



**Government of West Bengal**

**APPROPRIATION ACCOUNTS  
1974-75**

Recd. from M/s.  
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## ERRATA

Page No.	Particulars	For	Read
2	Summary of Appropriation Accounts—second item.	2. Governor—	Governor—
21	Public Service Commission (All charged)—Major head "251"—figures thereunder.		Rs. 15,21,000
	<i>Original</i> ..	15,21,000	15,21,000
22	Top—Grant No. 18—end of the heading.	(All voted) ..	(All voted)— <i>concl.</i>
22	Middle—Grant No. 19—heading thereafter.	District ..	District
27	Last line .. ..	provision o ..	provision of
28	Grant No. 25—first line—middle.		Insert 'comma' after Works''
	Do.—first and second lines—end.		Insert 'comma' after (Buildings)
37	Bottom—Actual expenditure	1·03 (Dim impression)	1·03
	Saving ..	-0·23 ( Do.)	-0·23
38	Last para—(vii) Suspense—first line.	Rs. 13,00·83 ..	Rs. 13,00·82
39	Table—first figure (against "Purchases").	25,31·61 ..	-25,31·61
45	Middle—Grant No. 34—heading thereunder.	Excess + Saving	Excess + Saving -
47	Group-head "A-I—Direction and Administration"—table thereunder—Actual expenditure.	1,74·61 ..	1,74·62
58	Group-head "B (IV)—Haldia Housing Project"—table thereunder—last figure.	+ 3·60 ..	- 3·60
64	Group-head "VI—Field Publicity"—comment thereunder—first line.	postponment ..	postponement
65	Major head "287"—table thereunder—Actual expenditure.	4,98,08,189 (Dim impression)	4,98,08,189
75	Note (i)—second line ..	remained (Dim impression)	remained
	Last para—first line ..	mainly due (Dim impression)	mainly due
82	Group-head "III—Economic advice and statistics"—comment thereunder—seventh line,	offices (Dim impression)	offices

Page No.	Particulars	For	Read
83	Grant No 52—table thereunder—Voted portion—last figure	70,75,132	.. -70,75,132
90	Group head "I—Direction and Administration—" Comment thereunder—third line	excess (Dim impression)	excess
91	Middle—Group head  Fourth line from bottom	.. XIII—Soil conservation scheme—  plains	XIII—Soil conservation schemes—  plains
92	Group head below Note (viii)	XXIV—Area development programme—	XXIV—Area development programmes—
93	Grant No 54—Charged portion—last figure	15,000	. -15,000
94	Towards bottom—Serial No 2(c)—Reasons—fourth line	Producers	Producers'
95	Last para—first line	.. scheme	.. schemes
104	Last figure	.. 18 82	-18 82
106	Last figure	.. 1,48,80,974 (Dim impression)	1,48,80,974
109	Bottom—figure under Actual expenditure	19	19 89
	figure under Excess + Saving—	-6	-6 00
112	Last para—third line	.. cultivation"	cultivation"
115	Group head below "321—Village and Small Industries"	—Direction and Administration	I—Direction and Administration
125	Last line—	. tools and plants	tools and plant
136	Note (vi) Subvention from Central Road Fund—tenth line	received during (Dim impression)	received during
	Last line of figures	.. 10,03,64	.. 10,03 64
139	Group-head "B-III—Other expenditure—" Actual expenditure	84 86	.. 84 85
141	Group head "III—Other agricultural loans—"—comment thereunder—first line	provisions	.. provision
	Below note (v)	.. "530—Investment	"530—Investments
147	Last para—third line	.. (April 1976)	.. (April 1976),

Page No.	Particulars	For	Read
162	Towards top—1. Original Works/Repairs— Next item .. ..	Other Schemes 2. Strengthening	Other Schemes 2. Strengthening
169	Fifth item—1. Lift Irrigation—0	69.50 (Dim impression)	69.50
171	Second item—2. Establishment of Soil conservation, etc. last figure. Third item—1. Soil and Water conservation etc.—last figure.	+ +	+0.86 +0.73
173 } 174 } 175 }	Towards top—Major head ..	"307—Soil and Water Conservation."	"308—Area Development."
183	Last item—figure against "R"	15.00 ..	-15.00



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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1974-75 presents the accounts of sums expended in the year ended the 31st March, 1975 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

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

Charged appropriations and expenditure are shown in italics.

## Summary of Appropriation Accounts

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2 Rs.	3 Rs.	4 Rs.	5 Rs.
<b>1. State Legislature—</b>				
Voted .. ..	46,52,000	45,68,532	83,468	
Charged .. ..	68,000	69,019	..	1,019
<b>2. Governor—</b>				
Charged .. ..	12,50,000	11,43,684	1,06,316	..
<b>3. Council of Ministers—</b>				
Voted .. ..	13,30,000	10,01,486	3,28,514	..
<b>4. Administration of Justice—</b>				
Voted .. ..	3,34,48,000	3,07,00,954	27,47,046	..
Charged .. ..	93,88,000	91,63,545	2,24,455	..
<b>5. Elections—</b>				
Voted .. ..	75,00,000	60,65,898	14,34,102	..
<b>6. Collection of Taxes on Income and Expenditure—</b>				
Voted .. ..	15,03,000	12,53,335	2,49,665	..
Charged .. ..	1,000	..	1,000	..
<b>7. Land Revenue—</b>				
Voted .. ..	14,61,23,000	11,40,89,481	3,20,33,519	..
Charged .. ..	1,00,000	..	1,00,000	..
<b>8. Stamps and Registration—</b>				
Voted .. ..	1,41,55,000	1,50,42,779	..	8,87,779
<b>10. State Excise—</b>				
Voted .. ..	1,67,46,000	1,56,64,121	10,81,879	..
Charged .. ..	22,982	22,982	..	..
<b>11. Sales Tax—</b>				
Voted .. ..	1,13,52,000	1,13,03,338	48,662	..
Charged .. ..	1,000	..	1,000	..
<b>12. Taxes on Vehicles—</b>				
Voted .. ..	35,50,000	29,23,784	6,26,216	..

Summary of Appropriation Accounts—*contd.*

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
13. Other Taxes and Duties on Commodities and Services—				
Voted .. ..	1,04,86,000	87,87,556	16,78,444	..
14. Other Fiscal Services—				
Voted .. ..	10,00,000	9,15,099	84,901	..
Appropriation for reduction or avoidance of debt—				
Charged .. ..	7,98,41,000	7,98,41,000	..	..
16. Interest Payments—				
Voted .. ..	1,20,00,000	72,11,473	47,88,527	..
Charged .. ..	44,51,44,000	43,47,75,980	1,03,68,020	..
Public Service Commission—				
Charged .. ..	16,11,000	14,86,327	1,24,673	..
18. Secretariat—General Services—				
Voted .. ..	2,67,35,000	2,26,75,472	40,59,528	..
19. District Administration—				
Voted .. ..	3,45,88,000	3,29,12,593	16,75,407	..
20. Treasury and Accounts Administration—				
Voted .. ..	56,69,000	69,65,000	..	12,96,000
21. Police—				
Voted .. ..	46,30,86,000	42,79,66,912	3,51,19,088	..
Charged .. ..	5,000	..	5,000	..
22. Jails—				
Voted .. ..	4,42,81,000	4,67,27,519	..	24,46,519
24. Stationery and Printing—				
Voted .. ..	1,57,42,000	1,43,51,164	13,90,836	..
25. Public Works—				
Voted .. ..	20,76,03,000	29,69,62,255	..	8,93,59,255
Charged .. ..	32,74,400	31,23,179	1,51,221	..

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.
<b>26. Fire Protection and Control—</b>				
Voted .. ..	1,14,89,000	1,19,56,779	..	4,67,779
Charged .. ..	14,651	..	14,651	..
<b>27. Other Administrative Services—</b>				
Voted .. ..	5,94,05,000	5,38,58,367	55,46,633	..
Charged .. ..	94,583	..	94,583	..
<b>28. Pensions and Other Retirement Benefits—</b>				
Voted .. ..	6,07,41,000	5,82,27,778	25,13,222	..
Charged .. ..	6,81,000	6,94,962	..	13,962
<b>30. Miscellaneous General Services—</b>				
Voted .. ..	59,23,000	53,50,719	5,72,281	..
<b>31. Secretariat—Social and Community Services—</b>				
Voted .. ..	88,09,000	85,02,197	3,06,803	..
<b>32. Education (Sports)—</b>				
Voted .. ..	50,57,000	32,31,144	18,25,856	..
<b>33. Education (Youth Welfare)—</b>				
Voted .. ..	1,22,86,000	1,10,58,547	12,27,453	..
<b>34. Education, Art and Culture (Excluding Sports and Youth Welfare)—</b>				
Voted .. ..	1,03,94,86,000	1,03,79,07,575	15,78,425	..
Charged .. ..	44,592	44,591	1	..
<b>35. Scientific Services and Research—</b>				
Voted .. ..	28,000	21,000	7,000	..
<b>36. Medical—</b>				
Voted .. ..	38,37,84,000	40,80,71,243	..	2,42,87,243
Charged .. ..	9,301	10,291	..	490
<b>37. Family Planning—</b>				
Voted .. ..	4,78,91,000	2,98,85,693	1,80,05,307	..

Summary of Appropriation Accounts—*contd.*

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
			4	5
1	2	3	Rs.	Rs.
	Rs.	Rs.	Rs.	Rs.
38. Public Health, Sanitation and Water Supply—				
Voted .. ..	14,91,65,000	13,84,92,381	1,06,72,619	..
39. Housing—				
Voted .. ..	9,91,70,000	7,47,53,790	2,44,16,210	..
Charged .. ..	2,21,000	..	2,21,000	..
40. Urban Development—				
Voted .. ..	28,47,07,000	22,20,71,325	6,26,35,675	..
Charged .. ..	1,00,000	..	1,00,000	..
41. Information and Publicity—				
Voted .. ..	1,77,69,000	1,46,23,072	31,45,928	..
Charged .. ..	1,375	1,375	..	..
42. Labour and Employment—				
Voted .. ..	4,92,65,000	4,98,08,189	..	5,43,189
43. Social Security and Welfare (Civil Supplies)—				
Voted .. ..	27,60,000	22,00,342	5,59,658	..
44. Social Security and Welfare (Relief and Rehabilitation of Displaced Persons)—				
Voted .. ..	11,35,09,000	6,72,44,303	4,62,64,697	..
Charged .. ..	65,00,000	53,15,194	11,84,806	..
45. Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—				
Voted .. ..	4,33,34,000	4,25,40,952	7,93,048	..
46. Social Security and Welfare (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—				
Voted .. ..	14,13,21,000	13,74,77,310	38,43,690	..
Charged .. ..	82,287	82,286	1	..

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 Rs.	3 Rs.	4 Rs.	5 Rs.
47. Relief on account of Natural Calamities—				
Voted .. ..	8,06,08,000	5,99,94,845	2,06,08,155	..
48. Other Social and Community Services—				
Voted .. ..	71,84,000	42,84,805	28,99,195	..
49. Secretariat—Economic Services—				
Voted .. ..	1,60,24,000	94,86,232	65,37,768	..
50. Co-operation—				
Voted .. ..	5,57,73,000	5,48,17,191	9,55,809	..
Charged .. ..	2,477	..	2,477	..
51. Other General Economic Services—				
Voted .. ..	77,51,000	49,98,036	27,52,964	..
52. Agriculture—				
Voted .. ..	20,84,53,001	20,13,77,869	70,75,132	..
Charged .. ..	8,78,539	..	8,78,539	..
53. Minor Irrigation, Soil Conservation and Area Development—				
Voted .. ..	18,49,00,000	18,66,99,867	.. ..	17,89,867
54. Food and Nutrition—				
Voted .. ..	17,21,18,000	16,75,73,880	45,44,120	..
Charged .. ..	21,391	6,391	15,000	..
55. Animal Husbandry—				
Voted .. ..	6,68,82,000	5,94,38,319	68,98,681	..
56. Dairy Development (Excluding Public Undertakings)—				
Voted .. ..	15,41,75,000	14,62,83,088	78,91,912	..
57. Fisheries—				
Voted .. ..	1,52,87,000	1,45,62,945	7,24,055	..
Charged .. ..	3,376	3,376	..	..



**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 Rs.	3 Rs.	4 Rs.	5 Rs.
58. Forest—				
Voted .. ..	3,99,34,000	3,64,06,200	35,27,800	..
59. Community Development (Panchayat)—				
Voted .. ..	5,50,66,000	3,58,87,716	1,91,78,284	..
Charged .. ..	11,000	..	11,000	..
60. Community Development (Excluding Panchayat)—				
Voted .. ..	7,01,09,000	6,88,97,480	12,11,520	..
61. Industries (Closed and Sick Industries)—				
Voted .. ..	2,59,46,001	1,10,67,824	1,48,78,177	..
62. Industries (Excluding Closed and Sick Industries)—				
Voted .. ..	5,81,26,001	4,79,26,835	1,01,99,166	..
Charged .. ..	10,08,000	..	10,08,000	..
63. Village and Small Industries—				
Voted .. ..	4,01,91,000	3,84,37,483	17,53,517	..
Charged .. ..	52,337	48,431	3,906	..
64. Mines and Minerals—				
Voted .. ..	21,95,000	11,36,688	10,58,312	..
65. Water and Power Development Services—				
Voted .. ..	13,39,46,000	6,76,01,218	6,63,44,782	..
66. Irrigation—				
Voted .. ..	24,57,99,000	28,77,80,361	..	4,19,81,361
Charged .. ..	1,00,000	..	1,00,000	..
67. Power Projects—				
Voted .. ..	9,68,28,000	9,10,00,000	58,28,000	..
68. Ports, Lighthouses and Shipping—				
Voted .. ..	24,34,000	24,11,644	22,356	..

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.
69. Civil Aviation				
Voted .. ..	3,05,000	2,70,701	34,299	..
70. Roads and Bridges—				
Voted .. ..	38,16,23,000	27,02,25,485	11,13,97,515	..
Charged .. ..	2,63,000	99,089	1,63,911	..
71. Road and Water Transport Services—				
Voted .. ..	13,33,27,000	13,25,52,782	7,74,268	..
72. Tourism—				
Voted .. ..	40,26,000	42,18,581	..	1,92,581
73. Other Transport and Communication Services—				
Voted .. ..	1,46,85,000	86,58,126	60,26,874	..
74. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayats)—				
Voted .. ..	12,75,72,000	12,56,26,826	19,45,174	..
Charged .. ..	8,09,000	4,84,771	3,24,229	..
75. General Financial and Trading Institutions—				
Voted .. ..	15,00,000	15,00,000	..	..
76. Public Undertakings—				
Voted .. ..	3,26,61,000	3,47,65,790	..	21,04,790
79. Petroleum, Chemicals and Fertiliser Industries (Excluding Public Undertakings)—				
Voted .. ..	5,35,000	5,00,000	35,000	..
80. Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)—				
Voted .. ..	26,00,000	17,35,406	8,64,594	..
82. Industrial Financial Institutions (Excluding Public Undertakings)—				
Voted .. ..	1,10,00,000	50,00,000	60,00,000	..

**Summary of Appropriation Accounts—contd.**

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation		
			Less than granted/ appropriated	More than granted/ appropriated	
1	2 Rs.	3 Rs.	4 Rs.	5 Rs.	
<b>Public Debt—</b>					
<i>Charged</i> .. ..	1,55,24,53,000	1,26,51,62,208	28,72,90,792	..	
<b>84. Loans and Advances—</b>					
Voted .. ..	5,96,30,000	5,64,32,652	31,97,348	..	
<hr/>					
Total ..	{ Voted ..	6,10,60,66,003	5,68,49,13,282	58,65,09,084	16,53,56,363
	{ Charged ..	2,10,40,57,791	1,80,15,78,681	30,24,94,581	15,471
<hr/>					
<b>Grand Total</b> ..	<b>8,21,01,23,794</b>	<b>7,48,64,91,963</b>	<b>88,90,03,665</b>	<b>16,53,71,834</b>	

The excess over the following grants requires regularisation :—

Number of grant	Name of grant
8	Stamps and Registration.
20	Treasury and Accounts Administration.
22	Jails.
25	Public Works.
26	Fire Protection and Control.
36	Medical.
42	Labour and Employment.
53	Minor Irrigation, Soil Conservation and Area Development.
66	Irrigation.
72	Tourism.
76	Public Undertakings.

The excess over the charged appropriation in the following cases also requires regularisation :—

Number of appropriation	Name of appropriation
1	State Legislature.
28	Pensions and other Retirement Benefits.
36	Medical.

## Summary of Appropriation Accounts—concl'd.

The expenditure shown in the Summary of Appropriation Accounts does not include Rs. 60,06,326 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		Month of sanction
	Charged	Voted	
	Rs.	Rs.	
298—Co-operation ..	2,476	..	January 1975.
344—Other Transport and Communication Services ..	..	60,00,000	December 1974.
537—Capital Outlay on Roads and Bridges ..	3,850	..	March 1975.
<b>Total</b> ..	<b>6,326</b>	<b>60,00,000</b>	
<b>Grand Total</b> ..	<b>60,06,326</b>		

As the grants and charged appropriations are for the gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts. The reconciliation between the total expenditure according to the Appropriation Accounts for 1974-75 and the Finance Accounts for that year is shown below :—

	Voted	Charged
	Rs.	Rs.
Total expenditure according to the Appropriation Accounts .. .. .	5,68,49,13,282	1,80,15,78,681
Deduct—Recoveries .. .. .	69,28,97,997	2,31,429
Net total expenditure as shown in statement no. 10 of the Finance Accounts ..	4,99,20,15,285	1,80,13,47,252

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 1974-75.



(A. BAKSI)

Comptroller and Auditor-General of India.

NEW DELHI  
The 12 AUG 1976

**Grant No. 1—State Legislature**

11

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
<b>Major head "211—State Legislature."</b>				
<b>Voted—</b>				
	Rs.			
Original ..	40,43,000	} 46,52,000	45,68,532	-83,468
Supplementary	6,09,000			
Amount surrendered during the year (March 1975)	..	..	..	1,55,528
<b>Charged—</b>				
	Rs.			
Original ..	68,000	} 68,000	69,019	+1,019
Supplementary	..			
Amount surrendered during the year (March 1975)	..	..	..	1,813

**Notes and comments—**

**Charged appropriation**

(i) The excess of Rs. 1,019 over the charged appropriation requires regularisation.

(ii) The excess occurred under the group-head "B(i)—Legislative Assembly" due to more travel expenses than anticipated.

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**Governor (All charged)**

		Total appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
<b>Major head "212—Governor."</b>				
	Rs.			
Original ..	12,00,000	} 12,50,000	11,43,684	-1,06,316
Supplementary	.. 50,000			
Amount surrendered during the year (March 1975)	..	..	..	54,500

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## Grant No. 3—Council of Ministers (All voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<b>Major head "213—Council of Ministers."</b>			
Rs.			
Original .. 10,48,000	} 13,30,000	10,01,486	-2,28,514
Supplementary .. 2,82,000			
Amount surrendered during the year (March 1975) ..	..	..	75,000

## Grant No. 4—Administration of Justice

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<b>Major head "214—Administration of Justice."</b>			
<b>Voted—</b>			
Rs.			
Original .. 3,34,48,000	} 3,34,48,000	3,07,00,954	-27.47,046
Supplementary ..			
Amounts surrendered during the year (March 1975) ..	..	..	32,89,300
<b>Charged—</b>			
Original .. 90,69,000	} 93,88,000	91,63,545	-2,24,455
Supplementary 3,19,000			
Amount surrendered during the year (March 1975) ..	..	..	1,56,035

## Notes and comments—

(i) The saving in the voted grant occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
XII—Other expenditure—			
O .. 57.00	} 11.15	0.15	-11.00
R .. -45.85			

The shortfall was due mainly to partial utilisation of funds for payment of additional dearness allowance and for the scheme of separation of Judiciary from the Executive.

(ii) The saving under the above group-head was partly offset by excess under :—

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
XI—Legal Advisers and Counsels—	41.45	54.14	+12.69

The excess was mainly due to appointment of Assistant Public Prosecutors on the basis of daily fees pending appointment of whole-time Assistant Public Prosecutors.

**Grant No. 5—Elections (All voted)**

13

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<b>Major head "215—Elections."</b>				
	Rs.			
Original ..	26,75,000	75,00,000	60,65,898	-14,34,102
Supplementary ..	48,25,000			
Amount surrendered during the year ..	..	..	..	..

**Notes and comments—**

- (i) The saving (Rs. 14.34 lakhs) remained unsurrendered.
- (ii) The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
V—Charges for conduct of election to State Legislature—	8.20	1.24	-6.96

The shortfall was due to incorrect estimates furnished by the local officers.

**II—Preparation and printing of electoral rolls—**

O ..	2.00	45.00	38.35	-6.65
S ..	43.00			

Additional funds were provided for larger expenditure on account of preparation, printing and final publication of electoral rolls. The final saving was attributed to shortage of time for completing the work by the local officers.

**Grant No. 6—Collection of Taxes on Income and Expenditure**

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.	
<b>Major head "220—Collection of Taxes on Income and Expenditure."</b>				
<b>Voted—</b>				
	Rs.			
Original ..	15,03,000	15,03,000	12,53,335	-2,49,665
Supplementary ..	..			
Amount surrendered during the year (March 1975) ..	..	..	..	2,25,873
<b>Charged—</b>				
Original ..	1,000	1,000	..	-1,000
Supplementary ..	..			
Amount surrendered during the year (March 1975) ..	..	..	..	1,000

**Notes and comments—**

The saving in the voted grant was mainly due to non-utilisation of lump provision (Rs. 2.55 lakhs) for additional dearness allowance.

## Grant No. 7—Land Revenue

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads "229—Land Revenue" and "504—Capital outlay on other General Economic Services."</b>			
Rs.			
<b>Voted—</b>			
Original .. 14,61,23,000	14,61,23,000	11,40,89,481	-3,20,33,519
Supplementary ..			
Amount surrendered during the year (March 1975) ..	..	..	3,08,87,618
<b>Charged—</b>			
Original .. 1,00,000	1,00,000	..	-1,00,000
Supplementary ..			
Amount surrendered during the year (March 1975) ..	..	..	95,500

**Notes and comments—**

(i) The saving in the voted grant occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>"504—Capital outlay on other General Economic Services."</b>			
<b>II—Compensation to landholders on the abolition of Zamindari system—</b>			
O .. 4,75.00	2,37.44	2,50.06	+12.62
R .. -2,37.56			

The anticipated saving was due to cut imposed by Government on payment of compensation to landholders. The reasons for the final excess have not been intimated (April 1976).

**"229—Land Revenue."****VII—Other expenditure—**

O .. 77.42	1.55	2.12	+0.57
R .. -75.87			

The saving was mainly due to partial utilisation of lump provision for additional dearness allowance.

**II—Collection Charges—**

O .. 3,57.23	3,90.99	3,29.63	-61.36
R .. 33.76			

The reasons for the saving have not been intimated (April 1976).



(ii) The above savings were partly offset by excess under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VI—Management of Ex-Zamindari Estates—			
O .. 2,22.70	1,91.87	2,29.99	+38.12
R .. -30.83			

The reasons for the final excess have not been intimated (April 1976).

### Grant No. 8—Stamps and Registration (All voted)

Major head "230—Stamps and Registration."	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original .. Rs. 1,41,55,000	1,41,55,000	1,50,42,779	+8,87,779
Supplementary ..			
Amount surrendered during the year (March 1975) ..	..	..	5,08,381

#### Notes and comments—

(i) The expenditure exceeded the grant by Rs. 8,87,779 ; the excess requires regularisation.

(ii) The excess was the net result of final excess of Rs. 20.25 lakhs under 9 sub-heads partly counterbalanced by final saving of Rs. 6.29 lakhs under 17 sub-heads and surrender of Rs. 5.08 lakhs.

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

(iii) Excess occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
)-Stamps—			
)-II—Cost of Stamps—			
O .. 12.00	6.40	20.89	+14.49
R .. -5.60			

The net excess of Rs. 8.89 lakhs was due to adjustment of book debit bills.

## Grant No. 10—State Excise

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major head "239—State Excise."</b>				
Voted—				
	Rs.			
Original ..	1,63,14,000	1,67,46,000	1,56,64,121	-10,81,879
Supplementary	4,32,000			
Amount surrendered during the year (March 1975) ..	..	..	..	15,38,500
Charged—				
Original ..	..	22,982	22,982	..
Supplementary	22,982			
Amount surrendered during the year. ..	..	..	..	..

**Notes and comments—**

The saving occurred mainly under :—

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

(In lakhs of rupees)

## IV—Other expenditure—

U ..	5.10	..	..	..
R ..	-5.10			

The entire provision meant for additional dearness allowance was surrendered on 31st March 1975 due to non-utilisation.

## III—Purchase of opium, etc.—

O ..	5.00	2.30	2.78	+0.48
R ..	-2.70			

The net saving of Rs. 2.22 lakhs was due to less expenditure on account of non-payment of the cost price of ganja to the cultivators because of non-receipt of administrative approval.

Grant No. 11—Sales Tax

17

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head "240—Sales Tax."</b>				
<i>Voted—</i>				
	Rs.			
Original ..	1,09,14,000	1,13,52,000	1,13,03,338	-48,662
Supplementary ..	4,38,000			
Amount surrendered during the year (March 1975) ..		..	..	65,607
<i>Charged—</i>				
	Rs.			
Original ..	1,000	1,000	..	-1,000
Supplementary ..	..			
Amount surrendered during the year (March 1975) ..		..	..	1,000

Grant No. 12—Taxes on Vehicles (All voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head "241—Taxes on vehicles."</b>				
	Rs.			
Original ..	35,50,000	35,50,000	29,23,784	-6,26,216
Supplementary ..	..			
Amount surrendered during the year (March 1975) ..		..	..	6,75,346

Notes and comments—

(i) The saving occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
II—Collection Charges—			
O ..	11.95	6.81	-5.71
R ..	0.57		

The reasons for the saving have not been intimated (April 1976).

**Grant No. 12—Taxes on Vehicles (All voted)—concl'd.**

Group-head		Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
<b>IV—Other expenditure—</b>				
O	..	4.55	}	..
R	..	-4.55		
		..	..	..

The saving was due to non-utilisation of lump provision for additional dearness allowance.

(ii) The saving under the group-heads mentioned in note (i) was counterbalanced by excess under :—

**I—Direction and Administration—**

O	..	19.00	}	16.23	22.43	+6.20
R	..	-2.77				

The reasons for the final excess have not been intimated (April 1976).

**Grant No. 13—Other Taxes and Duties on Commodities and Services (All voted)**

		Total grant	Actual expenditure	Excess + Saving—		
		Rs.	Rs.	Rs.		
<b>Major head "245—Other Taxes and Duties on Commodities and Services."</b>						
		Rs.				
Original	..	1,04,66,000	}	1,04,66,000	87,87,556	-16,78,444
Supplementary	..	..				
<b>Amount surrendered during the year (March 1975)</b>		..	..	..	9,90,293	

**Notes and comments—**

The saving occurred mainly under :—

Group-head		Total grant	Actual expenditure	Excess + Saving—		
		(In lakhs of rupees)				
<b>III—Collection Charges—</b>						
<b>Electricity Duty—</b>						
O	..	20.54	}	17.60	11.35	-6.25
R	..	-2.94				

The saving was mainly due to non-submission of rebate bills by the licensees in time.

**Grant No. 13—Other Taxes and Duties on Commodities and Services (All voted) 19**  
*—concl'd.*

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

(In lakhs of rupees)

**I—Collection Charges—**

**Entertainment Tax—**

O	..	8.48	}	7.79	5.67	-2.12
R	..	-0.69				

The saving was mainly due to non-payment of the bills for stamps and maintenance of vehicles.

**VI—Other expenditure—**

O	..	2.55	}	..	..	..
R	..	-2.55				

The saving was due to non-utilisation of lump provision for additional dearness allowance.

**Grant No. 14—Other Fiscal Services (All voted)**

			Total grant	Actual expenditure	Excess + Saving—	
			Rs.	Rs.	Rs.	
<b>Major head "247—Other Fiscal Services."</b>						
Rs.						
Original	..	9,50,000	}	10,00,000	9,15,099	-84,901
Supplementary		50,000				
<b>Amount surrendered during the year</b>						
<b>(March 1975)</b>			..	..	24,584	

### Appropriation for Reduction or Avoidance of Debt (AI' charged)

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head "248—Appropriation for Reduction or Avoidance of Debt."</b>			
Rs.			
<i>Original</i> .. 7,98,41,000	7,98,41,000	7,98,41,000	..
<i>Supplementary</i> ..			
<i>Amount surrendered during the year</i> ..	..	..	..

**Notes and comments—**

The expenditure represents contribution of Rs. 6,01.23 lakhs to the sinking funds and Rs. 1,97.18 lakhs to the depreciation funds for amortisation of loans raised in the open market.

The balances in these funds at the end of 1974-75 were :—

(In lakhs of rupees)

<i>Sinking Fund</i> .. ..	..	..	42,82.68
<i>Depreciation Fund</i> .. ..	..	..	17,25.78

Accounts of transactions of these funds are given in statement No. 19 of the Finance Accounts 1974-75.

### Grant No. 16—Interest Payments

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head "249—Interest Payments."</b>			
Rs.			
<b>Voted—</b>			
<i>Original</i> .. 1,20,00,000	1,20,00,000	72,11,473	-47,88,527
<i>Supplementary</i> ..			
<i>Amount surrendered during the year</i> ..	..	..	..
<b>Charged—</b>			
<i>Original</i> 44,51,44,000	44,51,44,000	43,47,75,980	-1,03,68,020
<i>Supplementary</i> ..			
<i>Amount surrendered during the year</i> ..	..	..	..

**Notes and comments—**

#### Voted grant

(i) The saving (Rs. 47.89 lakhs) remained unsurrendered.

(ii) The saving occurred under "F—Interest on other obligations—II—Miscellaneous" due to less payment of interest as a result of cut imposed on payment of compensation to landholders.

## Public Service Commission (All charged)

21

		Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head "251 Public Service Commission."</b>				
<i>Original</i>	15,21,000	16,11,000	14,86,327	-1,24,673
<i>Supplementary</i>	90,000			
<i>Amount surrendered during the year</i>		..	..	..

## Grant No. 18—Secretariat—General Services (All voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head "252—Secretariat—General Services."</b>				
		Rs.		
<i>Original</i>	..	2,67,35,000	2,26,75,472	-40,59,528
<i>Supplementary</i>	..	..		
<i>Amount surrendered during the year (March 1975)</i>		..	..	47,33,089

## Notes and comments—

(i) The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
V—Other expenditure—			
O .. 45.25	..	..	..
R .. -45.25			

Of the total lump provision (Rs. 45.25 lakhs) for additional dearness allowance, Rs. 35.34 lakhs were surrendered being not required and Rs. 9.91 lakhs were diverted by way of reappropriation for meeting additional expenditure under other heads.

## III—Attached Offices—

O .. 37.81	38.23	20.59	-17.64
R .. 0.42			

The final saving was mainly due to transfer of expenditure on "Chief Minister's Secretariat" (Rs. 4.60 lakhs) and "Data Processing Centre" (Rs. 6.73 lakhs) to the group-head "I—Secretariat" to which they correctly pertained and erroneous classification of "office expenses" (Rs. 3.92 lakhs) of the "Central Despatch Section" by the local officers under a different head.

57592.

## Grant No. 18—Secretariat—General Services (All voted)

(ii) The saving was partly counterbalanced by excess under the following :—

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

## I—Secretariat—

O	..	1,71.96	}	1,69.98	1,94.23	+24.25
R	..	-1.98				

The final excess was mainly due to reclassification of the charges under "Chief Minister's Secretariat" and "Data Processing Centre" (Rs. 11.33 lakhs) under this group-head, which were originally shown under a separate group-head "III—Attached Offices" against provisions made thereagainst and wrong classification of office expenses (Rs. 7.33 lakhs) relating to "III—Attached Offices" under this group-head. Reasons for the balance excess of Rs. 5.59 lakhs have not been intimated (April 1976).

## Grant No. 19—District Administration (All voted)

Total grant	Actual expenditure	Excess + Saving—
Rs.	Rs.	Rs.

## Major head "253—District Administration."

Rs.		Total grant	Actual expenditure	Excess + Saving—		
Original	..	3,45,88,000	}	3,45,88,000	3,29,12,593	-16,75,407
Supplementary	..					
Amount surrendered during the year (March 1975)		..	..	..	..	8,26,256



			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
<b>Major head “254—Treasury and Accounts Administration.”</b>					
		Rs.			
Original	..	56,69,000	56,69,000	69,65,000	+12,96,000
Supplementary	..				
Amount surrendered during the year .. .. .			..	..	..

**Notes and comments—**

(i) The excess of Rs. 12,96,000 over the grant requires regularisation.

(ii) The excess of Rs. 12.96 lakhs was the net result of final excess of Rs. 13.37 lakhs under 7 sub-heads partly counterbalanced by final saving of Rs. 0.41 lakh under 3 sub-heads.

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

(iii) The excess occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
III—Local Fund Audit—	20.08	27.83	+7.75

The excess was due to enhancement of dearness allowance and payment of arrear claims.

II—Treasury establishment—

O	..	29.55	33.79	39.14	+5.35
R	..	4.24			

The excess was due to entertainment of additional staff for which sanction was belated and payment of large amount of honorarium to the treasury staff for timely submission of accounts.

(iv) The excess under the above group-heads was partly offset by saving under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—		
(In lakhs of rupees)					
IV—Other expenditure—					
O	..	5.48	2.46	2.34	—0.12
R	..	—3.02			

The lump provision of Rs. 2.60 lakhs for additional dearness allowance was reappropriated under the relevant expenditure heads. Remaining saving was due mainly to posts kept vacant (Rs. 0.41 lakh).

## Grant No. 21—Police

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major head "255—Police."</b>				
Rs.				
<b>Voted—</b>				
Original	.. 46,30,86,000	} 46,30,86,000	42,79,66,912	-3,51,19,088
Supplementary	..			
Amount surrendered during the year (March 1975)	..	..	..	2,84,70,000
<b>Charged—</b>				
Original	.. 5,000	} 5,000	..	-5,000
Supplementary	..			
Amount surrendered during the year (March 1975)	..	..	..	5,000

**Notes and comments—**

(i) The saving in the voted grant occurred under :—

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

(In lakhs of rupees)

**V—Central Reserve Police—**

O	.. 3,40.00	} ..	..	..
R	.. -3,40.00			

The saving was due to non-adjustment of the charges for deployment of the Central Reserve Police as a result of non-receipt of the decision of the Government of India on the question of recovery of the charges from the State Government.

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

O	..	6,15.19	}	3,95.54	3,81.10	-14.44
R	..	-2,19.65				

The withdrawal of Rs. 2,19.65 lakhs by reappropriation was mainly due to diversion of provision obtained originally in lump under this group-head for payment of additional dearness allowance.

XI—Harbour Police—

O	..	55.74	}	28.47	28.89	+0.42
R	..	-27.27				

The net saving of Rs. 26.85 lakhs was mainly due to non-purchase of launches because of administrative difficulties (Rs. 20.02 lakhs) and drawal of salaries at lower rates and withdrawal of forces from the port area (Rs. 6.80 lakhs).

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

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

XII—Welfare of Police Personnel—

O	..	4,13.55	}	6,14.79	5,65.15	-49.64
R	..	2,01.24				

The additional funds of Rs. 2,01.24 lakhs were provided by reappropriation mainly due to sanctioning of larger amount of subsidy on account of abnormal rise in price of commodities. The reasons for the final saving of Rs. 49.64 lakhs have not been intimated (April 1976).

VI—Special Police—

O	..	39.29	}	46.16	46.18	+0.02
R	..	6.87				

The additional provision of Rs. 6.87 lakhs was made by reappropriation mainly due to enhancement of dearness allowance.

## Grant No. 22—Jails (All voted)

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major head "256—Jails."</b>				
	Rs.			
Original	.. 3,56,94,000	4,42,81,000	4,67,27,519	+24,46,519
Supplementary	85,87,000			
Amount surrendered during the year		..	..	..

**Notes and comments—**

(i) Expenditure exceeded the grant by Rs. 24,46,519 which requires regularisation.

(ii) Excess of Rs. 24.47 lakhs was the net result of final excess of Rs. 26.25 lakhs under 6 sub-heads partly counterbalanced by final saving of Rs. 1.78 lakhs under 7 other sub-heads.

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

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

(iv) Excess occurred mainly under :—

Group-head		Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
<b>II—Jails—</b>				
O	.. 3,05.07	3,85.70	4,10.77	+25.07
S	.. 71.27			
R	.. 9.36			

The anticipated excess was mainly due to heavy influx of prisoners in Central and District Jails and rise in prices of dietary and all other essential articles (Rs. 8.71 lakhs). Reasons for the final excess of Rs. 25.07 lakhs have not been intimated (April 1976).

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

Group-head		Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
<b>IV—Other expenditure—</b>				
O	.. 24.01	18.18	19.04	+0.86
S	.. 3.95			
R	.. -9.78			

The withdrawal of funds by way of reappropriation was mainly the result of non-utilisation of the entire lump provision (Rs. 5.10 lakhs) for additional dearness allowance and non-receipt of debit (Rs. 3.95 lakhs) from Tamil Nadu Government on account of maintenance charges of prisoners. The final excess was mainly due to payment of allowance to larger number of families of detainees than anticipated.

**Grant No. 24—Stationery and Printing (All voted)**

27

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major head "258—Stationery and Printing."</b>			
			Rs.
Original ..	1,57,42,000	1,43,51,164	-13,90,836
Supplementary ..			
Amount surrendered during the year (March 1975) .. .. . 5,83,044			

**Notes and comments—**

The saving occurred mainly under :—

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

**VII—Other expenditure—**

O ..	6.48	1.38	1.90	+0.52
R ..	-5.10			

The withdrawal of Rs. 5.10 lakhs by reappropriation from the lump provision for additional dearness allowance was due to less grant of dearness allowance than anticipated.

**III—Printing, Storage and distribution of forms—**

O ..	17.02	15.48	13.02	-2.46
R ..	-1.54			

The saving was mainly due to a large number of posts kept vacant and excessive provision of funds.

Major heads "259—Public Works" "277—Education" (Sports) (Buildings), "277—Education" (Excluding Sports and Youth Welfare) (Buildings) "278—Art and Culture" (Buildings), "280—Medical" (Buildings), "282—Public Health, Sanitation and Water Supply" (Buildings), "283—Housing" (Buildings), "287—Labour and Employment" (Buildings), "288—Social Security and Welfare" (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes) (Buildings), "295—Other Social and Community Services" (Buildings), "304—Other General Economic Services" (Buildings), "305—Agriculture" (Buildings), "309—Food and Nutrition" (Buildings), "310—Animal Husbandry" (Buildings), "311—Dairy Development" (Buildings), "320—Industries" (Excluding Closed and Sick Industries) (Buildings), "328—Mines and Minerals" (Buildings), "459—Capital Outlay on Public Works", "477—Capital Outlay on Education, Art and Culture" (Sports) (Buildings), "477—Capital Outlay on Education, Art and Culture" (Youth Welfare) (Buildings), "477—Capital Outlay on Education, Art and Culture" (Excluding Sports and Youth Welfare) (Buildings), "480—Capital Outlay on Medical" (Buildings), "481—Capital Outlay on Family Planning" (Buildings), "482—Capital Outlay on Public Health, Sanitation and Water Supply" (Buildings), "483—Capital Outlay on Housing" (Buildings), "485—Capital Outlay on Information and Publicity" (Buildings), "488—Capital Outlay on Social Security and Welfare" (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes) (Buildings), "495—Capital Outlay on Other Social and Community Services" (Buildings), "505—Capital Outlay on Agriculture" (Buildings), "509—Capital Outlay on Food and Nutrition" (Buildings), "510—Capital Outlay on Animal Husbandry" (Excluding Public Undertakings) (Buildings), "511—Capital Outlay on Dairy Development" (Excluding Public Undertakings) (Buildings), "520—Capital Outlay on Industrial Research and Development" (Excluding Closed and Sick Industries) (Buildings), "521—Capital Outlay on Village and Small Industries" (Excluding Public Undertakings) (Buildings) and "528—Capital Outlay on Mining and Metallurgical Industries" (Buildings).

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted—				
	Rs.			
Original	.. 20,76,03,000	} 20,76,03,000	29,69,62,255	+8,93,59,255
Supplementary	..			
Amount surrendered during the year (March 1975)	..	...	..	11,35,700
Charged—				
Original	.. 21,48,000	} 32,74,400	31,23,179	-1,51,221
Supplementary	11,26,400			
Amount surrendered during the year	..	..	..	..

**Notes and comments—****Voted grant**

(i) The excess of Rs. 8,93,59,255 over the voted grant requires regularisation.

In the previous year the expenditure exceeded the voted grant by Rs. 3,94,17,119.

(ii) The excess of Rs. 8,93.59 lakhs was the net result of final excess of Rs. 12,01.19 lakhs in 21 cases partly counterbalanced by final saving of Rs. 2,96.24 lakhs in 49 cases and surrender of Rs. 11.36 lakhs. Details of excess are given in Appendix I.

(iii) The excess occurred mainly under :—

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

**“259—Public Works.”****IX—Suspense—**

O	..	51.49	} 2,55.75	12,98.66	+10,42.91
R	..	2,04.26			

Of the total excess of Rs. 12,47.17 lakhs, an excess of Rs. 1,97.10 lakhs was due to requirements not being estimated on a realistic basis. Reasons for the remaining excess of Rs. 10,50.07 lakhs have not been intimated (April 1976).

Group-head			Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>“477—Capital Outlay on Education, Art and Culture” (Sports) (Buildings).</b>					

## VI—Sports and Youth Welfare—

O	..	7.00	1,04.75	96.29	-8.46
R	..	97.75			

The excess was mainly due to expenditure of Rs. 96.06 lakhs on construction of the indoor stadium at Eden Gardens, Calcutta, not provided for in the budget. Reasons for the final saving have not been intimated (April 1976).

**“483—Capital Outlay on Housing” (Buildings).**

## A—VI—Police Housing Schemes—

O	..	34.86	93.81	1,09.90	+16.09
R	..	58.95			

The total excess of Rs. 75.04 lakhs was due to unanticipated expenditure on purchases of flats for accommodation of Police personnel (Rs. 79.00 lakhs), partly offset by saving under other schemes.

**“480—Capital Outlay on Medical” (Buildings).**

## A—MEDICAL—ALLOPATHY—

## A—I—Medical Relief—

O	..	2,49.80	3,06.32	3,07.04	+0.72
R	..	56.52			

Rupees 56.52 lakhs were provided by reappropriation for meeting additional requirements due to execution of works previously financed by Calcutta Metropolitan Development Authority, and better progress of work.



Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
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**“485—Capital Outlay on Information and Publicity” (Buildings).**

**I—Information and Publicity—**

R ..	30.50	30.50	23.32	-7.18
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The additional funds were provided by reappropriation for setting up of a temporary T. V. station and air-conditioning of the auditorium of the Calcutta Information Centre. Reasons for the final saving of Rs. 7.18 lakhs have not been intimated (April 1976).

**“259—Public Works.”**

**VIII—Machinery and Equipment—**

O ..	50.07	54.07	70.97	+16.90
R ..	4.00			

Of the total excess of Rs. 20.90 lakhs, the excess of Rs. 4.81 lakhs was mainly due to increased cost of oil, lubricants and spare parts, and increase in the dearness allowance of the maintenance and operating staff. Reasons for the remaining excess of Rs. 16.09 lakhs, which occurred under “P. W. Directorate”, have not been intimated (April 1976).

**X—Other Expenditure—**

O ..	19.54	4.84	30.92	+26.08
R ..	-14.70			

The withdrawal of provision by reappropriation was due to distribution of the lump provision for additional dearness allowance. Reasons for the final excess have not been intimated (April 1976),

**“477—Capital Outlay on Education, Art and Culture” (Excluding Sports and Youth Welfare) (Buildings)**

**III—University and Other Higher Education—**

O ..	2.81	6.89	7.42	+0.53
R ..	4.08			

The excess (Rs. 4.61 lakhs) was due to better progress of work than anticipated at the budget stage.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>“283—Housing’ (Buildings).</b>			
C—Government Residential Buildings—			
C—VII—Machinery and Equipment—	..	3.95	+3.95
Reasons for the excess have not been intimated (April 1976).			

**“511—Capital Outlay on Dairy Development” (Excluding Public Undertakings) (Buildings).**

II—Other Expenditure—				
O ..	5.00	10.00	8.15	-1.85
R ..	5.00			

The additional funds were provided by reappropriation for payment towards provisional salami for land at Salt Lake for setting up of a garage-cum-workshop and an ice-cream factory.

**“488—Capital Outlay on Social Security and Welfare.” (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes) (Buildings).**

E—Other Social Security and Welfare Programmes—

I—Social Security and Welfare—				
O ..	1.00	3.38	3.93	+0.55
R ..	2.38			

The total excess of Rs. 2.93 lakhs was due to spill-over expenditure on schemes not completed during Fourth Plan period.

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)				
<b>“459—Capital Outlay on Public Works.”</b>				
III—Construction—				
O ..	3,60.83	1,72.53	1,23.15	-49.38
R ..	-1,88.30			

The anticipated saving was due to non-execution/partial execution of works mainly as a result of cut in expenditure, non-finalisation/delayed finalisation of designs, plans, schemes and works programmes, non-selection/delayed selection of contractors, non-availability of materials and sites, delay in receipt of approval and other difficulties. Reasons for the final saving have not been intimated (April 1976).

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<b>“511—Capital Outlay on Dairy Development” (Excluding Public Undertakings) (Buildings).</b>			

## I—Dairy Development—

O .. 1,97.50	} 73.69	52.20	-21.49
R .. -1,23.81			

The anticipated saving of Rs. 1,23.81 lakhs was due to non-finalisation of schemes mainly on account of revision of the procedure of construction work. Reasons for the final saving of Rs. 21.49 lakhs have not been intimated (April 1976).

**“459—Capital Outlay on Public Works.”**

## II—Acquisition of land—

O .. 30.45	} 15.68	10.87	-4.81
R .. -14.77			

The provision was reduced by reappropriation/surrender mainly on the grounds of cut in expenditure and non-finalisation of works programmes/schemes. Reasons for the final saving of Rs. 4.81 lakhs have not been intimated (April 1976).

**“259—Public Works.”**

VII—Public Works Workshops—	50.34	1.92	-48.42
VI—Lease charges—	14.75	1.00	-13.75

**“459—Capital Outlay on Public Works.”**

V—Suspense—	37.63		-37.63
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**“511—Capital Outlay on Dairy Development” (Excluding Public Undertakings) (Buildings).**

III—Greater Calcutta Milk Supply Scheme —	17.00	.76	-13.24
IV—Durgapur Milk Supply Scheme—	11.00	3.00	3.00

**“283—Housing” (Buildings).**

C—VIII—Suspense—	13.18		-13.18
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Group-head	Total grant	Actual expenditure	Excess + Saving -
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(In lakhs of rupees)

**“481—Capital Outlay on Family Planning” (Buildings).**

I—Welfare Centres—	36·00	26·45	—9·55
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Reasons for the savings under the foregoing group-heads have not been intimated (April 1976).

**“259—Public Works.”**

III—Construction—

O	..	35·37	} 18·75	20·91	+2·16
R	..	—16·62			

The net saving of Rs. 14·46 lakhs was due to non-execution/partial execution of works mainly on account of cut in expenditure/low progress of work.

**“509—Capital Outlay on Food and Nutrition” (Buildings).**

II—Other Expenditure—

O	..	13·00	} 6·80	0·46	—6·34
R	..	—6·20			

The anticipated saving was due to non-execution/partial execution of works mainly on account of cut in expenditure and non-finalisation of works programmes/non-availability of work-sites. Reasons for the final saving have not been intimated (April 1976).

**“477—Capital Outlay on Education, Art and Culture” (Excluding sports and Youth Welfare) (Buildings).**

II—Secondary Education—

O	..	12·92	} 2·33	1·46	—0·87
R	..	—10·59			

The saving was mainly due to non-finalisation of schemes (Rs. 6·51 lakhs) and slow progress of work (Rs. 4·08 lakhs).

I—Primary Education—

O	..	9·00	} 2·29	0·63	—1·66
R	..	—6·71			

The anticipated saving was due to non-finalisation of schemes. Reasons for the final saving have not been intimated (April 1976).

Group-head			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
<b>V—Other Expenditure—</b>					
O	..	13.32	5.04	2.29	-2.75
R	..	-8.28			

The anticipated saving was due to slow progress of work (Rs. 3.78 lakhs), non-finalisation of schemes and non-selection of sites (Rs. 3.00 lakhs) and less requirement of funds for "Construction of Rabindra Bhawan at Cooch Behar" (Rs. 1.50 lakhs). Reasons for the final saving have not been intimated (April 1976).

**"510—Capital Outlay on Animal Husbandry" (Excluding Public Undertakings) (Buildings).**

**IV—Poultry Development—**

O	..	7.82	5.97	1.01	-4.96
R	..	-1.85			

**"477—Capital Outlay on Education, Art and Culture" (Excluding Sports and Youth Welfare) (Buildings).**

**IV—Technical Education—**

O	..	6.79	4.81	1.13	-3.68
R	..	-1.98			

**"495—Capital Outlay on Other Social and Economic Services" (Buildings).**

**III—Employment—**

O	..	3.70	3.15	..	-3.15
R	..	-0.55			

The anticipated savings in the above three group-heads were due to less expenditure on account of non-finalisation of schemes/slow progress of work. Reasons for the final savings have not been intimated (April 1976).

Group-head			Total grant	Actual expenditure	Excess+ Saving—
				(In lakhs of rupees)	
<b>"280—Medical" (Buildings).</b>					
A—ALLOPATHY—					
II—Medical Relief—					
O	..	2.70	2.12	..	-2.12
R	..	-0.58			
<p>The provision was reduced by reappropriation on the ground of a smaller number of schemes being sanctioned. Reasons for the final saving have not been intimated (April 1976).</p>					
<b>"483—Capital Outlay on Housing" (Buildings).</b>					
A—GOVERNMENT RESIDENTIAL BUILDINGS—					
A—II—Construction—					
O	..	26.94	16.67	16.61	-0.06
R	..	-10.27			
A—V—Other Expenditure—					
O	..	6.30	..	..	..
R	..	-6.30			
<p>The savings in the above two group-heads were mainly due to cut in expenditure, non-finalisation of schemes and works programmes/non-availability of works-site/slow progress of work.</p>					
<b>"505—Capital Outlay on Agriculture" (Excluding Public Undertakings) (Buildings).</b>					
X—MARKETING—					
O	..	3.70	0.20	0.70	+0.50
R	..	-3.50			
<b>"510—Capital Outlay on Animal Husbandry" (Excluding Public Undertakings) (Buildings).</b>					
III—Cattle Development—					
O	..	32.50	2.94	3.80	+0.86
R	..	-29.56			

Group-head			Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>VIII—Fodder and Feed Development—</b>					
O	..	15·00	0·58	..	-0·58
R	..	-14·42			
<b>IX—Other Expenditure—</b>					
O	..	3·00	..	0·94	+0·94
R	..	-3·00			
<b>“511—Capital Outlay on Dairy Development” (Excluding Public Undertakings) (Buildings).</b>					
<b>VI—Burdwan Milk Supply Scheme—</b>					
O	..	3·00	..	..	..
R	..	-3·00			
<b>“520—Capital Outlay on Industrial Research and Development” (Excluding Closed and Sick Industries) (Buildings).</b>					
<b>I—Education, Research and Training—</b>					
O	..	3·00	..	0·01	+0·01
R	..	-3·00			
<b>“521—Capital Outlay on Village and Small Industries” (Excluding Public Undertakings) (Buildings).</b>					
<b>V—Handloom—</b>					
O	..	8·84	..	..	..
R	..	-8·84			
<b>VIII—Sericulture—</b>					
O	..	8·55	3·79	1·87	-1·92
R	..	-4·76			
<b>II—Small-Scale Industries—</b>					
O	..	4·00	1·26	1·03	0·23
R	..	-2·74			

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
<b>“528—Capital Outlay on Mining and Metallurgical Industries” (Buildings).</b>			
<b>I—Mineral Exploration and Development—</b>			
O .. 2.82	}	..	..
R .. -2.82			

The savings in the foregoing cases were mainly due to non-finalisation of schemes/ slow progress of work.

(v) Withdrawal of funds in the following case proved to be injudicious:—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>“259—Public Works.”</b>			
<b>IV—Maintenance and Repairs—</b>			
O .. 2,83.79	}	2,63.41	3,38.60
R .. -20.38			
			+75.19

Reasons for the final excess have not been intimated (April 1976).

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

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>“480—Capital Outlay on Medical” (Buildings).</b>			
<b>A—II—Medical Education—</b>			
O .. 9.25	}	24.25	10.91
R .. 15.00			
			-13.34

**“259—Public Works.”**

**II—Planning and Research—**

O .. 12.60	}	21.75	15.31
R .. 9.15			
			-6.44

The additional funds were provided by reappropriation on the ground of inadequate provision at the budget stage. Reasons for the final savings have not been intimated (April 1976).

(vii) **Suspense** : The expenditure in the grant includes Rs. 13,00.83 lakhs under the head “Suspense”. This head accommodates interim transactions for purchase and supply of materials for construction and maintenance works of buildings under the Public Works Department. The nature and accounting procedure of transactions under this head have been explained in note (viii) below grant no. 66—Irrigation.



The transactions under each unit of Suspense during 1974-75 are given below :—

Detailed Units	Opening balance Debit + Credit—	Debits	Credits	Closing balance Debit + Credit →
(In lakhs of rupees)				
<b>“259—Public Works.”</b>				
P. W. Directorate—				
Public Works—				
Voted—				
Purchases .. ..	25,31.61	1,94.95	5,61.40	—28,98.06
Stock .. ..	+4,90.60	6,02.06	5,75.55	+5,17.11
Miscellaneous Public Works Advances ..	+6,10.26	2,94.55	1,15.47	+7,89.34
<b>Total ..</b>	<b>—14,30.75</b>	<b>10,91.56</b>	<b>12,52.42</b>	<b>—15,91.61</b>
<i>Charged—</i>				
Purchases .. ..	—1.55	1.61	1.85	—1.79
Stock .. ..	+0.12	0.37	0.35	+0.14
Miscellaneous Public Works Advances ..	+0.76	0.18	0.12	+0.82
<b>Total ..</b>	<b>—0.67</b>	<b>2.16</b>	<b>2.32</b>	<b>—0.83</b>
Construction Board—				
Purchases .. ..	—5,05.24	72.69	1,06.41	—5,38.96
Stock .. ..	+1,52.67	1,11.03	86.55	+1,77.15
Miscellaneous Public Works Advances ..	+3,86.56	23.38	48.08	+3,61.86
<b>Total ..</b>	<b>+33.99</b>	<b>2,07.10</b>	<b>2,41.04</b>	<b>+0.05</b>
<b>Grand Total ..</b>	<b>—13,97.43</b>	<b>13,00.82</b>	<b>14,95.78</b>	<b>—15,92.39</b>

(viii) **General Reserve Fund, Cooch Behar:** The Fund was created with the surplus assets of the former State of Cooch Behar on the date of its merger with West Bengal and is earmarked for being spent for the benefit of the people of Cooch Behar. The receipts of the Fund represent interest, dividend, etc., on securities and shares belonging to it and disbursements are made from the Fund to finance different schemes of Cooch Behar. The expenditure to be met from the Fund is initially debited to this grant and grant no. “36-Medical” and is transferred to the Fund before the close of the accounts of the year.

During 1974-75, the total disbursement from the Fund was Rs. 1.70 lakhs (Rs. 1.16 lakhs and Rs. 0.54 lakh under grant nos. 25—Public Works and 36—Medical). The balance including investment at the credit of the Fund on 31st March 1975, was Rs. 1,46.74 lakhs.

An account of the transactions of the Fund is given in statement no. 16 of the Finance Accounts 1974-75.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head "260—Fire Protection and Control."</b>				
Voted—				
	Rs.			
Original	.. 1,12,46,000	1,14,89,000	1,19,56,779	+4,67,779
Supplementary	2,43,000			
Amount surrendered during the year ..		..	..	..
Charged—				
	Rs.			
Original	.. ..	14,651	..	-14,651
Supplementary	14,651			
Amount surrendered during the year ..		..	..	..

**Notes and comments—**

(i) The excess of Rs. 4,67,779 over the grant requires regularisation.

(ii) The excess of Rs. 4.68 lakhs was the net result of final excess of Rs. 17.88 lakhs under 5 sub-heads partly offset by final saving of Rs. 13.20 lakhs under 8 sub-heads.

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

(iii) The excess occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
I—Direction and Administration—	1,00.36	1,16.32	+15.96

The reasons for the excess have not been intimated (April 1976).

(iv) The excess under the above head was counterbalanced by savings under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
IV—Other expenditure—			
O .. 10.10	5.00	2.53	-2.47
R .. -5.10			

The reasons for the saving have not been intimated (April 1976).

**II—Protection and Control—**

O .. 2.00	9.53	0.72	-8.81
S .. 2.43			
R .. 5.10			

The additional provision was made for meeting larger expenditure on maintenance of motor vehicles. The reasons for the final saving of Rs. 8.81 lakhs have not been intimated (April 1976).

**Grant No. 27—Other Administrative Services**

41

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head "265—Other Administrative Services."</b>			
<b>Voted—</b>			
	Rs.		
Original ..	5,43,36,000	5,94,05,000	5,38,58,367
Supplementary	50,69,000		
Amount surrendered during the year (March 1975) ..	..	..	6,49,660
<b>Charged—</b>			
Original .. ..	..	94,583	..
Supplementary	94,583		
Amount surrendered during the year (March 1975)	..	..	91,583

**Notes and comments—**

(i) Out of the unutilised provision of Rs. 55.47 lakhs in the voted grant, Rs. 48.97 lakhs remained unsurrendered.

(ii) The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>XIII—Other expenditure—</b>			
O ..	1,69.78	1,32.63	—50.64
S ..	21.80		
R ..	—8.31		

The saving occurred mainly under (i) "Loss on sale of subsidised food-stuff to National Volunteer Force personnel" (Rs. 45.00 lakhs) owing to non-maintenance of separate accounts for National Volunteer Force personnel, the entire loss being debited to grant no. "21-Police", (ii) "Emergency mobilisation" (Rs. 5.16 lakhs) and (iii) "Collective training" (Rs. 4.26 lakhs) owing to economy measures.

**Grant No. 27—Other Administrative Services—concl'd.**

(iii) The following is a case of augmentation of funds by reappropriation proving excessive in view of final saving :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>IV—Home Guards—</b>			
O .. 73.50	96.85	87.98	-8.87
S .. 5.47			
R .. 17.88			

The additional funds were made by supplementary provision and reappropriation for meeting larger expenditure on Home Guards. The reasons for final saving have not been intimated (April 1976).

**Grant No. 28—Pensions and Other Retirement Benefits**

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head "266—Pension and Other Retirement Benefits."</b>			
Rs.			
<b>Voted—</b>			
Original .. 5,58,76,000	6,07,41,000	5,82,27,778	-25,13,222
Supplementary 48,65,000			
Amount surrendered during the year .. .. .	..	..	..
<b>Charged—</b>			
Original .. 6,81,000	6,81,000	6,94,962	+13,962
Supplementary ..			
Amount surrendered during the year .. .. .	..	..	..

**Notes and comments—****Charged appropriation**

(i) The excess of Rs. 13,962 over the charged appropriation requires regularisation.

(ii) The excess of Rs. 0.14 lakh was the net result of final excess of Rs. 0.30 lakh under "I—Superannuation and Retirement Allowance—Other pensions" partly counter-balanced by final saving of Rs. 0.16 lakh under four other sub-heads.

(iii) The excess was due to increase in the number of pensioners and payment of arrear claims.

**Grant No. 30—Miscellaneous General Services (All voted)**

43

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major head "268—Miscellaneous General Services."</b>				
		Rs.		
Original ..	38,93,000	} 59,23,000	53,50,719	-5,72,281
Supplementary	20,30,000			
.				
Amount surrendered during the year (March 1975) ..		..	..	22,325

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**Grant No. 31—Secretariat—Social and Community Services  
(All voted)**

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major head "276—Secretariat— Social and Community Services."</b>				
		Rs.		
Original ..	88,09,000	} 88,09,000	85,02,197	-3,06,803
Supplementary	..			
.				
Amount surrendered during the year (March 1975) ..		..	..	7,59,100

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## Grant No. 32—Education (Sports) (All voted)

			Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head "277—Education." (Sports)</b>					
Rs.					
Original	..	50,57,000	} 50,57,000	32,31,144	-18,25,856
Supplementary	..				
Amount surrendered during the year	..	..	..	..	..

**Notes and comments—**

(i) The entire saving of Rs. 18,25,856 remained unsurrendered.

(ii) The saving occurred mainly under :—

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

**G—SPORTS AND YOUTH  
WELFARE—****III—Sports and games—**

O	..	38.98	} 38.88	22.88	-16.00
R	:	-0.10			

**II—Physical education—**

O	..	11.42	} 11.52	9.43	-2.09
R	..	0.10			

The reasons for the saving in the above cases have not been intimated (April 1976).

**Grant No. 33—Education (Youth Welfare) (All voted)**

45

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head "277—Education." (Youth Welfare)</b>			
Rs.			
Original .. 1,22,86,000	1,22,86,000	1,10,58,547	-12,27,453
Supplementary ..			
Amount surrendered during the year ..	..	..	..

**Notes and comments—**

The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
G—Sports and Youth Welfare—			
III—Youth Welfare Scheme—	1,16.69	1,02.81	-13.88

The reasons for the saving have not been intimated (April 1976).

**Grant No. 34—Education, Art and Culture (Excluding Sports and Youth Welfare)**

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving Rs.
<b>Major heads "277—Education "(Ex- cluding Sports and Youth Welfare), "278—Art and Culture" and "677—Loans for Education, Art and Culture."</b>			
<b>Voted—</b>			
Rs			
Original .. 1,03,85,33,000	1,03,94,86,000	1,03,79,07,575	-15,78,425
Supplementary 9,53,000			
Amount surrendered during the year	..	..	..
<b>Charged—</b>			
Original .. ..	44,592	44,591	
Supplementary .. 44,592			
Amount surrendered during the year	..	..	..

## Grant No. 35—Scientific Services and Research (All voted)

			Total grant	Actual expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
<b>Major head "279—Scientific Services and Research."</b>					
		Rs.			
Original	..	26,000	} 28,000	21,000	-7,000
Supplementary		2,000			
Amount surrendered during the year			..	..	..

## Grant No. 36—Medical

			Total grant or appropriation	Actual expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
<b>Major heads "280—Medical" and "480—Capital Outlay on Medical."</b>					
Voted—					
		Rs.			
Original	..	38,15,00,000	} 38,37,84,000	40,80,71,243	+2,42,87,243
Supplementary		22,84,000			
Amount surrendered during the year			..	..	..
Charged—					
		Rs.			
Original	..	..	} 9,801	10,291	+490
Supplementary		9,801			
Amount surrendered during the year			..	..	..

## Notes and comments—

## Charged appropriation

- (i) The excess of Rs. 490 over the charged appropriation requires regularisation.
- (ii) The excess occurred under "280—Medical—Allopathy—Education—Non-Plan—Undergraduate Medical Education—Other Charges" due to payment of decretal charges.



## Voted grant

(i) The expenditure exceeded the voted grant also by Rs. 2,42,87,243; the excess requires regularisation.

(ii) The excess of Rs. 2,42.87 lakhs was the net result of final excess of Rs. 4,08.02 lakhs under 48 sub-heads partly counterbalanced by final saving of Rs. 1,65.15 lakhs under 66 other sub-heads. Sub-heads under which excess occurred are given in Appendix I.

(iii) Supplementary provision obtained in March 1975 was inadequate and covered less than 10 per cent of the additional requirement of Rs. 2,65.71 lakhs.

(iv) The excess occurred mainly under :—

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

## "280—Medical."

## A—ALLOPATHY—

## A—II—Medical Relief—

O .. ..	20,81.89	}	22,35.16	24,74.67	+2,39.51
S .. ..	18.84				
R .. ..	1,34.43				

The total excess of Rs. 3,73.94 lakhs was mainly due to filling up of vacant posts not provided for in the budget and sanction of dearness allowance at enhanced rate (Rs. 1,21.14 lakhs), adjustment of larger number of book debit bills (Rs. 78.83 lakhs), sanction of more grants to hospitals including mental hospitals in Bihar (Rs. 66.25 lakhs), treatment of a larger number of patients and purchase of essential materials and equipments (Rs. 51.25 lakhs), increase in the cost of petrol and other materials (Rs. 48.33 lakhs), payment of rent at enhanced rate (Rs. 2.09 lakhs) and take-over of the Chittaranjan Cancer Hospital (Rs. 2.08 lakhs).

## A—I—Direction and Administration—

O .. ..	1,42.97	}	1,48.27	1,74.61	+26.35
R .. ..	5.30				

Out of the total excess of Rs. 31.65 lakhs, an excess of Rs. 16.93 lakhs was due to increase in the cost of petrol and maintenance charge of the vehicles (Rs. 9.14 lakhs), payment of dearness allowance at enhanced rate and drawal of more education allowance than anticipated (Rs. 3.81 lakhs), purchase of more equipments (Rs. 2.28 lakhs) and increase in office expenses owing to rise in prices (Rs. 1.70 lakhs). Reasons for the remaining excess of Rs. 14.72 lakhs have not been intimated (April 1976).

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

(In lakhs of rupees)

## B—OTHER SYSTEMS OF MEDICINE—

## B—II—Homoeopathy—

O .. ..	5.53	} 8.36	8.55	+0.19
R .. ..	2.83			

The excess was due to payment of more grants to the Homoeopathic dispensaries.

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

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

(In lakhs of rupees)

## “280—Medical.”

## A—ALLOPATHY—

## A—XI—Other expenditure—

O .. ..	1,83.46	} 34.77	55.88	+21.11
R .. ..	-1,48.69			

The anticipated saving of Rs. 1,48.69 lakhs was mainly due to withdrawal of lump provision for payment of additional dearness allowance (Rs. 1,59.25 lakhs) partly counterbalanced by additional provision under “Original Works—Repairs—Other Schemes” due to increase in the cost of running and maintenance of water works of the State Hospitals outside Calcutta and increase in the cost of repairs (Rs. 15.15 lakhs). Reasons for the final excess of Rs. 21.11 lakhs occurring mainly under “Original Works—Repairs—Other Schemes” have not been intimated (April 1976).

## “480—Capital Outlay on Medical.”

## A—ALLOPATHY—

## A—I—Medical Relief—

O .. ..	2.00	} 6.40	..	-6.40
S .. ..	4.00			
R .. ..	0.40			

The provision was mainly for the schemes “Establishment of Health Centres” (Rs. 3.00 lakhs) and “Establishment and improvement of T. B. Hospitals” (Rs. 2.80 lakhs). Reasons for non-implementation of the schemes have not been intimated (April 1976).

(vi) In the following cases additional funds provided by reappropriation on the 31st March 1975 proved unnecessary/excessive :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<b>"280—Medical."</b>			
A—ALLOPATHY—			
A—IV—Training—			
O .. .. 43.74	51.71	42.39	-9.32
R .. .. 7.97			

Additional funds were mainly due to payment of stipends to the trainee nurses (Rs. 3.42 lakhs), filling up of vacant posts (Rs. 3.20 lakhs), purchase of essential equipment, furniture and stores (Rs. 2.85 lakhs), increase in the cost of materials (Rs. 1.50 lakhs) and sanction of dearness allowance at enhanced rate (Rs. 1.10 lakhs) partly counterbalanced by withdrawal of funds mainly due to non-payment of grants to training centres and partial implementation of the schemes under Fifth Plan (Rs. 2.79 lakhs) and entertainment of smaller number of daily rate workers and non-receipt of claims for payment of rent (Rs. 1.40 lakhs). Reasons for the final saving of Rs. 9.32 lakhs have not been intimated (April 1976).

A—III—EDUCATION—

O .. .. 2,49.94	2,84.61	2,70.19	-14.42
R .. .. 34.67			

Additional provision was mainly due to sanction of more grants, filling up of vacant posts, payment of dearness allowance at enhanced rate, drawal of non-practising allowance, purchase of more equipments and increase in the cost of materials. Reasons for the eventual saving have not been intimated (April 1976).

(vii) The following is a case of excessive withdrawal of funds by reappropriation on the last day of the financial year :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<b>"280—Medical."</b>			
B—OTHER SYSTEMS OF MEDICINE—			
B—I—Ayurvedic—			
O .. .. 13.14	9.50	11.78	+2.28
R .. .. -3.64			

The anticipated saving was mainly due to sanction of smaller grants (Rs. 2.28 lakhs) and non-implementation/partial implementation of Centrally sponsored and Fifth Plan schemes (Rs. 1.77 lakhs). Reasons for the final excess of Rs. 2.28 lakhs have not been intimated (April 1976).

## Grant No. 37—Family Planning (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads “281—Family Planning” and “481—Capital Outlay on Family Planning.”</b>			
			Rs.
Original ..	4,78,91,000	2,98,85,693	-1,80,05,307
Supplementary ..	..		
Amount surrendered during the year	..	..	..

**Notes and comments—**

(i) The entire saving of Rs. 1,80,05,307 remained unsurrendered.

(ii) The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<b>“281—Family Planning.”</b>			
VI—Compensation—	1,44.00	18.15	-1,25.85
V—Transport—	40.00	10.18	-29.82
III—Urban Family Planning Services—	45.25	32.89	-12.36
IV—Maternity and Child Health—			
O .. .. 25.50	25.66	17.53	-8.13
R .. .. 0.16			
VII—Other services and supplies—	15.25	7.51	-7.74
VIII—Mass education—	8.00	2.25	-5.75
IX—Training, research and statistics—	9.80	6.29	-3.51
<b>“481—Capital Outlay on Family Planning.”</b>			
XI—Welfare Centres—	3.00	..	-3.00

The reasons for the saving under the above group-heads have not been intimated (April 1976).

**Grant No. 37—Family Planning (All voted)—*conold.***

51

(iii) The saving under above group-heads was partly offset by excess under :—

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

**“281—Family Planning.”**

**II—Rural Family Planning Services—**

O .. ..	1,47.60	} 1,47.43	1,62.25	+14.32
R .. .	—0.17			

**I—Direction and Administration—** 37.65      41.55      +3.90

The reasons for the excess under the above group-heads have not been intimated (April 1976).

**Grant No. 38—Public Health, Sanitation and Water Supply (All voted)**

Total grant	Actual expenditure	Excess + Saving—
Rs.	Rs.	Rs.

**Major heads “282—Public Health, Sanitation and Water Supply” and “682—Loans for Public Health, Sanitation and Water Supply.”**

	Rs.			
Original ..	14,91,65,000	} 14,91,65,000	13,84,92,381	—1,06,72,619
Supplementary ..				

Amount surrendered during the year .. .. .

**Notes and comments—**

(i) The entire saving of Rs. 1,06,72,619 remained unsurrendered.

52 Grant No. 38—Public Health, Sanitation and Water Supply (All voted)—*contd.*

(ii) The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>“282—Public Health, Sanitation and Water Supply.”</b>			

**B—SEWERAGE AND WATER SUPPLY—**

**B—VII—Other expenditure—**

O .. .. .	1,18.02	} 44.04	42.43	-1.61
R .. .. .	-73.98			

Withdrawal of funds by reappropriation was mainly due to diversion of the entire provision under “Lump provision for additional dearness allowance” for meeting expenditure under different heads.

<b>B—X—Rural piped water supply schemes—</b>	1,56.17	87.83	-68.34
--	---------	-------	--------

The saving of Rs. 68.34 lakhs was mainly the result of total saving under two schemes (Rs. 1,17.23 lakhs) partly counterbalanced by the total excess of Rs. 49.55 lakhs under three other schemes.

(a) The schemes under which saving occurred :

Serial no.	Scheme
State Plan (Fifth Plan)	
1.	Piped Water Supply Scheme (for rural areas) (Rs. 1,02.23 lakhs)
2.	Raniganj Coal-field Area Water Supply Scheme (Rs. 15.00 lakhs).

Total saving of Rs. 1,17.23 lakhs was mainly due to partial implementation of scheme no. 1 and non-implementation of scheme no. 2, reasons for which have not been intimated (April 1976).

(b) The schemes which contributed to the excess :

Serial no.	Scheme
Central Sector (New Schemes)	
(i) Piped Water Supply Scheme (for rural areas)	
1.	Setting up of Design and Planning units (Rs. 29.88 lakhs)
State Plan (Fourth Plan and committed)	
2.	Piped Water Supply Scheme (for rural areas) (Rs. 1.47 lakhs)
3.	Raniganj Coal-field Area Water Supply Scheme (Rs. 18.20 lakhs).

The reasons for the excess have not been intimated (April 1976).

**Grant No. 38—Public Health, Sanitation and Water Supply (All voted)—contd. 53**

Group-head			Total grant	Actual expenditure	Excess + Saving—
				(In lakhs of rupees)	
<b>B—IX—Urban Water Supply Schemes—</b>					
O	..	51.10	47.34	17.92	-29.42
R	..	-3.76			

The total saving of Rs. 33.18 lakhs was mainly due to non-implementation/partial implementation of the following schemes :—

- | Serial no.              | Scheme   |
|-------------------------|--|
| State Plan (Fifth Plan) |  |
| 1.                      | Urban Water Supply and Sanitation (for municipalities having population above 20,000) (Rs. 2.20 lakhs)       |
| 2.                      | Urban Water Supply and Sanitation (for municipalities having population of 20,000 or less) (Rs. 22.10 lakhs) |
| 3.                      | Water Supply Scheme for non-municipal urban areas (Rs. 5.00 lakhs).  |
| Non-Plan                |  |
| 4.                      | National Water Supply Scheme (Rs. 3.88 lakhs).   |

Group-head			Total grant	Actual expenditure	Excess + Saving—
				(In lakhs of rupees)	
<b>B—VIII—Sewerage Schemes—</b>			5.00	..	-5.00

The saving was due to non-implementation of the scheme "Sewerage and Drainage Schemes for Municipalities", reason for which has not been intimated (April 1976).

**A—PUBLIC HEALTH AND SANITATION—**

**A—III—Prevention of food adulteration—**

O	..	6.08	2.33	2.40	+0.07
R	..	-3.75			

The reasons for the anticipated saving have not been intimated (April 1976).

**A—X—Public Health Laboratories—**

O	..	10.01	9.35	6.69	-2.66
R	..	-0.66			

54 Grant No. 38—Public Health, Sanitation and Water Supply (All voted) —*contd.*

The total saving of Rs. 3.32 lakhs was mainly due to partial implementation of the schemes "Bacteriological Laboratories" (Rs. 1.74 lakhs) and "Diagnostic and Public Health Laboratories" (Rs. 1.46 lakhs).

The reasons for the saving have not been intimated (April 1976).

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

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

**"282—Public Health, Sanitation and Water Supply."**

**B—SEWERAGE AND WATER SUPPLY—**

**B—I—Direction and Administration—**

O	..	1,18.81	}	1,30.81	1,18.57	-12.24
R	..	12.00				

This was mainly under the following :—

**Public Health Engineering (Non-Plan)—**

O	..	1,15.61	}	1,26.11	1,15.18	-10.93
R	..	10.50				

**Planning Circle and Division under Public Health Engineering Directorate (Centrally-sponsored including committed)—**

O	..	3.20	}	4.70	3.39	-1.31
R	..	1.50				

The reasons for the saving have not been intimated (April 1976).



**Grant No. 38—Public Health, Sanitation and Water Supply (All voted)—concl'd. 55**

(iv) The following are the instances of excess which remained uncovered:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>“282—Public Health, Sanitation and Water Supply.”</b>			
<b>B—SEWERAGE AND WATER SUPPLY—</b>			
B—XI—Other Rural Water Supply Schemes—	1,13.78	1,68.10	+54.32
B—V—Machinery and equipment—	3.55	6.34	+2.79

The reasons for the excess have not been intimated (April 1976).

(v) **Suspense** : The expenditure in the grant includes Rs. 3,20.71 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 Department of Health and Family Planning.

The nature and accounting procedure of transactions under “Suspense” have been explained in note (viii) below grant no. 66—Irrigation.

An account of the transactions during 1974-75 under each sub-division of Suspense is given below :—

Detailed Units	Opening balance Debit+ Credit—	Debits	Credits	Closing balance Debit+ Credit—
	(In lakhs of rupees)			
Purchases ..	—6,25.48	55.63	1,91.01	—7,60.86
Miscellaneous Public Works Advances ..	+50.71	1,31.19	64.95	+1,16.95
Stock ..	+77.74	1,33.89	1,54.21	+57.42
<b>Total ..</b>	<b>—4,97.03</b>	<b>3,20.71</b>	<b>4,10.17</b>	<b>—5,86.49</b>

## Grant No. 39—Housing

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major heads "283—Housing", "483—Capital Outlay on Housing" and "683—Loans for Housing."</b>				
<b>Voted—</b>				
	Rs.			
Original ..	9,91,70,000	9,91,70,000	7,47,53,790	-2,44,16,210
Supplementary ..				
Amount surrendered during the year (March 1975) ..		..	..	1,32,07,348
<b>Charged—</b>				
Original ..	2,21,000	2,21,000	..	-2,21,000
Supplementary ..				
Amount surrendered during the year (March 1975) ..		..	..	99,570

**Notes and comments—**

(i) The saving in the voted grant occurred mainly under :—

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

**"483—Capital Outlay on Housing."****B—OTHER HOUSING SCHEMES—****B—(IX)—Other expenditure—**

O ..	2,46.50	1,22.99	1,13.15	-9.84
R ..	-1,23.51			

The saving was mainly due to post-budget decision of implementing a part of the scheme "Construction of houses under hire purchase scheme" through the West Bengal Housing Board, incurring expenditure on the scheme "Construction of houses for flood and fire affected people" under different housing schemes and excess provision under "Land Acquisition and Development Schemes".

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
B(i)—Salt Lake Scheme—	3,00.00	2,08.97	—91.03
<b>“683—Loans for Housing.”</b>			
VIII—Subsidised Housing Schemes for plantation workers—			
O .. 25.00	25.64	..	—25.64
R .. 0.64			
<b>“483—Capital Outlay on Housing.”</b>			
B—OTHER HOUSING SCHEMES—			
B(VI)—Rental Housing Scheme—			
O .. 56.00	58.58	39.92	—18.66
R .. 2.58			
B(III)—Subsidised Industrial Housing Scheme—			
O .. 49.30	55.91	35.94	—19.97
R .. 6.61			

The reasons for the saving under the above group-heads have not been intimated (April 1976).

**“283—Housing.”**

A(IV)—Other expenditure—	8.30	..	—8.30
--------------------------	------	----	-------

The saving was due to non-utilisation of lump provision for additional dearness allowance.

**“683—Loans for Housing.”**

VI—Integrated Subsidised Housing Scheme for industrial workers and weaker section of community (Private Employers' Project)—

O .. 9.00	2.83	2.83	..
R .. —6.17			

The anticipated saving was due to transfer of funds by reappropriation to cover expenditure on other housing schemes.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>"483—Capital Outlay on Housing."</b>			
B(VII)—Low Income Group Housing Scheme—			
O .. 21.00	7.82	16.30	+8.48
R .. -13.18			

The reasons for the saving have not been intimated (April 1976).

**"283—Housing."**

## B—HOUSING SCHEMES—

## B(IV)—Haldia Housing Project—

O .. 3.09	3.62	0.02	+3.60
R .. 0.53			

The reasons for the saving have not been intimated (April 1976).

## B(VIII)—Subsidised Industrial

## Housing Scheme—

O .. 15.00	9.49	12.25	+2.76
R .. -5.51			

The anticipated saving was mainly due to non-payment of subsidy under "Subsidised housing scheme for plantation workers" owing to slow progress of work and post-budget decision of meeting a part of the expenditure relating to "Integrated subsidised housing scheme for industrial workers and weaker section of the community" from loan head. The reasons for final excess have not been intimated (April 1976).

(ii) Under the following group-heads, substantial excess remained uncovered inspite of overall saving under the grant :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>"683—Loans for Housing."</b>			
II—Low Income Group Housing Scheme—			
O .. 35.00	44.02	61.77	+17.75
R .. 9.02			
V—Plantation Labour Housing Scheme—			
O .. 1.00	0.40	26.80	+26.40
R .. -0.60			
III—Middle Income Group Housing Scheme—			
O .. 30.00	40.00	45.00	+5.00
R .. 10.00			

The reasons for excess under the above group-heads have not been intimated (April 1976).

Grant No. 40—Urban Development

59

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major heads "284—Urban Development", "484—Capital Outlay on Urban Development" and "684—Loans for Urban Development."</b>			

Voted—

	Rs.				
Original ..	28,47,07,000	}	28,47,07,000	22,20,71,325	-6,26,35,675
Supplementary ..					
Amount surrendered during the year (March 1975) ..					6,76,73,893

Charged—

Original ..	1,00,000	}	1,00,000	..	-1,00,000
Supplementary ..					
Amount surrendered during the year (March 1975) ..					1,00,000

Notes and comments—

(i) Saving in the voted grant occurred under :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>"684—Loans for Urban Development."</b>			..

I—Urban Development—

O ..	17,75.00	}	12,66.60	12,72.47	+5.87
R ..	-5,08.40				

Withdrawal of Rs. 5,08.40 lakhs was due to non-receipt of funds to the desired extent from the Government of India for payment of loans to Calcutta Metropolitan Development Authority (Non-Plan) (Rs. 4,40.00 lakhs) and lesser demand of loans for ways and means by the Calcutta Corporation and Municipalities than anticipated and adoption of economy measures in granting other loans to those bodies (Rs. 68.40 lakhs).

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

**“284—Urban Development.”****A—GENERAL—****A(II)—Assistance to Municipalities, Corporation, etc.—**

O	..	8,10.55	}	6,81.34	6,81.35	+0.01
R	..	-1,29.21				

The anticipated saving was surrendered on 31st March 1975 and was mainly due to partial utilisation of the ad hoc “Lump provision for additional dearness allowance for the employees of Calcutta Corporation, Municipalities/Local Bodies, etc.” (Rs. 1,23.97 lakhs).

**“284—Urban Development.”****E—HALDIA DEVELOPMENT SCHEME—****E(II)—Construction—**

O	..	13.15	}	11.73	2.99	-8.74
R	..	-1.42				

Withdrawal of provision was due to a general reduction in the State Fifth Plan allocations. Reasons for the final saving of Rs. 8.74 lakhs have not been intimated (April 1976).

**A—GENERAL—****A(III)—Town and Regional Planning—**

O	..	14.73	}	6.78	4.60	-2.18
R	..	-7.95				

Surrender of savings from the following non-Plan schemes mainly contributed to the saving under the group-head :—

Serial no.	Scheme	Provision	Surrender	Reasons
		(In lakhs of rupees)		
1.	Townships and Administrative Colonies.	9.00	5.68	Framing of erroneous budget estimates on ad hoc basis and restrictions imposed on annual repairs and maintenance works due to economy measures.
2.	Expenses out of grant from the Ford Foundation on the Job Training in Metropolitan and Regional Planning.	1.35	1.35	Discontinuance of the Job Training Programme.
3.	Kalyani Township ..	3.33	0.82	Non-acceptance of the rates and taxes charged by the Kalyani Notified Area Authority.

Reasons for the final saving have not been intimated (April 1976).

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

**“284—Urban Development.”**

**A—GENERAL—**

**A(V)—Other Expenditure—**

O	..	14.65	}	10.49	10.50	+0.01
R	..	-4.16				

Rupees 4.16 lakhs were surrendered due to general cut imposed on the State Fifth Plan and non-construction of a bus-stand at Suri as a result of non-availability of land.

**F—SILIGURI-DARJEELING DEVELOPMENT SCHEME—**

<b>F(II)—Construction—</b>	<b>4.00</b>	<b>0.17</b>	<b>-3.83</b>
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Saving was mainly due to non-implementation of the scheme “Improvement of Transport facilities in Siliguri area” (State Fifth Plan), reasons for which have not been intimated (April 1976).

(ii) In the following case, decrease in provision by surrender proved excessive :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<b>“484—Capital Outlay on Urban Development.”</b>			
<b>A—GENERAL—</b>			
<b>A(II)—Other Expenditure—</b>			
O .. 19.29	14.33	16.79	+2.46
R .. -4.96			

The anticipated saving of Rs. 4.96 lakhs was mainly due to non-availability of information from the local officers about the expenditure on certain sub-heads (viz. wages and tools and plant) under the scheme “Kalyani Township” (State Fifth Plan) which eventually resulted in the final excess of Rs. 2.46 lakhs.

(iii) The following are some of the cases where excess occurred :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<b>“284—Urban Development.”</b>			
<b>C—GREATER CALCUTTA DEVELOPMENT SCHEME—</b>			
<b>C(II)—Other Expenditure—</b>			
O .. 1,25.00	1,05.88	1,61.88	+56.00
R .. -19.12			

Rupees 19.12 lakhs were surrendered due to diversion of a portion of the provision under the scheme “Assistance to Calcutta Metropolitan Development Authority for Slum-improvement under Minimum Needs Programme” (State Fifth Plan) for accommodating urgent relief programmes. The final excess of Rs. 56.00 lakhs was due to incurring of expenditure on an old scheme “Assistance to Calcutta Metropolitan Development Authority for bustee improvement schemes in the Calcutta Metropolitan area” (non-Plan—Developmental) against which no provision was made, reasons for which have not been intimated (April 1976).

**“484—Capital Outlay on Urban Development.”**

**C—GREATER CALCUTTA DEVELOPMENT SCHEME—**

<b>C—(III)—Construction—</b>	...	4.37	+4.37
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Expenditure on some major works forming part of the State Plan (Fourth Plan and Committed) for which no provision was made, resulted in the final excess, reasons for which have not been intimated (April 1976).



		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major heads "285—Information and Publicity" and "685—Loans for Information and Publicity."</b>				
<b>Voted—</b>				
	Rs.			
Original ..	1,75,69,000	1,77,69,000	1,46,23,072	-31,45,928
Supplementary	2,00,000			
Amount surrendered during the year (March 1975) .. ..	.. ..	..	..	36,64,968
<b>Charged—</b>				
Original .. ..	..	1,375	1,375	..
Supplementary	1,375			
Amount surrendered during the year		-	-	-

**Notes and comments—**

(i) Substantial provision remained unutilised under :—

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

**"285—Information and Publicity."****VIII—Films—**

O ..	32.40	11.86	11.72	-0.14
R ..	-20.54			

The saving was due to non-finalisation of different schemes.

**III—Information Centres—**

O ..	8.50	4.57	3.66	-0.91
R ..	-3.93			

The saving was mainly due to non-implementation of certain Plan schemes and reduction in Plan allocation as a measure of economy.

## Grant No. 41—Information and Publicity—concl'd.

Group-head			Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
VI—Field Publicity—					
O	..	25.00	16.23	20.26	+4.03
R	..	-8.77			

The anticipated saving was mainly due to postponment of Asian Trade Fair in Delhi. The reasons for final excess have not been intimated (April 1976).

## X—Publications—

O	..	5.00	2.46	1.58	-0.88
R	..	-2.54			

The saving was mainly due to suspension of printing of several journals owing to stoppage of work by some press due to high rise in price of paper.

## XI—Other Expenditure—

O	..	4.45	1.37	1.30	-0.07
R	..	-3.08			

The saving was mainly due to non-utilisation of lump provision for additional dearness allowance.

## I—Direction and Administration—

O	..	59.82	54.71	57.29	+2.58
R	..	-5.11			

The anticipated saving was mainly due to non-filling up of some posts, less requirement of postage stamps owing to suspension of publication of some journals and non-utilisation of provision under "Minor Works". The reasons for the final excess have not been intimated (April 1976).

(ii) The saving under the above group-heads was partly counterbalanced by excess under :—

Group-head			Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
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## "285—Information and Publicity."

## II—Advertising and Visual Publicity—

O	..	38.00	45.85	45.67	-0.18
R	..	7.85			

The excess was due to increase in advertisement tariff by the newspapers.

**Grant No. 42—Labour and Employment (All voted)**

65

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major head “287—Labour and Employment.”</b>				
	Rs.			
Original ..	4,81,65,000	4,92,65,000	1,97,08,189	+5,43,189
Supplementary	11,00,000			
Amount surrendered during the year (March 1975)	..	..	..	9,04,540

**Notes and comments—**

(i) The expenditure exceeded the grant by Rs. 5,43,189 ; the excess requires regularisation.

(ii) The excess was the net result of final excess of Rs. 25.91 lakhs under 21 sub-heads partly counterbalanced by final saving of Rs. 11.43 lakhs under 19 other sub-heads and surrender of Rs. 9.05 lakhs.

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

(iii) The excess occurred mainly under :—

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

**B—EMPLOYMENT AND TRAINING—**

**B-(II)—Employment Exchange—**

O ..	30.44	33.63	33.69	+0.06
R ..	3.19			

Rupees 3.19 lakhs were provided by reappropriation to meet extra expenditure on salaries and rents, rates and taxes not provided for in the original budget.

## Grant No. 43—Social Security and Welfare (Civil Supplies) (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head "288—Social Security and Welfare."</b>			
	Rs.		
Original .. 27,60,000	} 27,60,000	22,00,342	—5,59,658
Supplementary ..			
Amount surrendered during the year (March 1975) ..	..	..	5,29,500

**Notes and comments—**

The saving occurred mainly under the following :—

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

**A—CIVIL SUPPLIES—****A—V—Other expenditure—**

O .. 6.69	} 1.21	0.85	—0.36
R .. —5.48			

Out of the total saving of Rs. 5.84 lakhs, the saving of Rs. 5.30 lakhs was surrendered owing to non-utilisation of lump provision for additional dearness allowance, the reasons for which have not been intimated (April 1976).

**Grant No. 44—Social Security and Welfare (Relief and Rehabilitation of Displaced Persons)**

	Total grant, or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads "288 —Social Security and Welfare", "488—Capital Outlay on Social Security and Welfare" and "688—Loans for Social Security and Welfare."</b>			
<b>Voted—</b>			
	Rs.		
Original .. 11,35,09,000	} 11,35,09,000	6,72,44,303	—4,62,64,697
Supplementary ..			
Amount surrendered during the year (March 1975) ..	..	..	3,12,83,500
<b>Charged—</b>			
Original .. 5,02,000	} 65,00,000	53,15,194	—11,84,806
Supplementary 59,98,000			
Amount surrendered during the year (March 1975) ..	..	..	2,000

**Grant No. 44—Social Security and Welfare (Relief and Rehabilitation of Displaced Persons)—contd.** 67

**Notes and comments—**

**Charged appropriation**

(i) Out of the saving of Rs. 11·85 lakhs, Rs. 11·83 lakhs remained unsurrendered.

(ii) The saving occurred under :—

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

**“288—Social Security and Welfare.”**

**B—RELIEF AND REHABILITATION OF DISPLACED PERSONS—**

**B(VI)—Other Rehabilitation Schemes—**

<i>S</i>	—	19·98	19·98	..	—19·98
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Funds provided by supplementary grant were for meeting enhanced cost of acquisition of land for rehabilitation purposes. The reasons for non-utilisation of the entire provision have not been intimated (April 1976).

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

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

**“488—Capital Outlay on Social Security and Welfare.”**

**D—OTHER REHABILITATION SCHEMES—**

**D(I)—Colonisation Schemes—**

<i>O</i>	..	5·00	}	45·00	53·15	+8·15
<i>S</i>	..	40·00				

The supplementary provision was for payment of enhanced compensation to the land owners in connection with the acquisition of lands for rehabilitation purposes. The reasons for the final excess have not been intimated (April 1976).

68 **Grant No.44—Social Security and Welfare (Relief and Rehabilitation of Displaced Persons)—contd.**

**Voted grant**

(i) Out of the unutilised provision of Rs. 4,62·65 lakhs, Rs. 1,49·81 lakhs remained surrendered.

(ii) Provision remained substantially unutilised under :—

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

**“688—Loans for Social Security and Welfare.”**

**I—Rehabilitation Schemes—**

O	..	2,00·00	}	65·00	46·58	—18·42
R	..	—1,35·00				

The anticipated saving was due to non-acquisition of adequate lands for rehabilitation of displaced persons and also non-sanction of funds by the Government of India for rehabilitation of Home families. The reasons for the final saving of Rs. 18·42 lakhs have not been intimated (April 1976).

**“288—Social Security and Welfare.”**

**B—RELIEF AND REHABILITATION OF DISPLACED PERSONS—**

**B(IV)—Bangladesh refugees—**

O	..	1,96·25	}	71·00	66·68	—4·32
R	..	—1,25·25				

The reasons for the anticipated saving and also final saving have not been intimated (April 1976).

**B(VI)—Other rehabilitation schemes—**

O	..	4,93·97	}	4,81·30	4,07·28	—74·04
R	..	—12·67				

**Grant No. 44—Social Security and Welfare (Relief and Rehabilitation of Displaced Persons)—contd.** 69

The following schemes contributed mainly to the saving :—

Serial no.	Scheme	Provision	Saving	Reasons
		(In lakhs of rupees)		
1.	Primary Education Schemes (Education).	2,50.00	48.87	The reasons for the saving have not been intimated (April 1976).
2.	Expenditure on other Homes and Institutions.	47.00	14.44	The saving was mainly due to dispersal of larger number of families for rehabilitation.
3.	Expenditure on Permanent Liability Homes.	95.00	8.12	Ditto.
4.	Arrear expenditure relating to Permanent Liability and other Homes and Infirmaries.	5.00	4.98	The saving was due to non-payment of outstanding liabilities owing to non-receipt of Government of India's sanctions.

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

**B—(V)—Other relief measures—**

O	..	77.50	}	50.50	33.65	-16.85
R	..	-27.00				

The anticipated saving was due to less adjustment of remissions of irrecoverable loans to displaced persons from erstwhile East Pakistan (Rs. 25.00 lakhs) owing to delay in receipt of proposals from the District Officers and non-receipt of Government of India's sanction to conversion of maintenance loans into grants (Rs. 2.00 lakhs). The reasons for the final saving have not been intimated (April 1976)

**“488—Capital Outlay on Social Security and Welfare.”**

**D—OTHER REHABILITATION SCHEMES—**

**D(I)—Colonisation Schemes—**

O	..	90.00	}	70.00	39.48	-30.52
R	..	-20.00				

The anticipated saving was due to non-completion of acquisition proceedings. The reasons for the final saving have not been intimated (April 1976).

70 Grant No. 44—Social Security and Welfare (Relief and Rehabilitation of Displaced Persons)—*contd.*

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

**“288—Social Security and Welfare.”**

**B—RELIEF AND REHABILITATION OF DISPLACED PERSONS—**

**B(VII)—Other expenditure—**

O	..	16.55	} 10.00	5.72	-4.28
R	..	-6.55			

The anticipated saving was due to (i) non-implementation of the scheme “Market, Poultry and other schemes” (Rs. 4.00 lakhs) and (ii) non-sanction of additional dearness allowance (Rs. 2.55 lakhs). The reasons for the final saving have not been intimated (April 1976).

**“488—Capital Outlay on Social Security and Welfare.”**

**D—OTHER REHABILITATION SCHEMES—**

D—(III)—Other Schemes—	2.00	..	-2.00
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The reasons for the non-utilisation of the entire provision have not been intimated (April 1976).

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

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

(In lakhs of rupees)

**“288—Social Security and Welfare.”**

**B—RELIEF AND REHABILITATION OF DISPLACED PERSONS—**

**B(i)—Direction and Administration—**

O	..	58.27	} 72.27	71.19	-1.08
R	..	14.00			

The excess was due to revision of scales of pay and more expenditure on ‘rent’ and ‘travelling allowance’.



**Grant No.44—Social Security and Welfare (Relief and Rehabilitation of 71 Displaced Persons)—concl.d.**

(iv) **Expenditure on relief and rehabilitation of displaced persons:** During 1974-75, Rs. 7.35 crores were debited to the Government account towards relief and rehabilitation of displaced persons, the details of which, together with expenditure of the preceding five years, are given below:—

	From 1969-70 to 1972-73	1973-74	1974-75
	(In lakhs of rupees)		
<b>I. Relief and Rehabilitation of displaced persons—</b>			
(a) Relief .. .. .	..	..	..
(b) Rehabilitation .. .. .	53,98.45	4,61.58	4,67.06
<b>II. Revenue earning schemes ..</b>	29.38	7.57	3.72
<b>III. Scheme for dispersal of displaced college students from Calcutta.</b>	87.41	26.94	9.66
<b>IV. Administration of township for displaced persons.</b>	8.39	2.05	2.15
<b>V. Loss .. .. .</b>	0.12	..	..
<b>VI. Irrecoverable loans to displaced persons written off.</b>	9,00.55	17.55	33.65
<b>VII. Expenditure on Capital account ..</b>	1,70.79	42.27	92.41
<b>VIII. Expenditure on general administration (rehabilitation programme).</b>	33.63	8.53	10.08
<b>IX. Loans to displaced persons ..</b>	2,74.18	40.04	46.58
<b>X. Expenditure on relief to refugees from Bangladesh.</b>	54,29.01	2,18.45	66.68
<b>XI. Expenditure on Tibetan refugees ..</b>	..	..	1.36
<b>XII. Expenditure on Burma evacuees</b>	..	..	1.58
<b>Total ..</b>	<hr/> 1,23,31.91	<hr/> 8,24.98	<hr/> 7,34.93 <hr/>

72 **Grant No. 45—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes) (All voted)**

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major heads “288—Social Security and Welfare” and “688—Loans for Social Security and Welfare.”</b>			
	Rs.		
Original .. 3,91,50,000	4,33,34,000	4,25,40,952	-7,93,048
Supplementary 41,84,000			
Amount surrendered during the year ..	..	..	..

**Notes and comments—**

**Reserve Fund—Fund for promotion of education amongst educationally backward classes :** The expenditure under the grant includes Rs. 11.24 lakhs contributed to the Fund which is intended for advancement of education of members of backward classes and is financed by contribution from the State Government. Expenditure incurred is, in the first instance, booked against provision made in the grant and finally transferred to the Fund (to the extent of the amount available therein) before the close of the financial year. The expenditure incurred during the year was Rs. 11.82 lakhs and the equivalent amount was transferred to the Fund. The balance at the credit of the Fund at the close of the financial year was Rs. 11.92 lakhs.

**Grant No. 46—Social Security and Welfare (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)**

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major heads “288—Social Security and Welfare” and “688—Loans for Social Security and Welfare.”</b>			
	Rs.		
<b>Voted—</b>			
Original .. 5,22,15,000	14,13,21,000	13,74,77,310	-38,43,690
Supplementary 8,91,06,000			
Amount surrendered during the year ..	..	..	..
<b>Charged—</b>			
Original .. ..	82,287	82,286	-1
Supplementary 82,287			
Amount surrendered during the year ..	..	..	..

**Grant No. 46—Social Security and Welfare (Excluding Civil Supplies, Relief and 73 Rehabilitation of Displaced Persons and Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—contd.**

**Notes and comments—**

(i) The saving in the voted grant occurred mainly under :—

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

**“288—Social Security and Welfare.”**

**D—SOCIAL WELFARE—**

**D-V—Family and Child Welfare—**

O	..	3,59.95	}	3,57.84	2,28.77	-1,29.07
R	..	-2.11				

The anticipated saving of Rs. 2.11 lakhs was mainly due to non-implementation of the schemes “Establishment of Children Aid Bureau”, “Strengthening of Organisations for enforcement of the West Bengal Children Act, 1959 and Child Welfer Measures”, “Establishment of day-care Centres and Balwadis”, “Extension of the Children Act to Murshidabad, Burdwan and Hooghly” and “Establishment of additional reception-cum-observation Home under Children Act” owing to non-availability of land and buildings and other administrative difficulties. The final saving was mainly due to partial implementation of “Special nutrition programme” under Fifth Plan (Rs. 91.56 lakhs ) and “Government of India’s Crash Programme of nutrition for children” under non-Plan section (Rs. 38.65 lakhs).

**E—OTHER SOCIAL SECURITY AND WELFARE PROGRAMMES—**

**E-V—Other Programmes—**

O	..	14.49	}	10.37	8.46	-1.91
R	..	-4.12				

The anticipated saving was mainly due to non-implementation of the Fifth Plan schemes owing to non-availability of suitable land and buildings and other administrative difficulties. Reasons for the final saving of Rs. 1.91 lakhs occurring under the non-Plan section have not been intimated (April 1976).

**D—SOCIAL WELFARE—**

**D-IV—Women’s Welfare—**

O	..	8.74	}	2.87	2.88	+0.01
R	..	-5.87				

The saving was mainly due to non-implementation of the scheme “Assistance to widows and females from lower income group with dependent children” and other Fifth Plan schemes owing to administrative difficulties and non-availability of suitable land and buildings.

**74 Grant No. 46—Social Security and Welfare (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—concl'd.**

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>D-III—Education and Welfare of Handicapped—</b>			
O .. 9.35	7.02	3.95	-3.07
R .. -2.33			

The saving was mainly due to non-implementation/partial implementation of the Fifth Plan schemes owing to non-availability of suitable land and buildings and other administrative difficulties.

(ii) The saving was partly offset by excess under :—

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

**“288—Social Security and Welfare.”**

**D—SOCIAL WELFARE—**

**D XI—Other expenditure—**

O .. 14.01	9,26.47	10,22.24	+95.77
S .. 8,90.76			
R .. 21.70			

The total excess of Rs. 1,17.47 lakhs was mainly due to additional expenditure of Rs. 1,09.24 lakhs under the scheme “Projects/Programme of Rural Development and Employment” and payment of more grants to voluntary organisations for their welfare activities under other schemes.

(iii) Withdrawal of funds by reappropriation on the last working day of the financial year proved excessive under :—

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

**“288—Social Security and Welfare.”**

**D—SOCIAL WELFARE—**

**D-VI—Welfare of poor and destitute—**

O .. 42.02	35.30	38.72	+3.42
R .. -6.72			

The withdrawal of funds was mainly due to non-implementation/partial implementation of the schemes under Fifth Plan owing to non-availability of the accommodation and other administrative difficulties. Reasons for the final excess have not been intimated (April 1976).

**Grant No. 47—Relief on account of Natural Calamities (All voted)**

75

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head "289—Relief on account of Natural Calamities."</b>			
Rs.			
Original .. 5,73,00,000	8,03,03,000	5,99,94,845	-2,06,08,155
Supplementary 2,33,03,000			
Amount surrendered during the year (March 1975) ..	..	..	90,77,263

**Notes and comments—**

(i) Out of the unutilised provision of Rs. 2,06.08 lakhs, Rs. 1,15.31 lakhs remained unsurrendered.

(ii) The saving occurred mainly under :—

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

**B—GRATUITOUS RELIEF—**

**B—XIII—Other gratuitous relief—**

O .. 1.61	77.37	8.40	-68.97
S .. 68.00			
R .. 7.76			

The additional funds of Rs. 75.76 lakhs were provided by reappropriation and supplementary grant for meeting expenditure on opening relief kitchens and cheap canteens in flood/drought/cyclone affected areas. The reasons for the ultimate saving have not been intimated (April 1976).

**B—VIII—Food and clothing—**

O .. 48.25	1,36.46	90.97	-45.49
S .. 90.00			
R .. -1.79			

The saving was mainly due to partial utilisation of the provision under "Food and other charges" (Rs. 46.12 lakhs), reasons for which have not been intimated (April 1976).

76 Grant No. 47—Relief on account of Natural Calamities (All voted)—*contd.*

Group-head		Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)	
<b>C—RELIEF WORKS—</b>				
<b>C—XIV—Other Works—</b>				
O	..	1,70.30	1,36.08	1,50.78
S	..	22.90		
R	..	-57.12		

The reasons for the saving have not been intimated (April 1976).

**A—SPECIAL RELIEF—**

<b>A—VI—Other special relief measures—</b>				
O	..	35.42	20.79	15.97
R	..	-14.63		

The reasons for the saving have not been intimated (April 1976).

**B—GRATUITOUS RELIEF—**

<b>B—IX—Housing—</b>				
O	..	10.00	39.34	41.99
S	..	47.81		
R	..	-18.47		

The additional funds of Rs. 47.81 lakhs were provided by supplementary grant for meeting the cost of housing necessitated by floods, drought and cyclone in different districts of West Bengal. The reasons for the net saving of Rs. 15.82 lakhs have not been intimated (April 1976).

**A—SPECIAL RELIEF—**

<b>A—II—Public Health, Water Supply and Sanitation—</b>				
O	..	19.00	9.17	3.73
R	..	-9.83		

The anticipated saving was due to construction of lesser number of water sources owing to smaller incidence of natural calamities. The reasons for the final saving have not been intimated (April 1976).

**B—GRATUITOUS RELIEF—**

<b>B—XII—Supply of fodder—</b>				
O	..	10.00	2.41	2.32
R	..	-7.59		

The saving was due to less demand for funds for free supply of fodder than anticipated.

**Grant No. 47—Relief on account of Natural Calamities (All voted)—concl'd. 77**

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>A—SPECIAL RELIEF—</b>			
<b>A—III—Rehabilitation—</b>			
O .. 41.00	39.65	35.62	-4.02
R .. -1.35			

The saving was due to less expenditure on "Orphanages" owing to winding up of two aided Orphanage homes and repatriation of a large number of inmates from aided welfare and destitute home.

**B—GRATUITOUS RELIEF—**

B—X—Educational concessions—	2.50	..	-2.50
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The reasons for the saving have not been intimated (April 1976).

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

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>D—GENERAL—</b>			
<b>D—XVI—Other expenditure—</b>			
O .. 85.31	87.80	91.41	+3.61
R .. 2.49			

The reasons for the excess have not been intimated (April 1976).

**D—XV—Direction and Administration—**

O .. 64.61	78.66	73.30	-5.36
S .. 4.29			
R .. 9.76			

The reasons for the net excess of Rs. 4.40 lakhs have not been intimated (April 1976).

(iv) **West Bengal Famine Insurance Fund** : The expenditure in this grant includes Rs. 80.00 lakhs met from the Famine Insurance Fund. The Fund was created by Government in 1938-39 under the Bengal Famine Insurance Fund Act 1937.

The Fund is intended to meet the expenditure on relief of famine and distress caused by serious drought, flood, earthquake and other natural calamities. The Fund is credited with contributions made by Government from time to time and interest on securities in which the sums at credit are invested. The expenditure to be met from the Fund is initially debited to this grant and is transferred to the Fund account before the close of the accounts of the year. During 1974-75 Rs. 80.00 lakhs were contributed by Government to the Fund and an equal amount was debited to it as expenditure met from the Fund. The balance at credit of the Fund on 31st March 1975 was Rs. 30.94 lakhs (Rs. 20.05 lakhs in investment and Rs. 10.89 lakhs in cash).

An account of the transactions of the Fund is given in statement no. 16 of the Finance Accounts 1974-75.

## Grant No. 48—Other Social and Community Services (All voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major heads "295—Other Social and Community Services", "495—Capital Outlay on Other Social and Community Services" and "695—Loans for other Social and Community Services."</b>			
	Rs.		
Original ..	24,23,000	} 71,84,000	42,84,805
Supplementary	47,61,000		
Amount surrendered during the year (March 1975) ..	..	..	2,02,124

**Notes and comments—**

(i) Of the saving of Rs. 28.99 lakhs, Rs. 26.97 lakhs remained unsurrendered, even though surrender of the anticipated saving was made on 31st March 1975.

(ii) In view of the saving, the supplementary grant obtained at the end of the year on the basis of the revised estimates, proved largely excessive.

(iii) Saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>"295—Other Social and Community Services."</b>			

**V—Other expenditure—**

O ..	7.01	} 17.09	0.47	-16.62
S ..	10.25			
R ..	-0.17			

Provision in the non-Plan sector of the following two schemes comprising the group-head remained practically unutilised, reasons for which have not been furnished (April 1976) :

Serial no.	Scheme	Provision (In lakhs of rupees)	Saving
1.	Grants-in-aid/Contribution/Subsidies for 10 small schemes.	2.26	1.80
2.	Expenditure in connection with Gangasagar Mela.	15.00	14.99



**Grant No. 48— Other Social and Community Services (All voted)—concl'd. 79**

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

**“695—Loans for other Social and Community Services.”**

**II—Employment—**

S	..	34.00	34.00	27.84	—6.16
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The saving was due to less expenditure on loans for creating opportunities for additional employment envisaged in the State Fifth Plan, reasons for which have not been intimated (April 1976).

**“495—Capital Outlay on Other Social and Community Services.”**

II—Labour—	6.00	2.84	—3.16
------------	------	------	-------

The saving was due to partial implementation of the following two schemes, reasons for which have not been intimated (April 1976) :

Serial no.	Scheme	Provision	Saving
(In lakhs of rupees)			
1.	Setting up of Testing Laboratory for examination of boilers (State Fifth Plan) ..	2.50	2.04
2.	Labour Welfare Centres and Holiday Homes (State Fifth Plan) ..	3.50	1.12
Group-head		Total grant	Actual expenditure
			Excess+ Saving—
(In lakhs of rupees)			

**“295—Other Social and Community Services.”**

**IV—Donations for Charitable purposes—**

O	..	6.25	} 4.93	3.93	—1.00
S	..	0.25			
R	..	—1.57			

Rupees 1.57 lakhs were surrendered in anticipation of smaller number of vagrants, less expenditure on maintenance and burial of paupers and passage and diet money of insane persons sent to mental hospitals. Reasons for the final saving of Rs. 1.00 lakh have not been intimated (April 1976).

## Grant No. 49—Secretariat—Economic Services (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head "296—Secretariat— Economic Services."</b>			
	Rs.		
Original .. 1,60,24,000	} 1,60,24,000	94,86,232	-65,37,768
Supplementary ..			
Amount surrendered during the year (March 1975) ..	..	..	45,68,154

**Notes and comments—**

The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I—Planning Board—	22.50	4.65	-17.85

The saving was mainly due to late receipt of Government of India's decision on continuing/granting Central assistance for State Plan and Centrally-sponsored schemes and non-filling up of posts.

## III—Attached Offices—

O .. 12.93	} 11.57	10.46	-1.11
R .. -1.36			

The anticipated saving of Rs. 1.36 lakhs was mainly due to non-filling up of certain posts. The reasons for the final saving have not been intimated (April 1976).

## V—Other Expenditure—

O .. 40.33	} ..	..	..
R .. -40.33			

The saving was due to non-utilisation of the lump provision for additional dear-ness allowance.

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major heads "298—Co-operation", "498—Capital Outlay on Co- operation" and "698—Loans to Co-operative Societies."</b>			
	Rs.		
<b>Voted—</b>			
Original .. 4,93,76,000	} 5,57,73,000	5,48,17,191	-9,55,809
Supplementary 63,97,000			
Amount surrendered during the year (March 1975) ..	..	..	1,70,430
<b>Charged—</b>			
Original .. ..	} 2,477	..	-2,477
Supplementary 2,177			
Amount surrendered during the year	..	..	..

Under the charged portion, Rs. 2,476 were spent from out of advances from Contingency Fund sanctioned in January 1975, but not recouped to the Fund till the close of the year.

#### Notes and comments—

(i) **West Bengal State Co-operative Development Fund**: The expenditure under the grant includes Rs. 1 lakh contributed to the Fund. The Fund was set up during the Second Plan period for providing assistance to rural co-operative societies for improvement of techniques of production and also for publicity and propaganda for the co-operative movement.

The Fund is created with contribution made by Government from time to time. During 1974-75, no disbursement was made from the Fund. The balance at the credit of the Fund on the 31st March 1975 was Rs. 2 lakhs.

An account of the transactions of the Fund is given in statement no. 16 of the Finance Accounts 1974-75.

(ii) **State Agricultural Credit, Relief and Guarantee Fund**: The expenditure under this grant includes Rs. 0.75 lakh contributed to the Fund. The Fund was set up during the Second Plan period for rendering financial assistance to co-operative credit societies which are unable to recover dues on account of natural calamities.

The Fund is created with contribution 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 1974-75, no disbursement was made from the Fund. The balance at the credit of the Fund on the 31st March 1975 was Rs. 17.81 lakhs.

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head "304—Other General Economic Services."</b>			
Original .. Rs. 77,51,000	77,51,000	49,98,000	-27,52,964
Supplementary ..			
Amount surrendered during the year (March 1975) ..	..	..	9,62,647

**Notes and comments—**

(i) Out of the saving of Rs. 27.53 lakhs, Rs. 17.90 lakhs remained unsurrendered.

(ii) The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
I—Land Ceilings—	20.00	..	-20.00

The reasons for the saving have not been intimated (April 1976).

**III—Economic advice and statistics—**

O .. Rs. 37.53	30.52	34.38	+3.86
R .. -7.01			

The anticipated saving was mainly due to non-implementation of the schemes "Creation of a Unit for estimation of capital formation and savings of the State including economic and functional clarification of the State Budget" and "Establishment of printing unit in the Bureau of Applied Economics and Statistics, West Bengal" and partial implementation of "Strengthening of the Head Office of the Bureau of Applied Economics and Statistics, West Bengal, and zonal and district offices" and "Setting up of a regular training unit in the Bureau of Applied Economics and Statistics, West Bengal". The reasons for the final excess have not been intimated (April 1976).

**IV—Regulation of weights and measures—**

O .. Rs. 16.99	14.85	14.14	-0.71
R .. -2.14			

The saving was mainly due to non-supply of model weights, etc., by Government of India Mint and economy measures.

**Grant No. 52—Agriculture**

83

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads "305—Agriculture", "505—Capital Outlay on Agriculture" and "705—Loans for Agriculture."</b>			
	Rs.		
<b>Voted—</b>			
Original ..	20,84,53,000	20,84,53,001	20,13,77,869
Supplementary	1		
Amount surrendered during the year	..	..	..
<b>Charged—</b>			
Original ..	21,000	8,78,539	..
Supplementary	8,57,539		
Amount surrendered during the year	..	..	..

**Notes and comments—**

**Charged appropriation**

(i) The entire provision remained unutilised and no portion of the saving was surrendered.

(ii) The saving occurred mainly under :—

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<b>"305—Agriculture."</b>			
<b>IV—Multiplication and distribution of seeds—</b>			
S ..	8.58	8.58	..
			—8.58.

The shortfall was due to unnecessary supplementary provision for establishment of a cold storage for preservation of seed potato.

## Voted grant

**Deposit account of grants made by the Indian Council of Agricultural Research :** The expenditure under this grant as well as grant no. 55—Animal Husbandry includes Rs. 20 lakhs met from the deposit account of grant received from the Indian Council of Agricultural Research for furtherance of agricultural schemes and other allied objects.

The grants received from the Council towards the cost of research schemes undertaken at their instance are credited to the receipt head under Agriculture and Animal Husbandry. Simultaneously, an amount equivalent to the grant received and credited to the receipt head is transferred to the deposit head by debit to the minor head "Transfer to/from Reserve Funds and Deposit Accounts" under the major heads "305—Agriculture" and "310—Animal Husbandry". The expenditure incurred on the schemes is booked against provision made under the above grants. At the end of the year, the amount equivalent to the share of expenditure to be met from the grants made by the Council is credited to the service head by transfer from deposit head and shown as a deduct entry under the sub-head "Deduct—Amount met from Deposit Account of Grants made by the Indian Council of Agricultural Research" under the minor head "Transfer to/from Reserve Funds and Deposit Accounts."

The balance at the credit of the deposit account on 31st March 1975 was Rs. 39.44 lakhs.

**Grant No. 53—Minor Irrigation, Soil Conservation and Area Development  
(All voted)**

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads "306—Minor Irrigation", "307—Soil and Water Conservation", "308—Area Development", "506—Capital Outlay on Minor Irrigation, Soil Conservation, and Area Development" and "706—Loans for Minor Irrigation, Soil Conservation and Area Development."</b>			
	Rs.		
Original ..	14,00,71,000	18,49,00,000	18,66,89,867
Supplementary	4,48,29,000		
Amount surrendered during the year (March 1975)	..	..	16,24,148

**Notes and comments—**

(i) The excess of Rs. 17,89,867 over the grant requires regularisation.

(ii) The excess of Rs. 17.90 lakhs was the net result of final excess of Rs. 6.82.03 lakhs under 52 sub-heads/schemes partly counterbalanced by final saving of Rs. 6.47.89 lakhs under 49 other sub-heads/schemes and surrender of Rs. 16.24 lakhs.

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

(iii) The excess occurred mainly under :—

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

**“306—Minor Irrigation.”**

**IV—Tubewells—**

O ..	1,61.53	}	2,11.27	2,25.19	+13.92
R ..	49.74				

The excess occurred mainly under different Plan and non-Plan schemes under “Deep Tubewell Irrigations” (Rs. 71.07 lakhs), the reasons for which have not been intimated (April 1976). The excess was partly counterbalanced by small savings under other schemes.

**V—Lift Irrigation Schemes—**

O ..	1,28.37	}	1,65.45	1,66.23	+0.78
R ..	37.08				

The excess was mainly the result of excess of Rs. 48.21 lakhs under the scheme “Lift Irrigation” (Fourth Plan and Committed) partly counterbalanced by saving of Rs. 11.63 lakhs under the scheme “Lift Irrigation from rivers and beels” (Non-Plan). The reasons for the excess have not been intimated (April 1976).

**VI—Other Minor Irrigation Works—**

O ..	50.55	}	47.15	80.27	+33.12
R ..	-3.40				

The net excess of Rs. 29.72 lakhs was mainly the result of excess of Rs. 54.32 lakhs under one scheme, partly counterbalanced by total saving of Rs. 24.59 lakhs under three other schemes.

(a) The excess of Rs. 54.32 lakhs occurred under :

Serial no.	Scheme
1.	Minor irrigation schemes—Agriculture—(Fourth Plan and Committed) (Rs. 54.32 lakhs).

86 **Grant No. 53—Minor Irrigation, Soil Conservation and Area Development**  
(All voted)—*contd.*

(b) The saving of Rs. 24.59 lakhs was under the following schemes :

Serial no.	Scheme
1.	Surface drainage and irrigation scheme (Rs. 14.77 lakhs).
2.	Boro Bundhs (Rs. 5.32 lakhs).
3.	Minor Irrigation Schemes—Irrigation (Rs. 4.50 lakhs).

The reasons for the above excess have not been intimated (April 1976).

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<b>“506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development.”</b>			

XX—Soil Conservation Schemes—

O ..	0.95	} 2.00	15.37	+13.37
R ..	1.05			

The excess occurred under the scheme “Establishment and Development of Soil Testing Services” (State Fifth Plan), reasons for which have not been intimated (April 1976).

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

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<b>“308—Area Development.”</b>			

XVI—Dry Land Development—

O ..	44.20	} 76.05	55.35	-20.70
S ..	66.00			
R ..	-34.15			

The total saving of Rs. 54.85 lakhs was mainly the result of saving under three schemes (Rs. 98.28 lakhs) partly counterbalanced by excess under five smaller schemes constituting the “Drought Prone Areas Programme” (non-Plan—Developmental) (Rs. 43.26 lakhs) taken up at the post budget stage without any provision.



Saving occurred under the following schemes :—

Serial no.	Scheme	Provision	Saving	Reasons
(In lakhs of rupees)				
1.	Rural Development and Employment—Drought Prone Areas Programme (Central Sector—New Schemes).	66·00	61·34	Partial implementation of the scheme for which supplementary provision was obtained in anticipation of the financial assistance from the Government of India. Reasons for partial implementation have not been intimated (April 1976).
2.	Rural Development and Employment—Drought Prone Areas Programme (State Plan—Fifth Plan).	40·00	32·74	The reasons for partial implementation of the State Plan scheme have not been intimated (April 1976).
3.	Labour Intensive Scheme for Drought Prone and Flood Prone Areas (State Plan—Fifth Plan).	4·20	4·20	The reasons for non-implementation of the scheme have not been intimated (April 1976).

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

XVII—Development of hill areas—

O	..	19·50	}	2,64·17	2,31·88	—32·29
S	..	2,46·52				
R	..	—1·85				

The total saving of Rs. 34·14 lakhs was mainly the net result of saving of Rs. 1,46·98 lakhs under the scheme "Accelerated development of hill areas" (Central Sector—New Scheme) partly counterbalanced by the excess of Rs. 1,13·09 lakhs under the scheme "Development of hill areas" (State Plan—Fifth Plan). The reasons for the saving/excess have not been intimated (April 1976).

88 **Grant No. 53—Minor Irrigation, Soil Conservation and Area Development**  
(All voted)—*contd.*

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

XVIII—Other expenditure—

O ..	1,81.60	} 1,53.15	1,48.62	—4.53
R ..	—28.45			

The total saving of Rs. 32.98 lakhs was mainly the net result of saving of Rs. 65.12 lakhs under three schemes partly counterbalanced by the excess of Rs. 38.31 lakhs under a separate scheme.

The saving of Rs. 65.12 lakhs was mainly due to non-implementation/partial implementation of the following schemes :

Serial no.	Scheme
1.	Area development programme in Kangsabati Command area—Scheme for development of road (Rs. 38.81 lakhs) State Plan (Fifth Plan).
2.	Development of Sundarban (Rs. 19.31 lakhs).
3.	Comprehensive Area Development Project (Rs. 7.00 lakhs).

The reasons for non-implementation/partial implementation have not been intimated (April 1976).

Excess of Rs. 38.31 lakhs was under the scheme “Development of markets” (non-Plan-Developmental), the reasons for which have not been intimated (April 1976).

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

“306—Minor Irrigation.”

III—Construction and deepening of wells and tanks—

O ..	40.67	} 39.23	35.43	—3.80
R ..	—1.44			

The total saving of Rs. 5.24 lakhs was mainly the net result of saving of Rs. 14.75 lakhs under two schemes partly counterbalanced by the excess of Rs. 9.52 lakhs under a separate scheme.

The saving of Rs. 14.75 lakhs was mainly due to non-implementation/partial implementation of the following schemes :

Serial no.	Scheme
1.	Tank Irrigation (Rs. 13.08 lakhs) (State Plan—Fifth Plan).
2.	Dug wells (Rs. 1.67 lakhs) (State Plan—Fifth Plan).

The reasons for non-implementation/partial implementation have not been intimated (April 1976).

Excess of Rs. 9.52 lakhs was under the scheme "Tank Irrigation" (Fourth Plan and Committed), the reasons for which have not been intimated (April 1976).

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

**"307—Soil and Water Conservation."**

**X—Soil Survey and Testing—**

O ..	10.99	}	10.74	7.86	-2.88
R ..	-0.25				

The saving was mainly due to non-implementation/partial implementation of four schemes, viz., (i) Establishment and development of soil testing services (Rs. 1.05 lakhs); (ii) Survey and categorisation of waste land (Rs. 1.01 lakhs); (iii) Extension of soil testing service laboratories (Rs. 0.61 lakh); and (iv) Establishment of soil testing laboratories in West Bengal (Rs. 0.50 lakh).

The reasons for non-implementation/partial implementation have not been intimated (April 1976).

**"706—Loans for Minor Irrigation, Soil Conservation, and Area Development."**

**XXII—Minor Irrigation—**

O ..	3.33	}	2.67	1.26	-1.41
R ..	-0.66				

The saving was under the scheme "Minor Irrigation—Loans for dugwells" (State Plan—Fifth Plan), the reasons for which have not been intimated (April 1976).

90 **Grant No. 53—Minor Irrigation, Soil Conservation and Area Development**  
(All voted)—*contd.*

(v) In the following case, withdrawal of funds by way of reappropriation proved injudicious :—

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

**“306—Minor Irrigation.”**

I—Direction and Administration—

O ..	71·00	}	.	61·58	78·22	+16·64
R ..	-9·42					

The reasons for the withdrawal of funds by way of reappropriation from the scheme “Strengthening the Organisation and Administration of the Directorate of Agricultural Engineering” (State Plan—Fifth Plan) as well as the eventual excess have not been intimated (April 1976).

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

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

**“306—Minor Irrigation.”**

IX—Other expenditure—

O ..	1,81·85	}	.	85·07	1,17·30	+32·23
R ..	-96·78					

The anticipated saving was mainly due to withdrawal of funds from the following schemes :

Serial no.	Scheme	Provision	Saving	Reasons
	State Plan (Fifth Plan)			
		(In lakhs of rupees)		
1.	West Bengal Minor Irrigation Corporation—Water rate subsidy.	40·00	40·00	Not intimated (April 1976).
2.	West Bengal Minor Irrigation Corporation—Staff subsidy.	30·00	30·00	Ditto.
3.	Pumpsets distribution ..	1,00·00	22·78	Ditto.

The reasons for the final excess have also not been intimated (April 1976).

**Grant No. 53—Minor Irrigation, Soil Conservation and Area Development** 91  
**(All voted)—contd.**

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

**“506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development.”**

**XXI—Area Development Programmes—**

O	..	56.25	}	13.60	42.82	+29.22
R	..	-42.65				

The anticipated saving was mainly due to withdrawal of funds by reappropriation from the “Command Area Development Programme”, reasons for which as also for the final excess have not been intimated (April 1976).

**“307—Soil and Water Conservation.”**

**XIII—Soil conservation scheme—**

O	..	68.40	}	41.34	55.77	+14.43
R	..	-27.06				

The anticipated saving was mainly due to withdrawal of funds by reappropriation from the following schemes, reasons for which have not been intimated (April 1976):

Serial no.	Scheme	Provision	Saving
		(In lakhs of rupees)	
	State Plan (Fifth Plan)		
1.	Scheme for Pilot Project on reclamation of saline and alkaline tracts in West Bengal.	14.00	14.00
2.	Scheme for extension of Soil conservation work on waste lands on watershed basis in plains (Fourth Plan and committed).	11.14	5.54
3.	Soil conservation works on waste lands and agricultural lands on watershed basis.	17.65	6.69

The reasons for the final excess also have not been intimated (April 1976).

92 **Grant No. 53—Minor Irrigation, Soil Conservation and Area Development**  
(All voted)—*concl'd.*

(vii) In the following case, augmentation of funds proved excessive in view of the final saving :—

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

**“506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development.”**

XIX—Minor Irrigation—

O	..	3,65.50	} .	6,41.44	5,89.78	-51.66
S	..	1,35.77				
R	..	1,40.17				

Additional funds were provided by reappropriation mainly for taking up of the following three Central Sector schemes as a result of a post-budget decision :

Serial no.	Scheme
1.	Private Tubewells including filter points (Committed) (Rs. 73.27 lakhs).
2.	Deep Tubewell Irrigation—Spill-over (New Schemes) (Rs. 45.69 lakhs).
3.	River Lift Irrigation—Spill-over (New Schemes) (Rs. 24.82 lakhs).

Reasons for the additional provision as well as for the final saving have not been intimated (April 1976).

(viii) 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)

**“706—Loans for Minor Irrigation, Soil Conservation and Area Development.”**

XXIV—Area development programme—

R	..	3.70	3.70	..	-3 70
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The entire provision remained unutilised, reasons for which have not been intimated (April 1976).

Grant No. 54—Food and Nutrition

93

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major heads “309—Food and Nutrition”, “509—Capital Outlay on Food and Nutrition” and “709—Loans for Food and Nutrition.”</b>				
		Rs.		
<i>Voted—</i>				
Original	11,81,90,000	17,21,18,000	16,75,73,880	-45,44,120
Supplementary	5,39,28,000			
Amount surrendered during the year (March 1975)		..	..	1,20,73,800
<i>Charged—</i>				
Original	.. 15,000	21,391	6,391	15,000
Supplementary	6,391			
Amount surrendered during the year		..	..	..

Grant No. 55—Animal Husbandry (All voted)

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major heads “310—Animal Husbandry” and “510—Capital Outlay on Animal Husbandry.”</b>				
		Rs.		
Original	.. 6,63,32,000	6,63,32,000	5,94,33,319	-68,98,681
Supplementary	..			
Amount surrendered during the year (March 1975)		..	..	65,15,208

## Notes and comments—

(i) The saving occurred mainly under :—

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

## “310—Animal Husbandry.”

## VI—Cattle development—

O	..	2,42.25	} 2,21.63	2,13.19	—8.44
R	..	—20.62			

The saving was the net result of saving under 5 schemes partly counterbalanced by excess under 3 other schemes as under—

(a) Schemes which contributed to the saving—

Serial no.	Scheme	Provision (In lakhs of rupees)	Saving	Reasons
1.	Intensive Cattle Development Project.	21.95	21.95	Non-sanction of the scheme due to non-completion of formalities.
2.	Expenditure under World Food Programme—618—Production Project—			
	(a) Resettlement of city kept animals.	19.00	19.00	Delay in arriving at a decision about the programme for resettlement of city kept animals.
	(b) Stud farm artificial insemination.	14.00	12.78	Technical difficulties in opening Stud farm.
	(c) Calf rearing scheme.	6.00	6.00	Post-budget decision for execution of the scheme through the scheme for Producers Organisation.
3.	Regional cattle breeding farm and purchase of exotic stock.	2.84	2.84	Non-sanctioning of the scheme due to non-completion of necessary formalities.



## (b) Schemes in which excess occurred—

Serial no.	Scheme	Provision (In lakhs of rupees)	Excess	Reasons
1.	State Live Stock farm ..	92.50	22.09	Inadequate provision of funds.
2.	Establishment of Central Live-stock Research-cum-Breeding Station at Haringhata.	42.00	7.96	Do.
3.	Intensive cattle development block.	16.50	5.92	Do.
	Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)	

## XI—Fodder and feed development—

O	..	51.12	} 37.99	31.17	-6.82
R	..	-13.13			

The saving occurred mainly under "Balanced Cattle feed scheme" (Rs. 10 lakhs) owing to non-commencement of the scheme due to non-completion of the factory building, "Strengthening of Haringhata-Kalyani Complex" (Rs. 4.21 lakhs) owing to partial implementation of the scheme for want of sanction, "Establishment of fodder multiplication farm" (Rs. 3.88 lakhs) on account of post-budget decision to implement the scheme under State Fifth Plan instead of Fourth Plan Committed and "Fodder development scheme" (Rs. 2 lakhs) owing to the revision of the pattern of the scheme. The saving under the above schemes was partly offset by excess under "Haringhata (North) Farm" (Rs. 3.35 lakhs) owing to inadequate provision of funds.

**"510—Capital Outlay on Animal Husbandry."**

## III—Cattle development—

O	..	16.00	} ..	..	..
R	..	-16.00			

The entire provision was surrendered due to non-commencement of the scheme owing to non-completion of the building.

**"310—Animal Husbandry."**

## XII—Other expenditure—

O	..	21.17	} 3.76	5.43	+1.67
R	..	-17.41			

The saving occurred mainly under the scheme "Producers' Organisations" (Rs. 7.58 lakhs) owing to post-budget decision to change the pattern of the scheme and meet the expenditure from loan and "Modernisation of slaughter houses" (Rs. 3.23 lakhs) owing to non-sanction of the scheme and under the head "Lump provision for additional dearness allowance" (Rs. 4.80 lakhs).

Grant No. 55—Animal Husbandry (All voted)—*contd.*

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

## "510—Animal Husbandry."

## III—Veterinary Services and Animal Health—

O	..	1,02.97	} 94.25	92.22	-2.03
R	..	-8.72			

The saving was the net result of saving under 4 schemes partly counterbalanced by excess under one scheme.

## (a) Schemes which contributed to the saving—

Serial no.	Scheme	Provision (In lakhs of rupees)	Saving (In lakhs of rupees)	Reasons
1.	New veterinary Aid Centre	3.00	3.00	Non-sanction of the expenditure.
2.	New veterinary Hospitals ..	2.00	2.00	Do.
3.	Central Medical stores ..	2.00	2.00	Do.
4.	Strengthening of Biological Production Division.	2.50	2.50	Do.

## (b) Scheme in which the excess occurred—

Scheme	Provision (In lakhs of rupees)	Excess (In lakhs of rupees)	Reasons
Veterinary Hospitals .. ..	39.11	3.49	Inadequate provision of funds.

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

## "510—Capital Outlay on Animal Husbandry."

## (Excluding Public Undertakings)

## VIII—Fodder and feed development—

O	..	35.00	} 25.00	25.00	..
R	..	-10.00			

The anticipated saving was due to post-budget decision of implementing the scheme on turn key basis by the National Dairy Development Board.

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

**“310—Animal Husbandry.”**

VIII—Sheep and wool development—

O	..	4.86	} 2.77	2.50	-0.27
R	..	-2.09			

The saving was mainly due to non-sanction of the scheme “Distribution of sheep and goat in rural areas.”

II—Veterinary education and training—

O	..	21.67	} 18.19	18.42	+0.23
R	..	-3.48			

The saving was mainly due to less expenditure under the scheme “Expansion and Improvement of Bengal Veterinary College” owing to transfer of the college to the Bidhan Chandra Krishi Vidyalaya, Kalyani and non-sanction of the scheme “Establishment of Board of Animal Husbandry.”

(ii) The saving was partly offset by excess under :—

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

(In lakhs of rupees)

**“310—Animal Husbandry.”**

IV—Veterinary research—

O	..	8.19	} 32.71	39.83	+7.12
R	..	24.52			

The excess occurred mainly under the scheme “Improvement of milk production by cross breeding dairy cattle at Haringhata” and was attributed by the department to provision having not been made according to requirement.

**“510—Capital Outlay on Animal Husbandry.”**

IX—Other expenditure—

O	..	..	} 3.00	3.00	..
R	..	3.00			

The excess occurred as initial provision relating to “Investment in share capital for establishment of slaughter house” was made under Grant no. 25—Public Works.

98 Grant No. 58—Dairy Development (Excluding Public Undertakings)  
(All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads "311—Dairy Development", "511—Capital Outlay on Dairy Development" and "711—Loans for Dairy Development."</b>			
	Rs.		
Original ..	13,93,34,000	14,62,83,088	-78,91,912
Supplementary ..	1,48,41,000		
Amount surrendered during the year ..	..	..	..

**Notes and comments—**

(i) Substantial provision remained unutilised under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>"511—Capital Outlay on Dairy Development."</b>			
<b>VI—Dairy development—</b>			
O ..	1,62.74	68.22	-59.80
S ..	21.02		
R ..	-55.74		

Funds were withdrawn by reappropriation mainly from the following three sub-schemes under the non-Plan scheme "Expenditure under World Food Programme no. 618—Dairy Project" for reasons shown thereagainst :

Serial no.	Sub-scheme	Amount of anticipated saving withdrawn	Reasons
(In lakhs of rupees)			
1.	Establishment of new city dairies.	30.00	Non-purchase of materials due to non-acceptance of tenders after observance of formalities.

**Grant No. 56—Dairy Development (Excluding Public Undertakings) 99**  
(All voted)—*contd.*

Serial no.	Sub-scheme	Amount of anticipated saving withdrawn (In lakhs of rupees)	Reasons
2.	Establishment of feeder balancing dairies.	22.78	Delay in construction of Multi-purpose Dairy at Matigara owing to unforeseen circumstances.
3.	Augmentation of the handling capacities of the existing dairies.	3.31	Non-finalisation of rates for purchase of materials.

The final saving of Rs. 59.80 lakhs was mainly due to non-implementation of the non-Plan sub-scheme "Augmentation of the handling capacities of the existing dairies" (Rs. 11.37 lakhs) and partial implementation of the non-Plan sub-scheme "Establishment of new city dairies" (Rs. 42.50 lakhs) as well as the State Fifth Plan scheme "Rural dairy extension" (Rs. 5.40 lakhs). In view of the final savings, supplementary provisions obtained towards the end of the year for the sub-scheme "Establishment of new city dairies" (Rs. 19.22 lakhs) and the scheme "Rural Dairy Extension" (Rs. 1.80 lakhs) proved unnecessary.

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

**"711—Loans for Dairy Development."**

**XI—Milk supply schemes—**

O	..	8.60	} 2.51	0.69	-1.82
R	..	-6.09			

The anticipated saving of Rs. 6.09 lakhs was withdrawn by reappropriation from "Milk Supply Schemes—Loans under expansion of Greater Calcutta Milk Supply Scheme" under State Fifth Plan due to reluctance on the part of the licensees at Haringhata to get loan assistance from the Government. Reasons for the final saving have not been intimated (April 1976).

**"511—Capital Outlay on Dairy Development."**

**VII—Other expenditure—**

O	..	7.80	} 7.71	0.84	-6.87
R	..	-0.09			

The total saving of Rs. 6.96 lakhs was due to non-utilisation of the entire lump provision for additional dearness allowance (Rs. 4.80 lakhs) and partial implementation of the "Scheme for long distance transport" (Rs. 2.16 lakhs) included in the State Fifth Plan with the aim of transporting milk from rural areas by road, reasons for which have not been intimated (April 1976).

**Grant No. 56—Dairy Development (Excluding Public Undertakings)  
(All voted)—contd.**

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

**“311—Dairy Development.”**

**II—Dairy development—**

O	..	5.00	}	..	..	..
R	..	—5.00				

Entire provision under the scheme “Dairy Development Staff” was withdrawn by reappropriation owing to non-sanction of staff as a result of cut imposed on the State Fifth Plan ceiling.

(ii) Saving under the above group-heads was partly counterbalanced by excess under :—

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

**“511—Capital Outlay on Dairy  
Development.”**

**VIII—Greater Calcutta Milk  
Supply Scheme—**

O	..	10,96.50	}	12,56.87	13,46.84	+89.97
S	..	1,27.39				
R	..	32.98				

Additional provision of Rs. 32.98 lakhs under the non-Plan scheme “Milk colonies and distribution of milk and milk products (operations and maintenance)” was mainly the net result of provision of Rs. 43.05 lakhs for ‘purchase of materials’ on account of substantial increase in the rates of procurement of skimmed milk powder, butter, fresh milk, etc. and payment of arrear sales tax, partly offset by withdrawal of Rs. 10.15 lakhs from ‘Other expenditure’ the provision thereunder having been incorrectly assessed at the budget stage. The final excess of Rs. 89.97 lakhs was mainly due to larger expenditure on ‘purchase of materials’ under the non-Plan scheme “Milk colonies and distribution of milk and milk-products (operations and maintenance)” (Rs. 74.88 lakhs) and the State Fifth Plan scheme “Expansion and colonisation of dairies at Belgatchia and Haringhata” (Rs. 11.93 lakhs), reasons for which have not been intimated (April 1976). In view of the final excess of Rs. 74.88 lakhs under the former scheme, the supplementary grant of Rs. 1,11.39 lakhs as well as the reappropriated additional funds of Rs. 43.05 lakhs provided thereagainst for purchase of materials proved inadequate.

**Grant No. 56—Dairy Development (Excluding Public Undertakings)** 101  
(All voted)—*concl'd.*

(iii) In the following case, reappropriation of additional funds on the 31st March 1975 proved unnecessary :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<b>“511—Capital Outlay on Dairy Development.”</b>			
LX—Durgapur milk supply scheme—			
O .. 1,07.00	1,43.78	.. 42.28	-1,01.50
R .. 36.78			

The actual expenditure fell short of even the original provision by Rs. 64.72 lakhs. Provision of additional funds of Rs. 36.78 lakhs by reappropriation under the scheme “Durgapur Milk Supply Scheme—operations and maintenance” (State Fourth Plan and Committed) in anticipation of rise in the prices of essential commodities required for production of milk increased the eventual saving to Rs. 1,01.50 lakhs. The reasons for the final saving have not been intimated (April 1976).

**Grant No. 57—Fisheries**

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads “312—Fisheries”, “512—Capital Outlay on Fisheries” and “712—Loans for Fisheries.”</b>			
	Rs.		
Voted—			
Original .. 1,52,87,000	1,52,87,000	1,45,62,945	-7,24,055
Supplementary ..			
Amount surrendered during the year (March 1975) ..	..	..	18,05,000
Charged—			
Original .. ..	3,376	3,376	..
Supplementary 3,376			
Amount surrendered during the year	..	..	..

57 592.

## Grant No. 58—Forest (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads "313—Forest" and "513—Capital Outlay on Forest."</b>			
	Rs.		
Original ..	3,99,34,000	3,64,06,200	-35,27,800
Supplementary ..			
Amount surrendered during the year (March 1975) ..	..	..	28,49,847

**Notes and comments—**

(i) The saving occurred mainly under :—

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

**"313—Forest."****XI—Other expenditure—**

O ..	39.91	18.10	17.00	-1.10
R ..	-21.81			

The total saving of Rs. 22.91 lakhs (57 per cent. of the provision) was mainly due to curtailment of non-Plan expenditure as measure of economy.

**VIII—Forest Produce—**

O ..	93.27	74.19	70.74	-3.45
R ..	-19.08			

The saving was mainly the result of supply of lesser number of poles to the West Bengal State Electricity Board and timber to Government Saw Mills than anticipated (Rs. 16.48 lakhs), economy in expenditure (Rs. 2.85 lakhs) and non-utilisation of provision for repairs to Departmental launches (Rs. 2.22 lakhs).

**VI—Plantation Schemes—**

O ..	29.27	23.90	23.17	-0.73
R ..	-5.37			

The saving was mainly due to economy in expenditure (Rs. 3.21 lakhs) and diversion of funds to accommodate (non-Plan) expenditure in connection with the schemes under the common heads of account (Rs. 1.90 lakhs).



Group-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
IV—Forest Conservation and Development—					
O	..	34.77	29.58	29.31	-0.27
R	..	-5.19			

The saving was mainly due to curtailment of expenditure as a measure of economy (Rs. 4.71 lakhs) and diversion of funds for utilisation under the new procedure of re-structuring non-Plan schemes (Rs. 1.00 lakh).

II—Research—					
O	..	8.50	4.58	4.25	-0.33
R	..	-3.92			

The saving was mainly the result of diversion of funds for utilisation under the new procedure of re-structuring non-Plan schemes (Rs. 2.50 lakhs) and economy in expenditure (Rs. 1.34 lakhs).

(ii) Substantial excess occurred under :—

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

**“313—Forest.”**

I—Direction and Administration—					
O	..	1,47.34	1,67.36	1,66.87	-0.49
R	..	20.02			

The net excess of Rs. 19.53 lakhs was mainly due to provision of additional funds to meet increased pay and allowances of officers and staff (Rs. 16.72 lakhs).

IX—Communications and Buildings—

O	..	25.02	29.30	29.28	-0.02
R	..	4.28			

Reasons for the net excess of Rs. 4.26 lakhs have not been intimated (April 1976).

X—Preservation of Wild Life—

O	..	5.70	9.70	9.44	-0.26
R	..	4.00			

The net excess of Rs. 3.74 lakhs (66 per cent. of the provision) was mainly due to post-budget decision of meeting the expenditure under “Tiger Reserve in Sunderbans”.

## Grant No. 59—Community Development (Panchayat)

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads "314—Community Development", "363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions" and "714—Loans for Community Development."</b>			
Rs.			
<b>Voted—</b>			
Original .. 5,50,66,000	5,50,66,000	3,58,87,716	-1,91,78,284
Supplementary ..			
Amount surrendered during the year (March 1975) ..	..	..	1,69,38,500
<b>Charged—</b>			
Original .. 11,000	11,000	..	-11,000
Supplementary ..			
Amount surrendered during the year (March 1975) ..	..	..	11,000

**Notes and comments—**

The saving in the voted grant occurred mainly under :—

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

**"314—Community Development"  
(Panchayat).**

**A—GENERAL—****A(iii)—Assistance to Panchayati Raj Institutions—**

O .. 3,11.11	2,39.89	2,21.07	-18.82
R .. -71.22			

The anticipated saving was mainly due to non-holding of Panchayat elections during the year. The reasons for final saving have not been intimated (April 1976).

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

**A(iv) Other expenditure—**

O .. ..	60·12	} 0·50	0·01	-0·49
R .. ..	-59·62			

The saving was mainly due to non-utilisation of lump provision for additional dearness allowance.

**“363—Compensation and Assignments to local bodies and Panchayati Raj Institutions” (Panchayat).**

**IV—Other miscellaneous compensations and assignments—**

O .. ..	75·00	} 50·62	45·14	-5·48
R .. ..	-24·38			

The saving was mainly due to payment of less grant on account of cesses to the Zilla Parishads owing to non-receipt of figures of actual collection of cess.

**I—Land Revenue—**

O .. ..	34·00	} 23·91	28·48	+4·57
R .. ..	-10·09			

The net saving was mainly due to payment of smaller grant to the Zilla Parishads and Anchalik Parishads on account of land revenue owing to smaller collection of land revenue.

**“314—Community Development” (Panchayat).**

**A—GENERAL—**

**A—II—Training—**

O .. ..	5·11	} 2·54	1·64	-0·90
R .. ..	-2·57			

The saving was mainly due to cut imposed by Government and non-implementation of the scheme “Expansion of Panchayati Raj Training Centres” owing to administrative reasons.

**Grant No. 60—Community Development (Excluding Panchayat)  
(All voted)**

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads "314—Community Development" and "514—Capital Outlay on Community Development" (Excluding Panchayat).</b>			
	Rs.		
Original ..	6,92,41,000	} 7,01,09,000	6,88,97,480
Supplementary ..	8,68,000		
Amount surrendered during the year	..	..	..

**Grant No. 61—Industries (Closed and Sick Industries) (All voted)**

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads "320—Industries", "520—Capital Outlay on Industrial Research and Development", "526—Capital Outlay on Consumer Industries", "720—Loans for Industrial Research and Development" and "726—Loans for Consumer Industries."</b>			
	Rs.		
Original ..	2,59,46,000	} 2,59,46,001	1,10,67,824
Supplementary ..	1		
Amount surrendered during the year (March 1975)	..	..	1,48,80,974

Notes and comments—

(i) Substantial saving occurred under the following :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>“720—Loans for Industrial Research and Development” (Closed and Sick Industries).</b>			
V—Other Loans—			
O .. .. 1,34·00	80·35	80·35	—
R .. .. —53·65			

**“520—Capital Outlay on Industrial Research and Development” (Closed and Sick Industries).**

III—Other expenditure—

O .. .. 50·00	5·00	5·00	—
R .. .. —45·00			

Saving under the above group-heads was due to imposition of general out on the State Plan ceiling at post-budget stage and delay in taking over of the closed and sick industries including tea-gardens after completion of formalities.

(ii) Provision remained wholly unutilised under :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>“526—Capital Outlay on Consumer Industries” (Closed and Sick Industries).</b>			

IV—Textiles—

O .. .. 50·00	..	..	—
R .. .. —50·00			

**“726—Loans for Consumer Industries” (Closed and Sick Industries).**

VI—Textiles—

O .. .. 25·00	—	—	—
R .. .. —25·00			

Provision in the above two cases was surrendered due to a post-budget decision not to release further financial assistance to the West Bengal State Textile Corporation Ltd., pending review of the position of the textile units already nationalised.

108 **Grant No. 61—Industries (Closed and Sick Industries) (All voted)—concl'd.**

(iii) The savings in the above four cases were partly counterbalanced by the excess in the following group-head :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving -
<b>“320—Industries” (Closed and Sick Industries).</b>			
<b>B—LARGE AND MEDIUM INDUSTRIES—</b>			
<b>I—Direction and Administration—</b>			
O .. .. 0.38	} 25.30	25.33	+0.03
S .. .. Token			
R .. .. 24.92			

Additional funds were provided for meeting the running expenses of the Basumati Private Limited acquired by Government under the Basumati Private Ltd. Act, 1974.

**Grant No. 62—Industries (Excluding Closed and Sick Industries)**

	Total grant or appropriation	Actual expenditure	Excess+ Saving -
	Rs.	Rs.	Rs.
<b>Major heads “320—Industries”, “520—Capital Outlay on Industrial Research and Development” and “720—Loans for Industrial Research and Development.”</b>			
Rs.			
<b>Voted—</b>			
Original .. 5,81,26,000	} 5,81,26,001	4,79,26,835	-1,01,99,166
Supplementary .. 1			
Amount surrendered during the year (March 1975) .. ..	..	..	54,90,530
<b>Charged—</b>			
Original .. 75,000	} 10,08,000	..	-10,08,000
Supplementary .. 9,33,000			
Amount surrendered during the year (March 1975) .. ..	..	..	5,000

Notes and comments—

Voted grant

(i) Out of the unutilised provision of Rs. 1,01·99 lakhs, Rs. 47·08 lakhs remained surrendered even though surrender of anticipated saving was made on the 31st March 1975.

(ii) Provision remained wholly unutilised under :—

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

“320—Industries.”

A—GENERAL—

A-IV—Other expenditure—

O .. ..	32·04	} 30·00	..	-30·00
R .. ..	-2·04			

The saving was mainly due to non-utilisation of the provision obtained in lump for payment of additional dearness allowance (Rs. 30·00 lakhs) and non-implementation of the scheme “Reorganisation of the Government Industrial and Commercial Museum” owing to cut imposed on expenditure (Rs. 2·00 lakhs).

“520—Capital Outlay on Industrial Research and Development.”

XII Education, Research and Training—	4·90	..	-4·90
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The saving was due to non-utilisation of the provision under “Acquisition of premises of Art and United Potteries at Belghoria for a training-cum-production centre.” Reasons for the saving have not been intimated (April 1976).

In the preceding three years also, the entire provision remained unutilised.

(iii) Substantial provision also remained unutilised under :—

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

“520—Capital Outlay on Industrial Research and Development.”

XIII—Other expenditure—

O .. ..	1,09·90	} 25·89	19·90
R .. ..	-84·01		

110 **Grant No. 62—Industries (Excluding Closed and Sick Industries)—contd.**

The total saving of Rs.90·01 lakhs (82 per cent. of the provision) was mainly the net result of non-utilisation of the entire provision under three schemes partly counterbalanced by excess under one other scheme as under :

(a) The schemes which contributed to the saving—

Serial no.	Scheme	Provision	Saving	Reasons
(In lakhs of rupees)				
1.	Incentive scheme for industrial growth in West Bengal.	50·00	50·00	Expenditure incurred from out of loan head as a post-budget decision.
2.	Acquisition of land for industrial areas in growth centres.	30·00	30·00	Curtailment of Plan expenditure (Rs. 24·00 lakhs). Reasons for the balance saving (Rs. 6·00 lakhs) have not been intimated (April 1976).
3.	West Bengal Industrial Infrastructure Development Corporation.	27·90	27·90	Diversion of funds due to sanction of expenditure under "Development of Haldia Water Supply Scheme" as a post-budget decision (Rs. 19·89 lakhs) and curtailment of Plan expenditure (Rs.8·01 lakhs).

(b) The excess of Rs. 19·89 lakhs occurred due to a post-budget decision to incur the expenditure under "Development of Haldia Water Supply Scheme" (cf. Serial no. 3 above).

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

**"320—Industries."**

**B—LARGE AND MEDIUM INDUSTRIES—**

**B-VII—Consumer Industries—**

**B-VII(C)—Oriental Gas Company's Undertakings—**

O .. ..	1,21·50	}	87·57	87·83	+0·26
R .. ..	—33·93				

The saving was mainly due to irregular supply of gas by the Durgapur Project Ltd. and "on account" payment representing 60 per cent. of the claims preferred by the Durgapur Project Ltd. for some months.



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

B-VII(b)—Brick Factories—

O .. .. 58.20	} 35.48	30.70	—4.78
R .. .. —22.72			

The anticipated saving was mainly due to non-implementation of the schemes for establishment of brick factories at Akra, Haldia, Raigunj, Jalaghata, Vastara, Ajhapur, Boral and Kolaghat, reasons for which as well as for the final saving of Rs. 4.78 lakhs have not been intimated (April 1976).

A—GENERAL—

A-I—Direction and Administration—

O .. .. 13.97	} 7.47	7.48	+0.01
R .. .. —6.50			

The saving was mainly due to cut imposed on expenditure as a measure of economy.

A-II—Industrial Productivity—

O .. .. 6.80	} 2.38	2.47	+0.09
R .. .. —4.42			

The net saving of Rs. 4.33 lakhs was mainly due to non-acquisition of land for industrial development owing to non-settlement of dispute pending in Court.

A-III—Industrial Education, Research and Training—

O .. .. 10.96	} 9.33	8.30	—1.03
R .. .. —1.63			

The total saving of Rs. 2.66 lakhs was mainly due to non-implementation of the scheme "Reorganisation of the industrial research laboratory" owing to cut imposed on expenditure as a measure of economy.

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

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

(In lakhs of rupees)

"720—Loans for Industrial Research and Development."

XIV—Other loans—

O .. .. 60.00	} 95.00	95.00	..
R .. .. 35.00			

The excess was due to payment of Rs. 50.00 lakhs as loan under "Incentive scheme for industrial growth in West Bengal" owing to a post-budget decision to implement the scheme from Loan instead of Capital head, partly offset by less payment under the scheme "Loans to West Bengal Industrial Infra-structure Development Corporation" owing to curtailment of the Plan schemes (Rs.15.00 lakhs).

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

(In lakhs of rupees)

## "320—Industries."

## C—PLANTATIONS—

## C-X—Cinchona—

O	..	1,05.73	}	1,39.70	1,33.44	-6.26
R	..	33.97				

Additional funds were provided by reappropriation due to inadequate provision under "Materials and Supplies" and no provision under "Scheme for providing ambulance services at Government Cinchona Plantations" owing to wrong estimate and rise in cost of materials (Rs. 11.42 lakhs), purchase of rice from open market at a much higher rate under "Scheme for supply of foodstuff to the staff under cinchona plantations" (Rs. 9.31 lakhs), sanction of compensatory allowance to menials paid out of contingency and increase in wages of daily-rated workers (Rs. 8.54 lakhs) and inclusion of the charges on account of "Employees Provident Fund Scheme" (Rs. 4.70 lakhs). Reasons for the final saving (Rs. 6.26 lakhs) under "Scheme for supply of foodstuff to the staff under cinchona plantations" have not been intimated (April 1976).

## B—LARGE AND MEDIUM INDUSTRIES—

## B-VIII—Other Industries—

S	..	Token	}	20.88	20.88	..
R	..	20.88				

Funds were provided by reappropriation for Centrally sponsored scheme "Grant under 10 per cent. or 15 per cent. Central outright grant or subsidy scheme 1971 for industrial units to be set up in selected backward districts/areas".

## C—PLANTATIONS—

## C-XI—Other Plantations—

O	..	49.90	}	58.64	58.49	-0.15
R	..	8.74				

The excess was mainly due to sanction of compensatory allowance to the menials paid out of contingency and increase in wages of daily-rated workers under "Ipecac cultivation" (Rs. 6.45 lakhs) and purchase of rice and wheat from open market at higher rates than estimated under "Scheme for supply of foodstuff to the staff under other medicinal plantations" (Rs. 2.29 lakhs).

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>B—LARGE AND MEDIUM INDUSTRIES—</b>			

**B.V—Direction and Administration  
(Brick Production)—**

O	..	1.80	}	4.15	9.72	+5.57
R	..	2.35				

Additional funds (Rs. 2.35 lakhs) were provided by reappropriation to accommodate establishment charges of the Central and Durgapur Divisions under "Directorate of Brick Productions". Reasons for the final excess of Rs. 5.57 lakhs have not been intimated (April 1976).

**Charged appropriation**

(i) The entire provision remained unutilised and the supplementary appropriation obtained in March 1975 proved unnecessary.

(ii) Nearly the entire saving remained unsurrendered.

(iii) The saving occurred under :—

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

**"520—Capital Outlay on Industrial  
Research and Development."**

**XII—Other expenditure—**

O	..	0.65	}	10.00	..	-10.00
S	..	9.33				
R	..	0.02				

The supplementary provision was obtained for meeting decretal charges in connection with the acquisition of land for development of subsidiary industries at Durgapur. Reasons for non-utilisation of the provision have not been intimated (April 1976).

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major heads "321—Village and Small Industries", "521—Capital Outlay on Village and Small Industries" and "721—Loans for Village and Small Industries" (Excluding Public Undertakings).</b>				
	Rs.			
<b>Voted—</b>				
Original	.. 3,36,19,000	4,01,91,000	3,84,37,483	-17,53,517
Supplementary	65,72,000			
Amount surrendered during the year		..	..	..
<b>Charged—</b>				
Original	.. ..	52,337	48,431	-3,906
Supplementary	52,337			
Amount surrendered during the year		..	..	..

**Notes and comments—**

(i) The saving in the voted grant occurred under :—

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

**"321—Village and Small Industries."****IX—Other expenditure—**

O	.. 51.54	57.00	46.04	-10.96
S	.. 17.95			
R	.. -12.49			

The expenditure fell short of even the original provision. The additional provision made by supplementary grant for meeting larger expenditure on grants, contribution, subsidies, other charges, etc., proved unnecessary. The total saving of Rs. 23.45 lakhs was mainly due to less payment of grants/contribution/subsidies (Rs. 10.29 lakhs), non-implementation of the scheme "Monitoring Cell" (Rs. 3.75 lakhs), reasons for which have not been intimated (April 1976), and withdrawal by reappropriation of lump provision for payment of additional dearness allowance (Rs. 7.65 lakhs).

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

**"521—Capital Outlay on Village and Small Industries."**

**X—Industrial Estates—**

O	..	20.00	} 7.39	5.00	-2.39
R	..	-12.61			

The withdrawal of Rs. 12.61 lakhs by reappropriation was due to curtailment of Plan budget. Reasons for the final saving of Rs. 2.39 lakhs have not been intimated (April 1976).

**"321—Village and Small Industries."**

**—Direction and Administration—**

O	..	53.44	} 53.58	44.47	-9.11
S	..	4.24			
R	..	-4.10			

The expenditure fell short of the original provision and the supplementary provision obtained in March 1975 proved unnecessary. The total saving of Rs. 13.21 lakhs was mainly due to partial implementation of the scheme "Reorganisation of the Directorate" both under Fifth Plan and Fourth Plan (Committed) (Rs. 9.51 lakhs) and non-implementation of the scheme "Administration and Registration" under Fifth Plan (Rs. 2.50 lakhs). Reasons for partial implementation and non-implementation of the schemes have not been intimated (April 1976).

**V—Handicraft Industries—**

O	..	11.14	} 6.68	5.28	-1.40
R	..	-4.46			

The saving was mainly due to non-implementation of handicraft schemes under Fifth Plan, reasons for which have not been intimated (April 1976).

**"721—Loans for Village and Small Industries."**

**XVI—Sericulture Industries—**

O	..	4.40	} 4.00	2.00	-2.00
R	..	-0.40			

Reasons for the less payment of loans (Rs. 2.40 lakhs) have not been intimated (April 1976).

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

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

(In lakhs of rupees)

**“521—Capital Outlay on Village and Small Industries.”**

**XI—Handloom Industries—**

O	..	6.00	}	32.04	32.04	..
R	..	26.04				

The excess was due to larger investments under “Spinning Mill in North Bengal” (Rs. 22.04 lakhs) than anticipated and investments in the “Share Capital for purchase of shares of West Bengal Handloom and Powerloom Development Corporation” (Rs. 4.00 lakhs) not provided for in the budget.

**“721—Loans for Village and Small Industries.”**

**XIV—Small Scale Industries—**

O	..	19.35	}	26.40	24.85	- 1.55
R	..	7.05				

The net excess of Rs. 5.50 lakhs was due to payment of more loans under “State Aid to Industries Act” (Rs. 10.85 lakhs), reasons for which have not been intimated (April 1976), counterbalanced by saving due to non-implementation of the scheme “Loans for margin money for industrial development” (Rs. 5.35 lakhs) as a result of implementation of the additional employment programme under Grant no. 42—Labour and Employment.

XIII—Industrial Estate—	..	4.45	+ 4.45
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Reasons for excess due to payment of loans under “Schemes for helping the educated unemployed—Setting up of industrial estates” not provided for in the budget have not been intimated (April 1976).

Grant No. 64—Mines and Minerals (All voted)

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		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Major head "328—Mines and Minerals."</b>				
	Rs.			
Original ..	21,95,000	21,95,000	11,36,688	-10,58,312
Supplementary ..				
Amount surrendered during the year (March 1975) ..		..	..	10,27,628

Notes and comments—

(i) Nearly fifty per cent. of the provision under the grant remained unutilised and the surrender of Rs. 10.28 lakhs was made on the last day of the financial year.

(ii) The saving occurred mainly under :—

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

III—Mineral exploration—

O ..	9.74	4.46	4.34	-0.12
R ..	-5.28			

The total saving of Rs. 5.40 lakhs was mainly due to curtailment of Plan expenditure.

VI—Other expenditure—

O ..	2.36	0.35	0.07	-0.28
R ..	-2.01			

The anticipated saving of Rs. 2.01 lakhs was mainly due to non-utilisation of lump provision for dearness allowance, non-setting up of the Mines Tribunal and winding up of checkposts for prevention of unauthorised movement of coal.

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major heads "331—Water and Power Development Services" and "531—Capital Outlay on Water and Power Development Services."</b>			
Original .. 13,39,46,000	13,39,46,000	6,76,01,218	—6,63,44,782
Supplementary ..			
Amount surrendered during the year (March 1975) ..	..	..	6,50,05,000

**Notes and comments—**

(i) The saving occurred mainly under :—

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

(In lakhs of rupees)

**"331—Water and Power Development Services."****A—WATER DEVELOPMENT—****IX—Other expenditure—**

O .. 5,95.65	92.65	1,05.79	+13.14
R .. —5,03.00			

The saving was mainly due to non-payment of net deficits on 'Irrigation' and 'Flood Control' to the Damodar Valley Corporation under section 37 of Damodar Valley Corporation Act owing to non-settlement of claims.

**"531—Capital Outlay on Water and Power Development Services."****II—Power Development—**

O .. 6,09.72	4,91.46	5,10.86	+19.40
R .. —1,18.26			

The anticipated saving was due to smaller expenditure on power projects. The reasons for the final excess have not been intimated (April 1976).



**Grant No. 65—Water and Power Development Services (All voted)—concl'd. 119**

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

**I—Water development—**

O	..	1,34.09	}	1,05.30	59.37	—45.93
R	..	—28.79				

The anticipated saving was due to execution of less work and economy measures. The reasons for the final saving have not been intimated (April 1976).

(ii) The expenditure under this grant includes (—) Rs. 2.54 lakhs (net) booked under 'Suspense'. This head accommodates interim transactions for purchase and supply of materials, etc., for construction and maintenance works of the Damodar Valley Project. The nature and accounting procedure of transactions under this head have been explained in note (viii) below Grant no. 66—Irrigation.

The transactions under 'Suspense' in 1974-75 are given below :—

Detailed units	Opening balance Debit+ Credit—	Debits	Credits	Net actuals	Closing balance Debit+ Credit—
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(In lakhs of rupees)

**A—OTHER EXPENDITURE—**

**Damodar Valley Project—**

Purchases	..	..	—18.83	2.25	10.44	—8.19	—27.02
Stock	..	..	+13.20	12.93	10.02	2.91	+16.11

**Miscellaneous Public Works**

Advances	..	..	+8.44	2.78	0.04	2.74	+11.18
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Total	..		+2.81	17.96	20.50	—2.54	+0.27
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	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major heads "332—Multipurpose River Projects", "333—Irrigation, Navigation, Drainage and Flood Control Projects", "532—Capital Outlay on Multipurpose River Projects" and "533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects."</b>			
Voted—			
	Rs.		
Original ..	24,57,99,000	} 24,57,99,000	28,77,80,361
Supplementary ..			
Amount surrendered during the year (March 1975) ..			
Charged—			
Original ..	1,00,000	} 1,00,000	..
Supplementary ..			
Amount surrendered during the year (March 1975) ..			

**Notes and comments—**

(i) The expenditure exceeded the grant by Rs. 4,19,81,361; the excess requires regularisation.

(ii) The excess of Rs. 4,19.81 lakhs was the net result of final excess of Rs. 10,27.46 lakhs under 43 sub-heads partly counterbalanced by final saving of Rs. 3,84.90 lakhs under 27 other sub-heads and surrender of Rs. 2,22.75 lakhs. Sub-heads under which the excess occurred are given in Appendix I.

(iii) Surrender of Rs. 2,22.75 lakhs on the last working day of the financial year proved unjustified in view of the eventual excess.

(iv) The excess occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<b>"333—Irrigation, Navigation, Drainage and Flood Control Projects."</b>			

**F—DRAINAGE PROJECTS (NON-COMMERCIAL)—****F-III—Suspense—**

O ..	10.00	} 60.00	2,30.88	+1,70.88
R ..	50.00			

Additional funds of Rs. 50.00 lakhs were provided by reappropriation in order to purchase imported sheet-piles. Reasons for the final excess of Rs. 1,70.88 lakhs have not been intimated (April 1976).

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

(In lakhs of rupees)

**F-V—Major and Medium Drainage Projects—**

O	..	1,32·31	}	1,32·14	2,88·15	+1,56·01
R	..	—0·17				

The excess was mainly on maintenance and major works under "Drainage Schemes" (Rs. 99·80 lakhs), payment of salaries and travel and office expenses under "Direction and Administration" (Rs. 44·74 lakhs), expenditure on the scheme "Research on basic and fundamental problems relating to River Valley Projects and other Flood Control Works" not provided for in the budget (Rs. 5·13 lakhs) and purchase of machinery and equipment (Rs. 3·34 lakhs). Reasons for the excess have not been intimated (April 1976).

**G—FLOOD CONTROL AND ANTI-SEA EROSION PROJECTS—**

**G-VI—Major and Medium Flood Control Projects—**

O	..	1,40·00	}	1,35·91	2,76·50	+1,40·59
R	..	—4·09				

The withdrawal of Rs. 4·09 lakhs by reappropriation was due to diversion of funds to meet unavoidable expenditure on maintenance under other heads. The eventual excess was mainly on account of maintenance expenditure under "Flood Control Schemes" (Rs. 1,21·72 lakhs), payment of salaries and travel and office expenses under "Direction and administration" not provided for in the budget (Rs. 12·81 lakhs) and purchase of Machinery and equipment (Rs. 3·12 lakhs). Reasons for the excess have not been intimated (April 1976).

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

**'532—Capital Outlay on Multi-purpose River Projects.'**

**B—KANGSABATI RESERVOIR PROJECT—**

**B-III—Suspense—**

O	..	5·00	}	5·50	1,34·64	+1,29·14
R	..	0·50				

Reasons for the excess have not been intimated (April 1976).

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>"333—Irrigation, Navigation, Drainage and Flood Control Projects."</b>			
<b>G—FLOOD CONTROL AND ANTI-SEA EROSION PROJECTS—</b>			
<b>G—III—Suspense—</b>			
O .. 15.00	44.69	1,08.23	+63.54
R .. 29.69			

The additional funds (Rs. 29.69 lakhs) provided by reappropriation were required for purchase of imported sheet-piles. Reasons for the final excess of Rs. 63.54 lakhs have not been intimated (April 1976).

**B—IRRIGATION PROJECTS  
(NON-COMMERCIAL)—**

**B-V—Major and Medium Irrigation Projects—**

O .. 44.28	43.27	98.64	+55.37
R .. -1.01			

The excess was mainly on salaries, maintenance and purchase of equipments and payment of office and travel expenses under "Irrigation Schemes" (Rs. 41.69 lakhs) and expenditure on the scheme "Investigation and survey of irrigation, drainage and flood control works" not provided for in the budget (Rs. 22.62 lakhs), partly counterbalanced by saving due to partial implementation of the Fifth Plan Schemes for collection of essential data for improving the irrigation system in West Bengal (Rs. 10.83 lakhs). Reasons for the excess have not been intimated (April 1976).

**E—DRAINAGE PROJECTS  
(COMMERCIAL)—**

**E-V—Major and Medium Drainage Projects—**

O .. 10.12	11.69	30.86	+19.17
R .. 1.57			

The total excess of Rs. 20.74 lakhs was mainly on salaries, etc., under (i) "Other Drainage Schemes" (Rs. 17.28 lakhs) and (ii) "Direction and administration" not provided for in the budget (Rs. 3.68 lakhs). Reasons for the excess have not been intimated (April 1976).

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

**“332—Multipurpose River Projects.”****A—MAYURAKSHI RESERVOIR PROJECT—****A-I—Direction and Administration—**

O	..	16.30	} 16.65	24.20	+7.55
R	..	0.35			

The excess was mainly due to more expenditure under “General Establishment” reasons for which have not been intimated (April 1976).

**“333—Irrigation, Navigation, Drainage and Flood Control Projects.”****D—NAVIGATION PROJECTS (NON-COMMERCIAL)—****D-IV—Other expenditure—**

O	..	2.75	} 2.85	8.80	+5.95
R	..	0.10			

The excess was mainly due to more expenditure on major and minor works under “Other Survey Schemes.” Reasons for the excess have not been intimated (April 1976).

**B—IRRIGATION PROJECTS (NON-COMMERCIAL)—****B-IV—Other expenditure—**

..	5.13	+5.13
----	------	-------

Reasons for the excess due to expenditure incurred at the post-budget stage have not been intimated (April 1976).

(v) The above excess was partly offset by saving due to non-utilisation/partial utilisation of the provisions under :—

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

(In lakhs of rupees)

**“532—Capital Outlay on Multipurpose River Projects.”****C—TEESTA BARRAGE PROJECTS—****C—VII—Teesta Barrage Irrigation Scheme—**

O	..	82.20	} ..	..	..
R	..	-82.20			

Group-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
<b>C-II—Machinery and Equipment—</b>					
O	..	6.30	}	..	..
R	..	-6.30			
<b>C-I—Direction and Administration—</b>					
O	..	4.50	}	..	..
R	..	-4.50			
<b>C-III—Suspense—</b>					
O	..	2.00	}	..	..
R	..	-2.00			

Non-utilisation of the entire provision under the above four group-heads was due to non-commencement of the Project owing to curtailment of the Plan expenditure as per instructions of the Planning Commission at post-budget stage.

**“533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects.”**

**E—DRAINAGE PROJECTS (COMMERCIAL)—**

**E-V—Major and Medium Drainage Projects—**

O	..	3,73.89	}	3,09.34	2,99.90	-9.44
R	..	-64.55				

The saving was mainly due to cut imposed on Plan expenditure (Rs. 58.87 lakhs) and partial utilisation of provision under certain drainage schemes owing to non-finalisation of the schemes (Rs. 10.68 lakhs).

**“333—Irrigation, Navigation, Drainage and Flood Control Projects.”**

**A—IRRIGATION PROJECTS (COMMERCIAL)—**

**A-I—Direction and Administration—**

O	..	1,05.00	}	1,10.20	38.09	-72.11
R	..	5.20				

Additional funds (Rs. 5.20 lakhs) were provided by reappropriation on 31st March 1975 to cover anticipated excess on salaries, travel expenses and office expenses. The final saving of Rs. 72.11 lakhs was, however, mainly due to less expenditure on salaries, travel expenses and office expenses (Rs. 66.00 lakhs) and non-utilisation of the entire provision under “Pensions” (Rs. 6.00 lakhs). Reasons for the final saving have not been intimated (April 1976).

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>"533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects."</b>			
<b>B—IRRIGATION PROJECTS (NON-COMMERCIAL)—</b>			
<b>B-V—Major and Medium Irrigation Projects—</b>			
O .. 82.75	41.00	20.79	-20.21
R .. -41.75			

The anticipated saving was mainly due to non-receipt of possession of land, delay in finalisation of tender and non-execution of detailed survey work to the extent desired. Reasons for the final saving mainly due to non-implementation of "Patloi Irrigation Scheme" and "Hanumata Irrigation Scheme" in Purulia (Rs. 8.00 lakhs) and partial implementation of "Taragonia Irrigation Scheme" and "Parga Irrigation Scheme" in Purulia (Rs. 14.16 lakhs) under Fifth Plan have not been intimated (April 1976).

**"33—Irrigation, Navigation, Drainage and Flood Control Projects."**

**D—Navigation Projects (Non-Commercial)—**

**D-V—Major and Medium Navigation Projects—**

O .. 59.35	48.70	14.64	-34.06
R .. -10.65			

The withdrawal of Rs. 10.65 lakhs by reappropriation was due to cut in expenditure as a measure of economy. The final saving was due to non-implementation of the navigation schemes under non-Plan section (Rs. 46.70 lakhs) partly set off by excess owing to purchase of machinery and equipment (Rs. 12.64 lakhs). Reasons for the final saving have not been intimated (April 1976).

**"532—Capital Outlay on Multi-purpose River Projects."**

**B—KANGSABATI RESERVOIR PROJECT—**

<b>B-II—Machinery and Equipment—</b>	5.50	-27.42	-32.92
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The minus expenditure under the group-head was due to excess of credits over debits owing to realisation of hire charges of special tools and plants.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>“333—Irrigation, Navigation, Drainage and Flood Control Pro- jects.”</b>			
<b>A—IRRIGATION PROJECTS (COMMERCIAL)—</b>			
A-V—Major and Medium Irrigation Projects—	50·51	32·09	—18·42

Reasons for the saving occurring mainly under “Midnapore Canal” (Rs. 9·38 lakhs) and “Damodar and Eden Canals” (Rs. 8·14 lakhs) have not been intimated (April 1976).

**“533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects.”**

**A—IRRIGATION PROJECTS—**

**A—VI—Hinglow Irrigation Project—**

O	..	60·00	}	50·00	44·88	—5·12
R	..	—10·00				

The withdrawal of funds by reappropriation was due to curtailment of Plan expenditure. Reasons for the final saving of Rs. 5·12 lakhs have not been intimated (April 1976).

**“333—Irrigation, Navigation, Drainage and Flood Control Projects.”**

**B—IRRIGATION PROJECTS  
(NON-COMMERCIAL)—**

B-III—Suspense—	10·00	3·38	—6·62
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**D—NAVIGATION PROJECTS  
(NON-COMMERCIAL)—**

D-III—Suspense—	3·00	0·66	—2·34
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Reasons for the savings in the above two cases have not been intimated (April 1976).



(vi) In the following two cases reappropriation of funds made on 31st March 1975 was injudicious :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>“532—Capital Outlay on Multi-purpose River Projects.”</b>			
<b>A—MAYURAKSHI RESERVOIR PROJECTS—</b>			
<b>A-VII—Mayurakshi Irrigation Scheme—</b>			
O .. 35.00	10.00	51.84	+41.84
R .. —25.00			
<b>“533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects.”</b>			

**G—FLOOD CONTROL AND ANTI-SEA EROSION PROJECTS—**

**G-VI—Major and Medium Flood Control Projects—**

O .. 2,76.11	2,56.11	3,12.10	+55.99
R .. —20.00			

The provision was reduced by Rs. 25 lakhs in the first case and Rs. 20 lakhs in the second case due to curtailment of Plan expenditure. The expenditure, however, exceeded the provision. Reasons for the final excess of Rs. 41.84 lakhs and Rs. 55.99 lakhs have not been intimated (April 1976).

(vii) Following is a case of excessive withdrawal of funds by reappropriation on the last working day of the financial year :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>“532—Capital Outlay on Multi-purpose River Projects.”</b>			
<b>B—KANGSABATI RESERVOIR PROJECTS—</b>			
<b>B-VII—Kangsabati Irrigation Scheme—</b>			
O .. 3,02.00	2,69.77	2,85.63	+15.86
R .. —32.23			

The withdrawal of Rs. 32.23 lakhs was due to curtailment of Plan expenditure at post-budget stage. Reasons for the eventual excess of Rs. 15.86 lakhs have not been intimated (April 1976).

(viii) **Suspense** : The expenditure in the grant includes (—) Rs. 42.19 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 1974-75 under this minor head were under the sub-heads (1) Purchases, (2) Stock and (3) Miscellaneous Public Works Advances. The transactions under each of these 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 acquisition of stock of materials and with all manufacture operations. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges, etc., connected with the manufacture.
- (3) **Miscellaneous Public Works Advances** : (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 sub-head of suspense in 1974-75 are given below :—

Major heads and detailed units	Opening balance Debit+ Credit—	Debits	Credits	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
<b>"332—Multipurpose River Projects."</b>					
<b>A—MAYURAKSHI RESERVOIR PROJECT—</b>					
<b>A-(V)—Mayurakshi Irrigation Scheme—</b>					
Purchases ..	+0.26	1.29	2.63	-1.34	-1.08
Stock .. ..	+1.93	3.35	1.07	2.28	+4.21
Miscellaneous Public Works Advances ..	-0.44	0.02	..	0.02	-0.42*
<b>Total ..</b>	<b>+1.75</b>	<b>4.66</b>	<b>3.70</b>	<b>0.96</b>	<b>+2.71</b>

\*Minus balance is due to misclassification in divisional accounts in earlier years which will be rectified in the accounts for 1975-76.

Major heads and detailed units	Opening balance Debit+ Credit—	Debits	Credits	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
<b>“333—Irrigation, Navigation, Drainage and Flood Control Projects.”</b>					
Purchases ..	-3,06.30	47.24	1,91.91	-1,44.67	-4,50.97
Stock ..	+73.68	2,86.55	74.31	2,12.24	+2,85.92
Miscellaneous Public Works Advances ..	+58.94	9.36	22.51	-13.15	+45.79
<b>Total ..</b>	<b>-1,73.68</b>	<b>3,43.15</b>	<b>2,88.73</b>	<b>54.42</b>	<b>-1,19.26</b>
<b>“532—Capital Outlay on Multipurpose River Projects.”</b>					
<b>A-MAYURAKSHI RIVER PROJECT—</b>					
<b>2. Dam and Appurtenant Works—</b>					
Purchases ..	-7.55	0.75	0.76	-0.01	-7.56
Stock ..	-0.60	0.58	0.40	0.18	-0.42*
Miscellaneous Public Works Advances ..	+26.94	..	..	..	+26.94
<b>Total ..</b>	<b>+18.79</b>	<b>1.33</b>	<b>1.16</b>	<b>0.17</b>	<b>+18.96</b>
<b>3. Barrage—</b>					
Purchases ..	-19.04	3.57	11.51	-7.94	-26.98
Stock ..	+8.28	16.15	7.78	8.37	+14.65
Miscellaneous Public Works Advances ..	+13.39	7.15	0.29	6.86	+20.25
<b>Total ..</b>	<b>+2.63</b>	<b>26.87</b>	<b>19.58</b>	<b>7.29</b>	<b>+9.92</b>
<b>B-KANGSABATI RESERVOIR PROJECT—</b>					
Purchases ..	-2,91.70	35.01	66.11	-31.10	-3,22.80
Stock ..	+1,53.93	94.05	86.32	7.73	+1,61.66
Miscellaneous Public Works Advances ..	+45.26	5.58	2.86	2.72	+47.98
<b>Total ..</b>	<b>-92.51</b>	<b>1,34.64</b>	<b>1,55.29</b>	<b>-20.65</b>	<b>-1,13.16</b>

\*Minus balance is due to misclassification in divisional accounts in earlier years which will be rectified in the accounts for 1975-76.

**Grant No. 67—Power Projects (All voted)**

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major head "734—Loans for Power Projects."</b>				
	Rs.			
Original ..	3,90,00,000	} 9,68,28,000	9,10,00,000	-58,28,000
Supplementary ..	5,78,28,000			
Amount surrendered during the year		..	..	..

**Notes and comments—**

The saving occurred under :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
IV—Transmission and Distribution Schemes—			
S ..	58.28	..	-58.28

The saving was due to inability of the State Electricity Board to draw the amount owing to non-receipt of sanction for releasing funds from the Government of India within the financial year.

**Grant No. 68—Ports, Lighthouses and Shipping (All voted)**

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major heads "335—Ports, Lighthouses and Shipping" and "535—Capital Outlay on Ports, Lighthouses and Shipping."</b>				
	Rs.			
Original ..	22,98,000	} 24,34,000	24,11,644	-22,356
Supplementary	1,36,000			
Amount surrendered during the year (March 1975)	..	..	..	1,91,450

**Grant No. 69—Civil Aviation (All voted)**

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	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head "336—Civil Aviation."</b>			
	Rs.		
Original ..	3,05,000	} 3,05,000	2,70,701
Supplementary ..	..		
Amount surrendered during the year (March 1975)	..	..	17,300

**Grant No. 70—Roads and Bridges**

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major heads "337—Roads and Bridges", "537—Capital Outlay on Roads and Bridges" and "737—Loans for Roads and Bridges."</b>			
	Rs.		
<b>Voted—</b>			
Original ..	38,16,23,000	} 38,16,23,000	27,02,25,485
Supplementary ..	..		
Amount surrendered during the year (March 1975)	..	..	17,07,16,000
<b>Charged—</b>			
Original ..	..	} 2,63,000	99,089
Supplementary ..	2,63,000		
Amount surrendered during the year	..	..	..

Under the charged portion, Rs. 3,850 were spent from out of advance from Contingency Fund sanctioned in March 1975, but not recouped to the Fund till the close of the year.

## Notes and comments—

## Voted grant

(i) The surrender of Rs. 17,07.16 lakhs exceeded the available saving by nearly six crores even though the surrender of anticipated saving was made on the last day of the financial year.

(ii) The saving occurred mainly under :—

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

## “737—Loans for Roads and Bridges.”

## I—District and other Roads—

O	..	16,00.00	}	1,00.00	1,00.00	..
R	..	-15,00.00				

The entire provision was for construction of Second Bridge over Hooghly river. The withdrawal of Rs. 15 crores (94 per cent of the provision) by surrender was due to less demand for loans from the executing authority, viz., the Hooghly River Bridge Commission.

## “337—Roads and Bridges.”

X—Suspense—	4,47.25	4.88	-4,42.37
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Reasons for the saving (99 per cent of the provision) have not been intimated (April 1976).

## VII—State Highways—

O	..	1,83.00	}	1,07.73	33.17	-74.56
R	..	-75.27				

Of the total saving of Rs. 1,49.83 lakhs (82 per cent of the original provision), the surrender of Rs. 75.27 lakhs was mainly due to cut imposed on expenditure under repair works. The reasons for the final saving of Rs. 74.56 lakhs have not been intimated (April 1976).

## XI—Other expenditure—

## XI(b)—Transfer to/from Reserve Funds and Deposit Accounts—

Transfer of grants for road development to the deposit head

“Subvention from Central Road Fund”—	88.18	23.34	-64.84
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The actuals represent the amount of subvention received by the State Government from the “Central Road Fund” during the year.

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

## XI(a)—Other expenditure—

O	..	1,27·87	} 95·30	75·11	—20·19
R	..	—32·57			

The withdrawal of Rs. 32·57 lakhs by reappropriation was mainly due to curtailment of expenditure on "Central Road Fund Allocation Works" (Rs. 23·07 lakhs) and payment of less grants owing to diversion of funds to accommodate expenditure on urgent works under other group-head (Rs. 9·00 lakhs). Reasons for the final saving (Rs. 20·19 lakhs) mainly due to less expenditure under "Central Road Fund Allocation Works" (Rs. 10·78 lakhs), non-utilisation of lump provision for additional dearness allowance (Rs. 5·00 lakhs) and payment of less grants (Rs. 3·31 lakhs) have not been intimated (April 1976).

## VIII—Railway safety works—

O	..	46·24	} ..	..	..
R	..	—46·24			

The entire provision was surrendered due to cut imposed on expenditure as a measure of economy.

**"537—Capital Outlay on Roads and Bridges."**

## VI—District and other Roads—

O	..	4,05·61	} 4,12·12	3,62·39	—49·73
R	..	6·51			

The net saving of Rs. 43·22 lakhs was due to less expenditure for development of State roads under the State Fifth Plan (Rs. 96·59 lakhs) offset by more expenditure under "District Roads" in the non-Plan section (Rs. 53·37 lakhs). Reasons for the saving as well as for the excess have not been intimated (April 1976).

## IX—Other expenditure—

O	..	15·72	} 13·83	1·53	—12·30
R	..	—1·89			

The provision was for "Development of State Roads" under the State Fifth Plan. Reasons for the saving (90 per cent of the provision) have not been intimated (April 1976).

(iii) The saving was partly offset by excess under the following ; the excess, however, remained uncovered though there was scope for providing additional funds by reappropriation in view of overall saving in the grant :—

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

**“537—Capital Outlay on Roads and Bridges.”**

VIII—Suspense—	25·45	7,63·27	+7,37·82
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The excess was mainly due to more expenditure on payment of suppliers' bills for materials purchased and adjustment of more debits under “Stock” than anticipated.

**“337—Roads and Bridges.”**

VI—District and other Roads—

O	..	5,36·29	}	4,96·81	8,25·45	+3,28·64
R	..	-39·48				

The withdrawal of Rs. 39·48 lakhs was mainly due to cut imposed on expenditure under “Construction” and “Maintenance and Repairs” in the non-Plan section. Reasons for the final excess have not been intimated (April 1976).

I—Direction and Administration—	80·00	1,44·33	+64·33
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The excess was due to transfer of establishment charges to this group-head on a pro-rata basis from the common establishment under Grant no. “25—Public Works.”

**“537—Capital Outlay on Roads and Bridges.”**

I—Direction and Administration—	59·83	1,06·25	+46·42
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Reasons for the excess have not been intimated (April 1976).

**“337—Roads and Bridges.”**

IX—Machinery and Equipment—	..	34·58	+34·58
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The excess was due to transfer of tools and plant charges to this group-head on a pro-rata basis from the common Public Works Divisions under Grant no. “25—Public Works.”



Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IV—Roads of Inter-State importance—	..	13.15	+13.15

**“537—Capital Outlay on Roads and Bridges.”**

VII—Machinery and Equipment—

O .. .. 1,18.82	} 1,18.16	1,30.24	+12.08
R .. .. -0.66			

Reasons for the excess in the foregoing two cases have not been intimated (April 1976).

(iv) In the following case surrender of funds made on the 31st March 1975 proved injudicious in view of the eventual excess :—

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

**“337—Roads and Bridges.”**

V—Strategic and Border Roads—

O .. .. 48.17	} 41.73	59.37	+17.64
R .. .. -6.44			

Rupees 6.44 lakhs were surrendered due to cut imposed on expenditure as a measure of economy. Reasons for the final excess of Rs. 17.64 lakhs have not been intimated (April 1976).

(v) The following is a case of excessive withdrawal of funds by surrender and reappropriation on the last day of the financial year :—

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

**“537—Capital Outlay on Roads and Bridges.”**

V—State Highways—

O .. .. 33.80	} 22.68	25.18	+2.50
R .. .. -11.12			

Withdrawal of funds by surrender (Rs. 7.16 lakhs) and reappropriation (Rs. 3.96 lakhs) was mainly due to non-implementation of the Fifth Plan scheme "Reconstruction of a single lane R. C. C. Bridge over Katakhal at Ganganagar on 12th mile of abandoned portion of Calcutta-Jessore Road" as the work could not be taken up before monsoon (Rs. 3.61 lakhs) and partial utilisation of provision under non-Plan section due to non-receipt of revised administrative approval required on account of increase in charges for labour and materials and slow progress of work as a result of monsoon (Rs. 7.51 lakhs).

Reasons for the final excess of Rs. 2.50 lakhs have not been intimated (April 1976).

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

The amount received by the State Government is initially credited as grants from the Government of India and an equal amount transferred to the deposit account "Subvention from Central Road Fund". The expenditure under this grant (Grant no. 70—Roads and Bridges) includes Rs. 53.37 lakhs which was met from the deposit account.

An amount of Rs. 23.34 lakhs was received during the year as subvention from Central Road Fund.

The balance at the credit of the Fund on the 31st March 1975 was Rs. 3.08 lakhs.

An account of the fund is given in statement no. 16 of the Finance Accounts, 1974-75.

(vii) **Suspense** : The expenditure in the grant includes (—) Rs. 2,35.49 lakhs (net) booked under the minor head "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 (viii) under Grant no. 66—Irrigation.

The transactions under each sub-head of Suspense are given below :—

Major heads and detailed units	Opening balance Debit + Credit —	Debits	Credits	Net actuals	Closing balance Debit + Credit —
(In lakhs of rupees)					
<b>"337—Roads and Bridges."</b>					
Miscellaneous Public Works					
Advances .. .. .	..	4.88	..	4.88	+4.88
<b>Total .. .. .</b>	<b>..</b>	<b>4.88</b>	<b>..</b>	<b>4.88</b>	<b>+4.88</b>
<b>"537—Capital Outlay on Roads and Bridges."</b>					
Purchases .. .. .	..	12,05.65	3,24.84	6,71.42	—3,46.58
Stock .. .. .	..	+2,04.47	3,70.62	3,05.98	+64.64
Miscellaneous Public Works					
Advances .. .. .	..	+2,46.94	67.81	26.24	+41.57
<b>Total .. .. .</b>	<b>..</b>	<b>—7,54.24</b>	<b>7,63.27</b>	<b>10,03.64</b>	<b>—2,40.37</b>

**Grant No. 71—Road and Water Transport Services (All voted)**

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	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads "338—Road and Water Transport Services", "538—Capital Outlay on Road and Water Transport Services" and "738—Loans for Road and Water Transport Services."</b>			
	Rs.		
Original ..	4,49,44,000	} 13,33,27,000	13,25,52,732
Supplementary	8,83,83,000		
Amount surrendered during the year (March 1975) ..	..	..	7,39,800

**Grant No. 72—Tourism (All voted)**

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head "339—Tourism."</b>			
	Rs.		
Original ..	37,41,000	} 40,26,000	42,18,581
Supplementary	2,85,000		
Amount surrendered during the year	..	..	..

**Notes and comments—**

(i) The expenditure exceeded the grant by Rs. 1,92,581; the excess requires regularisation.

(ii) The excess was the net result of final excess of Rs. 11.86 lakhs under 6 sub-heads partly counterbalanced by final saving of Rs. 9.93 lakhs under 17 other sub-heads. Sub-heads under which the excess occurred are given in Appendix I.

**Grant No. 72—Tourism (All voted)—concl'd.**

(iii) The excess occurred under :—

Group-head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
IV—Tourist accommodation—				
O	..	18.02	25.73	+4.86
S	..	2.85		
		20.87		

The excess was mainly due to more expenditure under "Maintenance of tourist lodges, motel centres, etc." (Rs. 8.05 lakhs) partly counterbalanced by saving due to non-implementation of the Plan schemes "Tourist Lodge, Kalimpong" and "Youth Hostel at Darjeeling" (Rs. 2.85 lakhs). Reasons for the excess and the saving have not been intimated (April 1976).

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

Group-head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
V—Tourist Centres—		3.15	0.03	-3.12

The saving was due to non-payment of compensation of land for want of decision on the amount to be paid (Rs. 2.00 lakhs) and non-implementation of the schemes for extension and renovation of the tourist centres at Diamond Harbour and Vishnupur to accommodate expenditure on more important schemes and partial utilisation of the funds for "Tiger Hill Complex including pavilion" by the Executive Engineer, Public Works Department (Rs. 1.12 lakhs).

**Grant No. 73—Other Transport and Communication Services (All voted)**

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major heads "344—Other Transport and Communication Services" and "544—Capital Outlay on Other Transport and Communication Services."</b>				
		Rs.		
Original	..	2,00,000	86,58,126	-60,26,874
Supplementary	1,44,85,000	1,46,85,000		
Amount surrendered during the year		..	..	..

The expenditure shown above does not include Rs. 60,00,000 spent from out of advances from Contingency Fund sanctioned in December 1974 but not recouped to the fund till the close of the year.

**Grant No. 73—Other Transport and Communication Services (All voted)—concl'd. 139**

**Notes and comments—**

- (i) The entire unutilised provision of Rs. 60·27 lakhs remained unsurrendered.  
 (ii) The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<b>"344—Other Transport and Communication Services."</b>			

**B—OTHER SERVICES—**

**B-III—Other expenditure—**

S ..	1,44·85	1,44·85	84·86	—60·00
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Supplementary provision was obtained for meeting expenditure in connection with the scheme "Acquisition of land for construction of Howrah-Anta-Champadanga-Sheakhala Broad Gauge Railway Line". The eventual saving was due to non-adjustment of the expenditure met out of advance from Contingency Fund for want of sanction.

**Grant No. 74—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat)**

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head "363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions."</b>			

**Voted—**

	Rs.				
Original ..	9,73,12,000	}	12,75,72,000	12,56,26,826	—19,45,174
Supplementary ..	3,02,60,000				
Amount surrendered during the year (March 1975) ..	..		..	..	4,32,425

**Charged—**

Original ..	8,09,000	}	8,09,000	4,84,771	—3,24,229
Supplementary ..	..				
Amount surrendered during the year (March 1975) ..	..		..	..	2,96,979

**Notes and comments—**

**Charged appropriation**

The saving of Rs. 3·24 lakhs was mainly due to non-payment of grant to Calcutta Corporation in lieu of fines, etc. (Rs. 3·00 lakhs) owing to detection of some defects in the procedure followed in crediting the fees and fines realised under the Calcutta Municipal Act.

**Grant No. 75—General Financial and Trading Institutions (All voted)**

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major head “700—Investments in General Financial and Trading Institutions.”</b>			
	Rs.		
Original ..	15,00,000	}	15,00,000
Supplementary ..	..		
Amount surrendered during the year	..	..	..

**Grant No. 76—Public Undertakings (All voted)**

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major heads “505—Capital Outlay on Agriculture”, “520—Capital Outlay on Industrial Research and Development”, “521—Capital Outlay on Village and Small Industries”, “530—Investments in Industrial Financial Institutions”, “705—Loans for Agriculture”, “711—Loans for Dairy Development”, “722—Loans for Machinery and Engineering Industries”, “723—Loans for Petroleum, Chemical and Fertiliser Industries”, “726—Loans for Consumer Industries” and “730—Loans to Industrial Financial Institutions.”</b>			
	Rs.		
Original ..	2,25,00,000	}	3,26,61,000
Supplementary	1,01,61,000		
Amount surrendered during the year	..	..	..

**Notes and comments—**

(i) Excess of Rs. 21,04,790 over the grant requires regularisation.

(ii) Excess of Rs. 21.05 lakhs was the net result of final excess of Rs. 47.21 lakhs under 6 sub-heads partly counterbalanced by final saving of Rs. 26.16 lakhs under 3 other sub-heads. Sub-heads under which excess occurred are given in Appendix I.

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

(iv) Excess occurred mainly under :—

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

**“722—Loans for Machinery and Engineering Industries” (Public Undertakings).**

**I—Heavy Engineering Industries—**

O	..	35.00	} 52.99	55.50	+2.60
R	..	17.99			

The excess was due to a post-budget decision to release more loans to Westinghouse Saxby Farmer Limited as a result of increase in the Fifth Plan allocations of the Department.

**“705—Loans for Agriculture” (Public Undertakings).**

**III—Other agricultural loans—**

S	..	86.61	} 99.64	99.64	..
R	..	13.03			

The supplementary provisions required for payment of loan to the West Bengal Agro-Industries Corporation Limited for purchase and distribution of seeds amongst the agriculturists was further augmented by additional funds (Rs. 13.03 lakhs) placed at the disposal of the Department of the Public Undertakings by the Agriculture Department.

(v) The above excess was partly counterbalanced by saving under the following group-heads :—

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

(In lakhs of rupees)

**“530—Investment in Industrial Financial Institutions.”**

**I—Investments in Public Undertakings—**

R	..	10.00	10.00	..	-10.00
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Funds were provided by reappropriation in terms of a post-budget decision for making investment in the share capital of the West Bengal Financial Corporation instead of giving loan assistance to the institution as envisaged in State Fifth Plan. The reasons for the saving have not been intimated (April 1976).

**Grant No. 76—Public Undertakings (All voted)—contd.**

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

**“726—Loans for Consumer Industries” (Public Undertakings).****I—Textiles—**

O	..	36.00	}	26.95	26.95	..
R	..	-9.05				

A portion of the funds provided for “Loans to Kalyani Spinning Mills Limited” (State Fifth Plan) was withdrawn and reappropriated to other heads due to non-requirement under the scheme.

**“521—Capital Outlay on Village and Small Industries” (Public Undertakings).****I—Small Scale Industries—**

O	..	10.00	}	3.00	3.00	..
R	..	-7.00				

Withdrawal of provision by reappropriation from the scheme “West Bengal Small Industries Corporation Investment” (State Fifth Plan) was made due to revision of Plan allocations on the basis of actual requirements.

(vi) In the following cases, withdrawal of funds by way of reappropriation proved injudicious :—

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

(In lakhs of rupees)

**“520—Capital Outlay on Industrial Research and Development” (Public Undertakings)****II—Other expenditure—**

S	..	15.00	}	..	15.00	+15.00
R	..	-15.00				

The entire supplementary provision for “Setting up of an Export Processing Zone at Salt Lake City” (State Fifth Plan) was withdrawn by reappropriation on the ground of non-drawal of funds by the executing Department, viz., Public Works Department. Reasons for the final excess have not been intimated (April 1976).



**Grant No. 76—Public Undertakings (All voted)—concl'd.**

143

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

**“730—Loans to Industrial Financial Institutions ”(Public Undertakings).**

**I—Loans to Public Undertakings—**

O	..	10·00	}	..	10·00	+10·00
R	..	-10·00				

The entire provision was withdrawn on 31st March 1975 in pursuance of a post-budget decision to make investment in the share capital of the West Bengal Financial Corporation instead of giving loan assistance to it as contemplated in the earlier stage of the State Fifth Plan. Reasons for the final excess have not been intimated (April 1976).

**Grant No. 79—Petroleum, Chemicals and Fertiliser Industries (Excluding Public Undertakings) (All voted)**

Total grant	Actual expenditure	Excess+ Saving—
Rs.	Rs.	Rs.

**Major head “523—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries.”**

	Rs.					
Original	..	5,35,000	}	5,35,000	5,00,000	—35,000
Supplementary	..					
Amount surrendered during the year (March 1975)	..			..	..	35,000

**144 Grant No. 80—Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries) (All voted)**

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head “526—Capital Outlay on Consumer Industries.”</b>			
	Rs.		
Original ..	26,00,000	17,35,406	—8,64,594
Supplementary ..	..		
Amount surrendered during the year (March 1975) ..	..	..	9,08,000

**Notes and comments—**

Substantial provision remained unutilised under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>IX—Coke Oven and Gas—</b>			
O ..	6.00	..	..
R ..	—6.00		

The entire provision was surrendered as the case regarding validity of the Oriental Gas Company Act, 1960 was sub-judice. In the previous year also, the entire provision of Rs. 6.00 lakhs remained unutilised.

**VIII—Brick—**

O ..	5.00	1.92	2.35	+0.43
R ..	—3.08			

The saving was mainly due to delay in finalising the agreement in connection with purchase and installation of additional dryers in respect of “Expansion of Mechanised Brick Plant at Palta” (Rs. 2.08 lakhs) and non-finalisation of the scheme “Establishment of a Mechanised Brick Plant at Akra” (Rs. 1.00 lakh).

**Grant No. 82—Industrial Financial Institutions (Excluding Public Undertakings) 145  
(All voted)**

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Ks.
<b>Major head "530—Investments in Industrial Financial Institutions."</b>			
	Rs.		
Original .. 1,10,00,000	} 1,10,00,000	50,00,000	-60,00,000
Supplementary ..			
<i>Amount surrendered during the year (March 1975)</i> ..	..	..	60,00,000

**Notes and comments—**

The saving occurring under "I—Investment in Public Undertakings" was surrendered due to economy in expenditure.

**Public Debt (All charged)**

	Total appro- priation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs
<b>Major heads "603—Internal Debt of the State Government" and "604—Loans and Advances from the Central Government."</b>			
	Rs.		
<i>Original</i> 52,48,88,000	} 1,55,24,53,000	1,26,51,62,208	-28,72,90,792
<i>Supplementary</i> 1,02,75,65,000			
<i>Amount surrendered during the year</i> ..	..	..	..

**Notes and comments—**

(i) The supplementary provision (Rs. 1,02.76 crores) obtained in March 1975 was excessive in view of the eventual saving of Rs. 28.73 crores under the appropriation.

(ii) The entire saving remained unsurrendered.

(iii) The saving occurred under the major head "603—Internal Debt of the State Government" and was the net result of saving and excess mainly under the group-heads indicated below :—

(a) Saving occurred under —

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
<b>"603—Internal Debt of the State Government."</b>			

VI—Ways and means advances from the Reserve Bank of India—

Rs	..	99,85.04	99,85.04	70,22.48	—29,62.56
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The less repayment of advances was attributed to less drawal of advances from the Bank which could not be anticipated at the time of framing of supplementary estimates due to fluctuation in the ways and means position of the State during the closing period of the year.

(b) Excess occurred mainly due to repayment of arrears under—

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
III—Loans from the Life Insurance Corporation of India—	46.34	75.79	+29.45
V—Loans from other Institutions—	75.28	85.39	+10.11
VII—Compensation and other Bonds—	20.00	25.77	+5.77
IV—Loans from the National Agricultural Credit Fund of the Reserve Bank of India—	22.07	24.69	+2.62

#### Grant No. 84—Loans and Advances (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major heads "766—Loans to Government Servants, etc." and "767—Miscellaneous Loans."</b>			
	Rs.		
Original ..	5,75,30,000	5,64,32,652	—31,97,348
Supplementary ..	21,00,000		
Amount surrendered during the year (March 1975) ..	..	..	33,75,000

#### Notes and comments—

(i) In view of the eventual saving, the supplementary provision for payment of larger amount of festival advances proved unnecessary.

(ii) The saving of Rs. 32 lakhs under the grant was the net result of total saving of Rs. 55 lakhs under five group-heads partly counterbalanced by excess of Rs. 23 lakhs under the group head "IV—Festival Advances". The group-heads under which the saving occurred are :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>"766—Loans to Government Ser- vants, etc."</b>			
I—House Building Advances—			
O .. 60.00	35.00	30.00	—5.00
R .. —25.00			

The anticipated saving was due to smaller requirement for payment of advances. Reasons for the final saving of Rs. 5.00 lakhs have not been intimated (April 1976).

**"766—Loans to Government Ser-  
vants, etc."**

V—Other Advances—			
O .. 35.20	26.70	25.50	—1.20
R .. —8.50			

The total saving of Rs. 9.70 lakhs was mainly due to less payment of advances in connection with marriage, illness, etc. owing to smaller requirement.

III—Advances for purchase of  
other Conveyances—

O .. 20.00	15.50	13.83	—1.67
R .. —4.50			

The anticipated saving of Rs. 4.50 lakhs was due to smaller requirement of advances than estimated in the budget.

II—Advances for purchase of  
Motor Conveyances—

O .. 6.00	2.00	1.03	—0.97
R .. —4.00			

The surrender of saving of Rs. 4.00 lakhs was due to smaller requirement of advances.

**"767—Miscellaneous Loans."**

VI—Miscellaneous loans—

O .. 4.10	3.35	0.04	—3.31
R .. —0.75			

The saving was mainly due to non-payment of loans to the National Sugar Mills (In liquidation) (Rs. 3.00 lakhs), reasons for which have not been intimated (April 1976) and non-requirement of entire provision under "Special Advances" (Rs. 1.00 lakh).

**Details of excess under different grants, appropriations.**

**Grant No. 8—Stamps and Registration (All voted)**

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
<b>Major head "230—Stamps and Registration."</b>			
<b>C—STAMPS—NON-JUDICIAL—</b>			
<b>C—I—Direction and Administration—</b>			
<b>1. District Establishment—</b>			
Travel expenses—	..	0·02	+0·02
Other charges—	0·10	0·11	+0·01
<b>C—II—Cost of stamps—</b>			
<b>Cost of stamps supplied from Central Stamps Stores—</b>			
O .. 12·00	} 6·40	20·89	+14·49
R .. 5·60			
<b>D—REGISTRATION—</b>			
<b>D—I—Direction and Administration—</b>			
<b>1. Superintendence—</b>			
<b>Salaries—</b>			
O .. 2·11	} 2·08	2·10	+0·02
R .. 0·03			
<b>Other charges—</b>			
O .. 0·01	} ..	0·01	+0·01
R .. 0·01			
<b>2. District Charges—</b>			
<b>Salaries—</b>			
O .. 23·40	} 27·92	32·36	+4·44
R .. 4·52			
<b>Wages—</b>			
	..	0·05	+0·05
<b>Travel expenses—</b>			
O .. 0·96	} 1·02	1·65	+0·63
R .. 0·06			
<b>Office expenses—</b>			
O .. 11·57	} 8·54	9·12	+0·58
R .. 3·03			
<b>Total ..</b>	<b>46·06</b>	<b>66·31</b>	<b>+20·25</b>

**Grant No. 20—Treasury and Accounts Administration (All voted)**

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>Major head "254—Treasury and Accounts Administration."</b>			
<b>II—Treasury establishment—</b>			
Salaries—			
O .. 26.60	30.84	34.48	+3.64
R .. 4.24			
Travel expenses—	0.10	0.23	+0.13
Office expenses—	2.75	3.83	+1.08
Other charges—	0.10	0.59	+0.49
<b>III—Local Fund Audit—</b>			
Examiner and Assistant Examiner—	2.80	4.01	+1.21
Establishment charges payable to the Government of India for the cost of Local Fund Audit—	14.00	19.59	+5.59
Leave and Pension Contributions—	3.00	4.23	+1.23
<b>Total ..</b>	<b>53.59</b>	<b>66.96</b>	<b>+13.37</b>

## Grant No. 22—Jails (All voted)

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>Major head '256—Jails.'</b>			
<b>II—Jails—</b>			
<b>II(1)—Presidency Jail—</b>			
O .. 38.85	45.25	47.41	+2.16
S .. 6.14			
R .. 0.26			
<b>II(2)—Central Jails—</b>			
O .. 1,20.73	1,55.69	1,63.07	+7.38
S .. 34.44			
R .. 0.52			
<b>II(3)—District Jails—</b>			
O .. 96.51	1,30.56	1,42.87	+12.31
S .. 25.48			
R .. 8.57			
<b>II(4)—Subsidiary Jails—</b>			
O .. 44.89	49.83	53.06	+3.23
S .. 4.85			
R .. 0.09			
<b>II(7)—Training Institute for Jail Staff—</b>			
O .. 1.05	1.17	1.18	+0.01
S .. 0.12			
<b>IV—Other Expenditure—</b>			
<b>IV(7)—Expenditure on account of State prisoners and detainees—</b>	7.00	8.16	+1.16
<b>Total ..</b>	<b>3,89.50</b>	<b>4,15.75</b>	<b>+26.25</b>



**Grant No. 25—Public Works**

Major head and group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>Major head "259—Public Works."</b>			
<b>I—Direction and Administration—</b>			
O .. 2,80.47	2,94.07	3,01.72	+7.65
R .. 13.60			
<b>III—Construction—</b>			
O .. 35.37	18.75	20.91	+2.16
R .. -16.62			
<b>IV—Maintenance and Repairs—</b>			
O .. 2,83.79	2,63.41	3,38.60	+75.19
R .. -20.38			
<b>VIII—Machinery and Equipment—</b>			
O .. 50.07	54.07	70.97	+16.90
R .. 4.00			
<b>IX—Suspense—</b>			
O .. 51.49	2,55.75	12,98.66	+10,42.91
R .. 2,04.26			
<b>X—Other Expenditure—</b>			
O .. 19.54	4.84	30.92	+26.08
R .. -14.70			
<b>Major head "277—Education" (Excluding Sports and Youth Welfare) (Buildings).</b>			
<b>A—PRIMARY—</b>			
VI—Teachers' Training—	0.03	0.03	+(a)
<b>Major head "278—Art and Culture" (Buildings.)</b>			
III—Promotion of Art and Culture—	..	0.13	+0.13

(a) Less than rupees one thousand

**Grant No. 25—Public Works—*contd.***

Major head and group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>Major head "283—Housing" (Buildings).</b>			
<b>C—GOVERNMENT RESIDENTIAL BUILDINGS—</b>			
<b>C-II—Construction—</b>			
O .. 4.20	2.61	3.47	+0.86
R .. -1.59			
C-VII—Machinery and Equipment—	..	3.95	+3.95
<b>C-X—Police Housing Schemes—</b>			
O .. 2.22	0.44	2.19	+1.75
R .. -1.78			
<b>Major head "477—Capital Outlay on Education, Art and Culture" (Excluding Sports and Youth Welfare) (Buildings).</b>			
<b>III—University and Other Higher Education—</b>			
O .. 2.81	6.89	7.42	+0.53
R .. 4.08			
<b>Major head "480—Capital Outlay on Medical" (Buildings).</b>			
<b>A—Medical—Allopathy—</b>			
<b>A-I—Medical Relief—</b>			
O .. 2,49.80	3,06.32	3,07.04	+0.72
R .. 56.52			
A-VI—Other Expenditure—	1.20	1.23	+0.03

**Grant No.25—Public Works—contd.**

Major head and group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>Major head "482—Capital Outlay on Public Health, Sanitation and Water Supply" (Buildings).</b>			
I—Public Health and Sanitation Programme—			
O .. 1.50	..	3.38	+3.38
R .. -1.50			
<b>Major head "483—Capital Outlay on Housing" (Buildings).</b>			
A—GOVERNMENT RESIDENTIAL BUILDINGS—			
A-VI—Police Housing Schemes—			
O .. 34.86	93.81	1,09.90	+16.00
R .. 58.95			
<b>Major head "488—Capital Outlay on Social Security and Welfare" (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes) (Buildings).</b>			
E—OTHER SOCIAL SECURITY AND WELFARE PROGRAMMES—			
I—Social Security and Welfare—			
O .. 1.00	3.38	3.93	+0.55
R .. 2.38			

Grant No. 25—Public Works—*concl'd.*

Major head and group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>Major head "505—Capital Outlay on Agriculture" (Excluding Public Undertakings) (Buildings).</b>			
X—Marketing—			
O .. 3.70	0.20	0.70	+0.50
R .. -3.50			
<b>Major head "510—Capital Outlay on Animal Husbandry" (Excluding Public Undertakings) (Buildings).</b>			
III—Cattle Development—			
O .. 32.50	2.94	3.80	+0.86
R .. -29.56			
IX—Other Expenditure—			
O .. 3.00	..	0.94	+0.94
R .. -3.00			
<b>Major head "520—Capital Outlay on Industrial Research and Development" (Excluding Closed and Sick Industries) (Buildings).</b>			
I—Education, Research and Training—			
O .. 3.00	..	0.01	+0.01
R .. -3.00			
Total ..	13,08.71	25,09.90	+12,01.19

**Grant No. 26—Fire Protection and Control**

Major head and sub head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>Major head "260—Fire Protection and Control."</b>			
<b>V—Direction and Administration—</b>			
Salaries—	84.36	90.81	+6.45
Travel expenses—	..	0.21	+0.21
Office expenses—	14.00	24.86	+10.86
Rents, rates and taxes—	..	0.06	+0.06
<b>IV—Other Expenditure—</b>			
Development of West Bengal Fire Service—			
Other charges—	0.14	0.44	+0.30
Total ..	98.50	1,16.38	+17.88

**Grant No. 36—Medical**

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

**Major head "280—Medical."****A—ALLOPATHY—****A-I—Direction and Administration—****1. Superintendence—**

O ..	28.04	} 24.07	24.42	+0.35
R ..	-3.97			

**Grant No. 36—Medical—*contd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>Major head "280—Medical."</b>			
<b>A-1—Direction and Administration—<i>contd.</i></b>			
<b>2. District Medical Establishment—</b>			
O .. 33.80	35.96	59.81	+23.85
R .. 2.16			
<b>3. Reserve Medical Subordinates—</b>			
O .. 65.23	62.62	63.93	+1.31
R .. -2.61			
<b>4. Organisation for maintenance and repairs of vehicles—</b>			
O .. 15.90	25.62	26.46	+0.84
R .. 9.72			
<b>A-II—Medical Relief—Non-Plan—</b>			
<b>3. Mufassil Hospitals and Dispensaries—</b>			
O .. 2,06.79	1,84.72	2,55.25	+70.53
R .. -22.07			
<b>7. Health Centres—</b>			
O .. 4,08.00	3,88.99	4,60.43	+71.44
S .. 16.84			
R .. -35.85			
<b>9. T. B. Hospitals—</b>			
O .. 94.10	78.51	88.42	+9.91
R .. -15.59			

**Grant No.36—Medical—*contd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>Major head "280—Medical."</b>			
<b>A-II—Medical Relief—Non-Plan—<i>contd.</i></b>			
<b>10. Ambulance Service—</b>			
O .. 10.15	11.06	12.67	+1.61
R .. 0.91			
<b>11. Improvement and establishment of hospitals—other than Sadar and Subdivisional hospitals—</b>			
	55.10	74.72	+19.62
<b>13. Infectious diseases hospitals—</b>			
O .. 0.43	0.22	0.28	+0.06
R .. -0.21			
<b>14. Expansion of Blood Bank—</b>			
O .. 7.81	6.45	6.77	+0.32
R .. -1.36			
<b>19. Chemical Examiners—</b>			
O .. 2.98	2.85	3.55	+0.70
R .. -0.13			
<b>20. Other General Hospitals—</b>			
O .. 1,10.50	1,09.77	1,36.68	+26.91
R .. -0.73			
<b>21. District and Subdivisional Hospitals—</b>			
O .. 28.10	56.38	63.05	+6.67
R .. 28.28			
<b>23. Health Units—</b>			
O .. 35.30	32.15	68.67	+36.52
R .. -3.15			

Grant No. 36—Medical—*contd.*

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

## Major head "280—Medical."

A-II—Medical Relief—Non-Plan—*contd.*

## 24. Provincialisation of Sadar and Subdivisional Hospitals—

O	..	2,37.00	}	2,01.40	2,49.56	+48.16
R	..	-35.60				

## 28. Aid to Mental Hospitals—

O	..	26.00	}	38.10	71.50	+32.40
R	..	13.10				

## 29. Aid to other General Hospitals—

O	..	17.00	}	16.85	18.97	+2.12
R	..	-0.15				

## A-II—Medical Relief—State Plan (Fifth Plan)—

## 3. Mental Hospitals and other Medical Care Services—

O	..	0.20	}	..	0.02	+0.02
R	..	-0.20				

## 9. Establishment and improvement of T. B. Hospitals—

O	..	0.50	}	0.10	0.21	+0.11
R	..	-0.40				

## 13. Aid to T. B. Hospitals—

O	..	1.50	}	4.31	4.64	+0.33
R	..	2.81				



## Grant No. 36—Medical—contd.

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>Major head "280—Medical."</b>			
<b>A-II—Medical Relief—</b>			
<b>State Plan (Fourth Plan and Committed)—</b>			
<b>2. General Hospitals—</b>			
O .. 15.50	72.01	74.46	+2.45
R .. 56.51			
<b>3. Mental Hospitals and other Medical Care Services—</b>			
O .. 0.10	0.20	0.26	+0.06
R .. 0.10			
<b>5. Primary Health Centre—</b>			
O .. 40.00	55.30	58.37	+3.07
R .. 15.30			
<b>A-III—Education—Non-Plan—</b>			
<b>2. School of Tropical Medicines, Calcutta—</b>			
O .. 24.12	22.73	24.16	+1.43
R .. -1.39			
<b>4. R. G. Kar Medical College—</b>			
O .. 11.20	13.06	13.16	+0.10
R .. 1.86			
<b>9. Under-Graduate Medical Education—</b>			
O .. 36.20	42.78	42.94	+0.16
R .. 6.58			

Grant No. 36—Medical—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>Major head "280—Medical."</b>			
A-IV—Training—Non-Plan—			
5. Aid for Training of Nurses—	1.00	1.07	+0.07
State Plan (Fifth Plan)—			
2. Centres for Training of Health and Para-Medical Personnel—			
O .. 0.25	0.09	0.13	+0.04
R .. -0.16			
4. Aid to the Centres for Training of Health and Para-Medical Personnel—	..	0.07	+0.07
A-VI—E.S.I. Scheme—Non-Plan—			
1. Directorate of E.S.I. (Medical Benefit) Scheme—			
O .. 2.40	1.71	2.02	+0.31
R .. -0.69			
3. Supervisory Organisation for Hospital Planning for Insured Persons—			
O .. 3.48	2.83	2.87	+0.04
R .. -0.65			
4. Extension of Medical Benefit to the families of insured persons—			
O .. 21.56	24.77	29.28	+4.51
R .. 3.21			
5. Hospital cost for the insured workers and their families—			
O .. 33.30	36.16	39.12	+2.96
R .. 2.86			

## Grant No. 36—Medical—contd.

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<b>Major head "280—Medical."</b>			
<b>A-VI—E. S. I. Scheme—Non-Plan—</b>			
<b>6. Opening of the Rajyabima Ousadhalayas—</b>			
O .. 1,52.85	1,54.57	1,62.16	+7.59
R .. 1.72			
<b>A-VI—E. S. I. Scheme—State Plan (Fifth Plan)—</b>			
<b>1. E.S.I. (Medical Benefit) Scheme—</b>			
O .. 18.10	12.56	12.65	+0.09
R .. -5.54			
<b>2. Establishment of Diagnostic Centre—</b>			
O .. 8.00	..	0.78	+0.78
R .. -8.00			
<b>3. Extension of Central Medical Stores at Calcutta—</b>			
O .. 0.85	..	2.54	+2.54
R .. -0.85			
<b>A-VI—E. S. I. Scheme—State Plan (Fourth Plan and Committed)—</b>			
<b>1. Extension of Medical Benefit to the Insured Persons—</b>			
O .. 5.00	..	1.42	+1.42
R .. -5.00			
<b>8. Strengthening of the Directorate of E.S.I. (Medical Benefit) Scheme—</b>			
O .. 0.74	..	0.10	+0.10
R .. -0.74			

**Grant No. 36—Medical—*contd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
<b>Major head "280—Medical"</b>	(In lakhs of rupees)		
<b>A-XI—Other Expenditure—</b>			
<b>Non-Plan—</b>			
<b>1. Original Works/Repairs— Other Schemes—</b>			
O .. 11.00	26.15	50.10	+23.95
R .. 15.15			
<b>2. Strengthening of State Health Organisation—</b>			
O .. 1.05	0.11	0.14	+0.03
R .. -0.94			
<b>B—OTHER SYSTEMS OF MEDICINE—</b>			
<b>B-I—Ayurvedic—</b>			
<b>Non-Plan—</b>			
<b>Ayurvedic System of Medicine—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>Aid in connection with Ayurvedic System of Medicine—</b>			
O .. 1.20	0.06	0.51	+0.45
R .. -1.14			
<b>State Plan (Fourth Plan and Committed)—</b>			
<b>Ayurvedic System of Medicine—</b>			
O .. 5.00	6.06	6.96	+0.90
R .. 1.06			
<b>B-II—Homoeopathy—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>1. Homoeopathic System of Medicine—</b>			
O .. 1.00	0.17	0.25	+0.08
R .. -0.83			

**Grant No. 36—Medical—concltd.**

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
<b>Major head "280—Medical"</b>			
(In lakhs of rupees)			
<b>B-II—Homoeopathy—</b>			
<b>State Plan (Fourth Plan and Committed)—</b>			
<b>1. Development of Homoeopathy—</b>			
O .. 0.23	0.50	0.60	+0.10
R .. 0.27			
<b>2. Aid for development of Homoeopathy—</b>			
O .. 3.00	7.07	7.08	+0.01
R .. 4.07			
<b>Total ..</b>	<b>18,18.62</b>	<b>22,26.64</b>	<b>+4,08.02</b>

**Grant No. 42—Labour and Employment (All voted)**

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>Major head "287—Labour and Employment."</b>			
<b>A—LABOUR—</b>			
<b>A(I)—Direction and Administration—</b>			
<b>Non-Plan—</b>			
<b>1. Labour Commissioner—</b>			
O .. 19.26	20.10	22.06	+1.96
R .. 0.84			

**Grant No. 42—Labour and Employment (All voted)—*contd.***

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
<b>Major head "287—Labour and Employment."</b>			
	(In lakhs of rupees)		
A(II)—Industrial relations—			
Non-Plan—			
3. Administration of the Minimum Wages Act, 1948—			
O .. 1.19	1.40	1.51	+0.11
R .. 0.21			
5. Certificate Courts in connection with the disposal of cases under Section 8 of the Employees Provident Fund Act, 1952—			
O .. 0.54	0.44	0.50	+0.06
R .. -0.10			
6. Special Certificate Court in connection with the disposal of Certificate Case instituted under the Coal Mines Provident Fund and Bonus Scheme Act, 1948—			
O .. 0.23	0.07	0.10	+0.03
R .. -0.16			
State Plan (Fifth Plan)—			
1. Strengthening of the Industrial Relations Machinery—			
O .. 0.34	..	0.02	+0.02
R .. -0.34			
State Plan (Fourth Plan and Committed)—			
1. Strengthening of Industrial Relations Machinery—			
O .. 1.00	0.83	1.07	+0.24
R .. -0.17			

**Grant No. 42—Labour and Employment (All voted)—contd.**

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
<b>Major head "287—Labour and Employment."</b>			
		(In lakhs of rupees)	
A(III)—Working conditions and safety—			
2. Inspector of Steam Boilers—			
O .. 7.46	6.58	6.81	+0.23
R .. -0.88			
A(IV)—General Labour Welfare—			
Non-Plan—			
1. Maintenance of Labour Welfare—			
O .. 8.83	9.49	10.94	+1.45
R .. 0.66			
4. Model Labour Welfare Centres and Holiday Homes—			
	..	0.15	+0.15
State Plan (Fifth Plan)—			
1. Labour Welfare Centres and Holiday Homes—			
O .. 0.50	0.07	0.18	+0.11
R .. -0.43			
A(VIII)—Research and Statistics—			
Non-Plan—			
1. Statistics of Industrial and Labour Disputes—			
O .. 2.55	2.62	2.96	+0.34
R .. 0.07			

**Grant No. 42—Labour and Employment (All voted)—*contd.***

Major head and sub-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>Major head "287—Labour and Employment."</b>			
<b>B—Employment and Training—</b>			
<b>B(I)—Direction and Administration—</b>			
<b>1. Directorate of National Employment Service—</b>			
O .. 6.10	6.66	6.97	+0.31
R .. 0.56			
<b>B(II)—Employment Exchange—</b>			
O .. 28.64	31.03	31.16	+0.13
R .. 2.39			
<b>B(III)—Employment Survey and Statistics—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>1. Opening of Employment Market Information—</b>			
O .. 0.10	..	0.04	+0.04
R .. -0.10			
<b>4. Additional Employment Programme—</b>			
O .. 95.00	70.46	81.53	+11.07
R .. -24.54			
<b>State Plan (Fourth Plan and Committed)—</b>			
<b>3. Special Employment Programme—</b>			
..	..	0.03	+0.03
<b>4. Additional Employment Programme—</b>			
..	..	1.05	+1.05
<b>Central Sector (including Committed)—</b>			
<b>1. Special Employment Programme—</b>			
..	..	0.05	+0.05
<b>2. Additional Employment Programme—</b>			
..	..	0.07	+0.07



**Grant No. 42—Labour and Employment (All voted)—concl'd.**

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>Major head "237—Labour and Employment."</b>			
<b>B(IV)—Training of Craftsman and Supervisors—</b>			
<b>Non-Plan—</b>			
<b>2. National Apprenticeship Training—</b>			
O .. 14.47	10.33	17.81	+7.48
R .. -4.14			
<b>3. Part-time classes for Industrial Workers—</b>			
O .. 0.76	0.45	1.43	+0.98
R .. -0.31			
Total ..	1,60.53	1,86.44	+25.91

**Grant No. 53—Minor Irrigation, Soil Conservation and Area Development (All voted)**

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>Major head "306—Minor Irrigation."</b>			
<b>I—Direction and Administration—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>1. Strengthening the organisation and administration of the Directorate of Agricultural Engineering—</b>			
O .. 10.00	0.58	1.05	+0
R .. -9.42			

**Grant No. 53—Minor Irrigation, Soil Conservation  
and Area Development (All voted)—*contd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>Major head "306—Minor Irrigation."</b>			
<b>State Plan (Fourth Plan and Committed)—</b>			
1. Scheme for strengthening Ex- tension and Administration—	9.20	28.03	+18.83
<b>II—Investment and development of ground water resources—</b>			
<b>State Plan (Fifth Plan)—</b>			
1. Survey and investigation of ground water and surface water resources—			
O .. 0.50 } R .. -0.50 }	..	0.10	+0.10
<b>III—Construction and deepening of wells and tanks—</b>			
1. Tank Irrigation—			
O .. 23.00 } R .. -0.10 }	22.90	32.52	+9.62
<b>IV—Tubewells—</b>			
<b>Non-Plan—</b>			
1. Deep Tubewell Irrigation—			
O .. 68.80 } R .. 4.00 }	72.80	83.97	+11.17
<b>State Plan (Fifth Plan)—</b>			
1. Deep Tubewell Irrigation—			
O .. 2.00 } R .. -2.00 }	..	11.73	+11.73

**Grant No. 53—Minor Irrigation, Soil Conservation  
and Area Development (All voted)—contd.**

Major head and sub-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>Major head "306—Minor Irrigation."</b>			
<b>2. Shallow Tubewells with pump-sets—Subsidy towards rates of interest—</b>			
O .. 14.73	..	6.06	+6.06
R .. -14.73			
State Plan (Fourth Plan and Committed)—			
<b>1. Deep Tubewell Irrigation—</b>			
O .. 76.00	75.95	1,20.17	+44.22
R .. -0.05			
Central Sector (including Committed)—			
<b>1. Private Tubewells including Filter points—</b>			
	..	3.25	+3.25
<b>V—Lift Irrigation Schemes—</b>			
State Plan (Fifth Plan)—			
River Lift Irrigation—			
O .. 2.07	..	1.98	+1.98
R .. -2.07			
State Plan (Fourth Plan and Committed)—			
<b>1. Lift Irrigation—</b>			
O .. 99.59	1,08.65	1,17.71	+9.06
R .. 39.15			
Central Sector (including Committed)—			
<b>1. Lift Irrigation by supply of Pump-sets—</b>			
	..	0.90	+0.90
<b>2. River Lift Irrigation—</b>			
	..	0.47	+0.47

**Grant No. 53—Minor Irrigation, Soil Conservation and Area  
Development (All voted)—contd.**

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>Major head "306—Minor Irrigation."</b>			
VI—Other minor irrigation works—			
State Plan (Fifth Plan)—			
3. Minor irrigation scheme—Irrigation—			
State Plan (Fourth Plan and Committed)—	77.55	59.86	+54.31
VII—Machinery and equipment—	..	0.13	+0.13
IX—Other expenditure—			
State Plan (Fifth Plan)—			
3. Pump-sets distribution—			
O .. .. . 1,00.00	} 77.22	94.50	+17.28
R .. .. . -22.78			
4. Minor drainage scheme—	5.00	19.61	+14.61
State Plan (Fourth Plan and Committed)—			
2. Small irrigation—	2.85	3.19	+0.34
<b>Major head "307—Soil and Water Conservation."</b>			
X—Soil survey and testing—			
State Plan (Fourth Plan and Committed)—			
2. Soil conservation survey and land use planning for agricultural purposes—			
O .. .. . 2.65	} 3.11	3.87	+0.76
R .. .. . 0.46			

**Grant No. 53—Minor Irrigation, Soil Conservation and Area  
Development (All voted)—contd.**

Major head and sub-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>Major head "307—Soil and Water Conservation."</b>			
<b>XI—Research—</b>			
<b>Non-Plan—</b>			
1. Soil conservation research station—	1.37	1.56	+0.19
<b>XII—Education and training—</b>			
<b>State Plan (Fourth Plan and Committed)—</b>			
2. Establishment of Soil conservation, demonstration-cum-observation centres—			
O .. .. 1.97	1.49	2.35	- . .
R .. .. -0.48			
<b>XIII—Soil Conservation Schemes—</b>			
<b>Non-Plan—</b>			
1. Soil and Water conservation on watershed basis—			
O .. .. 0.20	..	0.72	+ .72
R .. .. -0.20			
2. Stabilisation of ravines and protection of table lands, hilly areas, marginal lands, waste lands, degraded forests, shallow beels, etc.—			
O .. .. 0.05	..	0.13	+0.13
R .. .. -0.05			
<b>State Plan (Fourth Plan and Committed)—</b>			
1. Protective afforestation and erosion control on land slides, slips, stream banks, etc. in forest areas—	1.50	3.00	+1.50

**Grant No. 53—Minor Irrigation, Soil Conservation and Area Development (All voted)—*contd.***

Major head and sub-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>Major head "307—Soil and Water Conservation."</b>			
2. Soil conservation works on waste lands and agricultural lands on watershed basis—			
O .. .. . 17.65	10.96	14.36	+3.40
R .. .. . -6.60			
Centrally Sponsored (including committed)—			
1. Soil conservation works in the upper catchment area of the Kangsabati river—			
	4.00	21.39	+17.39
<b>Major head "308—Area Development."</b>			
XV—Ayacut Development—			
State Plan (Fourth Plan and Committed)—			
2. Area Development in Kangsabati Project—			
	..	0.75	+0.75
XVI—Dry land development—			
Non-Plan (Developmental)—			
1. Drought Prone Area Programme—			
(a) Minor irrigation schemes—			
Irrigation—	..	17.32	+17.32
(b) Minor irrigation schemes—			
Agriculture—	..	21.02	+21.02
(c) Tank improvement schemes—			
	..	1.14	+1.14
(e) Dug well—			
	..	3.78	+3.78

**Grant No. 53—Minor Irrigation, Soil Conservation and Area  
Development (All voted)—contd.**

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>Major head "307—Soil and Water Conservation."</b>			
State Plan (Fifth Plan)—			
1. Rural Development and Employment—			
Drought Prone Area Programme—			
O .. .. . 40.00	..	7.26	+7.26
R .. .. . -40.00			
State Plan (Fourth Plan and Committed)—			
1. Development of chronically drought affected areas in the districts of Purulia, Bankura, Midnapore, Burdwan and Birbhum—			
	..	0.16	+0.16
Central Sector (New Schemes)—			
1. Rural development and employment—			
Drought Prone Area Programme—			
O .. .. . 66.00	..	4.67	+4.67
R .. .. . -66.00			
<b>XVII—Development of hill areas—</b>			
State Plan (Fifth Plan)—			
1. Development of hill areas—			
O .. .. . 15.80	15.52	1,28.89	+1,13.37
R .. .. . -0.28			
2. Agricultural development in hill areas—			
O .. .. . 2.00	1.00	1.80	+0.80
R .. .. . -1.00			

**Grant No. 53—Minor Irrigation, Soil Conservation  
and Area Development (All voted)—*contd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>Major head 307—Soil and Water Conservation.</b>			
State Plan (Fourth Plan and Committed)—			
1. Development of hill areas of Darjeeling district—			
O .. .. . 1.70	} 1.13	1.66	+0.53
R .. .. . -0.57			
XVIII—Other expenditure—			
Non-Plan (Developmental)—			
1. Area Development programme in Kangsabati Command Area—			
(b) Development of Markets—			
O .. .. . 10.00	} 0.62	48.31	+47.69
R .. .. . -9.38			
State Plan (Fifth Plan)—			
2. Development of Jhargram Area—			
O .. .. . 15.80	} 13.79	17.00	+3.21
R .. .. . -2.01			
4. Command Area Development Programme—			
O .. .. . 4.75	} 0.06	1.37	+1.31
R .. .. . -4.69			
State Plan (Fourth Plan and Committed)—			
3. Investigation in regard to the estuarine problems of Sundarbans—			
	..	1.30	+1.30



**Grant No. 53—Minor Irrigation, Soil Conservation and Area Development (All voted)—contd.**

Major head and sub-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>Major head "307—Soil and Water Conservation."</b>			
4. Comprehensive Area Development Project—	..	0.08	+0.08
7. Poultry Development Schemes of Sundarbans—	..	0.02	+0.02
<b>Major head "506— Capital Outlay on Minor Irrigation, Soil Conservation and Area Development."</b>			
<b>XIX—Minor Irrigation—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>(2) Deep Tubewell Irrigation—</b>			
O .. .. 1,16.00	} 1,00.40	2,02.95	+1,02.55
R .. .. —15.60			
<b>(4) Survey and investigation of ground water and surface water resources—</b>			
O .. .. 9.50	} 9.00	79.38	+70.38
R .. .. —0.50			
<b>Central Sector (New Schemes)—</b>			
<b>1. Deep Tubewell Irrigation— (Spill-over schemes)—</b>			
R .. .. 45.69	45.69	52.87	+7.18
<b>XX—Soil conservation schemes—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>(1) Establishment and development of soil testing services—</b>			
O .. .. 0.95	} 2.00	15.37	+13.37
R .. .. 1.05			

**Grant No.53—Minor Irrigation, Soil Conservation and  
Area Development (All voted)—*conold.***

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
<b>Major head "506—Capital Outlay on Minor Irrigation, Soil Conserv- ation and Area Development."</b>			
XXI—Area development pro- grammes—			
Non-Plan (Developmental)—			
(1) Development of poultry in Sundarban areas—			
O .. .. . 1.00	..	3.94	+3.94
R .. .. . -1.00			
State Plan (Fifth Plan)—			
(1) Command area development programme—			
O .. .. . 45.25	..	15.28	+15.28
R .. .. . -45.25			
XXI—Area development pro- grammes—			
State Plan (Fifth Plan)—			
(2) Development of Digha—			
O .. .. . 10.00	8.48	22.24	+13.76
R .. .. . -1.52			
State Plan (Fourth Plan and Com- mitted)—			
Development of border districts affected by Indo-Pak War—			
	..	1.36	+1.36
<b>Major head "706—Loans for Minor Irrigation, Soil Conservation and Area Development."</b>			
XXIII—Soil Conservation Schemes—			
State Plan (Fifth Plan)—			
Soil Conservation—	..	0.31	+0.31
<b>Total ..</b>	<b>6,00.82</b>	<b>12,82.85</b>	<b>+6,82.03</b>

## Grant No. 66—Irrigation

Major head and sub-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>Major head "332—Multipurpose River Projects."</b>			
<b>A—MAYURAKSHI RESERVOIR PROJECT—</b>			
<b>A-I—Direction and Administration—</b>			
General establishment—			
O .. .. 15.90	15.47	22.17	+6.70
R .. .. —0.43			
Travel expenses—			
O .. .. 0.20	0.58	0.67	+0.09
R .. .. 0.38			
Office expenses—			
O .. .. 0.10	0.25	1.36	+1.11
R .. .. 0.15			
<b>A-V—Mayurakshi Irrigation Schemes—</b>			
Suspense—			
O .. .. 2.50	0.50	4.66	+4.16
R .. .. —2.00			
Maintenance—			
O .. .. 35.00	28.94	31.86	+2.92
R .. .. —6.06			
<b>Major head "333—Irrigation, Navigation, Drainage and Flood Control Projects."</b>			
<b>B—IRRIGATION PROJECTS (NON-COMMERCIAL)—</b>			
<b>I—Direction and Administration—</b>			
Salaries—	..	1.10	+1.10
Travel expenses—	..	0.13	+0.13
Office expenses—	..	0.09	+0.09

Grant No. 66—Irrigation—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>Major head "373—Irrigation, Navigation, Drainage and Flood Control Projects."</b>			
<b>IV—Other expenditure—</b>			
Maintenance—	..	4.43	+4.43
Minor works—	..	0.68	+0.68
Tools and Plant—	..	0.02	+0.02
<b>V—Major and Medium Irrigation Projects—</b>			
<b>(a) Direction and Administration—</b>			
Salaries—	..	4.87	+4.87
Office expenses—	..	0.34	+0.34
Travel expenses—	..	0.31	+0.31
<b>(e) Irrigation schemes—</b>			
O .. .. 44.28	} 43.27	93.12	+49.85
R .. .. -1.01			
<b>C—NAVIGATION PROJECTS (COMMERCIAL)—</b>			
<b>V—Major and Medium Navigation Projects—</b>			
<b>(e) Navigation Schemes—</b>			
O .. .. 14.79	} 13.63	16.15	+2.52
R .. .. -1.16			
<b>D—NAVIGATION PROJECTS—</b>			
<b>IV—Other expenditure—</b>			
O .. .. 2.75	} 2.85	8.80	+5.95
R .. .. 0.10			
<b>V—Major and Medium Navigation Projects—</b>			
(b) Machinery and equipment—	2.00	14.64	+12.64

## Grant No. 66—Irrigation—contd.

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<b>Major head "333—Irrigation, Navigation, Drainage and Flood Control Projects."</b>			
<b>E—DRAINAGE PROJECTS (COMMERCIAL)—</b>			
<b>V—Major and Medium Drainage Projects—</b>			
(a) Direction and Administration—	..	3.68	+3.68
(e) Drainage Schemes—			
O .. .. 10.12	} 11.69	27.18	+15.49
R .. .. 1.57			
<b>F—DRAINAGE PROJECTS (NON-COMMERCIAL)—</b>			
<b>III—Suspense—</b>			
O .. .. 10.00	} 60.00	2,30.88	+1,70.88
R .. .. 50.00			
IV—Other expenditure—	0.03	0.30	+0.27
<b>V—Major and Medium Drainage Projects—</b>			
(a) Direction and Administration—			
O .. .. 0.17	} ..	44.90	+44.90
R .. .. -0.17			
(b) Machinery and equipment—	3.00	6.34	+3.34
(e) Drainage schemes—			
O .. .. 1,29.31	} 1,29.14	2,36.91	+1,07.77
R .. .. -0.17			
<b>G—FLOOD CONTROL AND ANTI-SEA EROSION PROJECTS—</b>			
<b>III—Suspense—</b>			
O .. .. 15.00	} 44.69	1,08.23	+ 63.54
R .. .. 29.69			

Grant No. 66—*Irrigation—contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>Major head "333—Irrigation, Navigation, Drainage and Flood Control Projects."</b>			
<b>VI—Major and Medium Flood Control Projects—</b>			
(a) Direction and Administration—	..	12·81	+12·81
(b) Machinery and equipment—	5·00	8·12	+3·12
(d) Other expenditure—	..	2·00	+2·00
(e) Flood Control Schemes—			
O .. .. . 1,35·00	} 1,30·91	2,53·57	+1,22·66
R .. .. . —4·09			
<b>Major head "532—Capital Outlay on Multipurpose River Projects."</b>			
<b>A—MAYURAKSHI RESERVOIR PROJECT—</b>			
<b>A(VII)—Mayurakshi Irrigation Scheme—</b>			
<b>2. Dam and appurtenant work—</b>			
O .. .. . 0·70	} 0·35	0·58	+0·23
R .. .. . —0·35			
<b>3. Barrage—</b>			
O .. .. . 33·60	} 9·30	51·26	+41·96
R .. .. . —24·30			
<b>B—KANGSABATI RESERVOIR PROJECT—</b>			
<b>III—Suspense—</b>			
O .. .. . 5·00	} 5·50	1,34·64	+1,29·14
R .. .. . 0·50			

Grant No. 66—Irrigation—concl'd.

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—	
	(In lakhs of rupees)			
<b>Major head "532—Capital Outlay on Multipurpose River Projects."</b>				
<b>VII—Kangsabati Irrigation Scheme—</b>				
1. Reservoir—	..	6.96	+6.96	
2. Dam and appurtenant work—	..	11.88	+11.88	
3. Spillway—	..	1.06	+1.06	
4. Barrage—	..	4.27	+4.27	
6. Buildings—	..	3.78	+3.78	
7. Canals—	..	48.41	+48.41	
8. Branches—	..	14.60	+14.60	
9. Distribution—	..	60.66	+60.66	
<b>Major head "533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects."</b>				
<b>A—IRRIGATION PROJECTS—</b>				
VI—Karatowa Irrigation Project—	..	0.15	+0.15	
<b>G—FLOOD CONTROL AND ANTI-SEA EROSION PROJECTS—</b>				
<b>VI—Major and Medium Flood Control Projects—</b>				
O .. .. 2,76.11	}	2,56.11	3,12.10	
R .. .. -20.00				
Total ..		7,63.21	17,90.67	+10,27.46

**Grant No. 72—Tourism (All voted)**

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>Major head "339—Tourism."</b>			
<b>I—Direction and Administration—</b>			
Non-Plan—			
Headquarters Establishment—	1.18	1.76	+0.58
<b>II—Tourist information and publicity—</b>			
Non-Plan—			
Regional Establishment—	8.75	9.71	+0.96
<b>IV—Tourist accommodation—</b>			
Non-Plan—			
Maintenance of tourist lodges, motel centres, etc.—	13.57	21.62	+8.05
State Plan (Fifth Plan)—			
1. Tourist lodge, Darjeeling, including Maples—	0.50	0.89	+0.39
7. Tourist organisation—	1.00	2.44	+1.44
State Plan (Fourth Plan and Committed)—			
13. Extension of tourist lodge at Digha —	..	0.44	+0.44
Total ..	25.00	36.86	+11.86



**Grant No. 76—Public Undertakings (All voted)**

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>Major head "505—Capital Outlay on Agriculture" (Public Undertakings).</b>			
<b>A—AGRICULTURAL ENGINEERING—</b>			
State Plan (Fifth Plan)—			
West Bengal Agro-Industries Corporation—	50.00	55.01	+5.01
State Plan (Fourth Plan and Committed)—			
West Bengal Agro-Industries Corporation--	..	0.01	+0.01
<b>Major head "520—Capital Outlay on Industrial Research and Development" (Public Undertakings).</b>			
<b>II—Other Expenditure—</b>			
State Plan (Fifth Plan)—			
Setting up of an Export Processing Zone at Salt Lake City—			
S ..	15.00	..	+15.00
R ..	15.00		

**Grant No. 76—Public Undertakings (All voted)—concl'd.**

Major head and sub-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>Major head "711—Loans for Dairy Development" (Public Undertakings).</b>			
—Dairy Development—			
State Plan (Fifth Plan)—			
1) Loans to West Bengal Dairy and Poultry Development Corporation (P) Ltd.—			
O .. 9.00	8.03	9.62	+1.59
R .. -0.97			
<b>Major head "722—Loans for Machinery and Engineering Industries" (Public Undertakings).</b>			
1. Heavy Engineering Industries—			
Non-Plan—			
(1) Loans to Westinghouse Saxby Farmer Ltd.—			
O .. 15.00	17.30	32.90	+15.60
R .. 2.30			
<b>Major head "730—Loans to Industrial Financial Institutions" (Public Undertakings).</b>			
1—Loans to Public Undertakings—			
State Plan (Fifth Plan)—			
(1) Loans to West Bengal Financial Corporation—			
O .. 10.00	..	10.00	+10.00
R .. -10.00			
Total ..	75.33	1,22.54	+47.21

**Grant-wise details of recoveries adjusted in reduction of expenditure in the Accounts for 1974-75**

(Referred to in the Summary of Appropriation Accounts at page 10)

Serial no.	Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with Budget estimate More + Less -
		Rs.	Rs.	Rs.
1.	7—Land Revenue ..	20,87,000	22,840	-20,64,160
2.	8—Stamps and Registration ..	1,34,000	90,162	-43,838
3.	21—Police .. ..	2,10,00,000	2,16,47,000	+6,47,000
4.	22—Jails .. ..	16,00,000	17,95,139	+1,95,139
5.	24—Stationery and Printing	2,06,000	15,325	-1,90,675
6.	25—Public Works—			
	Voted ..	2,05,05,000	17,17,30,142	+15,12,25,142
	Charged ..	90,000	2,31,429	+1,41,429
7.	28—Pensions and other Retirement Benefits .. ..	6,00,000	1,87,210	-4,12,790
8.	36—Medical .. ..	5,05,43,000	3,87,24,299	-1,18,18,701
9.	38—Public Health, Sanitation and Water Supply ..	..	4,10,17,251	+4,10,17,251
10.	39—Housing .. ..	83,82,000	1,09,00,497	+25,18,497
11.	40—Urban Development ..	18,72,000	15,08,275	-3,63,725
12.	43—Social Security and Welfare (Civil Supplies) ..	50,000	..	-50,000
13.	44—Social Security and Welfare (Relief and Rehabilitation of Displaced Persons) ..	1,50,000	73,526	-76,474
14.	45—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes) ..	11,24,000	11,82,518	+58,518
15.	47—Relief on account of Natural Calamities.	..	80,00,000	+80,00,000

**Grant-wise details of recoveries adjusted in reduction of expenditure in the Accounts for 1974-75—concl'd.**

(Referred to in the Summary of Appropriation Accounts at page 10)

Serial Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with Budget estimate More + Less -	
	Rs.	Rs.	Rs.	
16. 50—Co-operation .. ..	..	2,20,800	+2,20,800	
17. 52—Agriculture .. ..	..	3,19,694	+3,19,694	
18. 53—Minor Irrigation, Soil Conservation and Area Development .. ..	2,00,000	40,300	-1,59,700	
19. 54—Food .. ..	5,96,00,000	7,75,20,585	+1,79,20,585	
20. 55—Animal Husbandry .. ..	1,40,24,000	76,42,568	-63,81,432	
21. 56—Dairy Development .. ..	9,80,00,000	9,53,84,798	-26,15,202	
22. 58—Forest .. ..	7,50,000	6,23,324	-1,26,676	
23. 62—Industries (Excluding Closed and Sick Industries) .. ..	7,91,000	8,49,421	+58,421	
24. 63—Village and Small Industries .. ..	13,000	..	-13,000	
25. 61—Mines and Minerals .. ..	4,28,000	..	-4,28,000	
26. 65—Water and Power Development Services .. ..	7,03,81,000	5,64,92,123	-1,38,88,877	
27. 66—Irrigation .. ..	40,50,000	4,76,53,191	+4,36,03,191	
28. 70—Roads and Bridges .. ..	6,53,98,000	10,92,57,009	+4,38,59,009	
Total ..	Voted ..	42,18,88,000	69,28,97,997	+27,10,09,997
	Charged ..	90,000	2,31,429	+1,41,429
<b>Grand Total</b> ..	<b>42,19,78,000</b>	<b>69,31,29,426</b>	<b>+27,11,51,426</b>	