



Government of West Bengal

APPROPRIATION ACCOUNTS

1973-74

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Comptroller and Auditor-General of India

1975



55221

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1973-74 presents the accounts of sums expended in the year ended the 31st March, 1974 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

‘O’ stands for original grant or appropriation.

‘S’ stands for supplementary grant or appropriation.

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

Charged appropriations and expenditure are shown in italics.

Summary of Appropriation Accounts

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Taxes on Income other than Corporation Tax—				
Voted	12,38,000	12,09,594	28,406	..
<i>Charged</i>	<i>1,000</i>	..	<i>1,000</i>	..
2. Land Revenue—				
Voted	13,09,81,000	11,25,89,200	1,83,91,800	..
<i>Charged</i>	<i>5,70,000</i>	<i>4,51,927</i>	<i>1,18,073</i>	..
3. State Excise Duties—				
Voted	1,53,73,000	1,40,79,951	12,93,049	..
4. Taxes on Vehicles—				
Voted	28,07,000	26,95,799	1,11,201	..
5. Sales Tax—				
Voted	92,96,000	91,82,586	1,13,414	..
<i>Charged</i>	<i>1,000</i>	..	<i>1,000</i>	..
6. Other Taxes and Duties—				
Voted	94,99,000	88,99,504	5,99,496	..
7. Stamps—				
Voted	30,65,000	32,82,311	..	2,17,311
8. Registration Fees—				
Voted	1,02,75,000	1,00,29,826	2,45,174	..
9. Interest on Debt and Other Obligations—				
Voted	1,25,00,000	90,97,016	34,02,984	..
<i>Charged</i>	<i>42,79,31,000</i>	<i>42,26,54,802</i>	<i>52,76,198</i>	..
Appropriation for Reduction or Avoidance of Debt—				
<i>Charged</i>	<i>7,27,33,000</i>	<i>7,27,33,000</i>	..	..
11. Parliament, State/Union Territory Legislature—				
Voted	71,70,000	55,12,812	16,57,188	..
<i>Charged</i>	<i>81,000</i>	<i>54,350</i>	<i>26,650</i>	..

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.
12. General Administration—				
Voted	9,46,67,000	9,18,82,882	27,84,118	..
Charged	26,21,000	24,64,070	1,56,930	..
13. Administration of Justice—				
Voted	2,72,76,000	2,63,48,469	9,27,531	..
Charged	88,53,000	86,45,007	2,07,993	..
14. Jails—				
Voted	3,49,53,000	3,61,24,270	..	11,71,279
Charged	3,170	..	3,170	..
15. Police—				
Voted	40,58,99,000	38,00,98,563	2,58,00,437	..
Charged	4,000	..	4,000	..
16. Miscellaneous Departments—Fire Services—				
Voted	1,08,41,000	1,02,56,254	5,84,746	..
Charged	14,651	..	14,651	..
17. Miscellaneous Departments—Excluding Fire Services—				
Voted	7,52,50,000	6,86,94,472	65,55,528	..
Charged	3,000	..	3,000	..
18. Scientific Departments—				
Voted	77,000	70,720	6,280	..
19. Education—				
Voted	87,38,91,000	84,76,01,387	2,62,89,613	..
Charged	1,75,513	47,699	1,27,814	..
20. Medical—				
Voted	29,55,62,000	28,19,38,982	1,36,23,018	..
Charged	4,569	4,569	..	..
21. Public Health—				
Voted	16,21,93,000	16,37,59,742	..	15,66,742
Charged	17,324	17,324	..	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Loss than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
22. Agriculture—Agriculture—				
Voted	27,59,35,000	24,64,04,815	2,95,30,185	..
Charged	8,58,538	8,57,538	1,001	..
23. Agriculture—Fisheries—				
Voted	98,81,000	72,80,173	26,00,827	..
Charged	47,395	47,000	395	..
24. Animal Husbandry—				
Voted	19,55,20,000	17,87,81,301	1,67,38,699	..
25. Co-operation—				
Voted	2,03,32,000	1,79,47,972	23,84,028	..
26. Industries—Industries—				
Voted	9,01,08,000	8,15,65,294	85,42,706	..
Charged	17,000	..	17,000	..
27. Industries—Cottage Industries—				
Voted	3,84,22,000	4,10,62,822	..	26,40,822
Charged	40,856	..	40,856	..
28. Industries—Cinchona—				
Voted	76,46,000	77,84,442	..	1,38,442
Charged	1,15,211	..	1,15,211	..
29. Community Development Projects, etc.—				
Voted	10,92,10,000	9,17,77,227	1,74,32,773	..
Charged	68,68,000	67,94,335	73,615	..
30. Labour and Employment—				
Voted	6,54,74,000	5,98,82,570	55,91,430	..
31. Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes—				
Voted	3,17,48,000	3,16,85,924	1,12,076	..

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.
32. Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes—				
Voted	5,55,83,000	6,82,72,688	..	1,26,89,688
33. Irrigation—				
Voted	40,39,09,000	31,15,65,701	9,23,43,299	..
Charged	2,22,000	4,616	2,17,384	..
34. Public Works—				
Voted	22,54,62,000	26,48,79,119	..	3,94,17,119
Charged	23,34,000	21,87,571	1,46,429	..
35. Greater Calcutta Development Scheme—				
Voted	2,59,78,000	2,51,05,738	8,72,262	..
36. Ports and Pilotage—				
Voted	23,65,000	23,21,869	43,131	..
37. Road and Water Transport Schemes—				
Voted	93,26,000	56,42,501	36,83,499	
38. Famine Relief—				
Voted	9,15,19,000	8,44,00,693	71,18,307	..
39. Pensions and Other Retirement Benefits—				
Voted	5,20,36,000	5,62,86,157	..	42,50,157
Charged	6,31,000	6,31,032	49,978	..
40. Privy Purses and Allowances of Indian Rulers—				
Voted	10,000	6,558	3,442	..
41. Stationery and Printing—				
Voted	1,23,53,000	1,13,52,497	15,00,503	..
42. Forest—				
Voted	3,69,48,000	3,46,00,257	23,47,743	..
Charged	30,000	30,000	..	..

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.
43. Miscellaneous—Contributions—				
Voted	15,89,76,000	14,66,57,836	1,23,18,164	..
Charged	3,84,000	32,172	3,51,828	..
44. Miscellaneous—Panchayats—				
Voted	3,70,71,000	3,12,69,899	58,01,101	..
Charged	71,100	51,450	19,650	..
45. Miscellaneous—Sports—				
Voted	59,18,000	41,15,547	18,02,453	..
46. Miscellaneous—Youth Services—				
Voted	9,41,000	7,07,890	2,33,110	..
47. Miscellaneous—Civil Defence—				
Voted	2,05,00,000	1,72,42,383	32,57,617	..
Charged	91,583	..	91,583	..
48. Miscellaneous—Other Miscellaneous Expenditure—				
Voted	16,81,94,000	14,25,83,482	2,56,10,518	..
Charged	8,38,000	..	8,38,000	..
49. Miscellaneous—Expenditure on Displaced Persons—				
Voted	13,55,42,000	8,17,49,127	5,37,92,873	..
Charged	1,23,60,000	17,55,246	1,06,04,754	..
50. Pre-Partition Payments—				
Voted	1,000	..	1,000	..
Charged	1,04,000	1,04,916	..	916
51. Capital Outlay on Industrial and Economic Development—Public Undertakings—				
Voted	62,25,000	45,15,000	17,10,000	..

Summary of Appropriation Accounts—contd.

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
52. Capital Outlay on Multi-purpose River Schemes— Damodar Valley Project—				
Voted	5,23,76,000	4,45,27,692	78,48,308	..
53. Capital Outlay on Public Works—				
Voted	11,71,06,000	9,91,59,456	1,79,46,544	..
Charged	6,80,000	3,07,890	3,72,110	..
54. Capital Outlay on Schemes of Government Trading—				
Voted	14,36,22,000	10,44,17,705	3,92,04,295	..
Charged	69,000	34,255	34,745	..
Public Debt—				
Charged	2,70,15,24,000	3,25,80,91,664	..	55,65,67,664
56. Loans and Advances by State/Union Governments— Territory				
Voted	60,02,77,000	58,72,69,227	1,30,07,773	..
Total—				
Voted	5,38,98,27,000	4,97,61,25,911	47,57,92,649	6,20,91,560
Charged	3,24,03,48,911	3,77,80,02,473	1,89,15,018	55,65,68,580
Grand Total	8,63,01,75,911	8,75,41,28,384	49,47,07,667	61,86,60,140

The excess over the following grants requires regularisation :—

Number of grant	Name of grant
7	Stamps.
14	Jails.
21	Public Health.
27	Industries—Cottage Industries.
28	Industries—Cinchona.
32	Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes.
34	Public Works.
39	Pensions and Other Retirement Benefits.

Summary of Appropriation Accounts—*contd.*

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

Number of appropriation	Name of appropriation
50	Pre-Partition Payments.
..	Public Debt.

The expenditure shown in the Summary of Appropriation Accounts does not include Rs. 4,62,401 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.	
28—Education ..	82,286	..	July 1973.
35—Industries (Cottage)	6,724	..	October 1973 : Rs. 807 and February 1974 : Rs. 5,917.
35—Industries (Cinchona)	1,15,210	..	July 1973.
39—Miscellaneous Social and Developmental Or- ganisations (Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes)	1,44,393	..	March 1974.
50—Public Works ..	3,070	..	January 1974.
71—Miscellaneous (Con- tribution) .. ..	..	1,00,000	June 1973.
103—Capital Outlay on Public Works ..	10,718	..	January 1974.
Total ..	3,62,401	1,00,000	
Grand Total ..	4,62,401		

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 1973-74 and the Finance Accounts for that year is shown below :—

	Voted Rs.	Charged Rs.
Total expenditure according to the Appropriation Accounts	4,97,61,25,911	3,77,80,02,473
<i>Deduct</i> —Recoveries	64,65,46,015	2,18,296
Net total expenditure as shown in statement No. 10 of the Finance Accounts	4,32,95,79,896	3,77,77,84,177

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 1973-74.



(A. BAKSI),

New Delhi,

Comptroller and Auditor-General of India.

The 7-7 SEP 1975

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

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.	Rs.
Major head "4—Taxes on Income other than Corporation Tax."				
Voted—				
	Rs.			
Original ..	12,38,000	12,38,000	12,09,594	—28,406
Supplementary ..				
Amount surrendered during the year (March 1974) ..		..	..	36,200
Charged—				
Original ..	1,000	1,000	..	—1,000
Supplementary ..				
Amount surrendered during the year (March 1974) ..		..	..	.1,000

Grant No. 2—Land Revenue

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.	Rs.
Major heads "9—Land Revenue", "76—Other Miscellaneous Compensations and Assignments" and "92—Payment of Compensation to Land-holders, etc., on the abolition of the Zamindari System."				
Voted—				
	Rs.			
Original ..	13,09,81,000	13,09,81,000	11,25,89,200	—1,83,91,800
Supplementary ..				
Amount surrendered during the year (March 1974) ..		..	..	1,77,53,073
Charged—				
Original ..	5,70,000	5,70,000	4,51,927	—1,18,073
Supplementary ..				
Amount surrendered during the year		..	..	..

Notes and comments—

(i) The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“92—Payment of Compensation to Land-holders, etc., on the abolition of the Zamindari System.”			
A—CASH COMPENSATION—			
A(ii)—Final compensation in lieu of acquired lands—			
O .. 2,40.00	1,81.00	1,68.04	-12.96
R .. -59.00			

Rupees 59.00 lakhs were surrendered on the 30th March 1974 in view of general cut imposed by the Government and payment of compensation mainly to small intermediaries having lesser amount of bonds. Reasons for the final saving of Rs. 12.96 lakhs have not been intimated (April 1975).

“9—Land Revenue.”**E—EXPENDITURE IN CONNECTION WITH EX-ZAMINDARY ESTATES—****E(c)—Temporary establishment and other charges for payment of compensation—**

O .. 2,15.64	1,94.61	1,91.49	-3.12
R .. -21.03			

Reasons for the saving of Rs. 24.15 lakhs have not been intimated (April 1975).

“92—Payment of Compensation to Land-holders, etc., on the abolition of the Zamindari System.”**B—PAYMENT BY ESTATES ACQUISITION BONDS—**

O .. 75.00	47.05	53.34	+6.29
R .. -27.95			

The withdrawal of Rs. 27.95 lakhs on the 29th March 1974 was due to payment of compensation mainly to small intermediaries having lesser amount of bonds and general cut imposed by the Government. Reasons for the final excess of Rs. 6.29 lakhs have not been intimated (April 1975).

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

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

A—CASH COMPENSATION—

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

O	..	50.00	}	35.00	36.69	+1.69
R	..	—15.00				

Reasons for the saving have not been intimated (April 1975).

“76—Other Miscellaneous Compensations and Assignments.”

OTHER MISCELLANEOUS ASSIGNMENTS, COMPENSATIONS, ETC.—

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

O	..	35.00	}	26.50	26.23	—0.27
R	..	—8.50				

Reasons for the saving have not been intimated (April 1975).

“9—Land Revenue.”

E—EXPENDITURE IN CONNECTION WITH EX-ZAMINDARY ESTATES—

E(b)—Outlay on improvement—

O	..	4.15	}	0.45	0.17	—0.28
R	..	—3.70				

Reasons for the saving have not been intimated (April 1975).

(ii) In the following case withdrawal of funds by surrender on the last working day of the financial year proved injudicious in view of final excess :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
“92—Payment of compensation to Land-holders, etc., on the abolition of the Zamindari System.”			
A—CASH COMPENSATION—			
A(iii)—Payment of commuted value of rent in kind annuity—			
O .. 35.00	} 32.50	} 37.38	} +4.88
R .. -2.50			

Reasons for the surrender of Rs. 2.50 lakhs as well as for the final excess of Rs. 4.88 lakhs have not been intimated (April 1975).

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head “10—State Excise Duties.”			
	Rs.		
Original .. 1,36,14,000	} 1,53,73,000	} 1,40,79,951	} -12,93,049
Supplementary 17,59,000			
Amount surrendered during the year (March 1974)			1,47,300

Notes and comments—

(i) Of the saving of Rs. 12.93 lakhs, Rs. 11.46 lakhs remained unsurrendered, even though surrender of anticipated saving was made on the 30th March 1974.

(ii) The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
A—SUPERINTENDENCE—			
O .. 33.49	} 35.69	} 31.00	} -4.69
S .. 2.12			
R .. 0.08			

The expenditure fell short of even the original provision. The supplementary provision obtained towards the end of the year for meeting larger establishment charges proved wholly unnecessary.

The saving was mainly due to non-recruitment of officers and staff for administrative and other reasons, viz., non-receipt/late receipt of the names of the selected candidates from the Public Service Commission and delay in issuing letters of appointment after completion of the formalities in some cases.

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

		Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.	Rs.
Major head "11—Taxes on Vehicles."				
	Rs.			
Original ..	28,07,000	28,07,000	26,95,799	-1,11,201
Supplementary ..				
Amount surrendered during the year (March 1974)	..	..	..	86,000

Grant No. 5—Sales Tax

		Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.	Rs.
Major head "12—Sales Tax."				
Voted—				
	Rs.			
Original ..	92,53,000	92,96,000	91,82,586	-1,13,414
Supplementary ..	43,000			
Amount surrendered during the year	..	..	..	..
Charged—				
	Rs.			
Original ..	1,000	1,000	..	-1,000
Supplementary ..				
Amount surrendered during the year (March 1974)	..	..	..	1,000

			Total grant	Actual expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major head "13—Other Taxes and Duties."					
		Rs.			
Original	..	94,99,000	94,99,000	88,99,504	-5,99,496
Supplementary	..				
Amount surrendered during the year (March 1974)			..	..	4,95,680

Notes and comments—

The provision remained unutilised mainly under :—

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

A—COLLECTION CHARGES—

A(iii)—Tax on entry of goods in local areas—

O	..	8.14	6.30	6.12	-0.18
R	..	-1.84			

Of the total saving, Rs. 1.84 lakhs were surrendered on the 28th March 1974 mainly due to posts kept vacant.

B—CHARGES UNDER THE ELECTRICITY ACTS—

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

O	..	10.94	9.35	8.86	-0.49
R	..	-1.59			

Of the total saving, Rs. 1.59 lakhs were surrendered on the 30th March 1974 due to certain posts remaining vacant and non-receipt of the rebate bills from the electrical licencees.

Grant No. 7—Stamps (All voted)

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major head "14—Stamps."					
		Rs.			
Original	..	30,65,000	30,65,000	32,82,311	+2,17,311
Supplementary	..				
Amount surrendered during the year			..	..	..

Notes and comments—

(i) The expenditure exceeded the grant by Rs. 2,17,311 ; the excess requires regularisation.

(ii) The excess was the net result of final excess of Rs. 2.86 lakhs under 3 sub-heads counterbalanced by final saving of Rs. 0.68 lakh under 10 sub-heads. 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—
(In lakhs of rupees)			
A—NON-JUDICIAL—			
A2—Charges for sale of Stamps (discount)—			
O ..	13.00	16.79	+2.79
R ..	1.00		

Reasons for the excess have not been intimated (April 1975).

Grant No. 8—Registration Fees (All voted)

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major head "15—Registration Fees."					
		Rs.			
Original	..	98,34,000	1,02,75,000	1,00,29,826	—2,45,174
Supplementary		4,41,000			
Amount surrendered during the year			..	..	..

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head "16—Interest on Debt and Other Obligations."			
Voted—			
	Rs.		
Original ..	1,25,00,000	90,97,016	—34,02,984
Supplementary ..			
Amount surrendered during the year ..		..	..
Charged—			
	Rs.		
Original ..	40,39,40,000	42,26,54,802	—52,76,198
Supplementary ..	2,39,91,000		
Amount surrendered during the year ..		..	..

Notes and comments—**Grant**

(i) The saving (Rs. 34.03 lakhs) remained unsurrendered.

(ii) The saving occurred under "A(3)—Interest on Other Obligations" due to less payment of interest on compensation money payable to land-holders as a result of imposition of general cut on expenditure and post-budget decision to slow down payment of compensation to intermediaries of higher income group.

Appropriation for Reduction or Avoidance of Debt (All charged)

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major Head "17—Appropriation for Reduction or Avoidance of Debt."			
	Rs.		
Original ..	7,27,33,000	7,27,33,000	..
Supplementary ..			
Amount surrendered during the year ..		..	..

Notes and comments—

The expenditure represents contribution of Rs. 5,50.20 lakhs to the sinking funds and Rs. 1,77.13 lakhs to the depreciation funds for amortisation of loans raised in the open market.

The balances in these funds at the end of 1973-74 were :—

(In lakhs of rupees)

Sinking Fund ..	..	..	41,53.13
Depreciation Fund ..	..	..	16,84.39

Accounts of transactions of these funds are given in Statement No. 19 of the Finance Accounts 1973-74.

		To tal grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major head "18—Parliament, State/ Union Territory Legislature."				
Voted—				
	Rs.			
Original ..	71,25,000	71,70,000	55,12,812	-16,57,188
Supplementary	45,000			
Amount surrendered during the year (March 1974) ..	..	..	..	14,34,493
Charged—				
Original ..	63,000	81,000	54,350	-26,650
Supplementary	18,000			
Amount surrendered during the year (March 1974) ..	..	..	..	2,687

Notes and comments—

The provision remained substantially unutilised under:—

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

C—ELECTIONS—**OTHER ELECTION CHARGES—****C(a)—Preparation and printing
of electoral rolls—**

O ..	10.00	4.75	1.08	-3.67
R ..	-5.25			

The anticipated saving of Rs. 5.25 lakhs was mainly due to reduction of temporary staff in certain districts and non-revision of electoral rolls. Reasons for the final saving of Rs. 3.67 lakhs have not been intimated (April 1975).

C(b)—Expenditure on elections—

O ..	20.00	13.70	14.87	+1.17
S ..	0.45			
R ..	-6.75			

The net saving was mainly due to incorrect estimates furnished by the District Officers.

**B—STATE/UNION TERRITORY
LEGISLATURE—****B(1)—Legislative Assembly—**

O ..	20.56	18.53	18.15	-0.38
R ..	-2.03			

The saving was mainly due to non-drawal of pay and allowances by 15 absentee members and 4 Assembly seats remaining vacant during a substantial part of the year.

Grant No. 12—General Administration

19

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major head "19—General Administration."				
Voted—				
	Rs.			
Original ..	9,00,46,000	9,46,67,000	9,18,82,882	—27,84,118
Supplementary	46,21,000			
Amount surrendered during the year (March 1974)	..	..	..	34,14,374
Charged—				
Original ..	26,21,000	26,21,000	24,64,070	—1,56,930
Supplementary	..			
Amount surrendered during the year (March 1974)	..	..	..	36,400

Grant No. 13—Administration of Justice

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major head "21—Administration of Justice."				
Voted—				
	Rs.			
Original ..	2,72,76,000	2,72,76,000	2,63,48,469	—9,27,531
Supplementary	..			
Amount surrendered during the year (March 1974)	..	..	..	45,986
Charged—				
Original ..	88,53,000	88,53,000	86,45,007	—2,07,993
Supplementary	..			
Amount surrendered during the year (March 1974)	..	..	..	1,98,578

Grant No. 14—Jails

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major head "22—Jails."				
Voted—				
	Rs.			
Original ..	3,25,27,000	3,49,53,000	3,61,24,279	+11,71,279
Supplementary	24,26,000			
Amount surrendered during the year	..	..	..	..
Charged—				
Original ..	..	3,170	..	-3,170
Supplementary	3,170			
Amount surrendered during the year	..	..	..	..

Notes and comments—

(i) The excess of Rs. 11,71,279 over the grant requires regularisation.

(ii) The excess of Rs. 11.71 lakhs was the net result of final excess of Rs. 24.12 lakhs under 17 sub-heads partly counterbalanced by final saving of Rs. 12.41 lakhs under 31 sub-heads.

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

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—JAILS—			
A(d)—District Jails—			
O ..	87.17	1,05.85	+7.72
S ..	2.53		
R ..	8.43		

The anticipated excess of Rs. 8.43 lakhs was mainly due to increase in prices of all articles and rise in prison population and also adjustment of expenditure of the new (converted) jails at Bankura and Malda. Reasons for the final excess of Rs. 7.72 lakhs have not been intimated (April 1975).

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

(In lakhs of rupees)

B—JAIL MANUFACTURES—

B(e)—Central Jails—

O	..	8.52	} 8.57	13.51	+4.94
R	..	0.05			

Reasons for the excess have not been intimated (April 1975).

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

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

(In lakhs of rupees)

A—6—Establishment Charges payable to other Governments, Departments, etc. —

O	..	0.01	} 5.58	..	-5.58
S	..	5.57			

The entire provision remained unutilised. The reasons for the saving have not been intimated (April 1975).

B(d)—Presidency Jail—

O	..	15.47	} 8.69	8.64	-0.05
R	..	-6.78			

The saving was mainly due to curtailment of expenditure under this head in order to meet extra expenditure on more urgent items.

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		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major head "23—Police."				
Voted—				
	Rs.			
Original ..	40,58,99,000	40,58,99,000	38,00,98,563	-2,58,00,437
Supplementary ..				
Amount surrendered during the year (March 1974) ..		..	..	1,87,01,000
Charged—				
Original ..	4,000	4,000	..	-4,000
Supplementary ..				
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)			
C—DISTRICT EXECUTIVE FORCE—			
C(a)—District Police—			
O	20,90.65	18,81.98	17,49.95
R	-2,08.67		
			-1,32.03

The saving was mainly due to non-reimbursement of cost of Central Reserve Police personnel (Rs. 3,88.98 lakhs) to the Government of India partly counter-balanced by excess expenditure of Rs. 74.67 lakhs under contingencies owing to increased price of petrol, clothing, etc., and purchase of large number of equipment.

A—PRESIDENCY POLICE—

A(g)—Extra Police Force, etc., appointed in connection with emergency—

O	69.00	45.50	44.41
R	-23.50		
			-1.09

The saving was mainly due to portion of the emergency staff being absorbed in Calcutta Police.

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

(In lakhs of rupees)

A(e)—Port Police—

O 49.24	28.47	28.01	-0.46
R -20.77			

The saving was mainly due to withdrawal of police from the port area.

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

O 23.00	17.10	16.81	-0.29
R -5.90			

The saving was mainly due to deployment of less number of home guards.

A(i)—Hospital Charges—

O 20.62	20.06	18.04	-2.02
R -0.56			

The anticipated saving of Rs. 0.56 lakh was due to posts kept vacant. Reasons for the final saving of Rs. 2.02 lakhs have not been intimated (April 1975).

I—MISCELLANEOUS—

I(b)—Extra Police Force—

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

O 1,86.00	2,16.67	1,82.68	-33.99
R 30.67			

Reasons for the saving have not been intimated (April 1975).

(ii) Substantial excess occurred under :—

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

(In lakhs of rupees)

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

3,36.00	4,56.32	+1,20.32
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Reasons for the excess of Rs. 1,20.32 lakhs have not been intimated (April 1975)

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

(In lakhs of rupees)

C—DISTRICT EXECUTIVE FORCE—

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

O	45.00	} 54.57	54.30	-0.27
R	9.57			

The excess was mainly due to enlistment of large number of Home Guard personnel, increased price of clothing articles, petrol, etc.

H—CRIMINAL INVESTIGATION DEPARTMENT—

H(b)—Forensic Science Laboratory—

O	4.10	} 8.64	8.78	+0.14
R	4.54			

Additional funds were provided by reappropriation for filling up of some newly created posts and purchase of some scientific apparatus.

A—PRESIDENCY POLICE—

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

O	26.00	} 30.55	30.02	-0.53
R	4.55			

Additional funds were provided for meeting increased cost of motor parts.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major head "26—Miscellaneous Departments."				
Voted—				
	Rs.			
Original ..	1,08,41,000	1,08,41,000	1,02,56,254	-5,84,746
Supplementary ..				
Amount surrendered during the year (March 1974) ..		..	..	10,27,000
Charged—				
Original ..		14,651	..	--14,651
Supplementary 14,651				
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)			

A—FIRE SERVICES—

O ..	1,08·20	98·05	1,02·56	+4·51
R ..	-10·21			

The anticipated saving was mainly due to vacant posts (Rs. 8·23 lakhs) and less purchase of stores (Rs. 1·90 lakhs). The final excess of Rs. 4·51 lakhs was mainly due to increase in expenditure on petrol and repair works owing to greater number of fire calls.

			Total grant or appropriation	Actual expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major head "26—Miscellaneous Departments."					
Voted—					
		Rs.			
Original	..	7,30,16,000	7,52,50,000	6,86,94,472	-65,55,528
Supplementary		22,34,000			
Amount surrendered during the year (March 1974)			..	..	17,09,305
Charged—					
Original	..	3,000	3,000	..	-3,000
Supplementary	..				
Amount surrendered during the year			..	..	..

Notes and comments—

(i) The supplementary grant of Rs. 22.34 lakhs obtained in March 1974 proved largely excessive in view of eventual shortfall of Rs. 65.56 lakhs.

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
E—MISCELLANEOUS—			
E(h)—Estate Directorate—			
O	1,01.39	63.23	-20.60
R	-17.56		
The reasons for the saving have not been intimated (April 1975).			
G—Brick and Tile Board—	49.97	23.57	-26.40

The saving was mainly due to slow progress of work at Akra owing to late issue of work orders and difficulties in procurement of coal and stoppage of work at Haldia

E—MISCELLANEOUS—**E(g)—Housing Directorate—**

O	25.80	41.97	34.16	-7.81
S	13.03			
R	3.14			

In view of the saving, supplementary provision obtained in March 1974 for meeting larger expenditure on grants to the Housing Board proved excessive. Reasons for the final saving have not been intimated (April 1975).

Grant No. 17—Miscellaneous Departments—Excluding Fire Services—concl'd. 27

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

(In lakhs of rupees)

E(f)—Supplies—

E(f)(1)—Directorate of Consumers' Goods—

O	..	14.32	} 13.42	12.32	-1.10
R	..	-0.90			

Out of the total saving of Rs. 2 lakhs, withdrawal of Rs. 0.90 lakh by reappropriation on the 30th March 1974 was due to vacancy of large number of posts for the whole year. Reasons for the final saving of Rs. 1.10 lakhs have not been intimated (April 1975).

E(e)—Food—

E(e)(x)—Directorate of Non-Cereal Essential Commodities—

O	..	3.18	} 1.28	1.03	-0.25
R	..	-1.90			

The saving was mainly due to posts remaining vacant and less contingent expenditure.

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

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

(In lakhs of rupees)

H—LUMP PROVISION FOR ADDITIONAL DEARNESS ALLOWANCE—

S	..	6.60	6.60	..	-6.60
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The reasons for the non-utilisation of the provision have not been intimated (April 1975).

Grant No. 18—Scientific Departments (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head “27—Scientific Departments.”			
	Rs.		
Original .. 77,000	77,000	70,720	—6,280
Supplementary ..			
Amount surrendered during the year	..	..	..

Grant No. 19—Education

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head “28—Education.”			
Voted—			
	Rs.		
Original ∴ 87,38,91,000	87,38,91,000	84,76,01,387	—2,62,89,613
Supplementary ..			
Amount surrendered during the year (March 1974)	..	..	19,60,000
Charged—			
Original	1,75,513	47,699	—1,27,814
Supplementary 1,75,513			
Amount surrendered during the year	..	..	..

Under the charged portion, Rs. 82,286 were spent out of advance obtained from Contingency Fund (July 1973) but not recouped to the fund till the close of the year.

Notes and comments—

Reserve Fund—Fund for promotion of education amongst educationally backward classes : The expenditure under the grant includes Rs. 11.24 lakhs contributed to the fund which is intended for advancement of education of members of backward classes and is financed by contribution from the State Government. Expenditure incurred is, in the first instance, booked against provision made in the grant and finally transferred to the fund (to the extent of the amount available therein) before the close of the financial year. The expenditure incurred during the year was Rs. 10.36 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. 12.50 lakhs.

An account of the transactions of the fund is given in statement No. 16 of the Finance Accounts 1973-74.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major head "29—Medical."				
Voted—				
	Rs.			
Original ..	28,01,92,000	29,55,62,000	28,19,38,982	-1,36,23,018
Supplementary	1,53,70,000			
Amount surrendered during the year		..	..	..
Charged—				
Original ..	..	4,569	4,569	..
Supplementary	4,569			
Amount surrendered during the year		..	..	..

Notes and comments—

Suspense : The expenditure in the grant includes Rs. 4,35.02 lakhs adjusted under "K—Suspense" which is not a final head of account. Cost of medicines purchased for other Departments and Institutions is initially accommodated under this head. Subsequently this amount is recovered from the Departments and Institutions receiving the supply. The transactions under suspense during the year were as follows :—

					(In lakhs of rupees)
Opening balance	..	..	..	..	12,53.19
Gross charges	..	..	..	..	4,35.02
<i>Deduct</i> —Issues to other departments, institutions, etc.				..	-1,42.68
Closing balance	..	..	..	..	15,45.53

Grant No. 21—Public Health

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads "30—Public Health" and "30-A—Family Planning."			
Voted—			
	Rs.		
Original ..	16,21,93,000	16,37,59,742	+15,66,742
Supplementary ..			
} 16,21,93,000			
Amount surrendered during the year	..	..	..
Charged—			
Original ..	..	17,324	..
Supplementary	17,324		
} 17,324			
Amount surrendered during the year	..	..	..

Notes and comments—

(i) The excess of Rs. 15,66,742 over the grant requires regularisation.

(ii) The excess of Rs. 15.67 lakhs was the net result of final excess of Rs. 3,52.38 lakhs under 42 sub-heads counterbalanced by final saving of Rs. 3,36.71 lakhs under 93 other sub-heads.

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—
(In lakhs of rupees)			
Major head "30—Public Health."			
K—SUSPENSE—	3,00.00	4,49.00	+1,49.00

Reasons for the excess have not been intimated (April 1975).

J—DEVELOPMENT SCHEMES—**J(i)—Fourth Five-Year Plan—**

U ..	2,21.30	1,94.24	2,79.06	+84.82
R ..	—27.06			

Rupees 27.06 lakhs were withdrawn by reappropriation in March 1974 in anticipation of less expenditure mainly under "Water Supply and Sanitation." The net excess of Rs. 57.76 lakhs was mainly the result of excess of Rs. 95.50 lakhs under two schemes, partly counterbalanced by saving of Rs. 37.50 lakhs under two other schemes.

(a) The excess of Rs. 95.50 lakhs occurred under :—

Serial No.	Scheme	Provision	Excess	Reasons
(In lakhs of rupees)				
1.	Rural Water Supply ..	80.00	83.16	Reasons have not been intimated (April 1975).
2.	Urban Water Supply and Sanitation (for municipalities having population above 20,000).	16.00	12.34	Ditto.

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

Serial No.	Scheme	Provision	Saving	Reasons
(In lakhs of rupees)				
1.	Raniganj Coalfield Area Water Supply Scheme.	50.00	24.50	Reasons have not been intimated (April 1975).
2.	Urban Water Supply and Sanitation (for municipalities having population of 20,000 or less).	22.00	13.00	Non-sanction of some municipal schemes due to non-completion of necessary formalities (Rs. 3.74 lakhs). Reasons for the remaining saving have not been intimated (April 1975).

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

Major head "30-A—Family Planning."

M—DEVELOPMENT SCHEMES—

M(i)—Fourth Five-Year Plan—

O	..	1.10	}	1.49	5.19	+3.70
R	..	0.39				

Reasons for the excess have not been intimated (April 1975).

(iv) Substantial provision remained unutilised under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major head "30—Public Health."			
J—DEVELOPMENT SCHEMES—			
J(iv)—Central Sector Schemes—			
O .. 2,00.94	2,01.24	26.54	-1,74.70
R .. 0.30			

Of the net saving of Rs. 1,74.40 lakhs (87 percent of the provision), a saving of Rs. 1,30.00 lakhs was due to curtailment of expenditure on "Accelerated Programme" for rural water supply in terms of the Government of India's instructions. Reasons for the remaining saving have not been intimated (April 1975).

A—PUBLIC HEALTH ESTABLISHMENT—**A(c)—District Charges—**

O .. 94.95	89.41	84.81	-4.60
R .. -5.54			

A(a)—Director of Health Services—

O .. 33.21	31.07	27.98	-3.09
R .. -2.14			

In the foregoing cases, the savings were due to posts of officers and non-medical technical personnel remaining vacant.

Major head "30-A—Family Planning."**L—MATERNITY AND CHILD HEALTH—****L(a)—Expenses on Family Planning Programme—**

9.05	5.03	-4.02
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Reasons for the saving have not been intimated (April 1975).

Major head "30—Public Health."**B—GRANTS FOR PUBLIC HEALTH PURPOSES—**

O .. 4.60	1.98	1.06	-0.92
R .. -2.62			

Reasons for the saving of Rs. 3.54 lakhs (77 percent of the provision) have not been intimated (April 1975).

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

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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Major head "30—Public Health."

C—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—

O ..	1,27.70	} 1,40.16	1,24.48	-15.68
R ..	12.46			

The additional provision of Rs. 12.46 lakhs was made in anticipation of increased expenditure in connection with containment measures against "Encephalitis", arrear adjustment of expenditure on sanitation and water supply for the session of a party at Salt Lake in 1972 and implementation of the scheme "Small-Pox Surveillance Containment Team". The final saving of Rs. 15.68 lakhs was mainly due to partial implementation of the scheme "Small-Pox Surveillance Containment Team", less adjustment of arrear expenditure and non-filling up of posts.

G—WORKS—

O ..	23.06	} 30.80	22.92	-7.88
R ..	7.74			

The additional funds were provided by reappropriation in anticipation of larger expenditure mainly under "Repairs and Maintenance". This increased the final saving to Rs. 7.88 lakhs, which was mainly due to "cease-work" by the Engineers.

(vi) **Suspense** : The expenditure in the grant includes Rs. 4,49.00 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 the head "Suspense" have been explained in note (vii) below grant No. 33—Irrigation.

An account of the transactions during 1973-74 under each unit of suspense is given below :—

Detailed units	Opening balance Debit+ Credit—	Debits	Credits	Closing balance Debit+ Credit—
(In lakhs of rupees)				
Purchases ..	-5,31.14	1,16.92	2,11.26	-6,25.48
Miscellaneous Public Works Advances	+70.20	64.49	83.98	+50.71
Stock ..	+40.61	2,67.59	2,30.46	+77.74
Total ..	-4,20.33	4,49.00	5,25.70	-4,97.03

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major heads "31—Agriculture" and "95—Capital Outlay on Schemes of Agricultural Improvement and Research."				
Voted—				
	Rs.			
Original ..	24,84,66,000	27,59,35,000	24,64,04,815	-2,95,30,185
Supplementary	2,74,69,000			
Amount surrendered during the year (March 1974) ..		..	..	12,61,731
Charged—				
Original ..	1,000	8,58,539	8,57,538	-1,001
Supplementary	8,57,539			
Amount surrendered during the year		..	..	..

Notes and comments—

(i) Out of the saving of Rs. 2,95.30 lakhs in the grant, Rs. 2,82.68 lakhs remained unsurrendered, even though surrender of anticipated saving was made on the 30th March 1974.

(ii) In view of the overall saving in the grant, supplementary grant obtained in March 1974 on the basis of the revised estimates framed towards the end of the year to meet the additional expenditure on two new schemes under Emergency Agricultural Production Programme could have been restricted to token amount only.

(iii) In the grant, saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
"31—Agriculture."			
L—DEVELOPMENT SCHEMES—			
L(e)—Schemes outside the State Plan—			
L(e)(i)—Intensive Food Production Schemes—			
O ..	7,53.65	3,16.35	-1,15.47
R ..	-3,21.83		
	4,31.82		

The total saving of Rs. 4,37·30 lakhs was the result of saving under the following scheme (Rs. 4,37·77 lakhs), partly counterbalanced by a small excess under another scheme :—

Scheme	Provision	Saving and its percentage to the provision	Reasons for the saving
(In lakhs of rupees)			
Scheme for distribution of chemical fertilisers.	7,53·65	4,37·77 (58)	Supply of lesser quantity of fertilisers from the Central pool than anticipated and non-adjustment of actual expenditure on stocks supplied in the later phase of the year due to allowance of 60 days' credit facility by the Government of India.

The saving under the scheme was the main contributory factor towards the overall saving in the grant. Non-utilisation of the substantial portion of the provision under the scheme has been a normal feature since 1967-68.

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

“31—Agriculture.”

I—DEVELOPMENT SCHEMES—

I.(a)—Fourth Five-Year Plan—

O	..	6,28·89	}	4,64·65	4,68·60	+3·95
R	..	—1,64·24				

The reduction of provision by Rs. 1,64·24 lakhs was mainly due to withdrawal of funds by way of reappropriation from the following schemes :

Serial No.	Scheme	Amount of anticipated saving	Reasons
(In lakhs of rupees)			
1.	Lift Irrigation by supply of pumpsets.	74·16	Post-budget decision for execution of the scheme through the newly formed West Bengal State Minor Irrigation Corporation Ltd.
2.	Private tubewells including filter points.	38·10	As above.

Serial No.	Scheme	Amount of anticipated saving	Reasons
(In lakhs of rupees)			
3.	Development of Sundarbans area.	20·00	Non-commencement of the programme as a measure of economy.
4.	Plant Protection including control of wild animals.	6·77	Curtailment of expenditure as a measure of economy and non-availability of pesticides of requisite standard.
5.	Agricultural information and publicity (Farm advisory services).	4·49	Non-finalisation of the proposal for production of information and documentary films, etc.
6.	Establishment and development of seed farms.	4·45	Reduction of expenditure as a measure of economy and non-availability of equipment, etc. of suitable quality.
7.	Improvement and extension of collection of meteorological data in West Bengal.	4·43	Partial implementation of the scheme due to posts kept vacant.
8.	Collection of agricultural Statistics (plot to plot survey).	3·93	Mainly, payment of lesser amount of honoraria to Tashilders and other staff of the Directorate than anticipated owing to non-operation of the scheme in the Districts (excepting one) on administrative grounds.
9.	Jute Development ..	3·00	Non-availability of suitable machinery.
10.	Transport for Agriculture ..	2·17	Economy measures.
11.	Agro-economic Centre—Farm Management.	2·00	Non-finalisation of proposal for opening of additional centres.

Group-head

Total grant

Actual expenditure,

Excess+ Saving—

(In lakhs of rupees)

"31—Agriculture."

L—DEVELOPMENT SCHEMES—

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

O	..	2,11·44	} 1,67·40	1,25·38	—42·02
R	..	—44·04			

Total saving of Rs. 86.06 lakhs was mainly due to non-implementation/partial implementation of the following schemes :

Serial. No.	Scheme	Provision	Saving	Reasons
(In lakhs of rupees)				
1.	Intensive Jute District Programme.	82.00	34.73	Curtailment of expenditure on the basis of funds released by the Government of India.
2.	Scheme on cotton demonstration and development in Sundarbans and coastal belts in West Bengal.	39.72	20.49	Mainly, reduction of target at the post-budget stage, reasons for which have not been intimated (April 1975).
3.	Scheme for Special Package Programme on Jute in West Bengal.	36.10	15.62	Curtailment of expenditure on the basis of Government of India's allocations and State Government's requirement.
4.	Applied Nutrition Programme.	6.00	3.61	Reduction of target for production of nutritious food in collaboration with UNICEF, WHO, etc., at the post-budget stage, reasons for which have not been intimated (April 1975).
5.	Subsidised distribution of certified improved jute seeds.	3.00	3.00	Late receipt of Government of India's sanction for expenditure on the scheme.
6.	Establishment of centres for farmers' training and education in High Yielding Programme Districts.	5.00	2.10	Non-commencement of training in all the centres as a result of non-appointment of full complement of staff.
7.	Aerial spraying of urea on jute.	2.00	2.00	Non-release of funds by the Government of India.

In 1972-73, net saving under the group-head was Rs. 62.17 lakhs out of a provision of Rs. 2,05.90 lakhs.

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

“31—Agriculture.”

F—AGRICULTURAL EDUCATION—

O	..	16.00	} 14.50	12.34	—2.16
R	..	—1.50			

The total saving was mainly due to posts kept vacant as a measure of economy, non-drawal of stipends and other allied charges owing to non-availability of adequate number of trainees and non-incurring of expenditure on maintenance of buildings of the Gramsevak Training Centres for want of Government sanction.

In the previous two years, savings under this group-head were Rs. 2.14 lakhs (1972-73) and Rs. 3.85 lakhs (1971-72).

E—AGRICULTURAL EXPERIMENTS AND RESEARCH—

E(c)—Marketing Department—

O	..	22.27	} 21.97	19.64	—2.33
R	..	—0.30			

The total saving was mainly due to posts kept vacant and economy measures adopted in filling up of leave vacancies and sanctioning tour and honoraria to staff.

E(a)—Agricultural Experiments and Research—

O	..	19.15	} 18.80	17.07	—1.73
R	..	—0.35			

The saving was mainly due to observance of economy in dealing with leave vacancy cases and non-filling up of some regular posts.

(iv) The following is an instance of excess which remained uncovered, even though there was scope for providing more funds in view of the overall saving in the grant :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
“31—Agriculture.”			
L—DEVELOPMENT SCHEMES—			
L(e)—Schemes Outside the State Plan—			
L(e)(ii)—Drought Prone Areas Programme—			
O ..	65.46	73.96	79.53
R ..	8.50		
			+5.57

The excess of Rs. 14.07 lakhs was mainly the result of excess under two schemes (Rs. 18.20 lakhs) partly counterbalanced by a saving of Rs. 4.26 lakhs under a separate scheme—all aimed at providing irrigation and other facilities to the people of chronically drought affected areas with a view to assisting them to grow assured crops strictly in accordance with the terms and conditions laid down by the Government of India.

(a) The schemes which contributed to the excess :

Serial No.	Scheme	Provision	Excess	Reasons
(In lakhs of rupees)				
1.	Soil Conservation and Afforestation Schemes.	..	14.91	Post-budget decision to execute the scheme in three districts following the Government of India's pattern of allocation.
2.	Dugwells and Ayacut Development.	2.00	3.29	Stepping up of expenditure following the Government of India's pattern of allocation.

(b) The scheme under which saving occurred :

Serial No.	Scheme	Provision	Saving	Reasons
(In lakhs of rupees)				
1.	Minor Irrigation Schemes under Irrigation and Waterways Department.	40.00	4.26	Reasons have not been intimated (April 1975).

In 1972-73, there was a net excess of Rs. 40.30 lakhs under this group-head.

(v) Considerable excess occurred also in the following cases ; in these cases excessive reappropriation of funds, however, resulted in final saving :—

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

M—DEVELOPMENT SCHEMES—

M(c)—Central Sector Schemes—

S	..	2,74.69	}	7,40.00	5,98.14	-1,41.86
R	..	4,65.31				

The additional funds of Rs. 4,65.31 lakhs were provided by reappropriation under the following three schemes in conformity with the Government of India's commitment for the services :—

Serial No.	Scheme	Additional provision made by reappropriation	Final excess+ Final saving—
(In lakhs of rupees)			
1.	Deep Tubewell Irrigation	1,35.31	-36.40
2.	River Lift Irrigation	3,00.00	-2,31.24
3.	Private Tubewells including filter points	30.00	+1,25.78

The final saving of Rs. 1,41.86 lakhs under the group-head was the result of—

- (a) the saving in the first and the second schemes as a result of suspension of work by the engineers during the peak working season, and
- (b) the excess in the third scheme owing to wrong classification given by the drawing officers.

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

L—DEVELOPMENT SCHEMES—

L(e)—Schemes Outside the State Plan—

L(e)(iii)—Arora Development Programme in Kangsabati Command area—

O	..	27.00	}	62.91	49.64	-13.27
R	..	35.91				

The net excess of Rs. 22.64 lakhs was mainly due to stepping up of expenditure on the “Scheme for Development of Roads under Public Works (Roads) Department” on the basis of increased quantum of the Government of India's administrative approval to the scheme during the Fourth Plan period.

In the preceding year, the net excess under the group-head was Rs. 13.97 lakhs.

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

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

“31—Agriculture.”

I—DEVELOPMENT SCHEMES—

L(c)—Central Sector Schemes—

R	..	62.00	62.00	62.00	..
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One scheme for sinking 4,000 shallow tubewells in four Districts by the farmers with subsidy from the Government and loan assistance from Co-operative and Commercial Banks under “Special Minor Irrigation Programme” and another scheme for giving subsidy to two market committees for development purposes were taken up with the approval of the Government of India after the finalisation of the budget. Such schemes are, however, normal functions of the Department and are indicated below :—

1. Private tubewells including filter points (Rs. 60.00 lakhs), and
2. Scheme for development of regulated markets situated in under-developed areas (Rs. 2.00 lakhs).

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

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

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

M—DEVELOPMENT SCHEMES—

M(a)—Fourth Five-Year Plan—

O	..	1,93.86	} 1,48.01	1,81.00	+32.99
R	..	—45.85			

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

Serial No.	Scheme	Provision	Saving	Reasons
		(In lakhs of rupees)		
1.	Deep Tubewell Irrigation (Large dia. deep tubewells).	81.00	25.60	Adoption of economy measures and suspension of work by the engineers.
2.	Survey and investigation of ground and surface water resources.	27.00	12.00	Ditto.
3.	Development of soil conservation and Research Station.	3.07	3.07	Non-finalisation of Land Compensation cases.

Reasons for the final excess have not been intimated (April 1975).

(viii) In the following case, increase in provision by reappropriation proved wrong :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
"31—Agriculture."			
D—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—			
D(ii)—Training-cum-Development Project—			
O 16.64	19.04	16.06	-2.98
R 2.40			

The anticipated excess of Rs. 2.40 lakhs was mainly due to reappropriation of additional funds on the 30th March 1974 under the scheme "Demonstration Feeding" on the ground of inadequacy of provision at the budget stage. Reasons for the final saving have not been intimated (April 1975).

In the previous year also, funds provided by reappropriation (Rs. 4.30 lakhs) under the group-head proved unnecessary.

(ix) **Deposit account of grants made by the Indian Council of Agricultural Research:** The expenditure under the grant also includes Rs. 4.05 lakhs met from the deposit account of grants received from the Indian Council of Agricultural Research for furtherance of agricultural schemes and other allied objects.

The grants received from the Council towards the cost of research schemes undertaken at their instance are credited to a deposit account. The expenditure incurred on the schemes is booked against provision made under this grant. At the end of the year, an amount equivalent to the share of expenditure to be met from the grants made by the Council is transferred to the deposit account.

The balance at the credit of the deposit account on the 31st March 1974 was Rs. 54.31 lakhs.

An account of the transactions in the deposit account during 1973-74 is given in statement No. 16 of the Finance Accounts 1973-74.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head "31—Agriculture."				
Voted—				
	Rs.			
Original ..	98,81,000	98,81,000	72,80,173	—20,00,827
Supplementary ..				
Amount surrendered during the year (March 1974) ..		..	..	11,29,400
Charged—				
Original ..	..	47,395	47,000	—395
Supplementary	47,395			
Amount surrendered during the year		..	..	..

Notes and comments—

Substantial saving occurred under :—

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

C—DEVELOPMENT SCHEMES—**C(i)—Fourth Five-Year Plan—**

O ..	65.00	57.60	39.94	—17.66
R ..	—7.40			

The total saving of Rs. 25.06 lakhs was mainly due to partial implementation of the "Scheme for establishment of seed farms for production of quality seeds through artificial breeding of Indian Major Carps by hormonal treatment" (Rs. 6.94 lakhs), "Development of derelict fisheries in the State of West Bengal" (Rs. 5.33 lakhs), "Intensive development of fisheries in C. D. Blocks" (Rs. 5.26 lakhs), and "Piscicultural Scheme under Applied Nutrition Programme" (Rs. 2.01 lakhs) and transfer of the execution work of "Development of Fishery Co-operatives" (Rs. 4.89 lakhs) to the Department of Co-operation of Government.

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

O ..	4.32
R ..	—4.32			

The entire provision was surrendered due to non-execution of the construction work of fish landing jetty at Namkhana as a result of non-finalisation of the estimate.

Grant No. 24—Animal Husbandry (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads "33—Animal Husbandry" and "124—Capital Outlay on Schemes of Government Trading."			
	Rs.		
Original ..	19,55,20,000	17,87,81,301	-1,67,38,699
Supplementary ..			
} 19,55,20,000			
Amount surrendered during the year (March 1974) ..	..	..	59,16,158

Notes and comments—

(i) Out of the unutilised provision of Rs. 1,67.39 lakhs, Rs. 1,08.23 lakhs remained unsurrendered.

(ii) Substantial provision remained unutilised under :—

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

"124—Capital Outlay on Schemes of Government Trading."**Dairy and Animal Husbandry Schemes—****K—SCHEME FOR ESTABLISHMENT OF COLONIES, DISTRIBUTION OF MILK AND MILK PRODUCTS, ETC.—**

	14,53.16	13,30.91	-1,22.25
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The saving was mainly the net result of saving under 13 major schemes partly counterbalanced by excess under 3 other major schemes as under—

(a) The schemes which contributed to the saving—

Serial No.	Scheme	Provision	Saving	Reasons
(In lakhs of rupees)				
1.	A—Dairy Projects— A(4)—Establishment of feeder balancing dairies.	1,16.50	1,02.07	Slow progress of works due to non-availability of building materials and cease-work by the Engineers.
2.	A(2)(i)—Establishment of new city dairies.	1,02.70	63.72	Non-supply of materials by the supplying agencies.

Serial No.	Scheme	Provision	Saving	Reasons
		(In lakhs of rupees)		
3.	B—Production Projects— B(2)—Technical inputs for increased production— B(2)(vi)—Establishment of intensive cattle development blocks.	40.00	39.81	Post-budget decision by the Indian Dairy Corporation to implement the scheme through setting up of Farmers' Co-operatives and Unions on the "Amul" pattern.
4.	B(2)(vii)—Establishment of Cattle food factories at Salboni, Siliguri.	24.00	24.00	Delay in arriving at a decision as to which agency should be entrusted with the work.
5.	B(1)—Resettlement of city kept animals.	17.00	17.00	Delay in finalisation of the procedure of implementation of the scheme.
6.	A—Dairy Projects— A(3)(ii)—Organisation of rural milk procurement.	15.00	14.93	Post-budget decision of implementing the scheme through direct investment by the Indian Dairy Corporation.
7.	A(3)(1)—Establishment of Milk collection-cum-chilling stations.	11.46	11.46	Merger of the scheme with that for establishment of feeder balancing dairies.
8.	A(1)—Augmentation of the handling capacities of the existing dairies.	10.00	9.84	Non-availability of materials from the supplying agencies.
9.	B—Production Projects— B(2)—Technical Inputs for increased production— B(2)(iv)—Campaign of mass vaccination of cattle against common contagious diseases.	8.00	8.00	Reasons have not been intimated (April 1975).
10.	B(2)(ii)—Establishment of new ambulatory clinic van units.	6.00	6.00	Post-budget decision of Indian Dairy Corporation of implementing the scheme through Co-operatives on "Amul" pattern.
11.	B(2)(v)—Rendering of Veterinary Aid to Cattle.	5.00	5.00	Reasons have not been intimated (April 1975).

Serial No.	Scheme	Provision	Saving	Reasons
(In lakhs of rupees)				
12.	B(2)(iii)—Campaign of mass treatment of Crossbred cattle with deworming drugs.	5.00	5.00	Post-budget decision of the Indian Dairy Corporation of implementing the scheme through Co-operatives on "Amul" pattern.
13.	B(2)(i)—Establishment of Veterinary hospita's.	2.50	2.50	Post-budget decision of the Indian Dairy Corporation of implementing the scheme through Co-operatives on "Amul" pattern.

(b) The schemes in which excess occurred—

Serial No.	Scheme	Provision	Excess	Reasons
(In lakhs of rupees)				
1.	A(a)—Scheme for establishment of colonies, distribution of milk and milk products.	9,26.00	1,73.25	Increased supply of milk to consumers and replacement of some condemned vehicles.
2.	A(b)—Expansion of State Live Stock Farm.	83.60	17.61	Inadequate provision of funds in the original budget and adjustment of arrear liability towards the cost of wheat supplied by the West Bengal Dairy and Poultry Development Corporation Ltd.
3.	A(e)—Establishment of feed mixing units.	5.00	10.34	Adjustment of arrear liability towards cost of Wheat bran supplied by the West Bengal Dairy and Poultry Development Corporation Ltd. and rise in price of feed materials.

(iii) Saving also occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“124—Capital Outlay on Schemes of Government Trading.”			
Dairy and Animal Husbandry Schemes—			
L—DEVELOPMENT SCHEMES—			
L(a)—Fourth Five-Year Plan—			
O ..	1,96.60	1,37.61	-3.92
R ..	-55.07		
	1,41.53		

The saving was mainly due to saving under (i) “Durgapur Milk Scheme” (Rs. 65.04 lakhs) owing to low intake of milk at the dairy and adoption of economy measures—which was partly counterbalanced by excess under “Expansion and Consolidation of Greater Calcutta Milk Supply Scheme” (Rs. 5.48 lakhs), reasons for which have not been intimated (April 1975).

‘33—Animal Husbandry.’**G—MISCELLANEOUS—**

O ..	54.86	45.25	34.56	-10.69
R ..	-9.61			

The saving of Rs. 20.30 lakhs was mainly due to (a) non-sanction of the scheme “Intensive egg and poultry production-cum-marketing centre” (Rs. 13.02 lakhs), (b) partial implementation of “Poultry Development Scheme” owing to receipt of smaller quantity of maize than anticipated (Rs. 3.13 lakhs) and (c) non-utilisation of the entire funds under the scheme “Increased production of pork and pork products” (Rs. 2.25 lakhs), reasons for which have not been intimated (April 1975).

J—DEVELOPMENT SCHEMES—**J(d)—Schemes Outside the State Plan—
Cattle Development—Feed and Fodder Schemes—**

O ..	9.82	2.64	0.18	-2.46
R ..	-7.18			

The anticipated saving of Rs. 7.18 lakhs was due to receipt of smaller quantity of World Food Programme grains and late starting of the project. Reasons for the final saving of Rs. 2.46 lakhs have not been intimated (April 1975).

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

J(a)—Fourth Five-Year Plan—

J(a)(ix)—Other Schemes—

O ..	5.25	} 2.70	1.81	-0.89
R ..	-2.55			

The saving was mainly due to partial implementation of the schemes owing to non-sanction of certain financial proposals.

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

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

"33—Animal Husbandry."

B—VETERINARY EDUCATION AND RESEARCH—

O ..	62.29	} 62.35	89.60	+27.25
R ..	0.06			

The excess occurred mainly under the schemes "Improvement of milk production by cross-breeding dairy cattle at Haringhata" (Rs. 16.75 lakhs) and "Establishment of a Central Livestock Research-cum-Breeding Station at Haringhata" (Rs. 7.95 lakhs), reasons for which have not been intimated (April 1975).

D—HOSPITALS AND DISPENSARIES—

O ..	29.76	} 34.17	39.70	+5.53
R ..	4.41			

Reasons for the excess have not been intimated (April 1975).

J—DEVELOPMENT SCHEMES—

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

J(c)(v)—Cattle Development—Feed and Fodder Schemes—(Spillover)—

2.00	6.80	+4.80
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Reasons for the excess have not been intimated (April 1975).

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
J(a)—Fourth Five-Year Plan—			
J(a)(iii)—Aid Centres and Clinics—			
O .. 9.50	11.70	13.67	+1.97
R .. 2.20			

The excess was mainly due to inadequate provision for the scheme.

Group-head	Total grant	Actual expenditure	Excess + Saving—
J(a)(vi)—Poultry Development Schemes—			
O .. 10.85	11.58	13.07	+1.49
R .. 0.73			

The excess was mainly due to inadequate provision of funds.

(v) In the following cases, increase in provision by reappropriation proved excessive :—

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

“33—Animal Husbandry.”

J—DEVELOPMENT SCHEMES—

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

Group-head	Total grant	Actual expenditure	Excess + Saving—
J(c)(vi)—Poultry Development Schemes—			
O .. 3.53	10.49	4.45	-6.04
R .. 6.96			

The additional funds were provided by reappropriation mainly for meeting the expenditure on account of arrear liability (Rs. 5.08 lakhs) and inadequate budget provision (Rs. 1.92 lakhs). Reasons for the final saving have not been intimated (April 1975).

Grant No. 24—Animal Husbandry (All voted)—concl'd.

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

A—SUPERINTENDENCE—

O ..	39.08	} 46.54	44.24	-2.30
R ..	7.46			

The additional funds were provided by reappropriation mainly for meeting expenditure on account of livestock census (Rs. 2.26 lakhs), less provision of funds (Rs. 2.57 lakhs), drawal of pay and allowances at higher rate (Rs. 1.90 lakhs). Reasons for the final saving have not been intimated (April 1975).

(vi) **Fund for improvement of milk supply** : The fund is created out of the sale proceeds of the commodities obtained as aid under the World Food Programme and is made available for utilisation by the State Government in the form of revolving capital for creating buffer stocks so that the projects, for which the fund is generated, may be kept running after termination of the aid.

During the year there was no transaction under the fund. The balance at the credit of the fund on the 31st March 1974 was Rs. 65.42 lakhs.

An account of the fund is given in statement No. 16 of the Finance Accounts 1973-74.

Grant No. 25—Co-operation (All voted)

Major head "34—Co-operation."	Total grant	Actual expenditure	Excess + Saving—
Rs.	Rs.	Rs.	Rs.
Original ..	2,03,32,000	} 1,79,47,972	-23,84,028
Supplementary ..	2,03,32,000		
Amount surrendered during the year (March 1974) ..	..	..	25,27,934

Notes and comments—

(i) Substantial provision remained unutilised under :—

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

D—DEVELOPMENT SCHEMES—

D(ii)—Centrally-sponsored Schemes—

O ..	25.42	} 4.53	4.53	..
R ..	-20.89			

The surrender of Rs. 20.89 lakhs (82 percent of the provision) on the last working day of the financial year was mainly due to non-receipt of proposals which fulfilled the conditions for grants (Rs. 18.75 lakhs) and non-sanction of a number of proposals by the Government of India (Rs. 1.22 lakhs).

Group-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
C—MISCELLANEOUS—					
O	..	23.51	23.34	11.77	-11.57
R	..	-0.17			

Reasons for the saving have not been intimated (April 1975).

(ii) In the following case, the withdrawal by reappropriation and surrender was unnecessary in view of the eventual excess :—

Group-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
D—DEVELOPMENT SCHEMES—					
D(i)—Fourth Five-Year Plan—					
O	..	72.04	68.21	78.13	+9.92
R	..	-3.83			

The withdrawal of Rs. 3.83 lakhs on the 30th March 1974 was mainly due to economy measures and non-receipt of proposals which fulfilled the conditions for grants (Rs. 3.77 lakhs). Reasons for the final excess of Rs. 9.92 lakhs have not been intimated (April 1975).

(iii) **West Bengal State Co-operative Development Fund** : The expenditure under the grant includes Rs. 0.09 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 1973-74, no disbursement was made from the fund. The balance at the credit of the fund on the 31st March 1974 was Rs.1.00 lakh.

An account of the transactions of the fund is given in statement No. 16 of the Finance Accounts 1973-74.

(iv) **State Agricultural Credit, Relief and Guarantee Fund** : The expenditure under this grant includes Rs. 0.45 lakh contributed to the fund. The fund was set up during the Second Plan period for rendering financial assistance to co-operative credit societies which are unable to recover dues on account of natural calamities.

The fund is created with contributions made by Government from time to time. The expenditure to be met from the fund is initially debited to this grant and is transferred to the fund before the close of the accounts of the year. During 1973-74 no disbursement was made from the fund. The balance at the credit of the fund on the 31st March 1974 was Rs. 17.06 lakhs.

An account of the transactions of the fund is given in statement No. 16 of the Finance Accounts 1973-74.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major heads "35—Industries" and "96—Capital Outlay on Industrial and Economic Development."				
Voted—				
	Rs.			
Original ..	8,49,20,000	9,01,08,000	8,15,65,294	-85,42,706
Supplementary	51,88,000			
Amount surrendered during the year (March 1974) ..	..	..	..	85,71,085
Charged—				
	Rs.			
Original ..	17,000	17,000	..	-17,000
Supplementary ..	..		
Amount surrendered during the year (March 1974) ..	..	..	..	17,000

Notes and comments—

(i) In view of the saving of Rs. 85.43 lakhs in the grant the provision of Rs. 51.88 lakhs by supplementary grant proved unnecessary.

(ii) Provision remained wholly unutilised under :—

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

K—DEVELOPMENT SCHEMES—**K(a)—Fourth Five-Year Plan—****Investment in Other Commercial
and Industrial Undertakings—****Industries (Large and Medium In-
dustries)—****15. Incentive Scheme for Indus-
trial growth in West Bengal—**

O ..	20.00
R ..	-20.00			

The entire provision was surrendered due to release of Rs. 19.00 lakhs to the West Bengal Industrial Development Corporation Ltd. as loan under the scheme as post-budget decision and general cut imposed by Government (Rs. 1.00 lakh).

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

Other Miscellaneous Undertakings—

Industries (Large and Medium Industries)—

31. West Bengal Industrial Infra-structure Development Corporation—Investment in Share Capital—

O	..	10.00	}
R	..	-10.00				

The entire provision was surrendered due to general cut imposed by Government (Rs. 8.00 lakhs) and release of Rs. 2.00 lakhs as loan to the West Bengal Industrial Infra-Structure Development Corporation which has no equity capital base like a company.

Investment in Co-operative Societies—

Co-operation—

28. Unemployed Engineers' Co-operative—

O	..	7.00	}
R	..	-7.00				

The entire provision was surrendered due to assistance given to the Unemployed Engineers' Co-operative under the special employment programme under the Central Sector Schemes.

I—CAPITAL OUTLAY ON DEPARTMENTAL COMMERCIAL UNDERTAKING—

I(3)—Acquisition of Gas Supply Undertaking of Calcutta—Payment of Compensation to Oriental Gas Company Ltd.—

O	..	6.00	}
R	..	-6.00				

The entire provision was surrendered as the case was still sub-judice. In the previous year also, the entire provision of Rs. 6.00 lakhs remained unutilised.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
I(2)—Acquisition of Premises of Art and United Potteries at Belghoria for a Training-Cum-Production Centre—			

O ..	4.90	}
R ..	-4.90			

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

In the preceding two years also, the entire provision remained unutilised for the same reason.

K—DEVELOPMENT SCHEMES—

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

Co-operation—

27. Establishment of Cold Storage—

O ..	2.00	}
R ..	-2.00			

The withdrawal of the entire provision was due to non-receipt of proposal which fulfilled the conditions for receiving assistance in the shape of share capital contribution.

(iii) Substantial provision remained unutilised also under :—

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

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

K—DEVELOPMENT SCHEMES—

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

Co-operation—

17. Investment in shares of Co-operative Organisation—

O ..	1,70.00	}	97.30	97.30	..
R ..	-72.70				

The saving was due to economy in expenditure and non-receipt of proposals which fulfilled the conditions for receiving assistance in the shape of share capital contribution.

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
K(b)—Centrally-sponsored Schemes (New Schemes)—			
Investment in Co-operative Societies—			
Co-operation—			
1. Margin Money to Co-operatives for distribution of fertiliser and other Agricultural Inputs—			
O .. 50.00	30.00	30.00	..
R .. -20.00			

The saving was due to economy in expenditure and non-receipt of proposals which fulfilled the conditions for receiving assistance in the shape of share capital contribution.

6. Setting up of units for processing Agricultural produces—			
O .. 20.00	4.97	4.97	..
R .. -15.03			

The saving was due to economy in expenditure and non-receipt of proposals which fulfilled the conditions for receiving assistance in the shape of share capital contribution.

K(a)—Fourth Five-Year Plan—

Investment in Government Commercial and Industrial Undertakings—

Agriculture—(Minor Irrigation)—

5. Purchase of debentures of Land Mortgage Banks and Agricultural Refinance Corporation—

O .. 27.00	17.49	17.49	..
R .. -9.51			

Reasons for the saving have not been intimated (April 1975).

Group-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
9. West Bengal Industrial Development Corporation Ltd.—					
Investment in Share Capital—					
Industries (Large and Medium Industries)—					
O	..	60.00	51.00	51.00	..
R	..	-9.00			

The saving was due to post-budget decision to spend the amount for the purchase of share capital of the West Bengal Sugar Industries Development Corporation.

16. Revival of Sick Mills and Other Industries—

O	..	80.00	72.00	72.00	..
R	..	-8.00			

The saving was due to economy in expenditure.

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

Investment in Co-operative Societies—

Co-operation—

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

O	..	11.25	7.87	7.87	..
R	..	-3.38			

The saving was due to economy in expenditure and non-receipt of proposals which fulfilled the conditions for receiving assistance in the shape of capital contribution.

3. Accelerated Programme of Consumers' Co-operatives—

O	..	6.00	2.89	2.89	..
R	..	-3.11			

The saving was due to non-sanction of certain proposals by the Government of India.

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

(In lakhs of rupees)

K(a)—Fourth Five-Year Plan—

Investment in Co-operative Societies—

Co-operation—

22. Development of Processing Societies—

O	..	3.40	}	0.79	0.79	..
R	..	-2.61				

The saving was mainly due to economy in expenditure.

(iv) Substantial excess occurred under :—

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

(In lakhs of rupees)

K(a)—Fourth Five-Year Plan—

Investment in Co-operative Societies—

6. Investment in share capital of West Bengal State Minor Irrigation Corporation Ltd.—

S	..	17.62	}	1,00.00	1,00.00	..
R	..	82.38				

The excess was due to setting up of the West Bengal State Minor Irrigation Corporation Ltd.

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

Investment in Co-operative Societies—

Co-operation—

8. Investment in shares of Co-operative Marketing Societies—

S	..	1.49	}	20.82	20.82	..
R	..	19.33				

Funds were obtained by supplementary grant and reappropriation for contribution towards share capital of the West Bengal State Co-operative Marketing Federation Ltd. for purchase of raw jute with the help of selected Primary Marketing Societies for supply to the Jute Corporation of India.

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

(In lakhs of rupees)

K(a)—Fourth Five-Year Plan—

Investment in Government Commercial and Industrial Undertakings—

Industries (Large and Medium Industries)—

13. West Bengal Sugar Industries Development Corporation Ltd.—

S ..	Token	} 9.00	9.00	..
R ..	9.00			

The excess was due to post-budget decision for the purchase of share capital of the West Bengal Sugar Industries Development Corporation Ltd.

Fisheries—

7. State Fisheries Development Corporation — Investment in Share Capital—

O ..	3.00	} 7.00	7.00	..
R ..	4.00			

The excess expenditure was due to extended activities of the Corporation to new spheres like Deep Sea Fishing, Reservoir Fisheries, etc.

Co-operation—

20. Development of Agricultural Marketing Societies—Agricultural Marketing Societies (Primary)—

O ..	0.75	} 3.85	3.85	..
R ..	3.10			

The provision of Rs. 3.10 lakhs by reappropriation was mainly due to more demands for Government investment in shares from societies.

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Major heads "35—Industries" and "96—Capital Outlay on Industrial and Economic Development."				
Voted—				
	Rs.			
Original ..	3,30,48,000	3,84,22,000	4,10,62,822	+26,40,822
Supplementary	53,74,000			
Amount surrendered during the year		..	..	..
Charged—				
Original ..	..	40,856	..	-40,856
Supplementary	40,856			
Amount surrendered during the year		..	..	..

Under the charged portion, Rs. 6,724 were spent from out of advances obtained from Contingency Fund (October 1973 : Rs. 807 and February 1974 : Rs. 5,917) but not recouped to the fund till the close of the year.

Notes and comments—

(i) The expenditure exceeded the voted grant by Rs. 26,40,822 ; the excess requires regularisation.

(ii) The excess of Rs. 26.41 lakhs was the net result of final excess of Rs. 42.08 lakhs under 21 sub-heads partly counterbalanced by final saving of Rs. 15.67 lakhs under 28 other 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)			

"35—Industries."

A—COTTAGE INDUSTRIES—

A(2)—Development of Cottage and Small Scale Industries—

O ..	1,58.49	1,55.69	1,83.00	+27.31
R ..	-2.80			

The excess occurred mainly under contingent expenditure under "Miscellaneous Cottage Industries" reasons for which have not been intimated (April 1975).

Group-head		Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
B—DEVELOPMENT SCHEMES—				
B(1)—Fourth Five-Year Plan—				
O	..	52.34	57.72	61.98
R	..	5.38			+4.26

The total excess was mainly due to more expenditure under (a) "Handloom" owing to payment of arrear rebate claims on sale of handloom cloth (Rs. 11.32 lakhs), (b) "Khadi and Village Industries" owing to payment of rebate including arrear on sale of Cotton Khadi and Silk Khadi (Rs. 9.84 lakhs) and (c) "Sericulture" owing to purchase of cocoons, coal, etc. not provided for in the budget (Rs. 3.23 lakhs). The excess was partly counterbalanced by saving mainly under (a) "Powerloom" owing to non-execution of the scheme on account of inadequate provision (Rs. 7.00 lakhs), (b) "Small Scale Industries" (Rs. 3.71 lakhs) due to receipt of insufficient number of cases from the districts and projects for payment of subsidy under "Incentives for dispersal of small scale industries", (c) "Lac Industry" due to the non-implementation of the schemes (Rs. 1.85 lakhs) and (d) "Handicrafts" owing to non-implementation/partial implementation of the schemes (Rs. 1.36 lakhs) reasons for which have not been intimated (April 1975).

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

Cottage Industries—

D—DEVELOPMENT SCHEMES—

D(a)—Fourth Five-Year Plan—

Village and Small Industries—

Handloom—

**D(a)(4)—Formation of Handloom/
Powerloom Corporation—**

S	..	19.50	25.00	24.70
R	..	5.50			-0.30

The excess was due to post-budget decision for formation of the Handloom and Powerloom Development Corporation and participation in the share capital. industrial Estates—

**D(a)(9)—Area Development—
Industrial Estate—**

O	..	34.00	36.00	38.00
R	..	2.00			+2.00

Reasons for the excess have not been intimated (April 1975).

(iv) Saving occurred mainly under :—

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

“96—Capital Outlay on Industrial and Economic Development.”**Cottage Industries—****D—DEVELOPMENT SCHEMES—****D(b)—Schemes Outside the State Plan—****Village and Small Industries—****D(b)(5)—Scheme for Industrial Entrepreneurship training for technicians—**

O ..	12.60	}
R ..	-12.60				

The entire provision was surrendered by reappropriation due to post-budget decision to implement the scheme from Revenue head.

D(a)—Fourth Five-Year Plan—**Industrial Estates—****D(a)(10)—Functional Industrial Estate for hides and leathers—**

O ..	3.40	}
R ..	-3.40				

The saving was due to diversion of funds to the scheme “Area Development—Industrial Estate.”

(v) Under the following, additional funds provided by reappropriation proved excessive :—

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

“35. Industries.”**B—DEVELOPMENT SCHEMES—****B(iv)—Schemes Outside the State Plan—**

O ..	4.40	}	42.57	38.15	-4.42
S ..	33.38				
R ..	4.79				

The additional funds were provided by reappropriation on the grounds of non-provision in the budget under the schemes (i) “Scheme for helping the educated unemployed” (Rs. 11.24 lakhs), and (ii) “Census of Small Scale Industrial units” (Rs. 1.52 lakhs), partly counterbalanced by withdrawal of funds under “Scheme for industrial entrepreneurship training for technicians” (Rs. 6.78 lakhs) and “Educational assistance to the children and dependents of goldsmiths” (Rs. 1.50 lakhs). Reasons for withdrawal of funds as well as for final saving have not been intimated (April 1975).

			Total grant or appropriation	Actual expenditure	Excess + Saving —
			Rs.	Rs.	Rs.
Major head "35—Industries."					
Voted—					
		Rs.			
Original	..	76,46,000	} 76,46,000	77,84,442	+1,38,442
Supplementary	..				
Amount surrendered during the year			..	..	..
Charged—					
		Rs.			
Original	..	..	} 1,15,211	..	--1,15,211
Supplementary	..	1,15,211			
Amount surrendered during the year			..	..	..

Under the charged portion, Rs. 1,15,210 were spent from out of advance obtained from Contingency Fund in July 1973 ; the amount was not recouped to the fund till the close of the year.

Notes and comments—

(i) The expenditure exceeded the voted grant by Rs. 1,38,442 ; the excess requires regularisation.

(ii) The excess of Rs. 1.38 lakhs was the net result of final excess of Rs. 2.13 lakhs under 3 sub-heads partly counterbalanced by final saving of Rs. 0.75 lakh under 5 other sub-heads.

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

(iii) The excess occurred mainly under "A—Cinchona Plantations" due to more contingent expenditure on account of unbudgeted liability for increase in dearness allowance of labourers.

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
--	------------------------------	---------------------------

Major heads "37—Community Development Projects, National Extension Service and Local Development Works", "109—Capital Outlay on Other Works", "16—Interest on Debt and Other Obligations", "Debt raised in India" and "Loans to Local Funds, Private Parties, etc."

Voted—

	Rs.			
Original ..	10,92,10,000	}	10,92,10,000	9,17,77,227
Supplementary ..	..				}	..	- 1,74,32,773
Amount surrendered during the year (March 1974) ..	..	..	..	1,80,29,300

Charged—

Original ..	68,68,000	}	68,68,000	67,94,385	- 73,615
Supplementary				
Amount surrendered during the year (March 1974) ..	..	..	..	..	72,000

Notes and comments—

Voted grant

(i) The saving occurred mainly under :—

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

(In lakhs of rupees)

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

A—COMMUNITY DEVELOPMENT PROJECTS—

Development Schemes—

A(c)—Central Sector Schemes—

O ..	4,70.00	}	3,02.84	3,12.75	+9.91
R ..	-1,67.16				

The saving was mainly due to less amount of grant released by the Government of India.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
“109—Capital Outlay on Other Works.”			
D—COMMUNITY DEVELOPMENT PROJECTS—			
Development Schemes—			
Fourth Five-Year Plan—			
D(2)—Housing—			
Converted Blocks—			
O ..	8.00	} 3.50	2.82
R ..	-4.50		
			-0.68

The saving was mainly due to less expenditure on account of cease work resorted to by the Engineers.

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

G—LOANS AND ADVANCES UNDER COMMUNITY DEVELOPMENT PROJECTS—

Development Schemes—

Fourth Five-Year Plan—

G(1)—Productive Schemes for promotion of Agriculture and Animal Husbandry—

O ..	7.50	} 6.00	4.73
R ..	-1.50		
			-1.27

The anticipated saving was due to reduction in Plan allocation. Reasons for the final saving have not been intimated (April 1975).

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

A—COMMUNITY DEVELOPMENT PROJECTS—

Development Schemes—

A(a)—Fourth Five-Year Plan—

A(a)(8)—Local Development Works—

O ..	4.00	} 2.00	1.63
R ..	-2.00		
			-0.37

The saving was due to reduction in Plan allocation.

(ii) The saving under the group-heads indicated in note (i) was partly neutralised by excess under some other group-heads.

Instances of substantial excess are :—

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

A—COMMUNITY DEVELOPMENT PROJECTS—

Development Schemes—

A(a)—Fourth Five-Year Plan—

A(a)(4)—Health and Rural Sanitation—

	5.00	11.12	+6.12
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Reasons for the excess have not been intimated (April 1975).

A(a)(2)—Project/Block Headquarters—

O	..	23.50	}	24.00	26.84	+2.84
R	..	0.50				

The excess was due to adjustment of some expenditure chargeable to National Extension Service as a result of conversion of Stage I Blocks to Stage II with effect from the 1st April 1973. The correct classification could not be given effect to owing to delayed issue of orders.

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

O	..	0.80	}	0.76	3.73	+2.97
R	..	--0.04				

The excess was due to execution of the scheme “Provision of house sites for landless workers in rural areas” (Rs. 3.07 lakhs) as a result of post-budget decision offset by saving under another scheme.

A(a)(3)—Animal Husbandry and Agriculture Extension—

O	..	6.00	}	3.50	7.38	+3.88
R	..	-2.50				

The withdrawal of Rs. 2.50 lakhs was due to cut in Plan allocation. The final excess of Rs. 3.88 lakhs was mainly due to incorrect classification by the Drawing Officers.

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "38—Labour and Employment."				
	Rs.			
Original ..	6,54,74,000	6,54,74,000	5,98,82,570	-55,91,430
Supplementary ..				
Amount surrendered during the year (March 1974) ..		..	..	15,43,077

Notes and comments—

- (i) Out of the saving of Rs. 55.91 lakhs, Rs. 40.48 lakhs remained unsurrendered.
- (ii) Substantial provision remained unutilised under :—

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

I—DEVELOPMENT SCHEMES—**I(ii)—Annual Plan Schemes (1966-69)—****Committed Expenditure—Labour and Labour Welfare—****1. Employees' State Insurance Scheme—**

O ..	2,02.10	2,17.33	1,57.60	-59.73
R ..	15.23			

Out of Rs. 15.23 lakhs provided by reappropriation, Rs. 6.30 lakhs were re-appropriated on account of revision of rates of diet, bedding and clothing and special medicines. The final saving was due to economy measures and non-receipt of medicines from the manufacturers within the financial year.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I(i)—Fourth Five-Year Plan—			
Craftsmen Training and Labour Welfare—			
I(i)8—Employees' State Insurance Scheme—			
O ..	42.72	33.78	+13.80
R ..	—22.74		
	19.98		

The anticipated saving was mainly due to partial commissioning of E.S.I. Hospitals at Gourhati and Budge Budge (Rs. 10.08 lakhs), non-implementation of E.S.I. Scheme at Durgapur (Rs. 6.20 lakhs) and of strengthening of the Directorate of E.S.I. (M.B.) Scheme (Rs. 1.60 lakhs) and partial-implementation of the scheme of opening of Diagnostic Centres (Rs. 1.08 lakhs). Reasons for the final excess have not been intimated (April 1975)

C—MISCELLANEOUS—

O ..	19.28	16.83	—1.31
R ..	—1.14		
	18.14		

The anticipated saving was mainly due to non-filling up of some posts under Administration of Minimum Wages Act (Rs. 0.35 lakh) and non-utilisation of full sanctioned strength under Administration of West Bengal Shops and Establishments Act 1963 (Rs. 0.25 lakh). Reasons for the final saving have not been intimated (April 1975).

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "39—Miscellaneous Social and Developmental Organisations."			
	Rs.		
Original ..	2,98,29,000	3,16,35,924	—1,12,076
Supplementary	19,19,000		
	3,17,48,000		
Amount surrendered during the year	..	..	..

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

	Total grant	Actual expenditure	Excess+ Saving --
	Rs.	Rs.	Rs.
Major head "39—Miscellaneous Social and Developmental Organisations."			
	Rs.		
Original ..	5,55,83,000	} 5,55,83,000	6,82,72,688 +1,26,89,688
Supplementary ..	..	

Amount surrendered during the year

The expenditure shown against this grant does not include Rs. 1,44,393 spent out of Contingency Fund sanctioned in March 1974 for "B(e)—Construction Board (Charged)"; the amount was not recouped to the fund till the close of the year.

Notes and comments—

(i) The expenditure exceeded the voted grant by Rs. 1,26,89,688 which requires regularisation.

(ii) The excess of Rs. 1,26.90 lakhs was the net result of final excess of Rs. 1,85.39 lakhs under 28 sub-heads partly counterbalanced by final saving of Rs. 58.49 lakhs under 43 other 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)		

E—SUSPENSE—

O ..	5.00	} 20.47	1,80.31	+1,59.84
R ..	15.47			

The excess was due to inadequate provision owing to wrong estimate.

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

(iv) Substantial provision remained unutilised under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
G—DEVELOPMENT SCHEMES—			
G(i)—Fourth Five-Year Plan—			
G(i)(h)—Planning Organisations—			
O .. 10.00	2.17	2.48	+0.31
R .. -7.83			
G(ii)—Centrally-sponsored Schemes (New Schemes)—			
G(ii)(b)—Planning Organisations—			
O .. 10.30	4.34	3.75	-0.59
R .. -5.96			

The saving under the above two group-heads was mainly due to post-budget decision of the Government in pursuance of Planning Commission's directives not to create any technical post in the State Planning Board and also due to economy measures.

G(i)—Fourth Five-Year Plan—

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

O .. 6.50	1.11	..	-1.11
R .. -5.39			

The saving was mainly due to reduction in Plan allocation as a measure of economy (Rs. 4.00 lakhs) and erroneous provision (Rs. 1.00 lakh) under the head.

B—MISCELLANEOUS—

B(f)—Control of Vagrancy—

O .. 22.65	21.40	20.26	-1.14
R .. -1.25			

Surrender of Rs. 1.25 lakhs was due to posts remaining vacant and lesser number of inmates admitted in the vagrants' home than anticipated. Reasons for the final saving have not been intimated (April 1975).

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

(v) Reappropriation of funds in the following case proved unnecessary :—

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

G—DEVELOPMENT SCHEMES—

G(i)—Fourth Five-Year Plan—

G(i)(g)—Special and Backward Areas—

O	..	82.00	}	1,10.22	78.15	—32.07
R	..	28.22				

The additional funds were provided by reappropriation for expenditure towards accelerated development of the hill areas of Darjeeling District. Reasons for the final saving have not been intimated (April 1975).

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—

(In lakhs of rupees)

G—DEVELOPMENT SCHEMES—

G(i)—Fourth Five-Year Plan—

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

O	..	30.00	}	8.57	27.07	+18.50
R	..	—21.43				

The anticipated saving was mainly due to delay in giving administrative approval after observing all the formalities in respect of "Improvement of transport facilities in Siliguri area" (Rs. 15.34 lakhs) and "Implementation of Asansol Bazar areas improvement scheme" (Rs. 3.03 lakhs). Reasons for the final excess have not been intimated (April 1975).

(vii) The expenditure under this grant includes Rs. 1,80.31 lakhs under "Suspense Charges". This head accommodates interim transactions for purchase and supply of materials, etc., for construction and maintenance works of different departments of Government. The nature and accounting procedure of transactions under this head have been explained in note (vii) below Grant No. 33—Irrigation.

Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding 71 Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted)—concl'd.

The transactions under each unit of suspense during 1973-74 are given below :—

Detailed units	Opening balance Debit+ Credit—	Debits (In lakhs of rupees)	Credits	Net actuals	Closing balance Debit+ Credit—
Purchases ..	—4,38.98	54.59	1,20.85	—66.26	—5,05.24
Stock ..	+1,35.08	98.75	81.16	17.59	+1,52.67
Miscellaneous Public Works Advances ..	+3,98.62	26.97	39.03	—12.06	+3,86.56
Total ..	+94.72	1,80.31	2,41.04	—60.73	+33.99

Grant No. 33—Irrigation

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

Voted—

	Rs.			
Original ..	35,91,40,000	} 40,39,09,000	31,15,65,701	—9,23,43,299
Supplementary	4,47,69,000			
Amount surrendered during the year ..	..	..	..	..

Charged—

	Rs.			
Original ..	1,00,000	} 2,22,000	4,616	—2,17,384
Supplementary	1,22,000			
Amount surrendered during the year ..	..	..	..	..

Notes and comments—

(i) In view of the final saving of Rs. 9,23.43 lakhs, supplementary grant of Rs. 4,47.69 lakhs was unnecessary.

(ii) No portion of the saving was surrendered.

(iii) The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakha of rupees)			
“42—Multipurpose River Schemes.”			
C—OTHER REVENUE EXPENDITURE—			
(ii) Damodar Valley Project—			
Irrigation and Barrage—			
Payments to Damodar Valley Corporation on account of net deficits on Irrigation and Flood Control under Section 37 of Damodar Valley Corporation Act—	5,02.00	..	—5,02.00

The estimates include provisions for maintenance and operation of the Barrage and Irrigation system of the Damodar Valley Corporation, taken over by the State Government on an agency basis with effect from 1st April 1964, and also provisions for payment of net deficits on Irrigation and flood control of the Damodar Valley Corporation. Reasons for the saving have not been intimated (April 1975). In the preceding 5 years also, the entire provision under this group-head remained unutilised.

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

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

Development Schemes—

(c) Central Sector Schemes—	6,90.00	4,03.55	—2,86.45
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The saving was due to partial implementation of the following schemes :—

Serial No.	Scheme	Provision	Saving	Reasons
(In lakhs of rupees)				
1.	East Mograhat Drainage Scheme.	1,00.00	67.93	Reasons have not been intimated (April 1975).
2.	West Mograhat Drainage Scheme.	50.00	45.64	Ditto.
3.	Lower Damodar Drainage Scheme, Phase II.	4,04.00	97.65	Ditto.
4.	Dubda Basin Drainage Scheme	1,40.00	75.24	Ditto.

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

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

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(i) Works—

Maintenance and Repairs—

O ..	3,00.00	} 7,47.69	5,44.75	-2,02.94
S ..	4,47.69			

The additional provision was made by supplementary demand for meeting expenditure on repairs to flood protection works, embankments, etc. The final saving was partly due to cease work by the engineers (Rs. 97.23 lakhs). Reasons for the balance saving have not been intimated (April 1975).

“98—Capital Outlay on Multipurpose River Schemes.”

DEVELOPMENT SCHEMES—

Fourth Five-Year Plan—

2. Kangsabati Reservoir Project—

Works—	4,04.00	2,81.78	-1,22.22
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Reasons for the saving have not been intimated (April 1975).

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

A—IRRIGATION WORKS—

A(iii)—Development Schemes—

A(iii)(b)—Centrally-sponsored Schemes (New Schemes)—	72.00	4.90	-67.10
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Reasons for the saving have not been intimated (April 1975).

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

“98—Capital Outlay on Multipurpose River Schemes.”

DEVELOPMENT SCHEMES—

Fourth Five-Year Plan—

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

	5.00	—37.69	—42.69
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The minus expenditure of Rs. 37.69 was the result of excess of credits over debits due to exhibition of actuals on the ‘net’ system following the budget. Reasons for the final saving have not been intimated (April 1975).

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

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

**(i) Works—
Works—**

	34.10	0.09	—34.01
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Reasons for the saving (99 percent of the provision) have not been intimated (April 1975).

“98—Capital Outlay on Multipurpose River Schemes.”

Development Schemes—

Fourth Five-Year Plan—

2. Kangsabati Reservoir Project—

Tools and Plant (Special)—	..	—28.98	—28.98
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The minus expenditure of Rs. 28.98 lakhs was due to realisation of hire charges of special tools and plant.

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

A—IRRIGATION WORKS—

Development Schemes—

(a) Fourth Five-Year Plan—

	41.00	14.54	—26.46
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Reasons for the saving have not been intimated (April 1975).

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
“44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).”			
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
(iii) Development Schemes—			
(a) Fourth Five-Year Plan—	34·00	14·60	—19·40
The saving was due to non-finalisation of schemes (Rs. 3·30 lakhs) and cease work (Rs. 1·62 lakhs). Reasons for the balance saving have not been intimated (April 1975).			
(i) Works—			
General Establishment—	1,02·00	88·40	—13·60
A—IRRIGATION WORKS—			
A(iii)—Development Schemes—			
A(iii)(a)—Fourth Five-Year Plan—	16·00	5·46	—10·54
“43—Irrigation, Navigation, Embankment and Drainage Works (Commercial).”			
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
(b) Unproductive Works—			
(i) Working expenses—			
B-2—Maintenance and Repairs—	22·10	13·58	—8·52
“98—Capital Outlay on Multipurpose River Schemes.”			
Development Schemes—			
Fourth Five-Year Plan—			
I. Mayurakshi Reservoir Project—			
II—Barrage and Irrigation—			
Suspense—	0·45	—3·77	—4·22

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

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

A—IRRIGATION WORKS—

(b) Unproductive Works—

(i) Working expenses—

A(9)—Maintenance and Repairs—	17·50	13·59	—3·91
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“98—Capital Outlay on Multipurpose River Schemes.”

Development Schemes—

Fourth Five-Year Plan—

1. Mayurakshi Reservoir Project—

II—Barrage and Irrigation—

Works—	16·55	14·03	—2·52
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Reasons for the saving under the above group-heads have not been intimated (April 1975).

(iv) The 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)

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

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(i) Works—

Suspense—

O ..	28·00	} 27·90	2,13·53	+1,85·63
R ..	—0·10			

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
“99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial).”			
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
Development Schemes—			
(a) Fourth Five-Year Plan—	1,14·45	2,01·75	+87·30
The excess was mainly due to payment of arrear liabilities and less provision.			
“100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).”			
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
Development Schemes—			
(c) Central Sector Schemes—	1,75·00	2,61·84	+86·84
A—IRRIGATION WORKS—			
Development Schemes—			
(a) Fourth Five-Year Plan—	3·00	25·12	+22·12
“43—Irrigation, Navigation, Embankment and Drainage Works (Commercial).”			
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
(b) Unproductive Works—			
(ii) Interest—	1,05·36	1,26·99	+21·63
“42—Multipurpose River Schemes.”			
C—OTHER REVENUE EXPENDITURE—			
(ii) Damodar Valley Project—			
Suspense—	10·00	27·03	+17·03

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).”			
A—IRRIGATION WORKS—			
A(ii)—Miscellaneous Expenditure—			
Suspense—	..	13·03	+13·03
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
(iii) Development Schemes—			
(b) Centrally-sponsored Schemes (New Schemes)—	2·40	6·43	+4·03

Reasons for the excess in all the above cases have not been intimated (April 1975).

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

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

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

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

The following is the pro-rata distribution of the charges for 1973-74 :—

Major head	Establishment Tools and plant	
	(In lakhs of rupees)	
43—Irrigation, etc. (Non-Commercial)..	.. 5.25	0.51
44—Irrigation, etc. (Commercial) ..	.. 96.74	8.85
99—Capital Outlay, etc. (Non-Commercial)	.. 1,17.58	10.59
100—Capital Outlay, etc. (Non-Commercial)	.. 75.57	7.07
42—Multipurpose River Schemes ..	.. 0.60	..
98—Capital Outlay on Multipurpose River Schemes	0.60	..
Total ..	2,96.34	27.02

(vi) **Review of establishment and tools and plant charges of Irrigation and Waterways Department :** The gross charges of establishment and tools and plant of the Irrigation and Waterways Department during the year, excluding those incurred on special establishment entertained for River Research Institute and Mayurakshi and Kangsabati Reservoir Projects as well as for collection of revenue, were Rs. 1,44.30 lakhs and Rs. 15.19 lakhs respectively, i.e., 8.07 per cent and 0.85 per cent respectively of the total works outlay of Rs. 17,87.49 lakhs.

Rupees 43.34 lakhs and Rs. 6.08 lakhs were recovered during the year as establishment and tools and plant charges respectively for work done on behalf of private bodies, etc. The net establishment and tools and plant charges thus were Rs. 1,00.96 lakhs and Rs. 9.11 lakhs respectively (5.6 per cent and 0.5 per cent respectively of the total works outlay). The percentages of net establishment and tools and plant charges to works outlay for 1971-72, 1972-73 and 1973-74 are given in the following table :—

Major head	Works outlay	Establishment charges	Percentage to works outlay	Tools and plant charges	Percentage to works outlay
Year					
(In lakhs of rupees)					
43—Irrigation					
1971-72 ..	32.97	6.86	20.8	0.65	2.0
1972-73 ..	36.34	7.01	19.3	0.67	1.8
1973-74 ..	27.17	5.25	19.3	0.51	1.9
44—Irrigation					
1971-72 ..	7,43.61	33.66	4.5	2.44	0.3
1972-73 ..	7,22.24	—84.86	(a)	—8.64	(a)
1973-74 ..	5,73.29	—58.01	(a)	—2.98	(a)

(a) Percentage omitted.

Major head Year	Works outlay	Establish- ment charges	Percentage to works outlay	Tools and plant charges	Percentage to works outlay
			(In lakhs	of rupees)	
99—Capital Outlay					
1971-72	.. 2,54.89	63.45	24.9	6.48	2.5
1972-73	.. 6,11.95	1,26.73	20.7	11.34	1.9
1973-74	.. 6,18.06	1,19.06	19.3	10.59	1.7
100—Capital Outlay					
1971-72	.. 1,35.06	21.46	15.9	1.79	1.3
1972-73	.. 4,05.63	55.25	13.8	5.27	1.3
1973-74	.. 5,68.97	77.99	13.7	7.07	1.2

(vii) **Suspense** : The expenditure in the grant includes (—) Rs. 89.49 lakhs (not) 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 1973-74 under this minor head were under the detailed heads (1) Purchases, (2) Stock and (3) Miscellaneous Public Works Advances. The transactions under each of these detailed heads are explained below :—

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

(2) **Stock** : The head is charged with all expenditure connected with acquisition of stock of materials and with all manufacture operations. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges, etc. connected with the manufacture.

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

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

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

The transactions under each unit of suspense in 1973-74 are given below :—

Major heads and detailed units	Opening balance Debit+ Credit—	Debits	Credits	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
42—Multipurpose River Schemes—					
C—OTHER REVENUE EXPENDITURE—					
Mayurakshi Reservoir Project—					
Purchases ..	+1.53	0.73	2.00	-1.27	+0.26*
Stock ..	+2.46	2.35	2.88	-0.53	+1.93
Miscellaneous Public Works Advances ..	-0.44	..	..	..	-0.44*
Total ..	+3.55	3.08	4.88	-1.80	+1.75
Damodar Valley Project—					
Purchases ..	-18.40	10.47	10.90	-0.43	-18.83
Stock ..	+10.51	14.62	11.93	2.69	+13.20
Miscellaneous Public Works Advances ..	+6.58	1.94	0.08	1.86	+8.44
Total ..	-1.31	27.03	22.91	4.12	+2.81
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—					
Purchases ..	-2,21.82	80.10	1,64.58	-84.48	-3,06.30
Stock ..	+49.33	1,07.58	83.23	24.35	+73.68
Miscellaneous Public Works Advances ..	+48.82	38.88	28.76	10.12	+58.94
Total ..	-1,23.67	2,26.56	2,76.57	-50.01	-1,73.68

Major heads and detailed units	Opening balance Debit+ Credit—	Debits	Credits	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
98—Capital Outlay on Multipurpose River Schemes—					
1. Mayurakshi Reservoir Project—					
(a) Dam and Reservoir—					
Purchases	—7.37	0.37	0.55	—0.18	—7.55
Stock	—0.41	0.30	0.49	—0.19	—0.60*
Miscellaneous Public Works Advances ..	+26.91	0.14	0.11	0.03	+26.94
Total ..	+19.13	0.81	1.15	—0.34	+18.79
(b) Barrage and Irrigation—					
Purchases	—13.85	5.38	10.57	—5.19	—19.04
Stock	+6.99	10.90	9.61	1.29	+8.28
Miscellaneous Public Works Advances ..	+13.26	0.37	0.24	0.13	+13.39
Total ..	+6.40	16.65	20.42	—3.77	+2.63
2. Kangsabati Reservoir Project—					
Purchases	—2,42.75	38.88	87.83	—48.95	—2,91.70
Stock	+1,38.30	1,04.69	89.06	15.63	+1,53.93
Miscellaneous Public Works Advances ..	+49.63	—0.92	3.45	—4.37	+45.26
Total ..	—54.82	1,42.65	1,80.34	—37.69	—92.51

*Reasons for contra balances are under examination.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major head "50—Public Works."				
Voted—				
	Rs.			
Original ..	20,44,87,000	} 22,54,62,000	26,48,79,119	+3,94,17,119
Supplementary	2,09,75,000			
Amount surrendered during the year		..	..	..
Charged—				
Original ..	21,36,000	} 23,34,000	21,87,571	-1,46,429
Supplementary	1,98,000			
Amount surrendered during the year		..	..	..

Under the charged portion, Rs. 3,070 were spent out of advance from Contingency Fund (January 1974) but not recouped to the fund till the close of the year.

Notes and comments—

Voted grant

(i) The excess of Rs. 3,94,17,119 over the voted grant requires regularisation.

In the previous year the expenditure exceeded the grant by Rs. 14,74.89 lakhs.

(ii) The excess of Rs. 3,94.17 lakhs was the net result of final excess of Rs. 6,02.32 lakhs under 10 sub-heads counterbalanced by final saving of Rs. 2,08.15 lakhs under 33 other 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)			
I—SUSPENSE—	5,98.55	11,39.50	+5,40.95

Reasons for the excess (90 percent of the provision) have not been intimated (April 1975).

In the previous year, there was a net excess of Rs. 7,45.93 lakhs under this group-head.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
F—TOOLS AND PLANT—	40.00	52.72	+12.72

Reasons for the excess have not been intimated (April 1975).

A—ORIGINAL WORKS—

Buildings—

A-11—Medical—	1.00	3.38	+2.38
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Reasons for the excess have not been intimated (April 1975).

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

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

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

O ..	37.80	}	37.80	..	-37.80
S ..	35.63				
R ..	-35.63				

The supplementary grant obtained in March 1974 for meeting larger expenditure on Central Road Fund Works, was transferred by reappropriation to the head "B—Original Works—Communications" in the same month. The final saving was due to non-receipt of any subvention from the Government of India during the year.

B—ORIGINAL WORKS—

Communications—

O ..	1,68.46	}	1,55.58	1,49.77	-5.81
R ..	-12.88				

The saving was mainly the net result of saving of Rs. 89.08 lakhs under railway safety works (Rs. 47.35 lakhs), construction of lateral roads (Rs. 20.87 lakhs), ordinary works (Rs. 16.86 lakhs) and Central Road Fund—reserve works (Rs. 4.00 lakhs) partly counterbalanced by excess of Rs. 70.40 lakhs due to larger expenditure on Central Road Fund Allocation works and adjustment of debits raised by the Defence Department for expenditure on border roads.

G—GRANTS-IN-AID—	36.26	22.82	-13.44
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Reasons for the saving have not been intimated (April 1975).

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
K—DEVELOPMENT SCHEMES—			
K(2)—Committed Expenditure for Annual Plan Schemes 1966 to 1969—	50.00	41.75	-8.25
K(1)—Centrally-sponsored Schemes (New Schemes)—	14.00	9.29	-4.71

Reasons for the savings have not been intimated (April 1975).

A—ORIGINAL WORKS—

Buildings—

A-9—Police—	5.91	2.14	-3.77
A-8—Jails—	7.06	3.46	-3.60
A-7—Administration of Justice—	4.77	1.34	-3.43

Reasons for the savings have not been intimated (April 1975).

(v) **Review of establishment and tools and plant charges of the Public Works Department:** Gross establishment and tools and plant charges during 1973-74 were Rs. 2,19.66 lakhs and Rs. 52.73 lakhs respectively (19 percent and 5 percent respectively of the total works outlay of Rs. 11,38.12 lakhs).

Rupees 34.89 lakhs and Rs. 3.24 lakhs were recovered as establishment and tools and plant charges respectively for works done on behalf of private bodies and other Departments and Governments.

The percentages of net establishment and tools and plant charges for 1971-72, 1972-73 and 1973-74 are compared below :—

Year	Works outlay	Establishment charges	Percentage to works outlay	Tools and plant charges	Percentage to works outlay
(In lakhs of rupees)					
1971-72 ..	13,31.39	1,46.95	11	33.87	3
1972-73 ..	16,54.45	1,55.84	9	42.70	3
1973-74 ..	11,38.12	1,84.77	16	49.49	4

(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-in-aid from the Government of India and an equal amount transferred to the deposit account "Subvention from Central Road Fund".

There were no transactions under the deposit account during the year.

The balance at the credit of the fund on the 31st March 1974 was Rs. 33.11 lakhs.

An account of the fund is given in statement No. 16 of the Finance Accounts 1973-74.

(vii) **Suspense** : The expenditure in the grant includes Rs. 11,41.42 lakhs under the head "Suspense". This head accommodates interim transactions for purchase and supply of materials for construction and maintenance works of roads and buildings under Public Works Department. The nature and accounting procedure of transactions under this head have been explained in note (vii) below Grant No. 33—Irrigation.

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

Detailed units	Opening balance Debit+ Credit—	Debits	Credits	Closing balance Debit+ Credit—
(In lakhs of rupees)				
Voted—				
Purchases	-20,62.02	2,33.39	7,02.98	-25,31.61
Stock	+3,95.68	6,69.23	5,74.31	+4,90.60
Miscellaneous Public Works Advances ..	+4,56.16	2,36.88	82.78	+6,10.26
Total	-12,10.18	11,39.50	13,60.07	-14,30.75
Charged—				
Purchases	-1.29	1.54	1.80	-1.55
Stock	+0.19	0.29	0.36	+0.12
Miscellaneous Public Works Advances ..	+0.69	0.09	0.02	+0.76
Total	-0.41	1.92	2.18	-0.67
Grand Total ..	-12,10.59	11,41.42	13,62.25	-14,31.42

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

87

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major heads "51-A—Greater Calcutta Development Scheme" and "106-A—Capital Outlay on Greater Calcutta Development Scheme."				
	Rs.			
Original ..	2,00,00,000	2,59,78,000	2,51,05,738	-8,72,262
Supplementary	59,78,000			
Amount surrendered during the year ..	..	..	..	..

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major head "53—Ports and Pilotage."				
	Rs.			
Original ..	21,85,000	23,65,000	23,21,869	-43,131
Supplementary	1,80,000			
Amount surrendered during the year (March 1974) ..	..	..	..	1,00,815

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major heads "57—Road and Water Transport Schemes" and "114—Capital Outlay on Road and Water Transport Schemes."				
	Rs.			
Original ..	93,26,000	93,26,000	56,42,501	-36,83,499
Supplementary	..			
Amount surrendered during the year ..	..	..	..	..

Notes and comments—

The saving was mainly due to less expenditure on account of conversion of the State Transport Service in Durgapur into a Corporation with effect from the 7th December 1973.

Grant No. 38—Famine Relief (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head "64—Famine Relief."			
	Rs.		
Original ..	3,78,08,000	8,44,00,693	-71,18,307
Supplementary	5,37,11,000		
Amount surrendered during the year (March 1974) ..	..	..	4,60,914

Notes and comments—

(i) Out of the unutilised provision of Rs. 71.18 lakhs, Rs. 66.57 lakhs remained unsurrendered.

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

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

A—FAMINE RELIEF—**A(2)—Gratuitous Relief—****A(2)(3)—Doles in Cash and Kind met out of Famine Relief Fund—**

S ..	80.00
R ..	-80.00		

Funds provided by supplementary grant were withdrawn by reappropriation for diversion to the head "Gratuitous Relief—Doles in Cash and Kind".

A(1)—Salaries and Establishment—**A(1)(a)—Isolated work house and normal relief operations—**

O ..	90.52	1,41.91	1,30.41	-11.50
S ..	56.75			
R ..	-5.36			

Reasons for the withdrawal of Rs. 5.36 lakhs by reappropriation and for the final saving of Rs. 11.50 lakhs have not been intimated (April 1975).

			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
A(2)(2)—Doles in Cash and Kind—					
O	..	30.00	4,00.00	3,12.53	—87.47
S	..	2,90.00			
R	..	80.00			

In view of the saving of Rs. 87.47 lakhs, the provision of Rs. 80.00 lakhs made by reappropriation on the 30th March 1974 proved wholly unnecessary.

A(1)(c)—Expenses on Public Health measures in flood affected areas—

O	..	0.10	8.60	2.37	—6.23
S	..	8.50			

Reasons for the saving have not been intimated (April 1975).

A(2)—Gratuitous Relief—

A(2)((1)—In other ways—

O	..	4.40	39.24	34.01	—5.23
S	..	35.65			
R	..	—0.81			

The saving was due to partial utilisation of the provision under “House building and house repairing grants” (Rs. 4.26 lakhs), reasons for which have not been intimated (April 1975).

(iii) Saving also occurred under the following :—

Group-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
A(3)—Miscellaneous—					
A(3)(v)—Expenditure on modified Test Relief works—					
O	..	4.29	3.00	..	—3.00
R	..	—1.29			

Reasons for the saving have not been intimated (April 1975).

(iv) In the following cases, provision made by supplementary grant and re-appropriation proved inadequate :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—FAMINE RELIEF—			
A(3)—Miscellaneous—			
A(3)(i)—Expenditure on Relief Works—			
O .. 1,30.00	1,75.37	2,07.87	+32.50
S .. 37.00			
R .. 8.37			

Reasons for the excess have not been intimated (April 1975).

A(5)—Works—

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

O .. 2.00	4.96	16.56	+11.60
S .. 2.96			

Reasons for the excess have not been intimated (April 1975).

A(3)—Miscellaneous—

A(3)(iii)—Expenditure in connection with food for works projects in collaboration with C. A. R. E.—

O .. 1.00	5.29	9.18	+3.89
S .. 4.29			

Reasons for the excess have not been intimated (April 1975).

(v) **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 1973-74 Rs. 80.00 lakhs were contributed by Government to the fund and an equal amount was debited to it as expenditure met from the fund. The balance at the credit of the fund on 31st March 1974 was Rs. 29.94 lakhs (Rs. 20.06 lakhs in investment and Rs. 9.88 lakhs in cash).

An account of the transactions of the fund is given in statement No. 16 of the Finance Accounts 1973-74.

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads "65—Pensions and Other Retirement Benefits" and "120—Payments of Commuted Value of Pensions."			
Voted—			
	Rs.		
Original ..	4,27,23,000	5,20,36,000	5,62,86,157
Supplementary	93,13,000			+42,50,157
Amount surrendered during the year	..	..	..
Charged—			
Original ..	6,81,000	6,81,000	6,31,022
Supplementary	..			-49,978
Amount surrendered during the year	..	..	..

Notes and comments—

(i) The excess of Rs. 42,50,157 over the grant requires regularisation.

(ii) The excess of Rs. 42.50 lakhs was the net result of excess of Rs. 47.11 lakhs under 6 sub-heads partly counterbalanced by final saving of Rs. 4.61 lakhs under 11 other sub-heads.

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

(iii) The excess occurred under the following group-heads owing to increase in the number of pensioners and gratuity and commutation cases, and adjustment of arrear pensions, gratuities and commuted value of pensions paid in other States :—

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

(In lakhs of rupees)

"65—Pensions and Other Retirement Benefits."**A—SUPERANNUATION AND RETIRED ALLOWANCES—**

O ..	3,33.85	3,63.85	3,81.05	+17.20
S ..	30.00			

Grant No. 39—Pensions and Other Retirement Benefits—concl'd.

Group-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
D—GRATUITIES—					
O	..	62.05	1,22.68	1,45.36	+22.68
S	..	60.63			

“120—Payments of Commuted Value of Pensions.”**(a) PAYMENTS IN INDIA—****(i) Payments—**

O	..	13.00	15.00	19.90	+4.90
S	..	2.00			

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

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major head “67—Privy Purses and Allowances of Indian Rulers.”					
Rs.					
Original	..	10,000	10,000	6,558	—3,442
Supplementary	..				
Amount surrendered during the year (March 1974)	..		..	..	1,500

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

93

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "68—Stationery and Printing."				
	Rs.			
Original	1,27,07,000	1,28,53,000	1,13,52,497	-15,00,503
Supplementary	1,46,000			
Amount surrendered during the year	..	..	..	..

Notes and comments—

- (i) The entire unutilised provision of Rs. 15 lakhs remained unsurrendered.
(ii) Bulk of the saving occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
D—PURCHASE OF STATIONERY STORES—	40.00	25.28	-14.72
The saving was due to the failure of the mills to execute orders in full within the year and less receipt of debits for stationery stores than anticipated.			
F—GOVERNMENT PRESSES—			
F(e)—Press and Forms Department—	17.17	14.29	-2.88
Reasons for the saving have not been intimated (April 1975).			

Grant No. 42—Forest

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "70—Forest."				
Voted—				
	Rs.			
Original	3,69,48,000	3,69,48,000	3,46,00,257	-23,47,743
Supplementary	..			
Amount surrendered during the year (March 1974)	..	..	..	10,99,926
Charged—				
Original	..	30,000	30,000	..
Supplementary	30,000			
Amount surrendered during the year	..	..	..	..

Notes and comments—

(i) The saving occurred under :—

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

F—DEVELOPMENT SCHEMES—**F(ii)—Centrally-sponsored Schemes
(New Schemes)—**

O	..	38.30	}	24.12	17.00	-7.12
R	..	-14.18				

The saving was due to release of less funds by the Government of India for execution of "Soil Conservation Works in the Upper Catchment Area of the Kangsabati River" (Rs. 14.26 lakhs) and the work being partially executed by the Agricultural Directorate of the Government (Rs. 7.12 lakhs).

F(i)—Fourth Five-Year Plan—

O	..	50.00	}	41.89	40.22	-1.67
R	..	-8.11				

The saving was mainly the result of non-execution of construction work under "Buildings" (Rs. 3.53 lakhs) and partial utilisation of provision under "Nature conservation-cum-forest recreation" (Rs. 2.03 lakhs), "Communications" (Rs. 1.42 lakhs) and "Amenities to forest staff and labourers" (Rs. 1.00 lakh) as a measure of economy.

A—CONSERVANCY AND WORKS—**A(iii)—Construction, purchase,
maintenance, etc.—**

O	..	26.21	}	21.75	22.33	+0.58
R	..	-4.46				

The net saving of Rs. 3.88 lakhs was mainly due to diversion of funds to the newly created Special Circle I following a post-budget decision.

(ii) Substantial excess occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—CONSERVANCY AND WORKS—			
A-I—Timber and other produce removed from the forests by Government Agency—			
O .. 41.03	53.55	52.80	-0.75
R .. 12.52			

The anticipated excess of Rs. 12.52 lakhs was due to creation of Special Circle I at a later stage for which no provision was made in the budget estimate.

B—ESTABLISHMENT—**B-3—Allowances—**

O .. 26.28	29.35	29.28	-0.07
R .. 3.07			

The anticipated excess of Rs. 3.07 lakhs was mainly due to provision made for the newly created Special Circle I as also for meeting the expenditure of additional dearness and compensatory (hill) allowances.

Grant No. 43—Miscellaneous—Contributions

			Total grant or appropriation	Actual expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major head "71—Miscellaneous."					
Voted—					
		Rs.	15,89,76,000	14,66,57,836	-1,23,18,164
Original ..	14,36,26,000				
Supplementary ..	1,53,50,000				
Amount surrendered during the year	..	..	..	..	..
Charged—					
			3,84,000	32,172	-3,51,828
Original ..	3,84,000				
Supplementary ..	..			
Amount surrendered during the year (March 1974)	..	..	..	..	40,000

The expenditure shown in the voted portion does not include Rs. 1,00,000 spent from out of advances from Contingency Fund sanctioned in June 1973 but not recouped to the fund till the close of the year.

Notes and comments—

Voted grant

(i) In view of the final saving of Rs. 1,23.18 lakhs, supplementary grant of Rs. 1,53.50 lakhs proved excessive.

(ii) No portion of the saving was surrendered.

(iii) The saving occurred mainly under:—

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

E—MISCELLANEOUS CONTRI-
BUTIONS—

O	..	14,35.70	}	15,89.33	14,66.55	—1,22.78
S	..	1,53.50				
R	..	0.13				

The net saving of Rs. 1,22.65 lakhs was mainly the result of saving due to less payment of grants to Calcutta Metropolitan Development Authority (Rs. 1,12.37 lakhs) and Municipalities (Rs. 52.83 lakhs), less contribution to the Government of India from levies of surcharges on State taxes for the relief of refugees from Bangladesh (Rs. 45.39 lakhs), less payment of grant to Calcutta Corporation (Rs. 8.05 lakhs) and local bodies (Rs. 6.85 lakhs) for dearness concession to their employees and excess payment of grant to Calcutta Corporation out of receipts from expected new taxes (Rs. 70.72 lakhs) and Municipalities, etc., towards improvement of salary of their employees (Rs. 32.47 lakhs).

Reasons for less/increased payment of grant and contribution have not been intimated (April 1975).

Charged appropriation

The saving of Rs. 3.52 lakhs was mainly due to non-payment of grant to Calcutta Corporation in lieu of fines, etc. (Rs. 3 lakhs), reasons for which have not been intimated (April 1975).

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major head "71—Miscellaneous."			
Voted—			
	Rs.		
Original ..	3,70,71,000	3,70,71,000	3,12,69,899
Supplementary ..			
Amount surrendered during the year (March 1974) ..	--	--	40,17,000
Charged—			
Original ..	51,000	71,100	51,450
Supplementary	20,100		
Amount surrendered during the year	--	--	--
Notes and comments—			

Substantial provision remained unutilised under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
A—CHARGES IN CONNECTION WITH VILLAGE PANCHAYAT ACT—			
O ..	3,52.81	3,07.36	—7.16
R ..	—38.29		
B—DEVELOPMENT SCHEMES—			
B(II)—Annual Plan Schemes (1966-69) and Committed Expenditure—			
	8.90	0.42	—8.48

The withdrawal of Rs. 38.29 lakhs by surrender was mainly due to post-budget decision imposing cut in the grants to Zilla Parishads in lieu of Landlords' and Tenants' share of cesses (Rs. 26.26 lakhs), less grant to Zilla Parishads from land revenue collection due to smaller collection of land revenue (Rs. 9.46 lakhs) and adoption of economy measures in the payment of general grant (Rs. 1 lakh).

Reasons for the saving have not been intimated (April 1975).

Grant No. 44—Miscellaneous—Panchayats—concl'd.

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

B(I)—Fourth Five-Year Plan—

O	..	9.00	}	7.12	4.92	—2.20
R	..	—1.88				

The anticipated saving of Rs. 1.88 lakhs was mainly due to non-commencement of the training in Panchayati Raj Training Centre owing to administrative difficulty and diversion of an amount to other head owing to the change in classification. Reasons for the final saving of Rs. 2.20 lakhs have not been intimated (April 1975).

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head "71—Miscellaneous."			
	Rs.		
Original	..	59,18,000	}
Supplementary	..	..
		59,18,000	41,15,547
			—18,02,453
Amount surrendered during the year	..	..	..

Notes and comments—

- (i) The unutilised provision of Rs. 18.02 lakhs remained unsurrendered.
- (ii) The saving occurred mainly under the following :—

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

B—DEVELOPMENT SCHEMES—

B(i)—Fourth Five-Year Plan—	50.00	34.52	—15.48
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The saving mainly occurred under "Improvement of Sports and Games" (Rs. 4.23 lakhs) and "Campus works, Stadium, etc." (Rs. 10.88 lakhs), reasons for which have not been intimated (April 1975).

In the previous year, the saving under this group-head was Rs. 13.84 lakhs.

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "71—Miscellaneous."			
	Rs.		
Original ..	7,02,000	7,07,890	-2,33,110
Supplementary	2,39,000		
Amount surrendered during the year (March 1974)	..	..	1,94,031

Grant No. 47—Miscellaneous—Civil Defence

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "71—Miscellaneous."			
	Rs.		
Voted—			
Original ..	2,05,00,000	1,72,42,383	-32,57,617
Supplementary ..	..	
Amount surrendered during the year (March 1974)	..	..	31,96,811
Charged—			
Original ..	..	..	-91,583
Supplementary	91,583		
Amount surrendered during the year	..	..	..

Notes and comments—

The saving occurred under :—

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

A—Air Raid Precautions—

O ..	1,71.94	} 1,46.50	1,48.80	+2.30
R ..	—25.44			

The saving was due to economy measures.

C—Miscellaneous—

O ..	33.06	} 26.53	23.62	—2.91
R ..	—6.53			

The saving was due to economy measures.

Grant No. 48—Miscellaneous—Other Miscellaneous Expenditure

	Total grant or appropriation	Actual expenditure	Excess + Saving—	
	Rs.	Rs.	Rs.	
Major heads "71—Miscellaneous" and "109—Capital Outlay on Other Works."				
Voted—				
	Rs.			
Original ..	15,35,13,000	} 16,81,94,000	14,25,83,482	—2,56,10,518
Supplementary	1,46,81,000			
Amount surrendered during the year (March 1974)	49,02,872
Charged—				
Original ..	3,21,000	} 8,38,000	..	—8,38,000
Supplementary	5,17,000			
Amount surrendered during the year (March 1974)	3,41,715

Notes and comments—

Charged appropriation

(i) The entire provision remained unutilised ; out of the saving of Rs. 8.38 lakhs, Rs. 4.96 lakhs remained unsurrendered.

(ii) In view of the saving, supplementary appropriation of Rs. 5.17 lakhs proved unnecessary.

(iii) The saving occurred under :—

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

(In lakhs of rupees)

"109—Capital Outlay on Other Works."

P—DEVELOPMENT SCHEMES—

P(i)—Fourth Five-Year Plan—

P(i)(c)—Special Projects—

<i>S</i>	..	5.00	}	4.58	..	-4.58
<i>R</i>	..	-0.42				

The supplementary appropriation was obtained for meeting decretal charges. The entire appropriation, however, remained unutilised, reasons for which have not been intimated (April 1975).

O—OTHER SCHEMES—

O(3)—Patipukur Township Scheme—

<i>O</i>	..	2.00	}
<i>R</i>	..	-2.00				

The entire appropriation was surrendered due to non-finalisation of land acquisition cases. In the previous year also, the total appropriation of Rs. 5.40 lakhs under this group-head remained unutilised on the same ground.

Voted grant

(i) Out of the unutilised provision of Rs. 2,56.11 lakhs, Rs. 2,07.08 lakhs remained unsurrendered even though surrender of anticipated saving was made on the 30th March 1974.

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

(iii) Provision remained substantially unutilised under :—

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

(In lakhs of rupees)

“71—Miscellaneous.”

N—DEVELOPMENT SCHEMES—

N(i)—Fourth Five-Year Plan—

N(i)(e)—Employment—

S ..	93.45	}	1,26.53	—	—1,26.53
R ..	33.08				

The provision was made by supplementary grant and reappropriation for larger expenditure on employment programme. The entire provision remained unutilised; reasons for which have not been intimated (April 1975).

“109—Capital Outlay on Other Works.”

O—OTHER SCHEMES—

O(13)—Salt Lake Reclamation Scheme—	2,87.89	2,01.03	—86.86
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Reasons for the saving have not been intimated (April 1975).

O(9)—Construction of houses under the hire-purchase Scheme—

O ..	1,40.00	}	1,39.27	63.11	—76.16
R ..	—0.73				

Reasons for the saving of Rs. 76.89 lakhs have not been intimated (April 1975).

O(8)—Land Acquisition and Development Scheme—

O ..	49.00	}	15.95	6.78	—9.17
R ..	—33.05				

Reasons for the saving have not been intimated (April 1975).

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
“71—Miscellaneous.”			
F—Miscellaneous and unforeseen charges—			
O ..	2,57.77	2,28.31	—15.28
R ..	—14.18		
	2,43.59		

The saving occurred mainly under :—

- (i) ‘Expenditure on account of relief of distress other than distress due to natural calamities’ (Rs. 22.12 lakhs),
- (ii) ‘Maintenance of township and colonies set up under Community Development Programme’ (Rs. 4.13 lakhs) and
- (iii) ‘Charges in connection with Government housing schemes’ (Rs. 3.76 lakhs).

Reasons for the saving have not been intimated (April 1975).

“109—Capital Outlay on Other Works.”

P—DEVELOPMENT SCHEMES—

P(i)—Fourth Five-Year Plan—

P(i)(b)—Miscellaneous—

O ..	45.00	17.40	17.78	+0.38
R ..	—27.60			

The saving was due to post budget decision of meeting the expenditure on development of border Districts affected by Indo-Pak Conflict 1971 (Rs. 25.00 lakhs) from revenue head and reduction of expenditure as a measure of economy under Development of Digha (Rs. 2.60 lakhs).

“109—Capital Outlay on Other Works.”

O—OTHER SCHEMES—

O(7)—Construction of houses for flood and fire affected people—

O ..	25.00
R ..	—25.00			

In accordance with a post-budget decision, the scheme was not implemented.

104 Grant No. 48—Miscellaneous—Other Miscellaneous Expenditure—contd.

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

P—DEVELOPMENT SCHEMES—

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

P(ii)(a)—Family planning, maternity and child welfare—	15.00	0.56	—14.44
--	-------	------	--------

Reasons for the saving have not been intimated (April 1975). In the previous two years, the entire provision of Rs. 10.00 lakhs (1971-72) and Rs. 20.00 lakhs (1972-73) under this group-head remained unutilised.

P(i)—Fourth Five-Year Plan—

P(i)(g)—Animal Husbandry—

O ..	12.93	} 4.38	2.38	—2.00
R ..	—8.55			

The saving was mainly due to adoption of measures of economy and non-sanction of the proposals for expenditure on various development schemes after observing usual formalities.

“71—Miscellaneous.”

N—DEVELOPMENT SCHEMES—

N(iii)—Central Sector Schemes—

N(iii)(a)—Housing—

O ..	10.00	}
R ..	—10.00			

The saving was due to non-payment of subsidy to the planters owing to non-completion of work as per terms and conditions.

H—STATE LOTTERIES—

O ..	15.54	} 27.50	23.51	—3.99
S ..	16.66			
R ..	—4.70			

The saving was mainly due to posts remaining vacant, non-payment of prize money and net payment of the value of tickets after deducting commission.

Grant No. 48—Miscellaneous—Other Miscellaneous Expenditure—contd. 105

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

“109—Capital Outlay on Other Works.”

P—DEVELOPMENT SCHEMES—

P(iv)—Schemes Outside the State Plan—

P(iv)(a)—Tourism—

O	..	10.00	}	7.17	3.39	-3.78
R	..	-2.83				

Reasons for the saving have not been intimated (April 1975).

“71—Miscellaneous.”

N—DEVELOPMENT SCHEMES—

N(i)—Fourth Five-Year Plan—

N(i)(b)—Miscellaneous—Local bodies—

O	..	60.00	}	52.25	54.17	+1.92
R	..	-7.75				

The net saving of Rs. 5.83 lakhs was due to reduction in Plan expenditure as a measure of economy.

“109—Capital Outlay on Other Works.”

O—OTHER SCHEMES—

O(3)—Patipukur Township Scheme—

O	..	5.00	}	0.14	0.21	+0.07
R	..	-4.86				

Reasons for the saving have not been intimated (April 1975).

“71—Miscellaneous.”

A—DONATIONS FOR CHARITABLE PURPOSES—

O	..	7.25	}	6.96	3.01	-3.95
R	..	-0.29				

Reasons for the saving have not been intimated (April 1975).

Group-head			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
“109—Capital Outlay on Other Works.”					
P—DEVELOPMENT SCHEMES—					
P(iv)—Schemes Outside the State Plan—					
P(iv)(b)—Poultry—					
O	..	3.90	2.57	..	-2.57
R	..	-1.33			

The saving was due to non-implementation of the “Scheme for development of Sundarban areas (Poultry)” and non-sanction of new item of construction owing to some technical difficulties.

P(i)—Fourth Five-Year Plan—

P(i)(c)—Special Projects—

O	..	5.00	0.03	1.75	+1.72
R	..	-4.97			

The withdrawal of Rs. 4.97 lakhs by reappropriation was mainly due to erroneous estimate by the District Officer. Reasons for the final excess have not been intimated (April 1975).

P(i)(d)—Tourism—

O	..	9.15	6.70	5.90	-0.80
R	..	-2.45			

The saving was due to non-implementation of the schemes (i) “Motel”, (ii) “Construction of dharmsala and garden at Bankura” and (iii) “M. I. G. tourist lodge at Kalimpong”. Reasons for non-implementation have not been intimated (April 1975).

“71—Miscellaneous.”

N—DEVELOPMENT SCHEMES—

N(i)—Fourth Five-Year Plan—

N(i)(a)—Housing—

O	..	3.50	0.20	0.20	..
R	..	-3.30			

The saving was due to non-implementation of the schemes (i) “Integrated subsidised Housing Scheme for Industrial Workers and Weaker Section of the Community”, (ii) “Subsidised Industrial Housing Scheme” and (iii) “Subsidised housing scheme for plantation workers” owing to non-fulfilment of the conditions for receiving subsidies.

Group-head			Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)					
N(i)(c)—Social Welfare—					
O	..	22.96	20.57	20.20	-0.37
R	..	-2.39			

The saving was due to non-implementation of the schemes (i) "Rehabilitation of the handicapped" and (ii) "Women Welfare" owing to non-availability of suitable accommodation and (iii) "Research, training and administration" owing to non-completion of preliminaries.

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

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

"71—Miscellaneous."

N—DEVELOPMENT SCHEMES—

N(iii)—Central Sector Schemes—

N(iii)(b)—Employment—

O	..	3,00.00	3,81.47	4,73.42	+91.95
S	..	36.70			
R	..	44.77			

The additional funds of Rs. 81.47 lakhs were provided by supplementary grant and reappropriation for larger expenditure on additional employment programme as a result of a post-budget decision. Reasons for the final excess have not been intimated (April 1975).

"109—Capital Outlay on Other Works."

P—DEVELOPMENT SCHEMES—

P(i)—Fourth Five-Year Plan—

P(i)(a)—Housing—

O	..	1,04.88	90.70	1,50.81	+60.11
R	..	-14.18			

Rupees 14.18 lakhs were surrendered on the 30th March 1974 from the scheme "Village Housing Projects" (Rs. 2.52 lakhs) owing to non-finalisation of the scheme and "Kanchrapara Area Development Scheme" (Rs. 11.66 lakhs) owing to cease work resorted to by the engineers. The final excess of Rs. 60.11 lakhs was mainly due to excess under four schemes (Rs. 65.44 lakhs), partly counterbalanced by saving under a scheme (Rs. 6.40 lakhs) as shown below :—

(a) The schemes which contributed to the excess :

Serial No.	Scheme	Provision	Excess	Reasons
		(In lakhs of rupees)		
1.	Construction of houses under Rental Housing Scheme for State Government employees.	74.73	53.07	Reasons have not been intimated (April 1975).
2.	Construction of houses under low income group housing scheme.	3.40	5.34	Ditto.
3.	Integrated subsidised housing scheme for industrial workers and weaker sections of the Community.	0.18	4.59	Ditto.
4.	Kanchrapara Area Development Scheme.	3.85	2.44	Ditto.

(b) The scheme under which saving occurred :

Serial No.	Scheme	Saving	Reasons
		(In lakhs of rupees)	
1.	Land acquisition and development scheme.	6.40	Reasons have not been intimated (April 1975).

Group-head	Total grant	Actual expenditure	Excess + Saving -
	(In lakhs of rupees)		
P(1)(f)—Health—	2.00	4.05	+2.05
Reasons for the excess have not been intimated (April 1975).			

(v) In the following group-head funds augmented in March 1974 by reappropriation proved excessive in view of the final saving :—

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

"71—Miscellaneous."

N—DEVELOPMENT SCHEMES—

N(i)—Fourth Five-Year Plan—

N(i)(d)—Other Schemes—

O	..	51.94	} 83.17	63.77	—19.40
R	..	31.23			

The additional fund of Rs. 31.23 lakhs provided by reappropriation was the result of diversion from Capital to Revenue head for meeting the cost of reconstruction or repair of roads, bridges, school buildings, etc., damaged during Indo-Pak Conflict 1971. Reasons for the final saving have not been intimated (April 1975)

(vi) The following is a scheme not contemplated in the budget :—

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

“109—Capital Outlay on Other Works.”

P—DEVELOPMENT SCHEMES—

P(v)—Cooch Behar Development—

R ..	7.90	7.90	7.86	—0.04
------	------	------	------	-------

The scheme was taken up in terms of a post-budget decision and funds were provided thereagainst by reappropriation.

(vii) **General Reserve Fund, Cooch Behar** : The fund was created with the surplus assets of the former State of Cooch Behar on the date of its merger with West Bengal and is earmarked for being spent for the benefit of the people of Cooch Behar. The receipts of the fund represent interest, dividend, etc., on securities and shares belonging to it and disbursements are made from the fund to finance different schemes of Cooch Behar. The expenditure to be met from the fund is initially debited to this grant and grant Nos. 20—Medical and 34—Public Works and is transferred to the fund before the close of the accounts of the year.

During 1973-74, the total disbursement from the fund was Rs. 8.62 lakhs (Rs. 7.86 lakhs, Rs. 0.54 lakh and Rs. 0.22 lakh under grant Nos. 48—Miscellaneous—Other Miscellaneous Expenditure, 20—Medical and 34—Public Works). The balance including investment at the credit of the fund on the 31st March 1974 was Rs. 1,30.35 lakhs.

An account of the transactions of the fund is given in statement No. 16 of the Finance Accounts 1973-74.

Grant No. 49—Miscellaneous—Expenditure on Displaced Persons

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

Major heads “16—Interest on Debt and Other Obligations”, “71—Miscellaneous”, “109—Capital Outlay on Other Works”, Debt raised in India” and “Loans to Local Funds, Private Parties, etc.”

Voted—

Original ..	Rs. 13,55,42,000	} 13,55,42,000	8,17,49,127	—5,37,92,873
Supplementary ..	..		
Amount surrendered during the year (March 1974) ..	..	..	..	20,000

110 Grant No. 49—Miscellaneous—Expenditure on Displaced Persons—*contd.*

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<i>Charge</i> —			
Original .. 1,23,60,000	1,23,60,000	17,55,246	-1,06,04,754
Supplementary ..			
Amount surrendered during the year	..	..	..

Notes and comments—

Charged appropriation

(i) Substantial saving occurred under:—

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

PUBLIC DEBT.

“Debt raised in India.”

Loans for displaced persons—

N—LOANS FROM CENTRAL GOVERNMENT—

N (1)—Loans for expenditure on relief and rehabilitation of displaced persons—	1,15.82	17.55	-98.27
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The Government of India had granted loans to the State Government for payment of loans to displaced persons. Power was delegated to the State Government in May 1964 to remit certain categories of rehabilitation loans. The State Government is required to repay to the Government of India only the amounts actually recovered from the displaced persons. The loans from the Government of India are also treated as cancelled to the extent the irrecoverable loans from the displaced persons have been written off. Such amounts are adjusted under this head as repayment of loans by the State Government to the Government of India. During 1973-74 Rs. 17.55 lakhs were written off [cf. note (ii) on page 111] and an equivalent amount was adjusted under this group-head as discharge of the State Government's liability towards loans from the Government of India.

“109—Capital Outlay on Other Works.”

Expenditure on Displaced Persons—

M(b)—Scheme for colonisation—	5.00	..	-5.00
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The saving was due to delay in finalisation of land acquisition proceedings and non-release of funds by the Government of India.

Voted grant

(i) Of the saving, Rs. 5,37.73 lakhs remained unsurrendered.

(ii) Provision remained unutilised wholly or to a substantial extent under the following :—

Group-head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
“Loans and Advances by State/ Union Territory Governments.”			
Loans to Local Funds, Private Parties, etc.—			
O—LOANS AND ADVANCES TO DISPLACED PERSONS—			
O .. 2,00.00	1,96.00	40.04	—1,55.96
R .. —4.00			

The saving was partly due to non-acquisition of adequate lands for rehabilitation of displaced persons (Rs. 75.76 lakhs). Reasons for the balance saving have not been intimated (April 1975).

“71—Miscellaneous.”

Expenditure on Displaced Persons—

J—RELIEF TO REFUGEES FROM BANGLADESH—	3,30.00	2,18.45	—1,11.55
--	---------	---------	----------

The saving was mainly due to non-adjustment of cost of stores supplied by other Departments and non-payment of suppliers' bills owing to disputes pending in court.

K—IRRECOVERABLE LOANS TO DISPLACED PERSONS WRITTEN OFF—	1,10.00	17.55	—92.45
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The saving was mainly due to less adjustment of remissions owing to preoccupation of the staff in the settlement of accounts on relief to Bangladesh evacuees.

“71—Miscellaneous.”

Expenditure on Displaced Persons—

B—REHABILITATION—

B(VI)—Expenditure on Schemes—

B(VI)(b)—Educational grants—

B(VI)(b)(ii)—Primary Education Schemes (Education)—	2,71.30	2,16.29	—55.01
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Reasons for the saving have not been intimated (April 1975).

112 Grant No. 49—Miscellaneous—Expenditure on Displaced Persons—*contd.*

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
“109—Capital Outlay on Other Works.”			
Expenditure on Displaced Persons—			
M(b)—Scheme for colonisation—	90·00	43·23	—46·77
The saving was mainly due to delay in finalisation of the case of land acquisition and non-release of funds by the Government of India.			
“71—Miscellaneous.”			
Expenditure on Displaced Persons—			
B—REHABILITATION—			
B(XIV)—Conversion of educational loans into grants (Education)—	30·00	..	—30·00
B(I)—Expenditure on Permanent Liability Homes—	91·34	70·80	—20·54
The saving was due to non-payment of outstanding liabilities and non-receipt of the Government of India's sanction for special repairs and reconstruction of eight Homes.			
B(IX)—Arrear expenditure relating to Permanent Liability and other Homes and Infirmaries.—	10·50	0·38	—10·12
The saving was due to non-payment of arrear rent of Camp and Homes owing to non-completion of assessment of rent by the Land Acquisition Collectors.			
B(II)—Expenditure on Other Homes and Institutions—	52·44	46·56	—5·88
The saving was due to outstanding liabilities remaining unpaid and non-implementation of work schemes in Homes.			
B(VI)—Expenditure on Schemes—			
B(VI)(e)—Other rehabilitation Schemes—	5·00	..	—5·00
The saving was due to non-release of fund by the Government of India.			
B(VI)(c)—Medical facilities—			
O .. 34·00	31·00	30·36	—0·64
R .. —3·00			
The saving was due to non-receipt of the Government of India's sanction.			

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

“109—Capital Outlay on Other Works.”

Expenditure on Displaced Persons—

M(d)—Other Schemes—	3.25	..	—3.25
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The saving was due to non-receipt of the Government of India's sanction for the schemes.

“71—Miscellaneous.”

Expenditure on Displaced Persons—

B—REHABILITATION—

B(VII)—Miscellaneous expenditure—	4.98	2.02	—2.96
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The saving was due to dispersal of lesser number of displaced families than estimated.

E—REVENUE EARNING SCHEMES—

9.67	7.57	—2.10
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The saving was due to less expenditure than anticipated.

B—REHABILITATION—

B(XIII)—Conversion of maintenance loans into grants—	2.00	..	—2.00
--	------	----	-------

The saving was due to non-receipt of the Government of India's sanction.

(iii) The excess under the following group-heads remained uncovered; there was, however, scope for providing necessary funds in view of the saving of Rs. 5,37.93 lakhs in the grant :—

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

“71—Miscellaneous.”

B—REHABILITATION—

B(VI)—Expenditure on Schemes—

B(VI)(b)—Educational grants—

B(VI)(b)(iv)—Grants-in-aid (Education)—	15.00	24.17	+9.17
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114 **Grant No. 49—Miscellaneous—Expenditure on Displaced Persons—contd.**

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
F—SCHEME FOR DISPERSAL OF DISPLACED COLLEGE STUDENTS FROM CALCUTTA—	21.15	26.94	+5.79

B—REHABILITATION—

B(IV)—Expenditure on new mi-grants—	0.75	5.31	+4.56
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Reasons for excess under the above group-heads have not been intimated (April 1975).

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

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

“71—Miscellaneous.”

Expenditure on Displaced Persons—

B—REHABILITATION—

B(VI)—Expenditure on Schemes—

B(VI)(a)—Vocational training and work centres—

O ..	2.00	}	5.00	0.08	—4.92
R ..	3.00				

The additional provision of Rs. 3.00 lakhs by reappropriation was for payment of grant to Nari Seva Sangha sanctioned at the fag end of the year. The final saving was due to non-implementation of the scheme.

B(V)—Establishment charges—

B(V)(a)—Refugee Relief and Rehabilitation Directorate Establishments—

O ..	25.00	}	29.00	24.84	—4.16
R ..	4.00				

The additional provision of Rs. 4.00 lakhs was made by reappropriation in March 1974 for payment of arrear rent for new accommodation for the Directorate. Reasons for the final saving have not been intimated (April 1975).

Grant No. 49—Miscellaneous—Expenditure on Displaced Persons—concl'd. 115

(v) **Expenditure on relief and rehabilitation of displaced persons :** During 1973-74, Rs. 8.25 crores were debited in the Government account towards relief and rehabilitation of displaced persons from erstwhile East Pakistan and relief to refugees from Bangladesh, the details of which, together with expenditure of the preceding five years, are given below :—

	From 1968-69 to 1971-72	1972-73	1973-74
(In lakhs of rupees)			
I. Relief and Rehabilitation of displaced persons :			
(a) Relief			
(b) Rehabilitation	53,45.19	4,46.24	4,61.58
II. Revenue earning schemes	27.55	7.79	7.57
III. Scheme for dispersal of displaced college students from Calcutta.	79.65	25.70	26.94
IV. Administration of township of displaced persons.	8.10	2.10	2.05
V. Loss	0.12	..	..
VI. Irrecoverable loans to displaced persons written off.	15,93.48	57.08	17.55
VII. Expenditure on capital account	1,86.06	35.92	42.27
VIII. Expenditure on general administration (rehabilitation programme).	30.89	9.10	8.53
IX. Loans to displaced persons	2,31.54	79.25	40.04
X. Expenditure on relief to refugees from Bangladesh.	26,41.11	27,87.90	2,18.45
Total ..	1,01,43.69	34,51.08	8,24.98

Grant No. 50—Pre-Partition Payments

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "76—Pre-Partition Payments."				
<i>Voted—</i>				
	Rs.			
Original ..	1,000	1,000	..	-1,000
Supplementary ..	..		
Amount surrendered during the year	..	..	..	..
<i>Charged—</i>				
Original ..	..	1,04,000	1,04,916	+916
Supplementary	1,04,000			
Amount surrendered during the year	..	..	..	..

Notes and comments—

The expenditure exceeded the charged appropriation by Rs. 916 ; the excess occurring under the sub-head "B—Claims passed by the Application Committee" requires regularisation.

Grant No. 51—Capital Outlay on Industrial and Economic Development—Public Undertakings (All voted)

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "96—Capital Outlay on Industrial and Economic Development—Public Undertakings."				
	Rs.			
Original ..	62,25,000	62,25,000	45,15,000	-17,10,000
Supplementary ..	..		
Amount surrendered during the year (March 1974)	..	..	..	17,10,000

Grant No. 51—Capital Outlay on Industrial and Economic Development— 117
Public Undertakings (All voted)—concl'd.

Notes and comments—

The saving occurred mainly under :—

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

A—DEVELOPMENT SCHEMES—

A(a)—Fourth Five-Year Plan—

Investment in Government
Commercial and Industrial
Undertakings—

**A(a)(6)—Westinghouse Saxby
Farmers Ltd.—**

O	..	15.25	}
R	..	-15.25				

The saving was due to post-budget decision of the Government to sanction loan to the company instead of investment in share capital.

**Grant No. 52—Capital Outlay on Multipurpose River Schemes—Damodar Valley
Project (All voted)**

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

**Major head "98—Capital Outlay on
Multipurpose River Schemes."**

Damodar Valley Project—

	Rs.				
Original ..	4,93,50,000	}	5,23,76,000	4,45,27,692	-78,48,308
Supplementary	30,26,000				
Amount surrendered during the year (March 1974) ..	..		..		5,95,000

Notes and comments—

(i) In view of the final saving of Rs. 78.48 lakhs, the supplementary grant of Rs. 30.26 lakhs was unnecessary.

(ii) Out of the saving of Rs. 78.48 lakhs, Rs. 72.53 lakhs remained unsurrendered.

**Grant No. 52—Capital Outlay on Multipurpose River Schemes—
Damodar Valley Project (All voted)—concl'd.**

(iii) The saving occurred under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
II—Government Share of the Capital Outlay on Damodar Valley Project—			
O .. 4,51.79	4,81.76	4,14.26	-67.50
S .. 30.26			
R .. -0.29			

The expenditure fell short of even the original provision. The additional provision made by supplementary grant for larger capital outlay on Power Schemes proved unnecessary. Reasons for the saving have not been intimated (April 1975).

**III—D. V. C. Barrage and Irriga-
tion System—**

O .. 41.71	36.05	31.01	-5.04
R .. -5.66			

Reasons for the saving have not been intimated (April 1975).

Grant No. 53—Capital Outlay on Public Works

Major head	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
“103—Capital Outlay on Public Works.”			
Voted—			
	Rs.		
Original .. 11,71,06,000	11,71,06,000	9,91,59,456	-1,79,46,544
Supplementary ..			
Amount surrendered during the year (March 1974) ..	..	..	54,53,800
Charged—			
Original	6,80,000	3,07,890	-3,72,110
Supplementary 6,80,000			
Amount surrendered during the year	..	..	..

Under the charged portion, Rs. 10,718 were spent out of advance from Contingency Fund sanctioned in January 1974, but not recouped to the fund till the close of the year.

Notes and comments—

Charged appropriation

(i) Out of Rs. 6.80 lakhs obtained by supplementary demand in March 1974 for payment of decretal charges and arbitration awards, Rs. 3.72 lakhs remained unutilised.

(ii) Provision remained unutilised wholly under :—

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

E—DEVELOPMENT SCHEMES—

E(1)—Fourth Five-Year Plan—

E(1)(b)—Other Development Schemes—

E(1)(b)1—Education—

S	..	2.99	2.99	..	—2.99
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Reasons for the saving have not been intimated (April 1975).

Voted grant

(i) Out of the unutilised provision of Rs. 1,79.47 lakhs, Rs. 1,24.93 lakhs remained unsurrendered, even though surrender of the anticipated saving was made on the 30th March 1974.

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

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

A—ORIGINAL WORKS—

Buildings—

A-4—Sales Tax—

O	..	33.00	}	10.20	..	—10.20
R	..	—22.80				

The saving was due to non-finalisation of the schemes "Construction of six storeyed and four storeyed buildings" (Rs. 30.00 lakhs) and "Setting up of a check post at Chichira, Midnapur" (Rs. 3.00 lakhs) owing to non-finalisation of the schemes.

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

(In lakhs of rupees)

E—DEVELOPMENT SCHEMES—

E (1)—Fourth Five-Year Plan—

E(1)(b)—Other Development Schemes—

E(1)(b)11—Capital Outlay on Other Works—Miscellaneous—

Others—

O	..	25.00	}
R	..	-25.00				

The entire provision was withdrawn by reappropriation due to non-sanction of the scheme "Development of border areas affected by Indo-Pak War" by the administrative department.

(iii) Substantial provision remained unutilised under:—

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

A—ORIGINAL WORKS—

Buildings—

A-8—Police—

O	..	1,30.18	}	1,05.32	58.80	-46.52
R	..	-24.86				

A-16—Miscellaneous Departments—

O	..	38.81	}	17.69	8.81	-8.88
R	..	-21.12				

A-2—Excise—

O	..	13.50	}	2.50	0.58	-1.92
R	..	-11.00				

A-7—Jails—

O	..	17.04	}	12.19	4.26	-7.93
R	..	-4.85				

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

(In lakhs of rupees)

A-6—Administration of Justice—

O	..	22.11	} 21.77	9.67	-12.10
R	..	-0.34			

The anticipated saving under the above group-heads occurred mainly due to (i) non-availability of land or site, (ii) non-receipt of land acquisition debit memo, (iii) non-finalisation of schemes, and (iv) scarcity of materials. Reasons for the final saving have not been intimated (April 1975).

E—DEVELOPMENT SCHEMES—

E(1)—Fourth Five-Year Plan—

E(1)(b)—Other Development Schemes—

E(1)(b)1—Education—

O	..	30.94	} 18.87	12.73	-6.14
R	..	-12.07			

The saving was due to partial implementation of the schemes (1) Polytechnics—Diploma Course, and (2) Improvement and expansion of teachers' training facilities, owing to slow progress of work and non-finalisation of the schemes.

E(1)(a)—Development of State Roads—

E(1)(a)4—Establishment for Special Road Development—

O	..	32.32	} 28.58	21.04	-7.54
R	..	-3.74			

The anticipated saving was due to non-filling up of posts. Reasons for the final saving have not been intimated (April 1975).

E(1)(b)—Other Development Schemes—

E(1)(b)8—Industries—

Cottage Industries—

O	..	12.71	} 8.19	1.52	-6.67
R	..	-4.52			

The anticipated saving was due to non-finalisation of the "Scheme for intensification of sericulture-grainage at Kalimpong" and delay in finalisation of other schemes on account of some technical difficulties. Reasons for the final saving have not been intimated (April 1975).

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

(In lakhs of rupees)

E(1)(a)—Development of State Roads—

E(1)(a)5—Tools and Plant—

O ..	90.20	} 82.63	79.54	-3.09
R ..	-7.57			

The withdrawal of Rs. 7.57 lakhs by reappropriation was due to less purchase of tools and plant than anticipated. Reasons for the final saving have not been intimated (April 1975).

E(2)—Centrally-sponsored Schemes
(New Schemes)—

E(2)2—Medical—

O ..	11.35	} 9.94	2.37	-7.57
R ..	-1.41			

Rupees 1.41 lakhs were withdrawn owing to non-receipt of any proposal for new schemes. Reasons for the final saving have not been intimated (April 1975):

E(1)(b)—Other Development Schemes—

E(1)(b)10—Miscellaneous—

Other Miscellaneous Expenditure—

O ..	8.10	} 2.50	0.76	-1.74
R ..	-5.60			

The saving was due to slow progress of work under certain schemes owing to scarcity of materials and non-finalisation of schemes "Establishment of a Children's Bureau" and "Establishment of Vagrant's Home at Mahalandi."

E(2)—Centrally-sponsored Schemes
(New Schemes)—

E(2)3—Public Health—

O ..	4.00	} 0.08	..	-0.08
R ..	-3.92			

The saving was due to non-adoption of any new programme under the scheme Tuberculosis Control."

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
E(2)5—Public Works—	12.18	9.91	-2.27

Reasons for the saving have not been intimated (April 1975).

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B—ORIGINAL WORKS—			
Communications—			
O .. 15.82	14.50	85.01	+70.51
R .. -1.32			

B—ORIGINAL WORKS—

Communications—

O .. 15.82	14.50	85.01	+70.51
R .. -1.32			

Reasons for the excess have not been intimated (April 1975).

E—DEVELOPMENT SCHEMES—

E(1)—Fourth Five-Year Plan—

E(1)(a)—Development of State Roads—

E(1)(a)2—Original Works—

Communications—

O .. 1,85.70	3,43.13	2,43.46	-99.67
R .. 1,57.43			

The additional funds of Rs. 1,57.43 lakhs were made available by reappropriation anticipating increase in expenditure as a result of a post-budget decision. In view of the final saving of Rs. 99.67 lakhs, reappropriation proved excessive. The reasons for the final saving have not been intimated (April 1975).

E(1)(b)—Other Development Schemes—

E(1)(b)2—Medical—

O .. 1,74.80	2,25.30	2,09.26	-16.04
R .. 50.50			

The additional funds of Rs. 50.50 lakhs were made available by reappropriation for meeting expanded volume of work. Reasons for the final saving are awaited.

E(1)(b)9—Miscellaneous—Youth Services—

O .. 4.00	..	4.35	+4.35
R .. -4.00			

The anticipated saving was due to non-sanction of any scheme under this group-head by the administrative department. Reasons for the excess have not been intimated (April 1975).

(v) In the following group-heads funds augmented by reappropriation proved excessive/unnecessary in view of the final saving :—

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

E—DEVELOPMENT SCHEMES—

E(2)—Centrally-sponsored Schemes (New Schemes)—

E(2)4—Family Planning—

O	..	65.00	} 72.82	45.80	-27.02
R	..	7.82			

The additional provision was made in anticipation of execution of certain new schemes to accelerate work on the programme. Reasons for the final saving have not been intimated (April 1975).

A—ORIGINAL WORKS—

Buildings—

A-17—Public Works—

O	..	33.73	} 60.48	17.00	-43.48
R	..	26.75			

The additional provision was made by reappropriation for taking up of new schemes on emergency basis as a result of a post-budget decision. Reasons for the final saving have not been intimated (April 1975).

A-5—General Administration—

O	..	21.12	} 27.64	15.54	-12.10
R	..	6.52			

The additional funds were provided by reappropriation for execution of residual work of previous year and taking up of construction of seven storeyed building at the existing site of 'Bangabhawan' as a result of post-budget decision. Reasons for the final saving have not been intimated (April 1975).

(vi) Withdrawal of funds from the following group-heads proved excessive:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
E—DEVELOPMENT SCHEMES—			
E(1)—Fourth Five-Year Plan—			
E(1)(a)—Development of State Roads—			
E(1)(a)3—Establishment—			
O ..	1,41.50	22.14	1,28.28
R ..	-1,19.36		
			+1,06.14

Reasons for the withdrawal by reappropriation as well as for the final excess have not been intimated (April 1975).

E(1)(a)7—Suspense—

O ..	26.00	..	16.45
R ..	-26.00		
			+16.45

The entire provision of Rs. 26.00 lakhs was withdrawn and reappropriated to "E(1)(a)2—Original Works—Communications" for meeting expenditure on some new work as a result of a post-budget decision. Reasons for the withdrawal as well as for the final excess have not been intimated (April 1975).

(vii) **Review of establishment and tools and plant charges of the Public Works (Roads) Department** : The gross establishment and tools and plant charges booked under this grant during 1973-74 were Rs. 1,49.32 lakhs and Rs. 85.93 lakhs respectively which formed 50.3 percent and 28.9 percent respectively of the total works outlay of Rs. 2,96.91 lakhs.

Rupees 9.34 lakhs and Rs. 1.73 lakhs were recovered during the year as establishment and tools and plant charges respectively for works done for private bodies, other departments and Governments.

The percentages of net establishment and tools and plant charges to the works outlay for 1971-72, 1972-73 and 1973-74 are given below:—

Year	Works outlay	Establishment charges	Percentage to works outlay	Tools and plant charges	Percentage to works outlay
(In lakhs of rupees)					
1971-72	1,97.82	1,04.52	52.8	54.62	27.6
1972-73	3,20.33	1,21.93	38.0	83.48	26.1
1973-74	2,96.91	1,39.98	47.1	84.20	28.3

(viii) **Suspense** : The expenditure in the voted grant includes Rs. 16.45 lakhs (net) booked under the group-head "E(1)(a)7—Suspense". This head accommodates interim transactions for purchase and supply of materials for construction of roads, etc. The nature and accounting procedure of the transactions under the head "Suspense" have been explained in note (vii) under Grant No. 33—Irrigation.

The transactions under each unit of "Suspense" during 1973-74 are given below :—

Detailed units	Opening balance Debit+ Credit—	Debits	Credits	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
Purchases ..	.. -10,94.30	4,94.99	6,06.34	-1,11.35	-12,05.65
Miscellaneous Public Works Advances ..	.. +1,38.87	1,30.41	64.81	65.60	+2,04.47
Stock ..	.. +1,84.74	3,68.50	3,06.30	62.20	+2,46.94
Total ..	.. -7,70.69	9,93.90	9,77.45	16.45	-7,54.24

Grant No. 54—Capital Outlay on Schemes of Government Trading

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major head "124—Capital Outlay on Schemes of Government Trading."			
Voted—			
	Rs.		
Original ..	14,11,46,000	10,44,17,705	-3,92,04,295
Supplementary	24,76,000		
Amount surrendered during the year (March 1974) ..	..	..	44,95,519
Charged—			
Original ..	15,000	34,255	-34,745
Supplementary	54,000		
Amount surrendered during the year	..	..	..

Notes and comments—

(i) In view of the final saving of Rs. 3,92.04 lakhs, supplementary grant of Rs. 24.76 lakhs was unnecessary.

(ii) Out of the total saving of Rs. 3,92.04 lakhs, Rs. 3,47.09 lakhs remained unsurrendered.

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
B—OTHER MISCELLANEOUS SCHEMES—			
O .. 13,04.86	} 8,54.86	6,24.16	-2,30.70
R .. -4,50.00			

The anticipated saving of Rs. 4,50.00 lakhs was due to post-budget decision of non-continuation of the "Scheme for purchase of Non-cereal Essential Commodities". The final saving of Rs. 2,30.70 lakhs was the result of excess of Rs. 1,17.84 lakhs under "Supply of food stuff to Police force and wholetime N. V. F. personnel at concession rates" partly offset by saving of Rs. 3,47.69 lakhs under "Scheme for purchase of Non-cereal Essential Commodities".

A—GRAIN PURCHASE SCHEMES—

A(a)—Purchase of foodgrains other than wheat—

O .. 7.00	} 2,31.76	9.97	-2,21.79
S .. 24.76			
R 2,00.00			

The additional provision of Rs. 24.76 and Rs. 2,00.00 lakhs was obtained by supplementary grant and reappropriation respectively for giving subsidy to the Food Corporation of India for meeting the extra expenditure required for selling the commodity at less than the enhanced rate. The final saving was due to non-submission of bills by the Food Corporation of India.

D—DEVELOPMENT SCHEMES—

D(i)—Fourth Five-Year Plan—

Industries and Mining—

Large and Medium Industries—

O .. 25.00	} 0.93	0.52	-0.41
R .. -24.07			

128 Grant No. 54—Capital Outlay on Schemes of Government Trading—concl'd.

The saving was due to non-completion of preliminaries for the construction work and non-receipt of sanction for establishment in respect of certain schemes.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
A(e)—Scheme for supply of food-stuff to the staff under Cinchona plantations—			
O .. 18.00	22.00	17.19	-4.81
R .. 4.00			

In view of the final saving of Rs. 4.81 lakhs, the additional provision¹ by reappropriation to meet the extra cost of cereals proved unnecessary. The final saving of Rs. 4.81 lakhs was due to non-purchase of food-stuff on account of high prices during the financial year.

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

A—GRAIN PURCHASE SCHEME—

A(h)—Purchase of Wheat and Wheat Products—

O .. 50.00	2,75.00	3,85.64	+1,10.64
R .. 2,25.00			

The additional provision of Rs. 2,25.00 lakhs by reappropriation was made for payment of outstanding bills from the Food Corporation of India and Flour Mill. Reasons for the final excess have not been intimated (April 1975).

Public Debt (All charged)

Major head	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
“Debt raised in India.”			
	Rs.		
Original ..	82,75,03,000	3,25,80,91,664	+55,65,67,664
Supplementary	1,87,40,21,000		
Amount surrendered during the year	..	..	..

Notes and comments—

(i) The expenditure exceeded the appropriation by Rs. 55,65,67,664 ; the excess requires regularisation.

In the preceding three years also, expenditure exceeded the appropriation by Rs. 23.25 crores (1972-73), Rs. 36.36 crores (1971-72) and Rs. 21.72 crores (1970-71).

(ii) The excess of Rs. 55,65.68 lakhs was the net result of excess of Rs. 64,52.45 lakhs under 11 sub-heads partly counterbalanced by saving of Rs. 8,86.77 lakhs under 5 other sub-heads.

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

(iii) The excess occurred mainly under :—

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

A.II—FLOATING DEBT—**Other Floating Loans—****A.II(a)—Ways and means advance
from the Reserve Bank of
India—**

O	..	10,00.00	}	1,64,50.00	2,28,52.73	+64,02.73
S	..	1,54,50.00				

The supplementary appropriation obtained in March 1974 was more than fifteen times the original appropriation and proved inadequate. The excess was mainly due to repayment of overdraft from the Bank and adjustment of the shortfall in the minimum balance of the State Government with the Bank. In the previous year, there was an excess of Rs. 28.78 crores under this group-head.

A.I—PERMANENT DEBT—

O	..	15.00	}	20.00	33.23	+13.23
S	..	5.00				

The excess was mainly due to repayment of expired market loans (Rs. 8.57 lakhs) and payment of Estate Acquisition Compensation Bonds on maturity (Rs. 4.66 lakhs).

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

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A. II—FLOATING DEBT—			
Other Floating Loans—			
A. II(b)—Cash credit advance from the United Bank of India—	9,00.00	52.42	-8,47.58

Reasons for loss refund of cash credit advance taken from the Bank have not been intimated (April 1975). In the previous year, the entire provision of Rs. 4 crores remained unutilised under this group-head.

A. IV—OTHER LOANS—

Loans from autonomous bodies—

A. IV(f)—Loans from National Co-operative Development Corporation—	39.09	3.78	-35.31
A. IV(h)—Loans from Calcutta Metropolitan Development Authority—	3.13	..	-3.13

Reasons for non-refund/loss refund of loans in the above cases have not been intimated (April 1975).

**Grant No. 56—Loans and Advances by State/Union Territory Governments
(All voted)**

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads "Loans to Local Funds, Private Parties, etc." and "Loans to Government Servants, etc."			
	Rs.		
Original ..	40,10,95,000	58,72,69,227	-1,30,07,773
Supplementary	19,91,82,000		
Amount surrendered during the year (March 1974) ..	..	..	2,40,70,879

Sub-headwise details of excess under different grants/appropriations.**Grant No. 7—Stamps.**

Major head and sub-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
Major head "14—Stamps."					
A—Non-judicial—					
A-2—Charges for the sale of Stamps (discount)—					
O	..	13·00	14·00	16·79	+2·79
R	..	1·00			
A-3—Cost of Stamps supplied from Central Stamp Stores—					
O	..	10·00	9·60	9·66	+0·06
R	..	—0·40			
B—Judicial—					
B-2—Charges for the sale of Stamps (discount)—					
O	..	0·80	0·70	0·71	+0·01
R	..	—0·10			
Total ..			24·30	27·16	+2·86

Grant No. 14—Jails.

Major head and sub-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
Major head "22—Jails."					
A—Jails—					
A(a)—Superintendence—					
A(a)1—Pay of officers—					
O	..	0·75	0·62	0·71	+0·09
R	..	—0·13			

Sub-headwise details of excess under different grants/appropriations—*contd.*Grant No. 14—Jails—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "22—Jails."			
A—Jails—			
A(b)—Presidency Jail—			
A(b)3—Allowances, honoraria, etc.—	1.82	1.86	+0.04
A(b)4—Contingencies—			
O .. 25.43	26.86	27.42	+0.56
R .. 1.43			
A(c)—Central Jails—			
A(c)1—Pay of officers—			
O .. 2.37	1.95	2.00	+0.05
R .. -0.42			
A(c)4—Contingencies—			
O .. 72.65	82.98	90.94	+7.96
S .. 7.15			
R .. 3.18			
A(d)—District Jails—			
A(d)2—Pay of establishment—			
O .. 23.13	24.43	25.38	+0.95
R .. 1.30			
A(d)4—Contingencies—			
O .. 55.28	65.38	72.28	+6.90
S .. 2.53			
R .. 7.57			

Sub-headwise details of excess under different grants/appropriations—contd.

Grant No. 14—Jails—contd.

Major head and sub-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
Major head "22—Jails."					
A—Jails—					
A(e)—Subsidiary Jails—					
A(e)1—Pay of officers—			..	0.08	+0.08
A(e)2—Pay of establishment—					
O	..	11.03	10.68	10.85	+0.17
R	..	-0.35			
A(e)3—Allowances, honoraria, etc.—					
O	..	2.15	2.10	2.16	+0.06
R	..	-0.05			
A(e)4—Contingencies—					
O	..	32.53	31.30	33.35	+2.05
R	..	-1.23			
A(f)—Release of Offenders on Admonition and Probation—					
A(f)3—Allowances, honoraria, etc.—					
O	..	0.65	0.43	0.44	+0.01
R	..	-0.22			
A(f)4—Contingencies—					
O	..	0.10	0.09	0.15	+0.06
R	..	-0.01			
A(g)—Training Institute for Jail Staff—					
A(g)1—Pay of officers—					
O	..	0.10	0.00	0.11	+0.02
R	..	-0.01			

Sub-headwise details of excess under different grants/appropriations—*contd.*Grant No. 14—Jails—*concl.*

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
Major head "22—Jails."			
A—Jails—			
A(g)—Training Institute for Jail Staff			
A(g)4—Contingencies—			
O .. 0.08	0.10	0.23	+0.13
R .. 0.02			
B—Jail Manufactures—			
B(c)—Special Officer, Jail Industries establishment—			
B(c)3—Allowances, honoraria, etc.—			
O .. 0.04	0.04	0.09	+0.05
B .. —(a)			
B(c)—Central Jails—			
O .. 8.52	8.57	13.51	+4.94
R .. 0.05			
Total ..	2,57.44	2,81.56	+24.12

Grant No. 21—Public Health.

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
Major head "30—Public Health."			
A—Public Health Establishment—			
A(a)—Director of Health Services—			
Other contingencies—			
O .. 2.69	3.80	4.70	+0.90
R .. 1.11			

(a) Less than rupees one thousand.

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 21—Public Health—*contd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "30—Public Health."			
A(b)—Public Health Engineering—			
Other contingencies—			
O .. 8.95	10.97	16.95	+5.98
R .. 2.02			
A(c)—District Charges—			
Allowances, honoraria, etc.—	19.95	20.53	+0.58
Other contingencies—	3.96	4.81	+0.85
A(h)—Research and Statistics—			
Health Statistics—			
Allowances, honoraria, etc.—	0.25	0.26	+0.01
A(i)—Health Education and Publicity—			
Health Education—			
Pay of officers—	0.26	0.41	+0.15
Contingencies—	0.15	0.32	+0.17
B—Grants for Public Health Purposes—			
B-7—Other Schemes—			
O .. 0.40	0.60	1.06	+0.46
R .. 0.20			
C—Expenses in connection with Epidemic Diseases—			
C-4—Other Epidemic Charges—			
Pay of officers—	..	(a)	+(a)

(a) Less than rupees one thousand.

Sub-headwise details of excess under different grants/appropriations—*contd.*Grant No. 21—Public Health—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Major head "30—Public Health."			
D—Bacteriological Laboratories—			
D-5—Other contingencies—	0.80	2.49	+1.69
F—Leprosy (excluding Pilot Project for Leprosy Control Scheme)—			
F-4—Other contingencies—	6.00	6.85	+0.85
G—Works—			
G-3—Tools and Plant—			
O .. 1.55	1.90	4.54	+2.55
R .. 0.44			
I—Miscellaneous—			
(a) Prevention and control of tuberculosis—			
Pay of establishment—			
O .. 9.50	9.00	9.10	+0.10
R .. -0.50			
Allowances, honoraria, etc.—			
O .. 4.50	3.00	3.00	+(a)
R .. -1.50			
Contingencies—			
O .. 2.00	2.30	3.47	+1.17
R .. 0.30			

(a) Less than rupees one thousand.

Sub-headwise details of excess under different grants/appropriations—contd.

Grant No. 21—Public Health—contd.

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major head "30—Public Health."			
J—Development Schemes—			
J(i)—Fourth Five-Year Plan—			
Urban Water Supply and Sanitation (for municipalities having population above 20,000)—			
O .. 16.00	19.26	28.34	+9.08
R .. 3.26			
Piped Water Supply Scheme—	30.00	31.66	+1.66
Rural Water Supply—			
O .. 80.00	70.00	1,63.16	+93.16
R .. -10.00			
Tuberculosis Control—	6.40	7.83	+1.43
Control of Leprosy—			
O .. 1.60	1.54	2.13	+0.59
R .. -0.06			
Health Statistics and Vital Statistics—			
O .. 6.40	6.15	7.54	+1.39
R .. -0.25			
Health Education—	1.00	1.20	+0.20
J(ii)—Centrally-sponsored Schemes (New Schemes)—			
Planning Circle and Division, under Public Health Engineering Directorate—			
O .. 4.28	3.56	4.44	+0.88
R .. -0.72			

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 21—Public Health—*contd.***

Major head and sub-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
Major head "30—Public Health."					
Filaria Control Programme—					
O	..	1.30	1.90	2.28	+0.38
R	..	0.60			
Small-Pox Eradication Programme—					
O	..	26.20	24.60	28.57	+3.97
R	..	-1.60			
Cholera Control Programme—					
O	..	3.50	4.45	5.46	+1.01
R	..	0.95			
J(iii)—Annual Plan Schemes (1966-69) and Committed Expenditure—					
Malaria Eradication Programme—			12.15	12.39	+0.24
Tuberculosis Control—					
O	..	13.05	13.37	14.21	+0.84
R	..	0.32			
Control of Leprosy—					
O	..	2.13	2.05	2.08	+0.03
R	..	-0.08			
Small-Pox Eradication Programme—					
O	..	14.42	16.56	20.22	+3.66
R	..	2.14			
K—Suspense—			3,00.00	4,49.00	+1,49.00

Sub-headwise details of excess under different grants/appropriations—contd.

Grant No. 21—Public Health—concl'd.

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
Major head "30-A—Family Planning."			
L—Maternity and Child Health—			
L(a)—Expenses on Family Planning Programme—			
Other contingencies—	0.50	1.05	+0.55
L(b)—Maternity and Child Welfare in Backward Areas—			
Pay of establishment—	0.65	0.77	+0.12
Other contingencies—	0.06	0.81	+0.75
M—Development Schemes—			
M(i)—Fourth Five-Year Plan—			
Family Planning, Maternity and Child Welfare—			
O .. 1.10	1.49	5.19	+3.70
R .. 0.39			
M(ii)—Centrally-sponsored Schemes (New Schemes)—			
Direction—			
Family Planning Cell in the State Secretariat—	0.60	1.04	+0.44
Technical Advice and Supervision—			
State Family Planning Bureau—	4.00	20.06	+16.06
District Family Planning Bureau—	16.65	20.44	+3.79
Rural Family Welfare Planning Centres—			
Establishment and maintenance of Rural Family Welfare Planning Centres—	72.00	98.80	+26.80
Urban Family Welfare Planning Centres—			
Establishment and maintenance of Urban Family Welfare Planning Centres—	25.00	28.05	+3.05
Maternity and Child Health—			
Immunisation Scheme—	3.00	15.33	+12.33
Training and Research—			
Regional Family Planning Training Centre—	3.40	5.21	+1.81
Total ..	7,03.37	10,55.75	+3,52.38

Sub-headwise details of excess under different grants/appropriations—*contd.*

Grant No. 27—Industries—Cottage Industries.

Major head and sub-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
Major head "35—Industries."					
A—Cottage Industries—					
A(1)—Direction—					
A(1)(4)—Other contingencies—					
O	..	2.60	4.00	4.58	+0.58
R	- ..	1.40			
A(2)—Development of Cottage and Small Scale Industries—					
A(2)(a)—Handloom and Powerloom—					
A(2)(a)1—Pay of officers—			0.36	0.40	+0.04
A(2)(a)2—Pay of establishment—			7.63	7.99	+0.36
A(2)(a)3—Allowances, honoraria, etc.—			1.76	2.18	+0.42
A(2)(a)4—Other contingencies—			0.85	1.17	+0.32
A(2)(b)—Small Scale Industries—					
A(2)(b)5—Works—					
O	..	1.55	..	0.02	+0.02
R	..	-1.55			
A(2)(d)—Lac—					
A(2)(d)2—Pay of establishment—			1.28	1.29	+0.01
A(2)(e)—Sericulture—					
A(2)(e)2—Pay of establishment—					
O	..	16.48	15.99	15.99	+0.60
R	..	-1.09			
A(2)(e)3—Allowances, honoraria, etc.—					
O	..	3.60	3.67	3.83	+0.16
R	..	0.07			

Sub-headwise details of excess under different grants/appropriations—*contd.*Grant No. 27—Industries—Cottage Industries—*contd.*

Major head and sub-head			Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)		
Major head "35—Industries."					
A—Cottage Industries—					
A(2)—Development of Cottage and Small Scale Industries—					
A(2)(c)—Sericulture—					
A(2)(e)4—Contingencies—					
O	..	10.59	10.72	11.93	+1.21
R	..	0.13			
A(2)(f)—Miscellaneous Cottage Industries—					
A(2)(f)3—Allowances, honoraria, etc.—			1.14	1.31	+0.17
A(2)(f)4—Other contingencies—					
O	..	12.02	12.57	42.00	+29.43
R	..	0.55			
A(2)(f)5—Grants-in-aid/contributions, etc.—			20.54	21.49	+0.95
B—Development Schemes—					
B(i)—Fourth Five-Year Plan—					
Village and Small Industries—					
1. Handloom—					
O	..	12.95	21.99	24.27	+2.28
R	..	9.04			
3. Small Scale Industries—					
O	..	12.26	5.91	8.55	+2.64
R	..	-6.35			
5. Industrial Estates—					
O	..	0.60	..	0.09	+0.09
R	..	-0.60			
8. Coir—					
O	..	1.47	1.22	1.25	+0.03
R	..	-0.25			

Sub-headwise details of excess under different grants/appropriations—*contd.*Grant No. 27—Industries—Cottage Industries—*concl'd.*

Major head and sub-head			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
Major head "35—Industries."					
B—Development Schemes—					
B(i)—Fourth Five-Year Plan—					
Village and Small Industries—					
9. Khadi and Village Industries—					
O	..	2.00	11.66	11.84	+0.18
R	..	9.66			
B(ii)—Centrally-sponsored Schemes (New Schemes)—					
Village and Small Industries—					
1. Project for intensive development of small industries in rural areas—					
O	..	12.37	11.61	11.77	+0.16
R	..	-0.76			
B(iii)—Annual Plan Schemes (1966-69)—Committed expenditure—					
5. Handicrafts—					
O	..	3.41	2.80	3.23	+0.43
R	..	-0.61			
Major head "38—Capital Outlay on Industrial and Economic Development."					
Cottage Industries—					
D—Development Schemes—					
D(a)—Fourth Five-Year Plan—					
Village and Small Industries—					
Industrial Estates—					
O	..	37.40	36.00	38.00	+2.00
R	..	-1.40			
Total ..			1,71.10	2,13.18	+42.08

Sub-headwise details of excess under different grants/appropriations—*contd.*

Grant No. 28—Industries—Cinchona.

Major head and sub-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
Major head "35—Industries."					
Cinchona—					
A—Cinchona Plantations—					
(1) Cinchona Plantations—					
Pay of officers—					
O	..	1.40	1.24	1.54	+0.30
R	..	-0.16			
Allowances, honoraria, etc.—					
O	..	1.03	1.23	1.26	+0.03
R	..	0.20			
Contingencies—					
O	..	65.19	65.32	67.12	+1.80
R	..	0.13			
Total			67.79	69.92	+2.13

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted).**

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
Major head "39—Miscellaneous Social and Developmental Organisations."			
B—Miscellaneous—			
B(a)—Smoke Nuisances Commission—			
Pay of establishment—	0.49	0.53	+0.04
B(c)—State Statistical Bureau—			
Pay of establishment—			
O .. 19.42	} 19.65	19.88	+0.23
R .. 0.23			
Contingencies—			
O .. 2.20	} 2.47	2.74	+0.27
R .. 0.27			
B(e)—Construction Board—			
Contingencies—			
O .. 9.00	} 11.58	13.20	+1.62
R .. 2.58			
B(g)—Directorate of Social Welfare—			
Pay of officers—			
O .. 0.56	} 0.49	0.52	+0.03
R .. -0.07			

Sub-headwise details of excess under different grants/appropriations—contd.

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

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major head "39—Miscellaneous Social and Developmental Organisations."			
B—Miscellaneous—			
B(g)—Directorate of Social Welfare—			
Allowances, honoraria, etc.—			
O .. 0.59	0.60	0.62	+0.02
R .. 0.01			
Contingencies—			
O .. 2.27	2.19	2.22	+0.03
R .. -0.08			
B(h)—Education and Training for Dairy Personnel—			
Contingencies—	0.68	0.96	+0.28
B(i)—Tourist Organisation—			
B(i)(1)—Headquarters Establishment—			
Pay of establishment—	0.28	0.30	+0.02
Allowances, honoraria, etc.—	0.17	0.20	+0.03
B(i)(2)—Regional Establishment—			
Pay of establishment—	3.45	3.51	+0.06
B(j)—Government of India's Crash Programme of Nutrition for Children—			
Pay of officers—	0.22	0.28	+0.06
D—Works—	..	0.12	+0.12

Sub-headwise details of excess under different grants /appropriations—contd.

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

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
Major head "39—Miscellaneous Social and Developmental Organisations."			
E—Suspense—			
O .. 5.00	20.47	1,80.31	+1,59.84
R .. 15.47			
G—Development Schemes—			
G(i)—Fourth Five-Year Plan—			
G(i)(a)—Statistics—			
(2) Strengthening of District Statistical Offices including Preparation of District Statistical Handbook—			
O .. 2.50	2.15	2.16	+0.01
R .. -0.35			
G(i)(c)—Town and Country Planning Organisation—			
(1) Asansol Planning Organisation—			
O .. 5.60	4.41	4.42	+0.01
R .. -1.19			
(2) Preparation of Comprehensive Development Plan—Haldia Planning Cell—			
O .. 2.50	1.77	22.34	+20.57
R .. -0.73			

Sub-headwise details of excess under different grants/appropriations—contd.

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

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "39—Miscellaneous Social and Developmental Organisations."			
G—Development Schemes—			
G(i)—Fourth Five-Year Plan—			
G(i)(d)—Evaluation Machinery—			
Setting up of an Evaluation Organisation—			
Contingencies—			
O .. 0.25	0.47	0.49	+0.02
R .. 0.22			
G(i)(h)—Planning Organisation—			
(1) State Planning Board—			
O .. 9.80	2.00	2.30	+0.30
R .. -7.80			
(2) District Planning Committees—			
O .. 0.20	0.17	0.18	+0.01
R .. -0.03			
G(ii)—Centrally-sponsored Schemes (New Schemes)—			
G(ii)(a)—Statistics—			
Collection of Statistics relating to village and small industries in the unorganised sector—			
O .. 1.85	0.97	0.99	+0.02
R .. -0.88			
G(iii)—Annual Plan Schemes (1966-69)—Committed Expenditure—			
G(iii)(a)—Statistics—			
Strengthening of the Method Branch and Other Offices (Head Offices) of the Bureau—			
O .. 0.36	0.20	0.21	+0.01
R .. -0.16			

Sub-headwise details of excess under different grants/appropriations—*contd.*Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted)—*concl'd.*

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
Major head "39—Miscellaneous Social and Developmental Organisations."			
G—Development Schemes—			
G(iii)—Annual Plan Schemes (1966-69)—Committed Expenditure—			
G(iii)(b)—Town and Country Planning Organisation—			
Siliguri Planning Organisation—			
O .. 4.00	2.61	3.02	+0.41
R .. -1.39			
G(iii)(c)—Tourism—			
Tourist Organisation —	8.40	8.63	+0.23
G(iv)—Centrally-sponsored Schemes (1966-69)—Committed Expenditure—			
G(iv)(a)—Adoption of Metric system of Weights and Measures—			
Pay of officers—			
O .. 1.31	1.02	1.07	+0.05
R .. -0.29			
Pay of establishment—			
O .. 8.48	8.29	8.48	+0.19
R .. -0.19			
Allowances, honoraria, etc.—			
O .. 2.79	2.63	2.66	+0.03
R .. -0.16			
Contingencies—			
O .. 1.71	1.49	2.37	+0.88
R .. -0.22			
Total ..	99.32	2,84.71	+1,85.39

Sub-headwise details of excess under different grants/appropriations.—contd.

Grant No. 34—Public Works.

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major head "50—Public Works."			
A—Original Works—			
Buildings—			
A—6—General Administration—	7·11	7·33	+0·22
A—11—Medical—	1·00	3·38	+2·38
A—12—Public Health—	—	0·30	+0·30
A—18—Stationery and Printing—	0·01	0·08	+0·07
B—Original Works—			
Communications—			
Construction of Border Roads—			
O .. 26·46	23·51	57·35	+33·84
R .. -2·95			
D—Repairs—			
1. Repairs—Buildings—			
(iii) Flood damage—			
S .. 3·00	3·00	4·96	+1·96
2. Repairs—Communications—			
(iv) Flood damage—			
S .. 1,71·12	1,71·12	1,80·91	+9·79
F—Tools and Plant—	40·00	52·72	+12·72
I—Suspense—	5,98·55	11,39·50	+5,40·95
K—Development Schemes—			
K(3)—Cooch Behar Development Schemes—	0·13	0·22	+0·09
Total ..	8,44·43	14,46·75	+6,02·32

Sub-headwise details of excess under different grants/appropriations—contd.

Grant No. 39—Pensions and Other Retirement Benefits.

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Major head "65—Pensions and Other Retirement Benefits."			
A—Superannuation and retired allowances—			
A(b) Other pensions—			
O .. 3,15.00	3,25.00	3,42.56	+17.56
S .. 10.00			
A(c) Family pension—			
O .. 13.00	33.00	34.89	+1.89
S .. 20.00			
D—Gratuities—			
D(c) Retiring gratuity—			
O .. 50.00	98.00	1,14.97	+16.97
S .. 48.00			
D(d) Death gratuity—			
O .. 12.00	24.63	30.39	+5.76
S .. 12.63			
H—Charges in England—			
	0.65	0.68	+0.03
Major head "120—Payments of Commuted Value of Pensions."			
(a) Payments in India—			
(1) Payments—			
O .. 13.00	15.00	19.90	+4.90
S .. 2.00			
Total	4,96.28	5,43.39	+47.11

Sub-headwise details of excess under different grants/appropriations—concl'd.

Public Debt (All charged).

Major head and sub-head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Major head "Debt raised in India."			
A.I—Permanent Debt—			
4 percent West Bengal Loan, 1967—	..	0.07	+0.07
4½ percent West Bengal Loan, 1968—	..	0.04	+0.04
4 percent West Bengal Loan, 1971—	..	0.02	+0.02
4½ percent West Bengal Loan, 1972—	..	8.44	+8.44
West Bengal Estate Acquisition Compensation Bonds—			
<i>O</i> .. 15.00	} 20.00	24.66	+4.66
<i>S</i> .. 5.00			
A.II—Floating Debt—			
Other Floating Loans—			
Ways and means advance from the Reserve Bank of India—			
<i>O</i> .. 10,00.00	} 1,64,50.00	2,28,52.73	+64,02.73
<i>S</i> .. 1,54,50.00			
A.III—Loans from Central Government (excluding loans for Community Development Projects, etc. and displaced persons)—			
<i>O</i> .. 62,56.85	} 95,42.06	95,74 36	+32.30
<i>S</i> .. 32,85.21			
A.IV—Other Loans—			
Loans from autonomous bodies—			
A.IV(a) Loans from National Agricultural Credit (Long Term Operation) Fund of Reserve Bank of India—			
	13.22	14.24	+1.02
A.IV(c) Loans from the Life Insurance Corporation—			
	43.86	46.81	+2.95
A.IV(e) Loans from Central Warehousing Corporation—			
	0.48	0.68	+0.20
A.IV(g) Loans from Indian Dairy Corporation—			
	2.64	2.66	+0.02
Total (Charged) ..	2,60,72.26	3,25,24.71	+64,52.45

Grant-wise details of recoveries adjusted in reduction of expenditure in the Accounts for 1973-74.

(Referred to in the Summary of Appropriation Accounts at page 9)

Serial No.	Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with Budget estimate
		Rs.	Rs.	More + Less —
1.	2—Land Revenue ..	12,40,000	10,32,500	—2,07,500
2.	7—Stamps	1,21,000	1,10,525	—10,475
3.	8—Registration Fees ..	5,000	..	—5,000
4.	11—Parliament, State/Union Territory Legislature ..	11,60,000	53,63,000	+42,03,000
5.	12—General Administration	6,11,000	59,200	—5,51,800
6.	13—Administration of Justice	4,000	..	—4,000
7.	14—Jails	15,06,000	12,56,639	—2,49,361
8.	15—Police	3,43,13,000	2,63,77,497	—79,35,503
9.	17—Miscellaneous Departments—Excluding Fire Services	55,000	..	—55,000
10.	19—Education	15,37,000	10,35,896	—5,01,104
11.	20—Medical	4,42,34,000	1,43,22,335	—2,99,11,665
12.	21—Public Health ..	3,00,00,000	5,25,70,516	+2,25,70,516
13.	22—Agriculture—Agriculture ..	..	4,05,051	+4,05,051
14.	24—Animal Husbandry ..	9,83,52,000	9,47,53,727	—35,98,273
15.	26—Industries—Industries	4,69,000	5,90,274	+1,21,274
16.	27—Industries—Cottage Industries	13,000	..	—13,000
17.	28—Industries—Cinchona ..	2,00,000	4,66,185	+2,66,185
18.	29—Community Development Projects, etc. ..	..	1,015	+1,015
19.	30—Labour and Employment	52,000	..	—52,000

**Grant-wise details of recoveries adjusted in reduction of expenditure in the
Accounts for 1973-74—concl'd**

(Referred to in the Summary of Appropriation Accounts at page 9)

Serial No.	Number and name of grant or appropriation	Budget estimate	Actuals	Actuals com- pared with Budget estimate More + Less -	
		Rs.	Rs.	Rs.	
20.	32—Miscellaneous Social and Developmental Organisa- tions—Excluding Welfare of Scheduled Tribes and Castes and Other Back- ward Classes	16,00,000	2,48,70,008	+2,32,70,008	
21.	33—Irrigation	1,22,50,000	3,05,60,253	+1,83,10,253	
22.	34—Public Works— Voted	6,68,81,000	13,98,41,460	+7,29,60,460	
	Charged	90,000	2,18,296	+1,28,296	
23.	35—Greater Calcutta Deve- lopment Scheme .. .. .	.. .. .	75,635	+75,635
24.	38—Famine Relief .. .. .	.. .. .	80,00,000	+80,00,000
25.	39—Pensions and Other Re- tirement Benefits	7,00,000	5,81,549	-1,18,451	
26.	41—Stationery and Printing	2,24,000	1,13,264	-1,10,736	
27.	42—Forest	1,20,000	4,67,202	+3,47,202	
28.	47—Miscellaneous—Civil Defence	71,03,000	18,40,542	-52,62,458	
29.	48—Miscellaneous—Other Miscellaneous Expenditure	1,31,03,000	7,17,45,286	+5,86,42,286	
30.	49—Miscellaneous—Expendi- ture on Displaced Persons	2,83,62,000	75,11,111	-2,08,50,889	
31.	52—Capital Outlay on Multi- purpose River Schemes— Damodar Valley Project	4,63,50,000	4,14,26,307	-49,23,693	
32.	53—Capital Outlay on Pub- lic Works	1,03,20,000	33,06,239	-70,13,761	
33.	54—Capital Outlay on Schemes of Government Trading	14,78,60,000	11,78,62,799	-2,99,97,201	
	Total .. {	Voted	54,87,45,000	64,65,46,015	+9,78,01,015
		Charged	90,000	2,18,296	+1,28,296
	Grand Total	54,88,35,000	64,67,64,311	+9,79,29,311	