



ADVANCE REPORT

OF THE

**COMPTROLLER AND AUDITOR GENERAL
OF INDIA .**

TX
53-B

FOR

THE YEAR 1972-73

GOVERNMENT OF WEST BENGAL

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from Mr.
on 20/10/1955 vide
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PREFATORY REMARKS

This Advance Report containing a review of the expenditure incurred on (i) the Emergency Agricultural Production Programme and (ii) the Crash Scheme for Rural Employment by Government of West Bengal has been prepared for submission to the Governor under Article 151 of the Constitution and is based on the test audit of the expenditure incurred during 1971-72 and 1972-73. The Report containing other matter arising from the Appropriation Accounts etc., for 1971-72 has already been submitted and that for 1972-73 will be submitted separately.

The Report is not intended to convey or to be understood as conveying any general reflection on the financial administration by the departments/authorities concerned.

I. EMERGENCY AGRICULTURAL PRODUCTION PROGRAMME

1. Introduction and Objective

1.1. The crop seasons in West Bengal and their irrigation requirements are :

		Irrigation requirement
Kharif	April-November (March onwards in North Bengal).	} One to three waterings in April-June. Again 1 to 2 waterings in September to October if rainfall is inadequate.
Aman Paddy	Upto mid December.	
Rabi	October-March	November to March (Frequency of irrigation depends on the crop).
Summer*	March-June	March to June. Growing of high yielding summer paddy planted in March-April is not possible without irrigation in March.

The area under foodgrain crops and production during the crop years 1969-70 to 1971-72 were:

Season and Crop	1969-70	1970-71	1971-72	Average of 3 years
	Area under crop (In thousand hectares)			
I. Kharif food grains				
Rice (Autumn)	799.0	799.8	800.4	799.7
Rice (Winter)	4,120.7	3,972.8	3,890.4	3,994.6
Jowar*	0.5*	0.5*	0.4*	0.5*
Bajra	0.2	0.2	0.1	0.2
Maize	50.4	51.1	45.2	48.9
Ragi	9.0	9.5	7.6	8.7
Small millets	13.2	15.4	7.6	12.0
Tur (May-April)	40.1	25.8	12.6	26.2
Other Kharif pulses	56.1	50.3	41.2	49.2
Total Kharif foodgrains	5,089.2	4,925.4	4,805.5	4,940.0

Season and Crop	1969-70	1970-71	1971-72	Average of 3 years
II. Rabi foodgrains.				
			Area under crop (In thousand hectares)	
Rice (Summer)	106.4	186.6	304.8	199.3
Gram	162.9	155.2	134.8	151.0
Wheat	206.9	360.5	422.7	330.0
Barley	65.5	61.8	81.1	69.5
Other Rabi pulses	446.0	438.8	408.8	431.2
Total Rabi foodgrains	987.7	1,202.9	1,352.2	1,181.0
Total : Whole year	6,076.9	6,128.3	6,157.7	6,121.0

Production of foodgrains
(In thousand tonnes)

I. Kharif foodgrains

Rice (Autumn)	648.9	909.9	966.5	841.8
Rice (Winter)	5,089.7	4,694.7	4,608.0	4,797.5
Jowar*	0.3*	0.3*	0.2*	0.3*
Bajra	0.1	0.1	(a)	0.1
Maize	45.5	48.2	38.0	43.9
Ragi	7.3	7.5	6.2	7.0
Small millets	7.7	9.9	4.4	7.3
Tur (May-April)	27.1	22.3	3.9	17.8
Other Kharif pulses	35.6	30.3	24.3	30.0
Total Kharif foodgrains	5,862.2	5,723.2	5,651.5	5,745.7

II. Rabi foodgrains

Rice (Summer)	316.9	535.4	933.9	595.4
Gram	106.8	103.3	90.3	100.1
Wheat	482.0	868.1	921.1	757.1
Barley	48.8	42.3	60.5	50.5
Other Rabi pulses	195.3	221.4	198.5	205.1
Total Rabi foodgrains	1,149.8	1,770.5	2,204.3	1,708.2
Total : Whole year	7,012.0	7,493.7	7,855.8	7,453.9

Source: Directorate of Agriculture, West Bengal.

(a) Below 50 tonnes.

* Kharif and Rabi.

1.2. Rainfall having been scanty and erratic the Government of India apprehended in August 1972 that foodgrain production in the kharif season in the whole country would be less by 10 to 12 million tonnes than in 1971-72, out of which the short-fall in West Bengal was estimated at 2.3 million tonnes. The Central Government approved the Emergency Agricultural Production Programme (EAPP) to retrieve the kharif crop to the extent possible, and to increase production in the rabi and summer seasons, 1972-73 by 15 million tonnes. Medium-term loans were to be given to State Governments for undertaking minor irrigation works expeditiously and short-term loans for inputs required, such as fertilizers, seeds and pesticides.

1.3. Medium-term loans for the EAPP were subject to the following conditions:—

- (i) Maximum possible dovetailing with the other Central schemes like the Crash Scheme for Rural Employment was to be ensured.
- (ii) As this assistance was over and above the provision made in the State's Annual Plan outlays for 1972-73, no work included in the Annual State Plan was to be transferred to this Programme.
- (iii) Only such works as could be completed within 1972-73 or by 31st May 1973 at the latest were to be included.
- (iv) Any spill-over expenditure incurred by the State Government after 31st March 1973, was to be met by the State Government.
- (v) The assistance was not to cover advances or transfer of funds by the State Government to organisations like the Agro-Industries Corporation, State Electricity Board etc.
- (vi) A complete list of identified works with exact location of each along with detailed project reports was to be sent to the Central Government before the second instalment of the loan was released.
- (vii) Monthly progress reports were to be sent to the Central Government in the prescribed form.

1.4. The major emphasis under the Programme was on rabi and summer irrigation. The increases planned in West Bengal for rabi and summer seasons over the actual production achieved during 1971-72 were :—

Crop	Increase in area (in thousand hectares)	Increase in production (in thousand tonnes)
Rabi and Summer rice	140.8	690.0
Rabi Wheat	202.6	320.0
Rabi Gram	20.0	64.0
Total	363.4	1074.0

2. Implementation

2.1. The Government of India conveyed their approval in August 1972, to various schemes as given below, which were expected to bring an additional 1.64 lakh hectares of land under irrigation. The schemes and targets were modified somewhat in March 1973 :—

Schemes	Original targets		Modified targets	
	No. of units	Outlay (in Rs. crores)	No. of units	Outlay (in Rs. crores)
1. River Lift Irrigation	525	3.50	656	4.25
2. Shallow Tubewells with pump sets	7500	4.50	8000	4.79
3. Deep Tubewells	250	3.00	250	3.00
4. Installation of pumpsets	7500	3.00	4900	1.96
Total		14.00		14.00

The Government of India sanctioned loans totalling Rs. 14.33 crores but did not indicate the break-up of the loans scheme-wise. The additional sum of Rs. 0.33 crore sanctioned in March 1973 was for shallow tubewells.

In addition, short-term loans amounting to Rs. 7 crores were received from the Central Government in 1972-73 for financing loans to cultivators for purchase of inputs viz. fertilizers, seeds and pesticides. Out of this, Rs. 4 crores were to be disbursed as loans under the EAPP. Detailed

plans envisaged by the Government of India in its terms and conditions and a complete list of identified works with project reports were not sent before the release of second instalment of the loan. Neither was any cost benefit analysis done in respect of the schemes taken up.

3. Purchases

3.1. A major portion of the expenditure on minor irrigation schemes implemented as part of the Programme was on items like pumpsets, tubes, strainers, kiosks etc.

3.2. *Purchase of pumpsets* :—(a) Pumpsets for River Lift Irrigation stations. The 525 river lift irrigation stations initially planned under the EAPP were to be equipped with two centrifugal type diesel pumpsets of about 20 horse power each. These 1,050 pumpsets would have cost Rs. 2.20 crores or more at prices paid during previous purchases in January 1972. Under normal rules, these items should have been purchased on the basis of open tenders. On the apprehension that invitation of fresh tenders might lead to higher prices, it was decided on the 22nd August 1972 to place orders on the basis of the price obtained when tenders were invited in December 1971 for purchase of 300 pumpsets, and 20 parties had quoted. Prices were negotiated with ten firms in August 1972. The firms called for negotiations were stated to be those whose pumps had worked with satisfactory results in the past, but ten firms who had quoted in January 1972 had not been invited though two of them had quoted the lowest rates and one had actually secured an order. The reasons for not inviting these ten firms who had quoted in January 1972 were not on record. The Government stated (May 1974) that this was because "their equipments were not approved and they could not submit certificates of approval from the required authorities". Orders were placed between August 1972 and March 1973 on ten firms at the prices agreed upon in January 1972 less a discount of Rs. 150 per set. Of these, 266 sets were of 19.6 horse power purchased at Rs. 20,756 each and the rest were of 23.5 to 24.5 horse power purchased at Rs. 22,080 per set, less a rebate of Rs. 150 per set in both cases. The Government stated (May 1974) that, higher horse power pumpsets were purchased due to limited availability of lower horse power sets.

The apprehension that invitation of open tenders would lead to an increase in price might be viewed in the light of the following :—

(a) Normally, prices quoted when a larger number is ordered are lower than for much smaller numbers. In this instance, 1,050 pumpsets were being ordered against 300 ordered earlier.

(b) The rates for the 19.6 horse power pumpsets accepted in January 1972 were not the lowest even then, since the lowest

tender (Rs. 19,940) had not been accepted as the firm had not submitted the necessary sales tax clearance certificate, which pointed to the possibility of getting lower rates in August 1972 rather than higher prices.

- (c) A firm which had quoted in January 1972 but was not called for negotiations in August 1972 offered in September 1972 and November 1972, 19.6 horse power pumpsets at rates lower than the accepted one by Rs. 106 each. The reasons for not accepting their offer were not on record.

The other reason advanced for not inviting open tenders was the urgency of requirement. As may be seen from the table below, 700 pumpsets were expected to be delivered by October 1972 :—

Date of order	Number of sets ordered	Due date of supply
29th August 1972	566	25th September 1972
5th October 1972	80	31st October 1972
9th October 1972	48	31st October 1972
13th October 1972	6	31st October 1972
13th November 1972	334	20th January 1973
16th March 1973	16	30th and 31st March 1973

The tenderers had indicated during discussions that 577 sets could be delivered by October 1972 and it was seen in three divisions covered by test audit that 162 out of 210 pumpsets due had been received by 31st October 1972. As explained in paragraph 4 below there was delay in installing pumps at these stations or in utilising the stations effectively for irrigation; also river lift irrigation stations set up earlier were not functioning at their optimum capacity.

3.2. (b) *Pumpsets for deep tubewells*

It was decided that 323 electric turbine pumpsets were to be purchased in 1972-73 for 250 deep tubewells under EAPP and 28 under the normal plans of the State, with 45 pumpsets as stand-by. On 23rd August 1972, the Chief Engineer (Agriculture) informed the Government that the Superintending Engineer was being instructed to invite tenders. Tenders were invited on the 15th September 1972 to be opened on the 4th October 1972. Meanwhile, on the ground that time in hand was very short, the Chief Engineer asked for quotations from six firms who had supplied pumpsets in the past. Ten other firms who had quoted in the past, including the firm whose quotation was the lowest in December 1971, when tenders were last invited,

were not asked to quote. The Government stated (May 1974) that this was because "only suppliers of tested and approved sets were called to quote rates". The tender specifications had not however indicated this requirement, but stipulated that pumps should conform to ISI specifications. The matter was discussed on 25th September 1972 with three of these six firms whose quotations were considered fairly reasonable and also with a public enterprise manufacturing the item. It was proposed (5th October 1972) to purchase the entire requirement from the four firms mentioned above for the following reasons:—

- (i) for immediate action and to avoid chance of a further rise in price, a decision on the rates offered was necessary;
- (ii) the Department would benefit by the purchase at a negotiated rate in comparison to the total expenditure that might have been incurred by inviting fresh tenders.

The initial offers of three of the six firms were lower than their rates tendered in December 1971 and of a fourth supplier was equal to the rates quoted by him on that occasion. During negotiations, the lowest rate agreed to was Rs. 12,200 per vertical type and Rs. 9,500 for submersible type pumpsets. It was decided on the 11th October 1972 to place orders for 130 vertical sets and 148 submersible sets. It may be mentioned here that in response to the notice inviting tenders, two parties had bought tender forms but none submitted any tender.

The pumpsets were due for delivery by the 31st December 1972. The pumpsets were received and issued to the divisions as indicated below:—

Till end of	Number of pumpsets	
	received	issued to the divisions
November 1972	Nil	Nil
December 1972	70	Nil
January 1973	211	3
February 1973	264	15
March 1973	323	91
May 1973	323	244
June 1973	323	251

As mentioned in detail in para 5.1, tenders for drilling of the tubewells, where these pumpsets were to be installed, had been invited on the 14th September 1972 and orders were placed only in December 1972, the work to be completed by 31st March 1973. As these pumpsets were required

only when the tubewells were ready, it is difficult to see the urgency which made it impossible for the Department to wait for a fortnight or so until tenders were received before deciding to negotiate. The Government stated (May 1974) that the process of drilling was very fast and unless supplies were arranged before hand it was not possible to complete the wells and make ready for energisation. As will be seen from the above table even the pumpsets received could not be issued for installation immediately.

In regard to the apprehension that waiting for fresh tenders may have led to higher rates and greater expenditure, it is difficult to assess whether the price quoted was indeed the lowest as all possible suppliers were not asked to quote nor were prices negotiated with all parties.

3.2. (c) *Electromotor pumpsets for Shallow Tubewells*

It was planned to drill 8000 shallow tubewells, both privately owned and State-owned, in 1972-73. Instead of inviting fresh tenders for the purchase of pumpsets required for these wells, it was decided to call the manufacturers (or their agents) who had quoted when tenders were last invited in September and December 1971 when 49 firms had quoted. Negotiations regarding price, the quantity that could be supplied before 30th September 1972 and submission of test certificates, were held on 29th August 1972 and the suppliers were asked to confirm by 30th August 1972 the minimum price for bulk supplies. The rates offered by 26 firms were on record. The Government stated (May 1974) that the other 23 were not called for negotiation since "they did not either submit any test certificate or were not manufacturers of pumpsets". However, even among the 6 firms whose offers were accepted after negotiations, there was one which quoted for pumps not manufactured by them. The two lowest offers of Rs. 1,410 and Rs. 1,485 were accepted and a rate of Rs. 1,505 was agreed upon with another firm. Subsequently, three more firms agreed to reductions so as to bring their prices within the limit of Rs. 1,505. For accessories such as rubber hoses, clamps etc. an additional Rs. 207 was fixed after checking the market rates.

The accepted rates were notified by the Government on 30th September 1972 for supply of pumpsets to cultivators and were also adopted for the pumpsets required for the State-owned shallow tubewells (see para 6.4) started in January 1973. Subsequently in January and March 1973, more firms were added to the list within the same price range. The beneficiaries under the scheme for private shallow tubewells could buy a pumpset of any brand of their choice out of these.

A significant feature was that even the initial offers made by some suppliers in August 1972 were lower than the prices tendered by them in 1971

and several suppliers offered further reductions. In these circumstances, it is not possible to say whether the most economical prices were secured because of the deviation from the normal procedures and not negotiating with all potential suppliers.

3.2. (d) *Diesel Pumpsets for distribution*

Prior to 1971, small diesel pumpsets of 3 to 6 horse power for general use in lift irrigation were being included in the list of acceptable brands on the basis of quotations by the manufacturers or their sole selling agents. Their technical suitability was to be confirmed by an experts' committee. When tenders were invited and opened (15th June 1971), the quotations obtained were high as compared to previous prices. It was decided that the prices of pumpsets might be uniformly raised by 8½ per cent in the case of those prevailing prior to 1969 and by 4 per cent in the case of those ruling from 1969. Papers relating to the price analysis or negotiations were not available.

By August 1972 there were 92 approved brands from which the farmers could choose. On the basis of a consensus arrived at in a meeting in the Department of Agriculture and Community Development on 13th August 1972, twelve makes of pumpsets were stated to have been selected taking into account their popularity and acceptability to the agriculturists, availability of spare parts and after-sales service. No information was available in the records as to the basis for the selection of 12 makes and rejection of the rest. The supplies under EAPP were also to be effected from among these 12 makes and their prices were circulated in September 1972. These prices allowed discounts ranging from 2 to 3 per cent on the earlier prices. The State Agro-Industries Corporation Limited, through whom these pumps were distributed to agriculturists, were to retain 4 per cent of the purchase price as their commission.

An Enquiry Commission headed by a retired Judge of the High Court appointed in September 1972 to go into the question of performance etc. of the existing pumpsets about which there were many complaints, observed (December 1972) that they had received reports that prices of pumpsets distributed under the Government assistance programmes were higher than the rates for the same pumpsets in the open market. The Director of Agriculture also informed the Commission that the prices were capable of reduction. In their report submitted in December 1972 the Commission recommended 62 makes of pumpsets for use and this list was issued in February 1973. Of the original 12 makes included in this list, prices were reduced for two makes only but there was no reduction in the rest. It was stated (March 1974) that efforts were made to get the prices reduced but no record of such efforts were shown to audit.

3.3. Purchase of strainers for shallow tubewells

For the 3000 shallow tubewells initially planned and based on the average requirement of 4 coir, 3 polythene or 6 brass strainers for each well, between 9000 to 18000 strainers would have been required. The rates (Rs. 58 for coir, Rs. 192 for polythene and Rs. 130 for brass strainers) were finalised in early February 1973 on the basis of negotiations for a requirement of only 4125 strainers. Since tenders had been invited for the drilling contracts, the same procedure could have been adopted for purchase of strainers also without loss of time. The Government stated (May 1974) that "due to shortage of time it was not thought prudent to call for tenders. Rates already accepted under loan scheme under the Directorate of Agriculture were finalised after inspection of testing by the Superintending Engineer (Agri-Mech) Calcutta Circle in that very year". However, the records showing details of negotiations or the manner in which prices were fixed were not made available to Audit by the Directorate of Agriculture. During discussions in March 1974, the Commissioner, Agriculture and Community Development Department and the Chief Engineer (Agriculture) stated that it was difficult to locate sources of supply of strainers in West Bengal. An open tender enquiry for the whole of the requirement rather than negotiations based on part of the requirement may have succeeded in exploring all the sources and ensured keener competition with distinct advantage.

The required strainers were ordered as below :

Month/Date of order	Quantity ordered			Time allowed for supply
	Brass	Coir	Polythene	
5th February 1973 . . .	2120	1005	1000	One week
23rd February 1973 . . .	3384	300	200	One week
March 1973	11890	..	1215	3 to 7 days and by 30th March
May 1973	200	..	..	3 days
Total :	17594	1305	2415	

Though the wells were to be completed by 31st March 1973—preferably by 15th February 1973—arrangements had not been made for supplying the entire requirement of strainers in time. The Superintending Engineer stated on 8th March 1973 that work had been slowed down due to paucity of strainers.

4. River Lift Irrigation Stations (RLI Stations)

4.1. The original target of 525 river lift irrigation stations expected to irrigate 80,000 acres was raised in February 1973 to 656 which were expected, on the same basis, to irrigate 1,00,000 acres. The additional 131 RLI stations were expected to utilise diesel pumpsets released from 289 existing RLI stations proposed to be electrified.

The pumpsets for RLI stations were to be installed over perennial sources of water with a provision of about 175 ft. of pipe-lines. The beneficiaries themselves were to provide the field channels, at least kucha ones.

4.2. An Evaluation Committee on RLI Schemes had brought out in 1968 that:

- (a) the slope of the land away from the river bank, the type of soil and the response of cultivators were important factors in determining the command area;
- (b) it would be better to express the command area in terms of cropped area in each season rather than fix any absolute figure;
- (c) there should be an individual estimate for each scheme based on technical study;
- (d) adequate field channels were to be provided;
- (e) the close cooperation and coordination between extension field staff and the engineering staff of the Agriculture Department which was essential for the success of the scheme was lacking;
- (f) the operators should be trained since efficiency of the pumps was an important factor; and
- (g) after working out the economics of the scheme, suitable water rates should be fixed on the basis of cost of irrigation.

4.3. The Directorate of Evaluation of the Development and Planning Department reported in January 1972 that targeted gross command areas for different types of stations initially set at 500 acres and 1,000 acres for growing triple crops were apparently unattainable in many districts. For the 19 units sampled by them in Burdwan and Jalpaiguri Divisions, of the total target command area of 10,100 acres, the actual irrigated area in 1969-70 was only 2,176.14 acres (21 per cent) and the direct costs alone amounted to about Rs. 166 per acre. They indicated that the existing RLI schemes were being under utilised because pipe-lines were rarely

completed thereby leading to wastage of water. They recommended that pipe-lines should be laid immediately to derive full benefits.

4.4. The model estimates prepared for the RLI Stations under the Programme did not provide for complete pipe-line distribution system or provision for pump house and staff quarters which were stated to be essential for full utilisation of the RLI stations. They were thus not complete in all respects and as a result the command area (150 acres) adopted as target was only about 60 per cent of the command area (250—300 acres) in the case of the existing RLI units.

4.5. Achievements

The State Government reported to the Government of India that up to the 24th March 1973, 515 RLI stations had been completed and were irrigating 35,000 acres of land. As mentioned in para 3.2(a), 350 pumpsets were to be delivered between January and March 1973 and many of them could not be of much benefit for the rabi crop. Further a test check of records of three divisions indicated that very few stations were actually irrigating and the average area irrigated was about 46 acres as against the target of 150 acres, as shown below:

Name of Division	Target (in units)	Number of units achieved on 24th March 1973 as indicated by State Government.		Result of test-check, Number of units yielding water on 31st March 1973.	
		Num- ber	Area irriga- ted ²	Num- ber	Area irriga- ed (acres)
Kalyani division . . .	105	105	Not indica- ted.	..	..
Bankura division . . .	20	16	-do-	10	162
Burdwan division (includ- ing Birbhum sub-di- vision) . . .	70	65	-do-	22	1302
Total : . . .	195	186		32	1464

The reports in respect of 18 units in Burdwan division were stated to be incomplete (October 1973) and the reasons adduced by the Executive Engineers for the non-supply of water by the remaining units were:

- (i) installation of pumps at the far end of the year (Kalyani division);
- (ii) non-availability of water for thirty stations (Birbhum sub-division); and
- (iii) delay in testing of pumps required for ten stations by the contractor (Bankura division).

4.6. In Birbhum District, where pumpsets were installed at sites where there was not sufficient water even for testing the pumps, the Executive Engineer stated that in a year of normal rainfall the sites fulfilled the condition regarding availability of water but as the result of abnormal and unprecedented drought in 1972-73, sources traditionally known to be perennial had dried up. The units set up at such sites could not be of any use in 1972-73. The Government stated (May 1974) that "shortage of water was due to construction of some cross bundhs in the up stream of the channel and this was only temporary affair. These cross bundhs are cut every year to supply water down stream."

4.7. As mentioned in para 4.1 above diesel pumpsets released by electrification of existing RLI stations were to be used for the additional 131 RLI stations. None of those additional 131 RLI stations was commissioned but Rs. 111.57 lakhs were debited to the EAPP towards advances paid to the State Electricity Board (Rs. 72.65 lakhs) and the cost of electromotor pumps instead of debiting only the cost of the diesel pumpsets released and used. The amount debited was also disproportionate to the cost incurred for electrifying the 131 existing RLI stations. The Government stated (May 1974) that the officers of the Government of India, with whom this had been discussed, had approved the utilisation of EAPP funds in this manner, but no formal orders were available.

4.8. Utilisation of existing RLI stations

The monthly progress reports of irrigation in four sub-divisions seen in audit showed that many RLI stations reported 'nil' supply of water or very low hours of working and area irrigated. The extent of utilisation in those four sub-divisions was :

Month	Number of units studied	Number of units reporting 'nil' acreage	Average acres irrigated per unit	Number of units studied	Number of units with 'nil' or up to ten working hours in the month	Average number of working hours per unit per month
October 1972	83	3	33.63	148	12	165
November 1972	83	10	17.01	148	15	110
December 1972	83	12	25.74	148	17	159
January 1973	134	11	22.37	148	12	180
February 1973	134	12	19.00	83	9	151
March 1973	99	25	12.35	48	11	87

Note : The numbers of units in columns 2 and 5 differ because in some cases the area irrigated had not been given although the working hours had been indicated and *vice versa*. The numbers also vary from month to month on account of variation in the number of units in respect of which relevant information was available.

The average utilisation in these sub-divisions varied from 4.94 per cent in March 1973 to 13.45 per cent in October 1972, of the potential command area of 250 acres per unit. The low utilisation was attributed by the Executive Engineers to :

- (a) The incomplete state of ancillary works like pipe-lines etc. In the absence of pipe-lines flood irrigation was often resorted to resulting in much loss of water.
- (b) Area for which water requisitions were made were less than the area actually irrigated and a large number of farmers were taking water from field channels without placing any requisition.
- (c) It also depended on whether the cultivators brought enough land under rabi and summer crops.
- (d) Scarcity of water in 1972-73.

4.9. There was a temporary suspension in the installation of pipe-lines between 1967 and 1969 pending the report of an Evaluation Committee and due to paucity of funds. The Evaluation Committee recommended the provision of water channels suited to the soil and command area. However there was no scheme for improving the utilisation of existing RLI stations by the provision of water transmission lines and other methods. The possibility of mitigating the effects of the anticipated drought by improving the utilisation of the existing RLI stations rather than by setting up new ones does not also appear to have been considered. Government stated (May 1974) "As to how the funds of EAPP 1972-73 would be utilised was decided by Government of India and the sanction of the new scheme was made by them after duly taking all local conditions into consideration". There was no indication however, whether the provision of pipelines or other suitable water channels proposed by the State Government to ensure full utilisation of RLI stations was considered and not approved by the Government of India and if so, the reasons.

5. Deep tubewells

5.1. Under the EAPP, 250 deep tubewells were to be constructed at an estimated cost of Rs. 300 lakhs to irrigate 25,000 acres. The State Government had reported to the Government of India that against the target of 250 tubewells, 185 had been completed till 24th March 1973 and that an area of 6,000 acres was irrigated. The area irrigated in each district was not, however, available.

Tenders were invited on 14th September 1972 for drilling of tubewells and work awarded to 7 firms in December 1972, for completion by 31st

March 1973. The pipes required were ordered in September-October 1972 from a public sector manufacturer and were delivered in January 1973 and March 1973.

In divisions covered by test check, 92 tubewells were reported to have been sunk between the 19th December 1972 and 31st March 1973. It was noticed, however, in Burdwan division where 52 tubewells were to be sunk, and 44 were reported to have been completed by 27th March 1973, that only 971 feet (18.5 per cent) of the total of 5,269 feet of pipes required for drilling had been issued to the contractors till then. Further, about a third of these were issued after 31st March 1973 on which date all tubewells except one were reported to have been completed. The discrepancy between the reported progress of drilling and the supply of pipes was explained as due to the fact that contractors had been working in different districts under different divisions and pipes were issued to them from a central place subject to subsequent adjustments. No particulars of divisions or works from which pipes had been supplied to the contractors were available.

It was also noticed that in the same division, pipes not used (including pipes issued after March 1973) valued at Rs. 2.11 lakhs were to be returned by the contractors. They were not, however, returned but were stated to be adjustable against the works of the contractors under the EAPP Schemes in 1973-74.

As mentioned in para 3.2(b), the turbine pumpsets required were delivered late and issued even later to the divisions. It will be seen that, till March 1973, only 91 pumpsets had been issued to the divisions and even till June 1973, only 251 had been issued against 278 pumpsets required for actual installation.

The rate for kiosks and pumpsheds required were finalised in November 1972 but supplies were not received as the higher tenderers on whom orders had been placed at the lowest rate had not accepted the latter rate. Prices were settled afresh and orders placed again in February and March 1973. As a result, though 26 drillings had been completed till January 1973 in the divisions covered by test check, kiosks and pumpsheds were installed only after February 1973.

A sum of Rs. 29.44 lakhs was paid as advance to the State Electricity Board for electrification of 236 units. But according to the Superintending Engineer (February 1974) only two tubewells out of those planned under the EAPP, had been developed till 31st March 1973 and 21 more till 31st May 1973. Most of the tubewells planned under EAPP could not thus have contributed to irrigation of either the rabi or the summer crops in 1972-73.

5.2. Utilisation of existing deep tubewells

Under various programmes implemented by the State Government prior to EAPP, 1756 deep tubewells had been installed up to December 1972 commencing from the quinquennium 1951—56. Of these, 1678 deep tube wells had been energised and 1554 were stated to have been completed in all respects. The extent of utilisation of these tubewells as seen from the progress reports in four sub-divisions was :

	June 1972	July 1972	Sept. 1972	Oct. 1972	March 1973
1. Total number of tubewells covered	129	321	319	324	309
2. Number of tubewells not working due to assigned reasons.	12	17	20	16	16
3. Number of tubewells with nil to 10 hours of working in the whole month. . . . .	..	13	14	3	1
4. Net area irrigated (in acres)	1136	12796	13035	16883	21074
5. Average net area irrigated per tubewell (in acres)	9.7	42.1	43.6	54.8	71.9
6. Total number of hours worked in the month	11949	47175	36359	71207	67067
7. Average number of hours per tubewell in the month.	102.1	155.2	121.6	231.2	228.9

The average net area covered was well below the expected command area of 100 to 120 acres. The Government stated (May 1974) that the command area for each tubewell was gradually increasing with the developmental work being completed.

6. Shallow tubewells

6.1. Under the Programme, 8000-shallow tubewells worked by pumpsets were to be constructed at a cost of Rs. 4.79 crores to benefit 56,000 to 80,000 acres at an average of 7 to 10 acres per unit. This scheme was implemented in two phases; in the first phase, loans were given to farmers for the construction of private shallow tubewells (including filter points) and in the second phase (starting from the middle of January 1973) clusters of State-owned shallow tubewells were set up by Government agencies.

6.2. Loans for private shallow tubewells

The scheme for the grant of loans for the construction of private shallow tubewells was sanctioned in August 1972. Pipes of 80 mm diameter were

to be supplied as loan in kind by the Government. The required pipes were ordered in September 1972 from rate contractors of Director General, Supplies and Disposals. The farmers were to procure the pumpsets themselves from their own resources or by assistance from a Bank or Co-operative or by availing themselves of the scheme for installation of pumpsets under the EAPP (Para 7 below).

Wells were to be sunk by the farmers at their own cost met from loans advanced by the Government. Assistance was admissible only to individual or groups of small farmers with holdings within prescribed limits, the loan admissible being 80 per cent of the actual cost subject to a maximum of Rs. 3,000 in the case of individuals and Rs. 4,000 in the case of groups. The loans were to be paid only on the basis of verification by prescribed officials of the work done. The loans disbursed were accounted for as expenditure and not as loans, the recoveries being watched through the loan registers maintained by the Block Development Officers.

Funds totalling Rs. 151.28 lakhs (Rs. 106 lakhs in August-September 1972 and Rs. 45.28 lakhs in February-March 1973) were placed at the disposal of the Agricultural Officers. These were sub-allotted to the Block Development Officers who finalised the bonds, disbursed the loans and distributed the pipes.

6.3. *State-owned shallow Tubewells*

Initially in January 1973, 3000 State-owned shallow tubewells were proposed to be constructed by the Agricultural Engineering Directorate. But due to the inability of the contractors of the Engineering Directorate to complete the large number of tubewells required within the short time, a part of the work was entrusted to the Block Development Officers on 13th March 1973.

Government stated (May 1974) that the target for State-owned shallow tubewells was 3554. These were to be in clusters of six or more, to be completed by 31st March 1973 but preferably before 15th February 1973 so that boro paddy cultivation could be fully benefitted. The entire cost, including that of energisation, was to be borne by the Government and water tax at appropriate rates was to be recovered from the beneficiaries.

6.4. *Execution by the Agricultural Engineering Directorate*

(i) Rates for the sinking of shallow tubewells were finalised on the basis of open tenders on the 9th February 1973 and orders were issued between the 10th February 1973 and 3rd March 1973, for execution within 25—30 days. Orders for 3654 electro—motor pumpsets were placed in

February and March 1973 for delivery by 15th February 1973 (1942 pumpsets), by 15th March 1973 (1066 sets) and by 31st March 1973 (646 sets).

(ii) *Supply of strainers and kiosks*

As stated in para 3.3 above, supply of strainers had not been arranged in time and this had slowed down the work. Kiosks required for installation were ordered between 19th February and 3rd March, (1198 units), 17th March to 27th March (1677 units) and 24th April 1973 (100 units). The supplies fell behind the time schedule set for the completion of the tubewells.

The tender committee had approved a rate of Rs. 475 less 4 per cent for the erection of kiosks, but in some areas the orders were placed at the full price. Excess payment on such account amounting to Rs. 7752 noticed during test audit is being recovered. The total amount overpaid and the amount to be recovered in other similar cases have not been intimated yet by the Chief Engineer (May 1974).

(iii) *Site selection*

The Assistant Hydrologist, Burdwan stated (April 1973) that adequate ground water investigation, preparation of water table contouring and collection of data about fluctuations of water levels were important preliminaries before large scale sinking of tubewells was undertaken. But no such preliminary surveys were conducted and the sites were selected by the Block Development Officers or Agricultural Officers. Out of 552 sites initially selected in this manner in Burdwan district, it was later found that 144 could not be worked due to unsuitability of the sites. In 65 of the 408 sites actually worked the static water levels were lower than that expected at the start and the pumps had to be lowered by constructing sump wells for which no additional expenditure was stated to have been incurred. Similar arrangements had to be made for 20 units in Nadia and 35 in Hooghly district. In 35 cases in three districts, sites had to be changed, involving an expenditure of Rs. 14,665. Due to variations in depth of aquifer zones in different places, the consumption of pipes averaged about 165 ft. per well for 408 drillings in Burdwan, as against 75 feet estimated earlier resulting in the cost of pipes and of drilling being more than double that anticipated. The consumption of pipes was also more than the estimated quantity in Hooghly and Murshidabad districts.

(iv) In Burdwan division it was stated (October 1973) that 68 units could not be operated due to theft of motors after the units were commissioned. These were stated to be under investigation by police but there was no information about recovery.

(v) *Electrification*

Rs. 14.82 lakhs were paid to the State Electricity Board in February and March 1973 for electrification, but no unit had been energised upto February 1973. In Burdwan division only about 250 out of the 1538 units planned were ready for energisation in March 1973. Information regarding the actual expenditure incurred by the Board upto 31st March 1973 is awaited (May 1974).

6.5. *Execution by the Block Development Officers*

According to information furnished by the Hydrological Division, Burdwan, 120 wells in Hooghly district and 632 in Murshidabad district were constructed through the Block Development Officers. In the Hooghly district, the Block Development Officers obtained quotations from local contractors on the basis of the schedule of rates and allotted work at the lowest rate, for completion by 31st March 1973. Six clusters (consisting of 36 wells) were executed in this manner in two blocks in Hooghly covered by test check. Work orders were issued on 21st March 1973 for 12 units and on 24th March 1973 for the remaining 24 units. Twelve shallow tubewells in two clusters were sunk by 31st March 1973, 22 more by 24th April 1973 and the remaining 2 by 18th May 1973. Intimation for the installation of pumps and electrification was sent on 4th April 1973 for 12 units and on 3rd May 1973 for the 24 units. These 36 shallow tube wells had not been energised even till October 1973 and they could not benefit cultivation during 1972-73.

6.6. *Achievements*

The progress reported by the State Government from time to time was consolidated for both State-owned and private shallow tubewells. Against a combined target of 7500 shallow tubewells (later revised to 8000), the State Government reported an achievement of 8237 tubewells by 24th March, 1973. A test check of records in six blocks with a target of 736 private shallow tube wells, one division with a target of 1538 State-owned shallow tube wells and two more blocks with a target of 36 shallow tube wells indicated that only 6 State-owned shallow tubewells were energised up to 31st March 1973. According to information given by another division of the Agricultural Engineering Directorate, 520 shallow tube wells could not give water as they had not been energised.

7. *Installation of pumpsets*

7.1. The scheme initially envisaged the grant of loans to cultivators for purchasing of 7500 pumpsets at a cost of Rs. 3.00 crores, later modified to

4900 pumpsets at a cost of Rs. 1.96 crores. The original target was for 15,000 units including 7,500 for the shallow tubewells. The progress reports sent by the State Government to the Government of India showed that 15,000 pumpsets and 7500 shallow tubewells were to benefit 2.80 lakh acres. The manner in which these figures were determined could not be ascertained.

7.2. Execution

Funds for the loans were released in August 1972 (Rs. 369 lakhs) and in February-March 1973 (Rs. 83.99 lakhs). Under the scheme, individual cultivators were to deposit 5 per cent of the cost of the pump (the rest being treated as loan) and execute a bond for repaying the loan in 6 instalments. The pumpsets were supplied solely through the agency of West Bengal Agro-Industries Corporation Limited to whom advance payments were made up to the limit of supply orders actually placed on them. These advances were to be adjusted by the District Agricultural Officers on receipt of paid bills of suppliers along with vouchers and receipted copies of delivery orders and refund of unspent balance, if any, from the Corporation. The recoveries from the farmers were required to be watched through the loan registers maintained by the Principal/District Agricultural Officers. Arrangements made for selecting pumpsets have been dealt with in para 3.2(d) above.

In four districts checked, sums aggregating Rs. 158.78 lakhs had been advanced to the Agro-Industries Corporation up to the 31st March 1973 for supplying 4070 pumpsets. Receipted delivery orders in respect of 124 pumpsets involving Rs. 5.08 lakhs had been received up to October 1973 in one district. No adjustment document had been received in the other districts. Information regarding the progress of payments by the Agro-Industries Corporation to the suppliers of pumpsets is awaited.

7.3 The State Government reported that up to 24th March 1973, 11937 pumpsets had been distributed under the scheme. The Agro-Industries Corporation indicated that up to 31st March 1973, 15000 pumpsets had been distributed under the Programme. From a study of the records of that Corporation relating to 3 districts, it was seen that out of 2968 delivery orders issued by the District Agricultural Officers up to March 1973, 2820 pumpsets had been delivered up to May 1973.

The total area irrigated was not indicated in respect of all the districts test checked but it was stated that in Bankura district sufficient water was not available for all the pumpsets due to drought in 1972-73.

7.4. Performance of pumpsets

In the years up to 1971-72, 44655 pumpsets had been distributed in West Bengal for agricultural purposes. The Commission which enquired into the performance of the existing pumpsets (see para 3.2(d)) reported on December 20, 1972, that the performance of not even one brand was uniformly satisfactory and that the after-sales service by dealers was either non-existent or, if available, was insufficient and costly. The Commission observed that the main defect lay in improper assembly by unqualified local agents etc. of pumps and engines manufactured by reputed companies. The problem arising from these defects was accentuated by the non-availability of after-sales service and standard spares, the use of adulterated fuel, overworking of sets and mishandling by untrained farmers. The Commission suggested the creation of testing committees in all the districts and in Calcutta where pumpsets were assembled and fixed. These testing committees were to test and check at least 5 per cent of the pumpsets ready for distribution at any time to ensure quality control. The available after-sales service was recommended to be supplemented by the Agro-Industries Corporation. In addition the extension of the existing training facilities and holding of training camps were also recommended.

7.5. Prior to 13th February 1973, there was no machinery for inspection of pumpsets. The State Government issued orders on 13th February 1973 providing for an advisory committee in each district with the District Magistrate as Chairman to judge the different brands regarding after-sales service and availability of sets within the allowed time. The Government stated (May 1974) that these advisory committees formed in all the districts would recommend pumpsets to the cultivators as also undertake its checking, and that farmers were being trained in various Government Training Centres in the repair and servicing of pumpsets. But this fell short of the Commission's recommendations for ensuring quality control at all places where pumps and engines were assembled. In 24 Parganas South and Hooghly such an agency had not functioned up to 31st March 1973. In Burdwan and Bankura districts, the Committees met on the 16th March 1973 and 30th March 1973 and approved the names of 22 and 16 brands respectively but no information was available as to whether the committees had actually tested the assembly, etc. In any case, these District Advisory Committees were set up after about 75 per cent of the pumpsets had been distributed.

7.6. The Agro-Industries Corporation was allowed to deduct their commission (generally 4 per cent of the value of pumpsets) while making payments to the suppliers of diesel pumpsets. Though there was a provision that the Corporation should attend to the proper working of the pumping sets supplied through them, there was no indication as to how the Corporation was to ensure this. In 24 Parganas South, it was indicated that no

55 000

replies had been received from the Corporation on a number of complaints referred to them. Information regarding complaints received by the Corporation and action taken thereon is awaited. It is, therefore, not known whether the cultivators got adequate value for the element of commission retained by the Agro-Industries Corporation but included in the cost of the pumpsets charged to the cultivators. It was stated by the Government (May 1974) that the matter had been taken up with the Corporation.

8. Assistance for purchase of inputs

8.1. In regard to distribution of short-term loans to cultivators for purchase of inputs, the requirement and availability of fertilizers, the allocation of funds as indicated by the State Government and the actual expenditure were :

	Quantity		Financial data	
	Required in 1972-73	Available in 1972-73	Allocation for 1972-73	Actual disbursements [@ 1972-73
	(Tonnes)	(Tonnes)	(Rupees in lakhs)	
I. Chemical Fertilizers :				
(a) Nitrogenous	75,100	55,419	Not separately indicated	
(b) Phosphatic	22,200	16,412		
(c) Potassic	25,100	23,163		
Total	1,22,400	94,994		476.14
II. Seeds	Not indicated	Not indicated	-do-	38.23
III. Pesticides	-do-	-do-	-do-	9.07
Total			7,10.00*	523.44@

*Revised Estimates, 1972-73.

@Accounts figures including assistance under non-EAPP Schemes also.

Against the total budgeted outlay of Rs. 7.1 crores, short-term loans amounting to Rs. 7 crores were received from the Government of India out of which Rs. 4 crores were loans under EAPP and the balance Rs. 3 crores for drought affected and normal areas. Terms and conditions of loans totalling Rs. 2 crores out of the non-EAPP loans were later modified to bring them on the same terms as EAPP loans.

The State Government did not directly procure and distribute the inputs. For distribution of fertilizers received from the Central Fertilizer Pool, certain organisations including the West Bengal Agro-Industries Corporation and West Bengal Co-operative Marketing Federation were appointed as

agents to arrange for distribution. The actual payments and receipts booked in the 1972-73 accounts under the scheme for distribution of chemical fertilizers were Rs. 5.69 crores and Rs. 3.98 crores respectively which the State Government have been requested to reconcile.

The farmers arranged to buy from various dealers and agents other fertilizers, seeds and pesticides from out of loans received under EAPP. Loans carrying interest at 8 per cent (6-1/4 per cent per annum in the case of timely repayment) were repayable in one instalment within 6 months from the date of disbursement. In addition, a sum of Rs. 75 lakhs was advanced to the West Bengal State Co-operative Bank for lending to cultivators for purchase of fertilizers.

8.2. The Government stated (October 1973) that it was not found necessary or practicable to prepare a detailed programme of quantity of inputs to be distributed in each district. In the case of fertilizer loans, the Block Development Officers were required to furnish utilisation certificates in respect of loans disbursed by them. But in respect of loans for seeds and pesticides, the Government felt that it was not practicable for the District Administration to collect data about those inputs purchased by the farmers out of loans. During test-check, it was noticed that there was no uniform procedure to ensure that loans were utilised for the stated purpose and the inputs purchased were properly utilised. The Government stated (May 1974) that the loans were distributed by the District officials and no complaints had been received about their utilisation.

9. General

9.1. *Additionality*

The expenditure on the schemes included in the EAPP was to be incurred over and above the provisions already made for the State's Annual Plan outlays for 1972-73 and any shortfall in the approved outlay on the Annual Plan of the State was to involve a corresponding reduction in the assistance for the EAPP. The actual expenditure during 1972-73 on various Plan Schemes akin to those under EAPP showed a saving of Rs. 24.38 lakhs as compared to the provision. Orders of the Government of India as to whether this shortfall should involve a corresponding reduction in the Central assistance are not available.

9.2. *Transfer of funds included in actual expenditure*

As detailed in paragraphs 4.7, 5.1 and 6.4, Rs. 116.91 lakhs were advanced to the State Electricity Board and Rs. 467.94 lakhs to the Agro-Industries Corporation for schemes under the EAPP. This does not include

amounts paid by District Agricultural Officers to the Electricity Board for energising shallow tube wells.

Information regarding the actual expenditure incurred in 1972-73 by the Electricity Board and the Agro-Industries Corporation out of the advances is awaited. The Government stated (May 1974) that amounts paid to the Electricity Board were advance payments for service connection and that the Board was not bound, under the rules, to furnish the actual expenditure to the consumer.

10. Conclusion

The EAPP on which Rs. 11.93 crores were spent in West Bengal during 1972-73 (details in Annexure I) was expected to add about 1.25 million tonnes to the production of foodgrains. The State Government reported addition of 1.56 lakh acres to the irrigated area under the Programme up to 24th March 1973. However, the details regarding areas irrigated in each district from which these progress reports were compiled, were not made available to Audit. It was noticed that although normal purchase procedures were dispensed with on grounds of urgency in purchasing pumpsets and other items valued at Rs. 3.36 crores for the State-owned schemes, much of the works could not be completed and commissioned in time. A test check of State-owned units accounting for about 40—45 per cent of the targeted additional area of irrigation by all State-owned units, showed that by the end of March 1973 the actual addition was only 1464 acres amounting to about 1 per cent of the total target. Apparently the schemes did not yield the quick results expected of them and their impact on kharif, rabi and summer crops of 1972-73 might not have been of much significance.

The extent of benefit derived by additional areas irrigated could not be accurately assessed in the absence of data regarding the working of the pumpsets etc. Further, effective steps had not been taken to remedy the defects pointed out by the Enquiry Commission, in the system of supply and after-sales service, and the mere installation of pumpsets might not, by itself have ensured an increase in area under irrigation.

There was an overall shortfall of 15.8 per cent in the utilisation of loans for purchase of inputs. The effectiveness of these loans was not capable of assessment as there was no procedure to ensure that all loans were utilised for the intended purpose.

Increases planned in area cultivated and in production of foodgrains in rabi/summer 1972-73 were not achieved as will be seen from the table below :

	Average of 3 years up to 1971-72	Actuals 1971-72	Increase targeted under EAPP in 1972-73	Total target 1972-73 (col. 3+4)	Actuals 1972-73	Shortfall compared to target
(In thousands of hectares)						
I. Area under crop						
Rice . . .	199.3	304.8	140.8	445.6	262.9	182.7
Wheat . . .	330.0	422.7	202.6	625.3	368.2	257.1
Gram . . .	151.0	134.8	20.0	154.8	116.5	38.3
II. Production						
(In thousands of tonnes)						
Rice . . .	595.4	933.9	690.0	1623.9	728.9	895.0
Wheat . . .	757.1	921.1	320.0	1241.1	688.0	553.1
Gram . . .	100.1	90.3	64.0	154.3	66.8	87.5

Instead of the increases planned, acreages under these foodgrains and actual tonnages produced were in fact substantially less than in 1971-72. The Government stated (May 1974) that the impact of minor irrigation works taken up in the first phase of EAPP enabled the shortfall in kharif rice production to be brought down to 4 lakh tonnes only as against 1.2 to 1.4 million tonnes apprehended in 1972-73 which was a particularly bad year. Similarly it was claimed that in the rabi season despite poor post-monsoon showers and poor availability of water from major reservoirs, the area of irrigated wheat increased considerably because of the minor irrigation sources, but for which there would have been a further shortfall of at least 4 to 5 lakh tonnes.

II. CRASH SCHEME FOR RURAL EMPLOYMENT

Introduction

1.1. In view of the prevailing acute unemployment and under-employment, especially in rural areas, the Government of India considered that a country-wide scheme should urgently be taken up to relieve the situation. Accordingly, a Centrally sponsored Scheme entitled "Crash Scheme for Rural Employment" was introduced from 1st April 1971 to provide quickly and directly additional employment to at least a specific number of persons in each district through a network of rural works. The Scheme was expected to continue up to the 31st March 1974 in the first instance.

1.2. The Scheme had two basic objectives, namely, the direct generation of additional employment in all districts through the execution of labour intensive works and the production of assets of durable nature in consonance with local development plans. While the employment criterion was considered overriding, it was emphasised that, there had to be sufficient concern for the productivity and durability of the assets created.

1.3. It was proposed to allot Rs. 12.50 lakhs per year to each district. The Scheme was intended to generate employment for 1000 persons on an average per year in every district. Assuming 250 working days a year, on an average 2.50 lakh mandays of employment were expected to be generated every year in each district. Later, it was decided that certain States would be given a larger allotment. The State could allot more or less than Rs. 12.50 lakhs to any district, with the approval of the Government of India.

The projects were to be essentially labour intensive and such as to help the development of the district and produce assets of a durable nature for the benefit of the community as a whole. As additional employment was to be generated, works undertaken under the Scheme were to be in addition to everything contained in the Fourth Plan and in addition to everything which the States wished to do on their own.

It was stipulated that the works should not be executed through contractors, and should be such as could be completed during the currency of the Scheme itself. Labourers were to be selected as far as possible from families where no other adult member was employed, and the rate of wages was to be the prevailing off-season rate for agricultural labourers in the district subject to a maximum of Rs. 4 per day per labourer or Rs. 100 in a month.

2. Allotment and Expenditure

2.1. The Government of India allocated Rs. 299 lakhs each year for 1971-72 and 1972-73. The amounts paid to the State Government were Rs. 116 lakhs and Rs. 340 lakhs, amounts drawn by district officers and implementing agencies Rs. 136 lakhs and Rs. 328 lakhs, and actual expenditure incurred, as reported, was Rs. 88 lakhs and Rs. 355 lakhs respectively during 1971-72 and 1972-73.

2.2. The State Government introduced the Scheme in May 1971 in two districts only and extended it to ten more districts from November 1971. During 1972-73, all 15 districts (except Calcutta) were covered by the Scheme. The works were executed through the Block Development Officers, Irrigation and Waterways Directorate, State Fisheries Development Corporation Ltd., Zilla Parishads, Panchayats and Municipalities etc. Cost of the work executed by the Block Development Offices was about 54 per cent of the total expenditure on the Scheme in the State. The allotment, expenditure incurred and the total employment generated in each district in 1971-72 and 1972-73 as reported, were :—

District	1971-72			1972-73		
	Allotment	Expenditure	Employment generated in mandays	Allotment	Expenditure	Employment generated in mandays
1	2	3	4	5	6	7
	(In lakhs of rupees)		(in lakhs)	(in lakhs of rupees)		(in lakhs)
1. Bankura . . .	17.30	14.54	3.70	23.36	24.49	7.86
2. Birbhum . . .	17.43	10.44	0.35*	36.47	36.48	11.09
3. Burdwan . . .	17.04	2.71	0.87	26.52	27.85	8.47
4. Cooch Behar . .	1.24	..	..	9.85	10.34	3.09
5. Darjeeling . . .	19.22	18.44	2.72	22.18	21.64	6.04
6. Hooghly . . .	..	..	..	14.60	14.84	3.84
7. Howrah . . .	1.38	0.31	0.09	9.55	10.66	3.12
8. Jalpaiguri . . .	1.52	0.07	0.03	12.26	9.15	2.68
9. Maldā . . .	..	..	..	30.36	30.08	9.32
10. Midnapore . . .	38.68	18.78	6.13	49.95	46.88	14.69
11. Murshidabad . .	8.44	0.78	0.25	21.35	21.38	5.63
12. Nadia . . .	10.12	2.98	1.04	17.33	17.12	5.59
13. Purulia . . .	12.50	12.49	4.23	21.82	21.74	8.94
14. West Dinajpur . .	1.10	0.37	0.11	21.00	24.28	5.86
15. 24-Parganas . . .	12.21	6.09	1.60	44.70	38.22	11.60
Total	158.18	88.00	21.12	361.30	355.15	107.82

* The reasons for the very low rate of generation of employment in Birbhum during 1971-72 are being looked into by the Government (April 1974).

According to the State Government, the allotment of funds among the districts was made on the basis of actual needs of each district, taking into account the population, agro-economic requirements, need for generation of employment and alternative opportunities for employment.

2.3. Expenditure incurred on each type of works, employment generated thereby, the percentage of expenditure on each type of works as against the total expenditure under the Scheme, the percentage of employment generated, and the employment generated per hundred rupees spent during 1971-72 and 1972-73 are given in Annexure II.

The State Government allotted Rs. 158.18 lakhs and Rs. 361.30 lakhs to generate 35.63 lakh mandays and 115.76 lakh mandays during 1971-72 and 1972-73 respectively. According to the State Government records, the employment generated was 21.12 lakh mandays and 107.82 lakh mandays against expenditure of Rs. 88 lakhs and Rs. 355 lakhs during 1971-72 and 1972-73 respectively.

The working of the Scheme as a whole and in particular from accounts, records, etc., in the districts of Darjeeling, Hooghly, Malda and 24-Parganas and a few selected works in eight other districts was examined by Audit.

3. Performance Analysis

3.1. The Government were able to utilise only Rs. 88 lakhs against Rs. 116 lakhs received from the Government of India in 1971-72. The non-utilisation was attributed to their pre-occupation with the problems caused by the influx of refugees from Bangladesh. Although the shortfall during 1971-72 was made good to some extent in 1972-73, the Government could not utilise in full Rs. 456 lakhs received during the two years. The Government of India was informed (October 1973) that there was a shortfall in the achievement of physical targets up to 1972-73 although the extent of shortfall was not specified. Shortfall was attributed to paucity of funds, which is difficult to comprehend as moneys available (Rs. 598 lakhs) for the two years were not fully utilised. Non-utilisation of Rs. 155 lakhs (up to 1972-73) implied short generation of employment of perhaps 31 lakh mandays.

3.2. Survey and investigation

Field survey was generally not done before preparation of estimates and as such a proper investigation and technical examination of the works was not undertaken before commencement. Because of incomplete or inadequate pre-scrutiny, altogether thirteen works in the districts of Malda, Nadia, Purulia and 24-Parganas on which Rs. 10.46 lakhs had been spent had to be abandoned or suspended, or did not prove useful to the extent anticipated.

Further, work on three schemes in the districts of Midnapore and 24-Parganas was stopped after Rs. 0.65 lakh were spent, when it came to notice that these had already been included in the Fourth Five Year Plan. This was mainly due to lack of co-ordination between different departments. The Government could not state (March 1974) if these works partially executed under the C.S.R.E. were completed by the appropriate agency under normal plan programme.

3.3. *Selection of labourers*

During test check, it was seen that no records of unemployed and under-employed people were available in the field offices. Selection of labourers was made by the local authorities on the basis of lists furnished by the Anchal Pradhans and Adhyakshas of Gram Panchayats. In two blocks, viz. Mangolkote (Burdwan)—expenditure Rs. 12.06 lakhs and Ilambazar (Birbhum)—expenditure Rs. 3.08 lakhs—the labourers were selected on the spot, while the State Fisheries Development Corporation Ltd. recruited labour by local publicity. In two forest divisions in Purulia district, the authorities selected labourers in consultation with the local MLAs, Anchal Pradhans and other “influential gentlemen”. Labourers from outside the State were employed in the manufacture of bricks by the Hooghly Zilla Parishad as persons of requisite skill were reported to be not available locally. Out of 60,698 mandays of employment generated by the manufacture of bricks, 68 per cent (41,152 mandays) were by labour from outside the State.

3.4. *Pattern of wages*

Payment of wages was generally made on the basis of daily output of work. No guidelines fixing the daily quantum of work of a labourer were prescribed by Government or any other authority with the result that the quantum of work for similar jobs varied from district to district, from block to block in the same district and even within the same block. For example, in respect of earthwork,

(a) the Zilla Parishad, Burdwan paid wages at Rs. 2.50 per manday for an output of 100 cft. executed under the Scheme in all the blocks except in Asansol sub-division where the rate was Rs. 3.00 per 100 cft. In Katowa sub-division of the same district wages were paid at Rs. 3.00 per day for an output of 80 cft.;

(b) in Barrackpore block, district 24-Parganas, the quantum of output adopted per manday was 100 cft. and 75 cft. for two different works;

(c) in Basanti block, district 24-Parganas, the quantum of work was 150 cft. in one work and 75 cft. in another, though the rate of wage per manday was Rs. 3.00 in both.

The daily wages paid were in a number of cases higher than the locally prevailing off-season rates of agricultural wages. Had the prevailing off-season rates been adopted as required under the guidelines, additional employment to the extent of 124,423 mandays would have been achieved in five blocks (14,344 mandays) in 24-Parganas and nine blocks (110,079 mandays) in Malda.

3.5. Private contractors were not to be utilised to execute works. It was, however, noticed that six works involving a total cost of Rs. 0.69 lakh were entrusted to them.

3.6. *Purchase and manufacture of bricks*

In order to increase the labour content in the expenditure on the construction of roads, the Government desired that bricks should also be manufactured as a part of the programme for the construction and improvement of roads. In pursuance of this objective, 155.38 lakh bricks (cost Rs. 8.73 lakhs) were manufactured in various districts and 14.93 lakh bricks were purchased. Of these, 97.61 lakh bricks (cost Rs. 4.93 lakhs) were manufactured by the Hooghly Zilla Parishad between November 1972 and April 1973, out of which one lakh bricks were stated to have been damaged by rains during February and March 1973. The total expenditure incurred on manufacture of bricks upto May 1973 was Rs. 4.93 lakhs. The Administrator and Executive officer, Zilla Parishad reported (July 1973) to Government that all the bricks manufactured were of poor quality and the money spent on their manufacture might be a total loss.

No stock account of bricks manufactured and of their utilisation was kept in five blocks in Malda district, as also in the Urban Drainage Division, 24-Parganas. No record in support of the disposal or use of 2.23 lakh bricks purchased in Malda (Rs. 0.31 lakh) could be shown.

4. Project Review

4.1. A brief resume of the work undertaken in the State is given below :

(A) *Road Building*

Rs. 167.95 lakhs (38 per cent of the total expenditure on the Scheme) was incurred on the construction of new roads (69 Km.) and improvement of existing roads (2180 Km.) during 1971-72 and 1972-73. Hooghly district claimed the largest share of expenditure (Rs. 14.79 lakhs) for 19 schemes covering improvement of 101 Km. of existing roads, while the largest number of schemes (29 nos.) covering improvement of 250 Km. of existing roads was executed in Malda district at a total cost of Rs. 9.55 lakhs. No new roads were constructed in these two districts.

4.2. The road projects executed in the four selected districts covered 411 Km. (Rs. 42.20 lakhs) comprising 341 Km. of kutchra roads and 70 Km. of pucca roads. In Darjeeling district, 30 Km. of road work executed was pucca as the roads were made durable by stonesoling, stone edging, etc. In the districts of Hooghly, Malda and 24-Parganas, covering 381 Km. of road works, only 40 Kms. were made durable by brick soling and water bound macadam, on the remaining 341 Km. only earth work was executed, as there was no provision in the estimate for brick soling, gravelling, etc. Only 22 Km. of new roads were constructed in Darjeeling district, the remaining 389 Km. were improvement of existing roads in Darjeeling and the other three districts.

4.3. The Zilla Parishad in Hooghly is responsible for maintenance of 1560 Km. of roads. But since the Zilla Parishad did not possess in many cases the road side land for widening the roads and no funds could be spent, under the guidelines, for acquisition of land, only 19 roads measuring 101 Km. in 12 blocks were taken up where donation of, or consent for use of, road side land was forthcoming from the public. Even in these cases, the estimates did not include metalling of the roads or repairs and reconstruction of the existing culverts. The durability and the utility of the roads reconstructed might thus be limited.

4.4 The Scheme visualised expenditure of 20 per cent on materials, the rest being on wages. Later, it was decided that expenditure on material: upto 40 per cent could be permitted on individual works, if required to ensure durability of the asset created, provided expenditure on materials on all works in a district did not exceed 30 per cent of the allocation for the district. In actual execution, however, the cost of materials varied from 6.5 per cent to 20 per cent in the four selected districts.

The State Government indicated (October 1973) that durability of assets in road projects suffered due to the fact that according to the guidelines laid down by the Government of India, they could not spend more than 40 per cent of the total expenditure on materials. They also added that durability could not be ensured, firstly because the Government of India had defined durability only in a general way without indicating any precise criteria for assessing it, and secondly, because of the shortage of superior technical staff.

(B) Soil conservation and afforestation

4.5. Expenditure on soil conservation and afforestation, aimed at controlling landslides, slips and erosion of land in forest areas, during the two years was Rs. 116.33 lakhs as against Rs. 135.99 lakhs intimated by the

State Government to the Government of India (soil conservation Rs. 74.71 lakhs and afforestation Rs. 41.62 lakhs) from which generation of employment of 40.17 lakh mandays (34.5 for every Rs. 100), was reported. The high rate of employment was possible as wages paid were much lower than those paid on other works (wage being as low as Rs. 1.50 per day for a female labourer as against the prevailing off-season rate varying from Rs. 2.00 to Rs. 2.50).

4.6. Soil conservation works were executed only in the districts of Bankura, Darjeeling and Purulia. Targets set and achievements reported during 1971-72 and 1972-73 were :—

	Targets	Achievements
	(in hectares)	
Consolidation of forest by structural control	11,373	11,241
Advance work for Plantation including nursery works.	6,490	7,325
Protection of forest by vegetative control	2,520	2,520

4.7. The concept of afforestation under the Scheme envisaged plantation in village common lands, waste lands, field bundhs etc. But afforestation projects were mainly undertaken by the Forest Directorate itself on forest lands. Afforestation works were carried out in nine districts, 49.1 per cent (Rs. 20.44 lakhs) of the expenditure being incurred in the district of Midnapore. Targets set and achievements reported during 1971-72 and 1972-73 were :—

	Targets	Achievements
	(in hectares)	
Advance soil work including nursery work	6,608	6,0797
Plantation	3,427	3,427

4.8. Advance soil work for coconut cultivation was done in 270 hectares of land in saline areas of south 24-Parganas in 1971-72 at a total cost of Rs. 4.68 lakhs. During 1972-73, coconut saplings were planted on 400 hectares (advance soil work on 130 hectares having earlier been done under another programme) and advance soil work was taken up in 75 hectares at a total cost of Rs. 5.66 lakhs. The scheme for coconut plantation had

been taken up from 1969-70 in the same part of the district as an experimental measure under the development programme. Expenditure per hectare both on advance soil work and actual plantation under the Crash Scheme was much higher than that under the Forestry Research Scheme (as tabulated below), although works were executed by the same agency in the same area :—

Name of work	Expenditure per hectare	
	Forestry Research Scheme	C.S.R.E.
	Rs.	Rs.
Advance Soil Work	785	1,945
Plantation work	1,750	2,200

4.9. The increased cost of C.S.R.E. works was attributed to the inclusion of the works, viz. raising of peripheral bundhs to prevent ingress of tidal water, maintenance of such bundhs during the monsoon, digging of fresh water tanks and watering during the dry season which were absolutely necessary for the establishment and success of coconut plantation. But these factors weighed just as much in the case of works carried out under the Forestry Research Scheme.

(C) Flood protection including drainage and anti-waterlogging

4.10. The total outlay on these projects during 1971-72 and 1972-73 was Rs. 6.71 lakhs and Rs. 82.42 lakhs representing 7.6 per cent and 23.3 per cent respectively of the total outlay in the State. The heaviest outlay was in the districts of Birbhum (Rs. 27.56 lakhs) and Burdwan (Rs. 23.74 lakhs), the main work in both the districts being earthen flood protection embankment of the left and right banks of the river Ajoy. The other works were drainage channels and small bundhs mainly in the districts of Burdwan, West Dinajpur and 24-Parganas. Measures were stated to have been taken by the local project-executing authorities to ensure durability of the assets created by providing turfing along bundhs and tanks, and sluices for embankments.

4.11. An embankment (mainly earthwork with turfing) on the right bank of the river Ajoy involving an outlay of Rs. 12.06 lakhs (estimate—Rs. 20 lakhs) was to be built in the Mangolkote Block, Burdwan district. It was to cover a distance of 9.82 Km., of which 4 Km. was to be new construction and 5.82 Km. for remodelling of the existing embankment. The quantity of earthwork executed by the Block Development Officer during January to March 1973, primarily with the help of a subordinate technical

assistant attached to the block and with occasional supervision by other superior technical officials, mainly, the Assistant Engineer, Irrigation, Ghuskura, exceeded 3 crore cft. No target for physical achievement was fixed and the actual length of the bundh constructed was 0.4 Km. in 1971-72 and 4.8 Km. in 1972-73. The lack of adequate technical supervision and the difficulties faced, continued even after the Block Development Officer brought the matter to the notice of the District Magistrate, Burdwan. The Executive Engineer of the concerned Irrigation Division reported (July 1972) that the execution of the work was defective.

4.12. The completed portion of the work was handed over to the Irrigation and Waterways Department for maintenance in July 1973. A severe flood occurred in the river Ajoy in September 1973, causing breaches in the bundh with extensive damages in village Sagira and the neighbouring region. The Block Development Officer who constructed the embankment under C.S.R.E. indicated in September 1973 that the height of the embankment (113 ft. above mean sea level) was based on the highest flood level recorded till then, namely, the 1959 flood level of 108 ft. M.S.L. The S.D.O. (Irrigation) Ghuskura, stated in September 1973 that floods of 1973 did not overflow the embankment and were below the estimated level. According to him, the damage was caused mainly by the work not having been done to the specifications of the Irrigation and Waterways Department.

(D) Pisciculture

4.13. This project, mainly confined to deweeding and re-excavation of existing tanks and development of roads around them, was executed in nine districts at a total reported expenditure of Rs. 22.04 lakhs during the years 1971-72 (Rs. 5.10 lakhs) and 1972-73 (Rs. 16.94 lakhs). Of the total expenditure, 58 per cent (Rs. 12.89 lakhs) was incurred in the districts of 24-Parganas (Rs. 3.93 lakhs) and Midnapore (Rs. 8.96 lakhs) through the State Fisheries Development Corporation Ltd. Although expenditure on materials under all piscicultural works was 25 per cent of the total cost and 7.45 lakh mandays were generated (34 for every Rs. 100), in respect of the works executed by the Corporation, expenditure on materials was 11 per cent of the total and the employment generated was 3.69 lakh mandays (28 for every Rs. 100). As regards the comparatively higher materials content in works executed by agencies other than the State Fisheries Development Corporation Ltd., Government stated (March 1974) that the reasons would be ascertained through the Director of Fisheries.

From the progress statements sent by the State Government to the Government of India it was seen that each manday of employment generated by the State Fisheries Development Corporation under the C.S.R.E. cost

Rs. 3.10 whereas it cost Rs. 1.30 in the case of piscicultural works carried out by other agencies. However, the actual wages paid by the latter were not less than the off-season rates (Rs. 2.50 to Rs. 3.00) on all works seen by audit and the correctness of the figures reported to the Government of India would appear to be doubtful.

4.14. The Corporation also spent Rs. 0.99 lakh (upto March 1973) for construction of office buildings and staff quarters against an estimate of Rs. 2.07 lakhs. The construction of office buildings and staff quarters could not be categorised as a work intended for the benefit of the community as a whole or the weaker and indigent section of the community as envisaged in the guidelines.

4.15. During 1972-73, Rs. 0.33 lakh were spent on renovation of and, clearance and removal of weeds in, Mahipal Dighi (tank) in West Dinajpur district. As the weeds were not actually removed by the roots, they reappeared and pisciculture was not possible, although the work was stated to have been completed in August 1972. The anticipated benefit from the project could not therefore, be derived as yet (October 1973).

(E) *Minor Irrigation.*

4.16. Work under this project included re-excavation of tanks, field channels and small irrigation canals. One hundred and thirty two schemes were undertaken in eight districts during 1971-72 and 1972-73, the maximum amount (Rs. 9.99 lakhs) being allotted to Malda. The ratio of expenditure incurred on materials varied from 4 per cent to 10 per cent of the cost.

4.17. The Tank Improvement Officer, Malda spent Rs. 0.86 lakh on improvement of five private tanks which would have to be restored to the owners in course of time.

(F) *Other works*

4.18. Rs. 1.78 lakhs were spent on other works which consisted mainly of digging wells to provide drinking water. Altogether 83 wells were reported to have been dug during 1971—73.

5. Miscellaneous

5.1. *Muster Rolls*

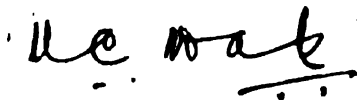
Test check revealed that separate attendance registers were not maintained for labourers employed on various works under the Scheme. There was

no indication in the muster rolls (in Zilla Parishad, Hooghly and Mangolkote block, Burdwan) that the attendance of the labourers who had been working under the immediate supervision of gang-mates and work khalasis were checked by any other senior official. Muster rolls totalling Rs. 14.88 lakhs and Rs. 10.68 lakhs were awaiting scrutiny (September 1973) in the office of the Zilla Parishad, Hooghly and Block Development office, Mangolkote, respectively.

A sum of Rs. 1.69 lakhs was advanced to gang-leaders during 1972-73 in the Jaynagar Irrigation Division for payment of wages to labourers in connection with the execution of four schemes. But muster rolls showing the particulars of individual labourers were not maintained, as a result of which the wages paid to individual labourers could not be checked.

5.2. Expenditure on jeeps, motor cars etc. and on headquarters was not to be met out of the funds provided for the Scheme. Upto March 1973, the Panchet Soil Conservation Division and Kangsabati Soil Conservation Division, Purulia, spent Rs. 0.15 lakh and Rs. 0.23 lakh respectively towards travelling allowance of officers and cost of fuel. Contingent expenditure aggregating to Rs. 0.46 lakh was also incurred by some project executing officers on purchase of fuel, stationery articles, steel almirah, etc. till March 1973.

5.3. A sizeable portion (about 60 per cent) of the work under all the projects was in progress till the end of 1972-73; as per guidelines, the work was to be completed by 1973-74.



(K. C. DAS),

Accountant General, West Bengal.

CALCUTTA

The

1974.

5 AUG 1974

Countersigned



(A. BAKSI),

*Comptroller and Auditor General
of India.*

NEW DELHI

The

6 AUG 1974

ANNEXURE I (Vide Paragraph I-10)

Part I : State-owned minor irrigation facilities

Name of the Scheme	argets		Expenditure		Achievements reported by the State Govt. upto 24th March 1973				Achievements seen in test check and Executive Engineers' Reports						
	Num-ber of units	Additional Outlay	Actuals 1972-73	Percent- age of total estimate	Num-ber of units	Per- cent- age of tar- get	Addi- tional irriga- ted area	Percent- age of target	Size of sam- ple	Target area sam- ple in March 1973	Num- ber giving water	Area irriga- ted	Percent- age of target area of sam- ple	R E M A R K S	
															Acres	Rs. lakhs	Rs. lakhs	%	%	acres	acres
1. River Lift Irrigation Stations	656	1,00,000	4,25.00	331.65	78	515	78.5	35,000	35	195	28,800	32	1464	5.1	
2. Deep Tube Wells	250	25,000	3,00.00	83.95	27.1	185	74	6,000	24	185	18,500	..	..	Nil	
3. Shallow Tube Wells (State-owned)	3554	25,000 to 35,500	1,95.00*	139.95	71.8	Not separately reported			2127	14,889 to 21,120	..	..	..	Nil	
TOTAL		1,50,000 to 1,60,500	9,20.00	555.55	60.4					62,189 to 68,420	1464			2.2 to 2.4	

*Based on the original estimated cost of about Rs. 5,500 per unit.

ANNEXURE I (Vide Paragraph I—9.3)

Part II : Assistance for private owned minor irrigation facilities

1	2	Target			Expenditure			Achievement reported by State Government upto 24th March 1973		
		Number of units	Additional area to be irrigated	Outlay	Actuals 1972-73	Percentage of total estimate	Number of units	Percentage of target number	Additional area irrigated	Percentage of area to be achieved
			acres	Rs. lakhs	Rs. lakhs			@	acres	
1. Shallow Tubewells (private owned)	4446			3,17.00	1,69.23	53.4	8237			
2. Installation of pumpsets	15000	2,50,000		1,96.00	4,67.94	238.7	11,937		115,000	41.7
Total		2,50,000		5,13.00	6,37.17	124.2			115,000	41.7

*Assistance for purchase of pumpsets for shallow tube wells included in the figure of installation of pumpsets.

@Including State owned shallow tube wells and the area if any irrigated by them.

ANNEXURE II (Vide Paragraph II—2.3)

Statement showing expenditure incurred on each project, employment generated thereby etc.

Name of the Project	Expenditure incurred on the particular type of project		Percentage of expenditure incurred on the particular type of project in relation to total expenditure		Employment generated on the particular type of project (mandays)		Percentage of employment generated on the particular type of project in relation to total employment		Employment generated per hundred rupees	
	1971-72 (in lakhs of rupees)	1972-73 (in lakhs of rupees)	1971-72	1972-73	1971-72	1972-73	1971-72	1972-73	1971-72	1972-73
1	2	3	4	5	6	7	8	9	10	11
Agricultural Production										
Minor Irrigation	0.20	26.06	0.30	7.30	7	856	0.3	7.9	35.0	32.0
Soil Conservation	37.22	43.91	42.30	12.40	967	1,321	45.8	12.3	26.0	30.1
Afforestation	14.57	40.29	16.60	11.30	423	1,550	20.0	14.4	29.0	38.5
Flood Protection	3.98	63.77	4.50	18.00	17	1,902	0.8	17.6	4.3	29.8
Drainage & antiwater-logging	2.73	18.65	3.10	5.30	88	416	4.2	3.9	32.2	22.3
Pisciculture	5.10	16.94	5.80	4.80	157	587	7.4	5.5	31.0	34.6
Communications										
Roads	24.02	143.93	27.30	40.50	451	4,103	21.4	38.0	18.8	28.5
Other works	0.18	1.60	0.20	0.40	2	47	0.1	0.4	1.1	29.4
Total	88.00	355.15	100	100	2,112	10,782	100	100		