

Chapter II

SALIENT FEATURES OF THE WEST BENGAL BUDGET

Until now we have given only a brief financial account of Bengal prior to independence. From this chapter onward we shall turn to our central theme of study. In this chapter our task is to undertake some preliminary consideration of Government budget in West Bengal. The analysis will be made into two sections. The first section will deal with the accounting system of West Bengal and the second section will deal with the budgetary process and budgetary estimates of the State.

Simply stated, a budget is a special kind of plan in that it is connected with money. It primarily deals with how much a Government plans to spend and how that expenditure is to be financed for a specified future time period. It should, however, be remembered that public budget is not merely an exercise in balancing revenue and expenditure. It is a powerful instrument for achieving social and economic objectives. With a change in outlook from the classical concept of very little scope for Government activity, the role of public budget is much larger and more complex today than it was in the past.

The origin of Government budgetary system in India dates from 19th February, 1860, when Sir James Wilson, the first Finance Member, presented his budget to the Legislative Council of India. From 1871-72, as mentioned earlier, the provinces had separate budgets in a very restricted sense, which was appended to the central budget.¹ Under the Government of India Act, 1919, the provincial budget of Bengal was entirely separated since 1921-22. The introduction of provincial autonomy in 1937-38 under the Government of India Act, 1935, further enlarged the scope of provincial budget. Since then, even under the present constitution

after independence, practically no further statutory change in the scope of provincial budget has been made.

A. Accounting System

Coming to the question of accounting system of Government budget in West Bengal we see that subject to prior approval of the President of India, Government accounts are kept according to the direction of the Comptroller and Auditor General. Upto the year 1949-50, there were four main divisions of Government accounts in West Bengal :

(i) Revenue, (ii) Capital, (iii) Debt, and (iv) Remittances.

The first division dealt with receipts from taxation and other sources of revenue and the expenditure therefrom, the net result of which represented the revenue surplus or deficit for the year. The second division contained both expenditures and receipts of a capital nature. The third division comprised receipts and payments in respect of which the Government incurred a liability to repay the money received or had a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The fourth division embraced merely adjusting heads, e.g. cash remittances between treasuries, transfers between different accounting circles and so on.²

The introduction of the present constitution of India, however, brought some changes in the structure of Government accounts. Beginning with the year 1950-51, Government accounts in West Bengal were kept in the following three parts :

- Part I - Consolidated Fund of West Bengal
- Part II - Contingency Fund of West Bengal
- Part III - Public Account of West Bengal

Under Article 266(i) of our constitution, all revenues

received by a State Government, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all money received by that Government in repayment of loans shall form the Consolidated Fund of that State. In this part of the account there are three main divisions, viz. (i) Revenue, (ii) Capital, and (iii) Debt (comprising public debt and loans and advances). The first two divisions record the same types of transactions that were recorded by the similar divisions upto 1949-50 as noted above. The third division comprises receipts and repayments of different types of public loans and payments and recoveries of loans and advances made by the Government.

The transactions connected with the Contingency Fund of West Bengal are recorded in Part II of the Account. In order to enable advances for the purpose of meeting unforeseen expenditures this Fund was established with an appropriation of Rs.50 lakhs in 1950-51 in terms of an Act under Article 267(2) of our constitution. By subsequent amendment of the Act the Fund was augmented to Rs.1 crore in 1953-54 and the corpus of the Fund has been further raised to Rs.5 crores since 1956-57.³

According to Article 266(2) all public money received by or on behalf of a State Government not coming under the Consolidated Fund as stated above, shall be credited to the Public Account of that state. This section of the Account, i.e. Public Account of West Bengal, mainly records transactions in money of third parties in respect of which the Government acts more or less as a banker.⁴ There are two main divisions under this part of account, viz. (i) Debt (other than those included in Part I) and Deposits, and (ii) Remittances. The first division comprises the transactions, other than those falling under Debt heads pertaining to Part I of the Account, in respect of which the Government incurs a liability to repay the money received or has a claim to recover the amounts paid. The nature of transactions under the head 'Remittances' has already been noted.

The transactions included in the above-mentioned accounts

represent mainly the actual cash receipts and disbursements during a financial year. In India since 1867-68 the financial year begins on 1st April, instead of 1st May as was in vogue heretofore.⁵ In this connection it is to be noted that in West Bengal, like most of the other states in India, agriculture contributes a major portion of state income which is still subject to the vagaries of nature. Accordingly, for any budget estimate to be practical it is necessary to be prepared in the background of the experience of the monsoon. It is, therefore, argued that the financial year should start with the busy season of the economy, i.e. with the Kharif crop, in October/November. The Government of West Bengal from the very beginning urged for this. On 26th February, 1952, the Chief Minister of West Bengal observed in the Assembly House :

"We feel that ...the financial year should end on 30th September instead of 31st March as at present. ... I had already put this proposal to the Central Government on two occasions. They told me that they were trying to get the opinion of other States about it".⁶

The Administrative Reforms Commission, 1967, also recommended that the financial year should commence from the month of October to September of the next year. There has, however, been no such change in financial year and Budget is still going to be a gamble with the monsoon.

It may be stated that during the period under study all the transactions, excepting those under Part II of the Account, were found to be grouped into different sections according to the nature of transactions. The sections were distinguished by letters of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular set of transactions, e.g. D - "Social and Developmental Services", and DD - "Social and Developmental Services - Capital Account outside the Revenue Account". Each section was subdivided

into the major heads of account which were again subdivided into minor heads and the minor heads into sub-heads and detailed heads. The major heads in the revenue and capital sections were numbered serially. Roman numbers were employed on the receipts side and Arabic on the disbursements side.

Apart from certain minor modifications from time to time important changes in the accounting system, rearrangement of sections, etc. were introduced during the years, 1961-62 and 1962-63. Mention may be made that prior to these changes the way in which most of the sections were arranged practically failed to serve any real purpose for which they were intended. With a view to giving at least some purposeful meaning to different sections of the account, almost all the sections were rearranged and new sections as well as major heads were introduced at that time. For instance, upto the year 1960-61, the section, 'Civil Administration', could serve very little or no workable purpose at all, for it included not only the major heads of account dealing with administrative services, like General Administration, Police, etc. but also those pertaining to social and economic services, such as Education, Medical, Industry and so on. Accordingly, from 1961-62 the section, 'Civil Administration', was split up into two separate sections, viz. (i) 'Administrative Services' containing different administrative departments, and (ii) 'Social and Developmental Services' constituting various departments dealing with social and economic services.

Again upto the year 1961-62 the working expenses of commercial departments such as Irrigation, Electricity, Road and Water Transport, etc. were accounted for in reduction of receipts under the receipts section of the concerned head. This type of accounting system would not give the real picture either of total receipts or of total expenditure of the concerned account. A similar problem was also faced in the transactions of interest. Accordingly, in order to rationalise the accounting system, from

1962-63 the working expenses of commercial departments were accounted for on the expenditure side under the appropriate major heads instead of the receipts side.

Similarly, from the said year, interest receipts from commercial departments with a single reservation which was also abolished later on, were credited within the receipts side instead of being adjusted as reduction of expenditure under the expenditure side as done previously.⁵ This accounting system, however, inflated the total revenue expenditure, for the interest charges of the commercial departments were once accounted for in the respective major heads and again in a consolidated way under the head '16- Interest on Debt and Other Obligations'. Of course, total revenue receipts also increased to the extent of the amount of interest so credited under the receipts side.

One of the interesting features of the West Bengal budget was that unlike most of the other states, there was a constant attempt to show development expenditures separately in the revenue account. An examination of budgetary data would, however, reveal that this type of practice did not convey any practical significance. Upto the year 1948-49, development expenditure in the revenue account was shown under the major head, '63-3-Expenditure on Post-War Development Schemes'. From the year 1949-50, expenditure on development projects in the revenue account was distributed among the appropriate major heads under a minor head, 'Development Schemes'. As for instance, the accounts of West Bengal for the year 1962-63 show that the expenditure under the major head, '28-Education', was Rs.29.36 crores of which Rs.18.96 crores were recorded under the minor head, 'Development Schemes'.⁶

It is to be remembered that all those so-called development expenditures were not meant for new projects. A considerable part of it was of recurring nature, i.e. committed expenditure, which was necessary to maintain the schemes that were

completed earlier even five or ten years ago. A question may easily be raised that if recurring expenses could be considered as development expenditure then what was the harm to recognise other recurring expenses as development expenditures that were necessary for the maintenance of pre-plan or pre-independence schemes ?

From the year 1966-67, the committed expenditure in respect of the First and Second Five-Year Plans (1951-61) and from the year 1969-70 the committed expenditure in respect of the Third Five-Year Plan (1961-66) were, however, shown under the appropriate minor heads instead of a single minor head, 'Development Schemes', of the concerned major head. Under the circumstances, there is every possibility of misconception about the nature of development expenditure while one will see that even after the lapse of so many years the expenditure on 'development schemes' under the major head '23-Education' was reduced from Rs.18.96 crores in 1962-63 to Rs.10.94 crores in 1971-72.¹⁰ Thus even without going to the question of what is meant by development, and other expenditure, i.e. non-development expenditure which is very difficult or rather impossible to differentiate in reality, it appears that the way in which development and other expenditures were distinguished in West Bengal budget was not only irrational but also misleading.

Another very significant point regarding the accounting system in West Bengal as well as other states in India, was that the accounts were kept in terms of net figures, i.e. recoveries, etc. were adjusted in reduction of expenditure in the accounts. Here also no uniformity in such practice was maintained for there were certain cases where such recoveries were credited under the receipts side instead of being adjusted under the expenditure side. Upto the year 1962-63, recoveries, etc. were deducted in a number of minor heads under the appropriate major head and from 1963-64 all these deduct entries were consolidated

to a single minor head, 'Deduct-Recoveries', under the concerned major head. This type of accounting system, as can be easily understood, practically understates the real state of expenditure so far as the actuals were concerned. As for instance, in the year 1963-64 though the Government of West Bengal actually spent Rs.143.77 lakhs under the major head, '35-Labour and Employment', in the accounts it came to Rs.78.41 lakhs only for Rs.65.36 lakhs were deducted from it under the minor head, 'Deduct-Recoveries'.¹¹

This type of accounting system appears to be faulty in yet another very important respect - it makes any comprehensive analysis of budgetary data very difficult. As for instance, according to the actuals of 1963-64 expenditure under the major head, '50-Public Works' ^{was} shown as Rs.2.91 crores. This was distributed among a number of minor heads, which gave the gross total of Rs.15.78 crores. This was an absurdity, but the reason behind this discrepancy was that Rs.12.87 crores were deducted from the gross amount under the minor head, 'Deduct-Recoveries'.¹²

In this connection it may be further noted that the way in which total disbursements under Part I-Consolidated Fund of West Bengal were recorded did not always reflect the reality. It was often an exaggerated figure as a part of expenditure seemed to be recorded twice. That is to say, one of the major heads of expenditure under the Revenue Account of the Consolidated Fund was '17-Appropriation for Reduction or Avoidance of Debt'. This head was intended for the record of appropriation from revenue for redemption of long term debt of the State Government, known as 'Permanent Debt'. The amount of expenditure under this head was credited to the major head, 'Sinking Funds' under Part III - Public Account of West Bengal. A part of disbursement under this head of Part III - Public Account, was again recorded in the disbursement side of the major head 'Permanent Debt' under Part I - Consolidated Fund.¹³ Thus very often either a part or full amount of expenditure under the head, '17-Appropriation for Reduction or

Avoidance of Debt' might be once again recorded as expenditure under the disbursement side of 'Permanent Debt' in Part I - Consolidated Fund. An illustration from the Accounts of West Bengal will help us to understand this inconsistency.

It is seen that during the year 1963-64 total expenditure under Part I-Consolidated Fund of West Bengal was Rs.195.75 crores of which Rs.4.10 crores and Rs.3.58 crores were recorded as expenditures under the heads, '17-Appropriation for Reduction or Avoidance of Debt', and 'Permanent Debt' respectively. The amount of Rs.4.10 crores under the head, '17-Appropriation for Reduction or Avoidance of Debt' was totally transferred as contributions to the major head, 'Sinking Funds', under Part III-Public Account of West Bengal. Now the amount of Rs.3.58 crores which was shown as expenditure for the purpose of repayment of debt under the head, 'Permanent Debt', in Part I-Consolidated Fund of West Bengal was not practically spent out of the Consolidated Fund but was met from Part III-Public Account of West Bengal as this amount was transferred from the aforesaid 'Sinking Funds'.¹⁴ It thus appears that though an amount of Rs.4.10 crores was actually spent out of the Consolidated Fund of West Bengal during the year 1963-64 for the purpose of repayment of permanent debt, in the accounts it came to Rs.4.10 crores + Rs.3.58 crores = Rs.7.68 crores. This accounting inconsistency arose mainly due to the round-about process of accounting for which transactions in Public Account had to be amalgamated with those of the Consolidated Fund.

Again, the way in which three separate budgetary accounts, viz. (i) Consolidated Fund, (ii) Contingency Fund, and (iii) Public Account, were added together to show the total receipts of West Bengal during any financial year seemed to be inappropriate, for it might mislead one about the reality. In fact, this total receipts did not convey any significant meaning except the totality of three separate accounts. That is to say, apart from the Sinking Funds, as we already noted, there were

several other funds in the Public Account which were created and paid regularly out of the Consolidated Fund of West Bengal. The receipts of these funds, such as, 'Fund for Promotion of Education among Educationally Backward Classes', 'Vaccine Relief Fund' etc. were not the receipts from any other source but mainly the transfer of fund from the Consolidated Fund.¹³ The addition of these funds will not, therefore, raise the total receipts of West Bengal in any practical sense.

Let us take the help of an illustration to clarify this point. Suppose the amount of total receipts under the Consolidated Fund of West Bengal during a financial year was Rs.100 crores of which Rs.15 crores were transferred to different funds under Public Account. Let us further assume that there was no 'Contingency Fund' and in addition to the aforesaid funds to which money was transferred from the 'Consolidated Fund of West Bengal', 'Public Account' contained only one more major head of account, viz. 'State Provident Fund' to which an amount of Rs.20 crores were credited during that year. Under the circumstances, it seems that the amount of total receipts of West Bengal in the true sense of the term should be Rs.(100+20) crores = Rs.120 crores instead of Rs.(100+15+20) crores = Rs.135 crores as was usually shown in the budgetary account.

An important aspect of the accounting system is the classification of its items. The way in which the different items are grouped will be determined by, and will also determine, the character of budgetary decisions. In other words, it is the structural key to conscious and rational budgeting. No one type of classification can serve equally well all the purposes of the budget. The usual budgetary classifications are :

- (1) Agency/Department Classification,
- (2) Object Classification,
- (3) Functional Classification, and
- (4) Economic Classification.

Historically, as can be easily understood, the purpose of political and legal control of spending dominated the budget process in almost all the countries. Classifying outlays by the spending agency/departments facilitated legal control and accountability. This purpose is strengthened by adding an object classification which shows purchases such as personal services, travel and transportation of goods, printing and publishing, equipment, supplies and so on. Agency and object classifications, however, give very little information about what the Government is doing and are inadequate for appraising policies.

Functional classification showing expenditures for different purposes such as, education, health, transportation etc. is supposed to be more meaningful for budgetary purposes. The fourth classification, i.e. economic classification, tries to show the economic character of Government expenditure. It distinguishes between current and capital items, and between purchases of goods and services and transfer payments. The economic classification appears to be more helpful to national income statistics than to the budgetary needs.¹⁶

Upto 1920-21, purely department or agency classification in some form was adopted in the provincial budgets in India. With the introduction of Diarchy in 1921-22 though certain changes in classification were effected which were further modified under the provincial autonomy in 1937-38 still the basic principle of department classification was followed. After independence, except minor additions or alterations, no significant change in budgetary classification was made in West Bengal till 1960-61. "In fact", says Mr. N.M. Gopal in 1963, "there has been little development in presentation between, say, Strachey's budget of 1870's and that of today".¹⁷

In order to give some functional character to the budgetary classification in West Bengal, as hinted earlier, some important changes were made during the years, 1961-62 and 1962-63.

It should, however, be noted that even after these changes were made the way in which the items were classified could serve very little purpose of functional classification in its true sense. It was not easy to see the exact distribution of expenditure for a particular purpose. Very often expenditure for a particular purpose was incurred by a number of departments that could not properly be distinguished from certain other expenses of that department, or even if it could be distinguished, no budgetary arrangement was made to show the total expenditure for the purpose. For instance, the expenditure for the purpose of education was not concentrated only under the single major head, 'Education'. It was spread over to a number of other major heads such as, 'Medical', 'Agriculture', 'Animal Husbandry', 'Industries', 'Community Development Projects, etc.' and so on.¹⁸ The expenditure on buildings, etc. for the purpose of education was shown under another head, 'Civil Works'. Similar problems were also noticed in the case of expenditure for some other purposes. It thus appears that the budgetary classification in West Bengal was neither functional nor absolutely departmental but a combination of the two.

Another important aspect of budgetary classification in West Bengal was its division of expenditure into two parts, viz. revenue and capital. Though a number of other countries also apply such a division to their budgets, it is not always possible to realise its purpose or to define precisely a revenue or a capital budget. That is to say, experience shows that in most of the countries this type of budgetary division does not reflect the real position of expenditures on either revenue or capital accounts which are usually procured to be of recurring, and growth promoting nature respectively.¹⁹ The United Nations report also remarked, "The classification of Government expenditure into current and capital transactions ... has no purposive connotations".²⁰

In the case of West Bengal it was seen that upto the year 1955-56, "expenditure incurred with the object of either increasing assets of a material and permanent character or of

reducing recurring liabilities" was classified as capital expenditure.²¹ From the year 1956-57, expenditure on temporary or Kutcha construction works normally having a life of 15 years or more and the grants to local bodies with the object of creating assets of the country was also defined as capital expenditure. Besides, a demarcation line between revenue and capital expenditure was made in terms of the size of expenditure. That is to say, original works on buildings, roads, etc. each costing Rs.20,000 or above were classified under capital head outside the Revenue Account. This limit was further changed in 1966-69 by raising the amount to more than Rs.1,00,000 on each item or Rs.5,00,000 for works of same character and forming part of a scheme which satisfied the definition of capital expenditure.²²

It thus appears that capital expenditure in the West Bengal budget was determined not only by the nature of expenditure but also by the size of expenditure. Some types of expenditure with the object of creating assets might be simultaneously booked under the revenue and capital heads. Transfer of items from revenue to capital account and vice-versa was a common feature. Moreover, expenditure on 'Schemes of Government Trading' which was classified as capital expenditure did not serve any real purpose of capital budget. Under the circumstances, it will not be unjustified to say that the distinction between revenue and capital expenditure in the West Bengal budget had little rationale.²³

With the enormous growth of Government activities, the Government of India, like those of other countries, felt the need for a change in the traditional budgeting system. The Administrative Reforms Commission, 1967, observed that "the Budget should be a meaningful reflection of the national development effort, and a means to evaluate the progress of projects against set targets, as well as a tool for securing the efficient management of operations ..."²⁴ They recommended that performance budgeting be introduced in the Centre and extended to all states. In West Bengal, however, upto the period under study no effective

change in budgetary technique was made even after this recommendation.

B. Budgetary Process and Budgetary Estimates

Now coming to the question of budgetary process and budgetary estimates we see that in India, like some other countries, both the central and state budgets are purely a statutory matter. Article 202(1) of the constitution enjoins the State Government to lay before the legislature in respect of every financial year a statement of the estimated receipts and expenditures for that year, known as, 'annual financial statement'. Article 202(2) further directs the way how budget estimates should be prepared.

In West Bengal the 'annual financial statement' or the budget is prepared by the finance department which acts as a co-ordinating agency in the whole process. The estimates, initially prepared by the concerned departments, are examined and finalized in consultation with the finance department. All these approved proposals are placed in the form of an annual budget before the Cabinet for decision. This in turn is presented to the legislature which is given the liberty to discuss the budget. In Bengal this system of budgetary discussion was introduced with effect from the budget for 1893-94 in a very restricted form under the Indian Council Act, 1892.²⁵ Subsequent amendments of the Act as well as later constitutional reforms further enlarged the scope of budgetary discussion.

According to Article 203, except certain estimates of expenditure, commonly known as 'charged items', as defined by Article 202(3), all other estimated expenditures under the 'Consolidated Fund' should be submitted to the vote of the Legislative Assembly in the form of demands for grants. No demand for grant should be made except on the recommendation of the Governor. The Assembly may either assent or refuse to assent to any demand or may reduce a part of it, but it can neither increase nor alter the destination of a grant.²⁶

At this juncture it is noteworthy to mention that the system of votable and non-votable items in public budgeting was introduced in Bengal from 1921-22 under the Government of India Act, 1919. The purpose of such a distinction between votable and non-votable items could be to some extent realised during the British rule in India. That is to say, in many occasions owing to the difference in political outlook between the Governor, i.e. the representative of the British Government, on the one hand, and the elected members on the other, it might have been very difficult to get all the estimates of expenditure passed by the legislature. Accordingly, in order to avoid such problems as well as to serve the so-called royal sentiment it seems certain items were kept outside the voting system. But after independence the purpose of such reservation and that of the complicated process of budgeting is not at all understandable when a national democratic Government is in power.

In West Bengal usually a separate demand for grant in respect of each department was made. With the introduction of new departments as well as the gradual growth and diversified nature of Government expenditure, the number of grants also increased from 35 in 1947-48 to 56 in 1973-74.²⁷ Upto the year 1962-63 net voting system, i.e. gross expenditure less recoveries booked in reduction of expenditure, was in practice. In 1963-64 gross voting system was introduced but the system could not be maintained uniformly. The Audit Report of West Bengal, 1966, observed, "The system of 'gross budgeting' has been adopted by the State Government since 1963-64... provision was, however, made for the "net expenditure" indicating lack of uniformity in the system of budgeting".²⁸ It may be recalled that though the demands of grants were based on gross amounts, the accounts, as we noted earlier, were kept in terms of net amounts.

Budgetary process, however, does not end with the voting of grants. Statutory provision is made to introduce an appropriation bill containing both the grants already passed by the Assembly, and the estimates of expenditure on 'charged items'. This is necessary

because Article 265(3) states that no money out of the Consolidated Fund should be appropriated except in accordance with law. It is only after this law is enacted that funds are actually available to the concerned authorities. It is to be noted that under certain conditions, necessary transfers of fund from one item to another within a grant, known as reappropriation, might be made by the concerned authorities. In such cases, also transfers from 'voted items' to 'charged items' or vice-versa are not permissible.²⁹

Provision is also made under Article 205(1) for the Government to lay before the legislature another supplementary estimate when the sanctioned amount is found to be insufficient for the specified purposes, or when some new items of expenditure are necessary during that year. Again, if any money in excess of the amount granted is spent, demand for such excess grant should be placed before the Assembly. No time limit is, however, fixed to regularise such excess expenditure by enacting another Appropriation Act. In West Bengal, excepting the year 1947-48, supplementary estimates were necessary for all the years under study and excess expenditure over the final grants in certain cases was the usual practice during that time.

In addition to the aforesaid normal budgetary process, a further arrangement, known as 'Vote on Account', is made under Article 200 so that the Government might approach the Assembly for any grant in advance in respect of the estimated expenditure for a part of any financial year. Here also the constitutional procedure regarding the voting of grants, Appropriation Act, etc. must be observed.

In India a common idea that is in vogue is that the legislature is given the full power to control the public purse of the State. "The Budget", it is held, "is an instrument of Legislative control over policy".³⁰ The Constitution of India also observed "...the control of the legislature is supreme as nothing

can be raised or spent except through its sanction".³¹ In a democratic form of Government nobody perhaps can deny the importance of legislative control, i.e. the acceptance of the majority's decision, on any financial matter of the state. But in practice how far the Legislative Assembly in West Bengal really possesses this controlling power is a matter of great question.

Legislative control over public finance does not merely imply the refusal or reduction of any estimates of expenditure. Among others, it should also imply allocation of resources according to the desire of the Assembly. In other words, it should possess the power to increase or decrease any scheme of expenditure. But in the case of West Bengal or any other state in India, we have already noticed that no demand for grant can even be moved without the recommendation of the Governor. Moreover, except reducing totally or partially, the Assembly cannot raise or alter the direction of any grant.

The statement that nothing can be spent without the sanction of the legislature is also merely a matter of procedure. It has got no practical implication for there are innumerable instances in West Bengal where expenditure was made first and then demand was placed before the Assembly. As for instance, while presenting the Supplementary Estimate for the year 1957-58 in the Assembly on 10th March, 1958, the Finance Minister of West Bengal pointed out :

"As regards the supplementary estimates presented to the House I may mention to my friends that these amounts have already been spent and already been included in the records of income and expenditure. The only thing is that formal sanction is necessary..."³²

In the context of some other country Mr. F.A.Krmer also rightly observed, "Perhaps... the role of legislatures in budgeting is primarily symbolic rather than real".³³

It is further interesting to note that public budget in West Bengal is not at all a fully approved budget by the Assembly, it is rather a partially approved budget. That is to say, while the expenditure side of the budget under the Consolidated Fund is approved or passed in some form by the Assembly, there is no such provision of approval for the receipts side. Thus, if the Assembly thinks that under the prevalent tax structure the estimates of receipts are underrated and it is possible to raise funds, there is no such scope to correct it. In other words, the legislature cannot adjust budgetary estimates of receipts so as to insist on the Government to accommodate more public services.

Again, there is also another statutory bar so that the Assembly cannot introduce or move any finance bill relating to the imposition, alteration or regulation of any tax, borrowing, etc. except on the recommendation of the Governor.³⁴ Thus the Assembly is not empowered to change the taxation policy unless the Governor feels its necessity. Finally, any bill, passed by the legislature, will not be legalised till it receives the Governor's assent who is, however, neither a member of the legislature, nor an elected representative in any sense, but merely appointed by the President. It thus appears that even from the theoretical point of view, leaving aside the question of practical implication, the Legislative Assembly in West Bengal in the true sense of the term has very little or no control over the budgetary policy of the Government.

The essence of success of any scheme of public finance lies to a great extent in its being well-balanced. The insistence of close budgeting, i.e. close approximation of estimates to actuals, or the avoidance of underestimation or overestimation of receipts and expenditures is based on the considerations that (1) more money should not be taken from the public than what is necessary, and (ii) the Departments concerned should not obtain more money than they really need. Accordingly, the primary task of a Government is to make as nearly as possible correct estimates of

income and expenditure and adjust them in such a way as to provide for the maximum of economy and efficiency in administration together with the greatest well-being of the people. Of course, the task is difficult for unforeseen causes may falsify the forecasts, but good finance consists in giving due consideration to factors that can be humanly foreseen.

In West Bengal it was seen that till the year 1967-68 aggregate disbursement was lower than original appropriation with the few exceptions of five years, viz. 1950-52, 1953-54 and 1963-65. Such an overestimation of original appropriation continued consecutively for nine years since 1954-55. From the year 1968-69 the condition, however, changed for with a single exception of the year 1970-71, the original appropriation was lower than aggregate disbursement upto 1973-74. In other words, most of the years under study, i.e. for 17 years out of a total of 27 years, aggregate disbursement was lower than the original grant.³⁵

Of aggregate disbursement and original appropriation one is likely to be either greater or lower than the other. But at the same time it is also expected that they should be very much close to each other. It was, however, revealed from Table I, Appendix to Ch. II, that in certain years the difference between the two had been remarkably large either as a surplus or a deficit. The undecidability of such a large difference was highlighted in the Reports of the Public Accounts Committee³⁶ as well as in the Audit Reports of the Government of West Bengal.³⁷

The picture will be more interesting if we consider the case of supplementary estimates, the purpose of which has already been pointed out. Provision for supplementary estimates, as we noted earlier, was made in almost all the years except in 1947-48. There was, however, no uniform trend in the proportion of supplementary appropriation to original appropriation. In most of the years it was above 10 per cent and in some of the years

it was even more than 25 per cent. It can be easily understood from our above analysis that in the majority of the cases the total supplementary appropriation was absolutely redundant, for the original appropriation was not even fully exhausted. Excepting the years 1950-51 and 1972-74, final appropriation, i.e. original and supplementary appropriations taken together, was higher than the aggregate disbursement.³⁸

The difference between the final grant and the aggregate disbursement was also very much remarkable. At the minimum it varied from Rs.1.80 crores in 1953-54 to the maximum amount of Rs.95.57 crores in 1965-67. To put it in terms of percentage variation, it was seen that from 1.4 per cent at the minimum in 1973-74 aggregate disbursement varied upto 33.3 per cent of the final grant at the maximum in 1948-49. In other words, during the period under study only for 3 years the variation was upto 5 per cent, for 5 years it was in between 6 to 10 per cent, for 8 years it varied from 11 to 15 per cent, for 7 years it ranged in between 16 to 20 per cent, and for 4 years it was above 20 per cent.³⁹ It is to be noted that even with the lapse of so many years there was practically no sign of decreasing trend in these variations except at the extreme end of our period, i.e. in 1972-73 and 1973-74.

At this juncture it is noteworthy to mention that in almost all the cases the supplementary estimates were made at the end of the concerned financial year. There was, therefore, ample scope for a closer estimation of the requirements before the supplementary grants were made. But unfortunately it was not the case as is revealed by the Audit Report for 1965-66 :

"During the year supplementary provision amounting to Rs.69.10 crores was obtained. ... In eight cases the supplementary grants/appropriation amounting to Rs.5.22 crores proved entirely unnecessary as the expenditure did not come up even to the original provision. In four cases the supplementary provision proved excessive, as in these cases the final saving

in the total provision formed more than 67 per cent of the supplementary provision. Against the supplementary provision of Rs.57.01 crores in these cases the amount actually utilised was only Rs.18.79 crores. In eight grants the supplementary provision proved inadequate. In these cases, while the additional provision made was Rs.6.19 crores, the actual expenditure incurred exceeded the total provision by Rs.2.70 crores. The excess formed 43.7 per cent of the supplementary provision.⁵⁰

There is no reason to think that this type of comment was an exception for a particular year in West Bengal. On the contrary, similar comments were made by a number of Audit Reports. It was, however, very unfortunate that despite the repeated strictures made in the Audit Reports and the adverse criticism made on this particular point for a number of years in the Assembly, there was no appreciable mark of improvement in the condition.

The appropriation accounts that are considered so far, practically give a partial idea of Government budget, for it indicates only the expenditure side. Again, for the peculiar system of accounting as well as of its changes from time to time, as we noted earlier, the appropriation accounts will not tally with the budget or finance accounts. Moreover, even in the case of expenditure, the appropriation accounts did not indicate separately the revenue expenditure, capital expenditure, disbursement of public debt, etc. which is also important for any budgetary study. For a better understanding of these problems, it is, therefore, necessary to examine the finance accounts of West Bengal.

From Table 2, Appendix to Chapter II, it is revealed that with the exception of only five years, actual revenue receipts were higher than the budget estimates. The range of such variation had been in between 0.3 per cent and 41.9 per cent and where the budget estimates exceeded the actuals the variation was, however,

lower being in between -0.2 per cent and -7.9 per cent. Though there is no universally accepted admissible rate of such variation, the margin exceeding 3 per cent to 6 per cent is normally regarded as a matter of concern.⁴¹

Generally, the difference between the budget estimates and the actuals was more prominent in the case of non-tax revenue than in tax revenue. It is observed from Table 3, Appendix to Chapter II, that while for as many as 10 years the actuals of non-tax revenue varied from the budget estimates by more than 15 per cent of which in 7 years it was over 20 per cent, such variation in the case of tax revenue was only for 4 years of which in 2 years it was above 20 per cent. Again, under tax revenue, with a few exceptions, the receipts from state taxes varied more from the budget estimates than those under the share of central taxes.⁴²

It is true that in certain cases post-budget tax efforts might have been responsible for such variations. But even considering this point as well as certain other factors, a careful scrutiny of the budgetary estimates would, however, show that underestimation of revenue receipts, particularly of Sales Tax and Other Taxes and Duties, has been a common feature of the West Bengal budget since long. It is held that such an underestimation of revenue receipts might have definitely hampered the desired progress of work.⁴³

One of the possible reasons for such a continuous underestimation of revenue receipts might be the fact that the Government was not confident enough with the efficiency of its tax collecting authority. In other words, it seems that the Government was very much cautious to avoid any criticism in the case of non-fulfilment of possible higher estimates. It may also be that the Government was very much interested to impress the public about the efficiency of its administrative agency by

artificially making underestimation of revenue receipts. Thus we see that in a number of years the estimates of revenue receipts were not given due consideration to the normal growth of revenue. As for instance, the estimates of Sales Tax receipts were generally found to be either almost equal to or even lower than the actuals of the preceding year and hence the actual receipts could easily exceed the estimates.⁴⁴

In the case of other receipts, i.e. public debt, loans and advances etc. it is found that upto the year 1966-67 with the few exceptions of 5 years, total other receipts were lower than the estimates and since 1967-68 the condition changed with the actuals being higher than the estimates. The difference between the actuals and the estimates under other receipts was also very much remarkable, for it varied from -0.1 per cent in 1953-56 to 149.4 per cent in 1973-74. It is further interesting to note that for as many as 15 years the variation was 25 per cent and above.⁴⁵ One of the reasons for such a high variation, particularly in the latter years, was to a large extent owing to higher amount of ways and means advances from the Reserve Bank of India. It is to be noted that though generally revenue receipts were underestimated, and that of other receipts were overestimated till 1966-67, the estimates of total receipts under the Consolidated Fund of West Bengal could not, with a few exceptions, be made very close to the actuals.⁴⁶

So far as the revenue expenditures are concerned, it is revealed that out of a total of 27 years under study, for 13 years the estimates were higher than the actuals, for the other 13 years the estimates were lower than the actuals and for the remaining one year there was practically no percentage variation between the estimate and the actual.⁴⁷ Under the conditions, though unlike revenue receipts no general pattern of estimates was noticed, it can be said that here also the variations between the estimates and the actuals were not insignificant. In total, for 12 years the

variation in revenue expenditure was above 5 per cent which was, of course, lower than the variation of revenue receipts during 15 years of the above period.⁴⁸

In this connection it is to be remembered that though no general pattern of estimates was noticed under total revenue expenditure, some of the sections of it, however, showed a tendency of either overestimation or underestimation. It was revealed that three of the most important sections of public expenditure, viz. (i) 'Social and Developmental Services' containing Education, Medical, Public Health, Agriculture, Industry etc., (ii) 'Multipurpose River Schemes, Irrigation and Electricity Schemes' and (iii) 'Public Works (including Roads) and Schemes of Miscellaneous Public Improvements' were generally overestimated. In the case of expenditures under the sections, 'Administrative Services' and 'Miscellaneous' on the other hand, a general tendency of underestimation was revealed and in the latter field it was very much remarkable.⁴⁹

The picture will be further interesting if we consider the expenditure under Capital Account. It is observed that during the period under study, except only two years, capital expenditures were so much overestimated that the overestimation of revenue expenditure becomes almost pale in comparison.⁵⁰ The Audit Report of the Government of West Bengal also repeatedly pointed out this feature but no significant improvement in the condition was materially effected.

It is true that as capital expenditure is mainly financed by public debt, particularly from the Central Government, the fulfilment of estimated capital expenditure depends to a large extent, on the smooth availability of the latter. Unfortunately it was not so smooth. As the Chief Minister who was also the Finance Minister of West Bengal observed, "One of the main reasons [of so much difference between the budget estimates and the actuals] is that in some cases the Government of India might have agreed,

in the beginning, to give us a certain sum of money, but either because we did not fall in with their formula on a particular matter or for some other reasons they could not pay in the long run ... So, naturally there would be difference between the budget estimates and the actuals.⁵¹

But even considering this point of uncertainty of loans from the Central Government, a careful examination of the budget estimates would indicate that there was ample scope for closer estimates of capital expenditure. As for instance, whereas in the year 1961-62 the receipts under public debt excluding floating debt, and that under loans and advances were estimated at Rs.46.99 crores and Rs.5.36 crores respectively, the actual receipts were Rs.43.16 crores and Rs.2.31 crores respectively. In other words, though the actual total receipts from the abovementioned sources, i.e. Rs.45.41 crores, was only 13.2 per cent lower than the estimates the actual capital expenditure was only Rs.26.97 crores against the estimated amount of Rs.42.13 crores which showed a difference of 36 per cent.⁵² This shows that the Government was incapable of utilising the resources at its hands. One school of thought, however, held that simply to impress the public the Government made unreasonably higher estimates of capital expenditure.⁵³

In the field of other expenditure, i.e. disbursement under public debt, loans and advances, etc. for as many as 16 years the budget estimates were lower than the actuals. Like other receipts, here also since 1967-68 the actual disbursements were uninterruptedly higher than the estimates and the difference was very much remarkable. The reasons were more or less similar to those of other receipts. As a whole, the difference between the actuals and estimates varied from 0.8 per cent in 1963-64 to 296.6 per cent in 1963-64 and for 15 years out of a total of 27 years the variation was above 25 per cent and again for 6 years it was above 50 per cent. Similarly, the difference between the budget estimates and the actuals in the case of total disbursements under the Consolidated Fund of West Bengal, was not at all insignificant -

for a total number of 13 years the variation was above 10 per cent.⁵⁴

It appears that the budget estimates, either of receipts or of expenditures, were not very close approximations to the actuals. In a number of years the differences between the actuals and the estimates were of significant proportions. Overestimation in certain particular areas and underestimation in some other fields became more or less a common feature. Moreover, provision of supplementary estimates even at the lag end of the year without giving due consideration to the actual requirements to some extent indicates that the Government could not exercise financial control to the desired level.

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APPENDIX TO CHAPTER II

Table 1

Original and Supplementary Grants or Appropriations and Total Disbursements in West Bengal, 1947-48 to 1973-74.

(Rs. in crores)

Year	Original Appropriation	Supplementary Appropriation	Aggregate Grant or Appropriation	Aggregate Disbursements	Less(-) or More(+)		Percentage of Supplementary Grant to Original Grant	Percentage of Supplementary Grant to Final Grant
					than	Granted		
					Amo-unt	Per Cent		
1	2	3	4	5	6	7	8	9
*1947-48	19.06	-	19.06	14.29	- 4.77	-25.0	-	-
1948-49	30.37	6.46	44.83	29.92	-14.91	-33.3	16.9	14.4
1949-50	36.01	3.78	39.79	33.20	-6.59	-27.7	6.7	6.3
1950-51	54.39	6.34	60.73	67.54	+ 6.81	+11.2	11.6	10.4
1951-52	64.70	18.31	83.01	72.24	-10.77	-13.0	28.3	22.0
1952-53	75.66	1.50	77.16	59.79	-17.37	-22.5	2.0	1.9
1953-54	75.11	21.77	96.88	95.08	- 1.80	- 1.9	29.8	22.5
1954-55	90.60	8.84	99.44	85.51	-14.01	-14.1	9.7	8.9
1955-56	100.37	11.29	111.66	92.86	-18.80	-16.8	11.2	10.1
1956-57	108.19	15.37	123.56	103.49	-20.07	-16.2	14.2	12.4
1957-58	114.07	15.21	129.28	111.56	-17.72	-13.7	13.3	11.8
1958-59	127.06	13.56	140.62	121.45	-19.17	-13.6	10.7	9.6
1959-60	141.73	7.29	149.02	124.10	-24.92	-16.7	9.1	4.9
1960-61	151.64	12.06	163.70	132.68	-31.02	-18.9	7.9	7.4
1961-62	167.64	8.31	175.95	148.98	-26.97	-15.3	4.9	4.7
1962-63	189.93	6.73	196.71	170.56	-26.15	-12.9	3.6	3.4
1963-64	242.39	34.23	276.62	254.46	-22.16	- 8.0	14.1	12.4
1964-65	287.20	38.69	325.89	294.76	-31.13	- 9.5	13.5	11.9
1965-66	358.10	69.10	427.20	354.40	-72.80	-17.0	19.3	16.3
1966-67	479.48	19.46	498.94	402.37	-96.57	-19.3	4.0	3.9
1967-68	368.37	26.84	395.21	330.66	-64.55	-16.3	7.3	6.8
1968-69	333.59	118.84	452.43	414.65	-37.78	- 8.3	35.6	26.3

Contd....

1	2	3	4	5	6	7	8	9
1969-70	434.76	63.55	498.31	639.84	-99.47	-11.7	14.6	12.7
1970-71	459.88	69.19	528.05	404.00	-44.05	- 8.3	14.8	12.0
1971-72	552.36	248.11	800.47	728.61	-71.86	- 9.0	46.0	31.0
1972-73	576.35	169.24	745.59	757.67	+12.08	+ 1.6	29.4	22.7
1973-74	629.21	233.50	863.01	875.41	+12.40	+ 1.4	37.1	27.1

* From 15th August, 1947 to 31st March, 1948.

✓ Sources : Compiled from (i) Govt. of West Bengal, Appropriation Accounts and the Audit Report for the years 1947-48 to 1961; (ii) Govt. of West Bengal, The Audit Report 1962 to 1970; (iii) Govt. of West Bengal, Report of the Controller and Auditor General of India for the years 1969-70 to 1971-72; (iv) Govt. of West Bengal, Report of the Controller and Auditor General of India for the years 1972-73 to 1973-74 (Civil).

Table 2

Revenue Receipts, Other Receipts and Total Receipts under the Consolidated Fund of West Bengal, 1947-48 to 1973-74 : Budget Estimates, Actuals and Percentage Variation of Actuals over Budget Estimates

(Rs. in crores)

Year	Total Revenue Receipts			Total Other Receipts	
	Budget Estimates	Actuals	Per Cent Variation of Actuals over Budget Estimate	Budget Estimate	Actuals
1	2	3	4	5	6
*1947-48	18.28	19.73	- 0.8	28.03	14.83
1948-49	31.18	31.76	1.6	41.06	11.96
1949-50	31.83	34.01	6.8	33.01	26.89
1950-51	33.96	34.30	1.2	27.39	27.12
1951-52	34.04	39.59	13.4	40.10	34.79
1952-53	36.37	37.46	3.0	29.23	21.13
1953-54	38.15	38.09	-0.2	25.39	49.36
1954-55	39.93	42.65	6.8	35.33	44.15
1955-56	45.76	50.34	10.0	43.36	43.30
1956-57	49.36	57.61	16.7	38.27	35.95
1957-58	61.89	69.28	10.3	34.38	31.33
1958-59	68.07	80.39	16.7	36.96	43.67
1959-60	79.04	91.64	15.9	53.14	34.38
1960-61	88.17	96.04	8.0	51.69	37.31
1961-62	95.43	101.70	6.5	56.35	45.41
1962-63	107.13	107.51	0.3	57.56	43.56
1963-64	117.05	125.90	7.6	66.42	52.94
1964-65	135.52	141.33	4.3	74.20	69.08
1965-66	151.89	169.82	11.7	88.12	81.11
1966-67	180.98	185.33	2.4	82.20	59.54
1967-68	206.34	198.98	-3.6	68.73	70.84
1968-69	214.29	224.53	4.8	73.05	147.48
1969-70	230.52	261.68	13.5	80.13	123.96
1970-71	290.81	263.01	-7.8	106.08	155.70
1971-72	299.85	425.43	41.9	95.59	119.60
1972-73	351.31	351.22	-	154.83	310.79
1973-74	377.54	376.50	-0.3	183.54	457.72

Contd....

Other

Year	Total Receipts		Total Receipts		Per Cent Variation of Actuals over Budget Estimate
	Per Cent Variation of Actuals over Budget Estimate	Budget Estimate	Actuals	Per Cent Variation of Actuals over Budget Estimate	
	7	8	9	10	
1947-48	- 47.1	46.91	33.56	- 28.4	
1948-49	- 70.9	72.24	43.72	- 39.5	
1949-50	- 10.5	64.84	60.90	- 6.1	
1950-51	- 0.0	61.28	61.42	0.2	
1951-52	- 13.2	74.14	73.38	- 1.0	
1952-53	- 27.7	65.60	58.59	- 10.7	
1953-54	82.9	65.15	87.44	34.2	
1954-55	25.0	75.26	85.80	15.3	
1955-56	- 0.1	80.12	93.54	5.1	
1956-57	1.9	84.63	93.56	10.5	
1957-58	- 0.0	96.27	99.61	3.5	
1958-59	10.1	105.03	124.06	17.2	
1959-60	- 35.3	132.18	125.02	- 4.7	
1960-61	- 27.8	139.86	133.35	- 4.6	
1961-62	- 19.4	151.83	147.11	- 3.1	
1962-63	- 24.7	164.74	150.87	- 3.4	
1963-64	- 12.5	177.47	178.74	0.7	
1964-65	21.1	209.72	231.21	10.2	
1965-66	- 7.9	240.21	250.93	4.5	
1966-67	- 27.6	263.18	244.87	- 6.8	
1967-68	15.3	267.07	269.02	0.7	
1968-69	101.9	287.34	372.02	29.5	
1969-70	54.7	310.65	395.64	24.1	
1970-71	46.8	396.89	423.71	6.7	
1971-72	25.1	395.44	545.63	37.8	
1972-73	100.7	566.14	662.01	26.8	
1973-74	149.4	561.09	834.22	48.7	

* From 15th August, 1947 to 31st March, 1948.

Note : The figures have been adjusted according to the changes in accounting system caused by the introduction of the Constitution of India.

Contd....

[Sources : Compiled from (i) Govt. of West Bengal, Finance Dept., Explanatory Memoranda on Budget of the Government of West Bengal for the Years 1948-49 to 1960-61; (ii) Govt. of West Bengal, Finance Dept., Explanatory Memoranda on the Budget of the Government of West Bengal for the years 1961-62 to 1973-74, Pts. I and II; (iii) Govt. of West Bengal, Finance Accounts 1972-73 to 1973-74.]

Table 3

Tax and Non-Tax Revenue in West Bengal, 1947-48 to 1968-69 : Budget Estimates, Actuals and Percentage Variation of Actuals over Budget Estimates

(Rs. in crores)

Year	Total Tax Revenue			Total Non-Tax Revenue		
	Budget Estimate	Actuals	Per Cent Variation of Actuals over Budget Estimate	Budget Estimate	Actuals	Per Cent Variation of Actuals over Budget Estimate
1	2	3	4	5	6	7
1947-48	14.51	16.05	10.6	4.37	2.59	-40.5
1948-49	21.07	25.50	21.5	10.11	8.15	-29.1
1949-50	25.02	26.91	7.5	6.81	7.10	4.2
1950-51	26.90	26.06	4.3	7.00	6.24	-10.9
1951-52	27.15	30.35	11.0	8.89	8.24	-7.3
1952-53	29.33	30.23	3.1	7.04	7.23	2.7
1953-54	30.39	29.95	-1.1	7.87	8.13	3.3
1954-55	28.60	30.68	7.6	11.25	11.97	6.4
1955-56	32.30	35.97	11.0	13.46	14.37	6.8
1956-57	35.57	41.74	14.1	12.79	15.37	24.1
1957-58	41.68	47.33	13.5	20.21	20.95	3.7
1958-59	48.06	57.05	18.7	20.81	23.34	12.1
1959-60	54.39	59.78	9.9	24.65	31.39	29.4
1960-61	55.74	67.40	20.9	32.43	28.65	-11.6
1961-62	62.06	68.90	9.8	32.62	33.80	3.4
1962-63	70.92	60.63	13.7	36.26	26.88	-25.9
1963-64	83.10	94.84	14.1	33.95	31.05	-8.5
1964-65	95.93	106.01	10.5	39.59	35.32	-10.8
1965-66	101.41	110.53	16.9	30.58	31.39	1.4
1966-67	126.09	132.52	5.2	54.89	52.71	-4.0
1967-68	143.85	146.56	2.1	62.49	52.13	-16.6
1968-69	148.97	159.12	6.8	65.32	65.41	0.1

Contd....

1	2	3	4	5	6	7
1969-70	157.37	178.38	13.3	73.15	93.30	13.9
1970-71	199.07	193.50	- 2.8	91.74	74.51	-18.0
1971-72	211.90	224.40	5.9	87.85	201.03	120.6
1972-73	236.93	261.44	10.3	114.30	89.70	-21.5
1973-74	271.83	287.35	5.7	105.71	69.35	-15.7

* From 15th August, 1947 to 31st March, 1948.

[Sources : As in Table 2, Appendix to Ch. II.]

Table 4

State Tax and Share of Central Tax Revenue in West Bengal, 1947-48 to 1973-74 : Budget Estimates, Actuals and Percentage Variation of Actuals over Budget Estimates

(Rs. in Crores)

Year	State Tax Revenue			Share of Central Taxes		
	Budget Estimate	Actuals	Per Cent Variation of Actuals over Budget Estimate	Budget Estimate	Actuals	Per Cent Variation of Actuals over Budget Estimate
1	2	3	4	5	6	7
*1947-48	10.41	11.41	9.6	4.10	4.53	12.9
1948-49	15.47	19.62	19.1	4.60	5.98	30.0
1949-50	15.53	20.59	11.1	6.49	6.81	- 2.0
1950-51	19.52	21.68	11.0	7.38	6.40	-13.3
1951-52	21.15	23.29	10.1	6.00	7.05	17.7
1952-53	22.92	22.11	- 1.8	6.81	8.12	19.2
1953-54	22.40	21.64	- 2.5	7.89	8.11	2.8
1954-55	20.77	22.78	9.7	7.91	7.90	-0.1
1955-56	24.59	27.91	13.5	7.71	8.05	4.5
1956-57	28.05	33.44	16.7	7.93	8.29	4.5
1957-58	32.97	36.20	9.8	8.71	11.13	27.8
1958-59	33.92	42.48	25.2	14.14	14.57	3.0
1959-60	39.86	44.52	12.5	14.86	15.23	2.6
1960-61	43.19	49.09	13.7	12.56	18.30	45.7
1961-62	47.30	52.70	11.4	15.56	16.20	4.1
1962-63	52.55	60.85	15.8	18.37	19.78	7.7
1963-64	62.86	71.84	14.3	20.24	23.00	13.6
1964-65	73.96	82.65	11.0	21.97	23.35	6.3
1965-66	77.25	94.11	21.8	24.16	24.42	1.1
1966-67	95.03	99.03	4.3	31.06	33.53	7.9

Contd....

1	2	3	4	5	6	7
1967-68	109.59	109.09	- 1.4	34.25	38.76	18.1
1968-69	110.88	114.63	3.4	39.09	44.49	16.8
1969-70	112.81	127.82	13.3	44.55	50.56	13.5
1970-71	137.89	130.93	-5.1	61.18	62.69	2.4
1971-72	142.65	146.04	3.1	70.25	70.35	11.5
1972-73	155.08	173.84	18.1	81.86	87.59	7.0
1973-74	179.37	191.08	6.5	92.46	96.26	4.1

* From 15th August, 1947 to 31st March, 1948.

[Source : As in Table 2, Appendix to Ch. II.]

Table 5

Revenue Expenditure, Capital Expenditure, Other Disbursement and Total Disbursement under the Consolidated Fund of West Bengal, 1947-48 to 1973-74 : Budget estimates, Actuals and Percentage Variation of Actuals over Budget Estimates

(Rs. in crores)

Year	Total Revenue Expenditure			Total Capital Expenditure		
	Budget Esti- mate	Actuals	Per Cent Variation of Actuals over Budget Estimate	Budget Esti- mate	Actuals	Per Cent Variation of Actuals over Budget Estimate
1	2	3	4	5	6	7
1947-48	16.47	13.28	-19.4	2.17	0.63	-30.2
1948-49	31.86	29.09	- 9.0	5.67	4.18	-109.2
1949-50	32.94	31.28	- 4.7	13.16	0.15	- 38.1
1950-51	35.26	37.33	6.9	14.91	6.91	- 53.6
1951-52	38.81	37.31	- 3.9	14.55	11.20	- 22.9
1952-53	42.04	38.94	- 7.4	23.58	13.04	- 44.9
1953-54	43.27	44.97	3.9	21.01	19.02	- 9.5
1954-55	52.31	49.15	- 7.8	20.92	19.58	- 5.9
1955-56	62.88	61.02	- 3.0	20.79	12.39	- 40.4
1956-57	63.55	71.20	12.0	25.62	20.36	- 20.5
1957-58	72.17	70.18	- 2.8	26.71	23.16	- 5.4
1958-59	72.53	79.35	9.2	21.80	23.92	- 9.7
1959-60	82.67	85.88	3.9	26.77	22.29	- 16.7
1960-61	89.33	93.04	4.3	33.96	22.74	- 33.0
1961-62	98.60	102.49	3.8	42.13	26.97	-36.0
1962-63	111.23	113.53	2.1	45.43	34.45	- 24.2
1963-64	109.79	117.20	6.7	35.43	26.73	- 19.9
1964-65	129.91	135.44	6.3	40.94	30.23	- 6.6
1965-66	159.23	167.64	- 1.3	38.13	22.36	- 42.9
1966-67	183.60	188.67	-	35.40	8.63	- 75.5
1967-68	223.19	204.11	- 8.5	39.52	23.33	- 15.7

Contd....

1	2	3	4	5	6	7
1968-69	215.47	245.59	13.9	27.06	24.76	- 8.5
1969-70	202.30	271.74	-3.7	33.01	27.91	- 15.4
1970-71	311.16	303.43	-2.5	29.67	26.39	- 11.0
1971-72	320.05	402.44	25.7	35.42	30.37	- 16.8
1972-73	374.10	410.73	9.9	48.82	45.90	- 6.0
1973-74	393.03	379.19	-3.5	54.65	45.84	- 16.1

Table Contd...

(Rs. in crores)

Year	Total Other Disbursement			Total Disbursement		
	Budget Estimate	Actuals	Per Cent Variation of Actuals over Budget Estimate	Budget Estimate	Actuals	Per Cent Variation of Actuals over Budget Estimate
	8	9	10	11	12	13
*1947-48	24.34	12.95	-46.8	42.98	25.65	-39.0
1948-49	36.63	10.63	-71.0	74.26	39.85	-46.7
1949-50	21.55	23.48	8.9	87.66	63.02	- 6.8
1950-51	17.77	22.52	26.7	67.94	60.77	- 1.7
1951-52	28.23	22.70	-19.7	81.62	71.21	-12.7
1952-53	6.88	7.10	6.3	72.40	59.06	-18.4
1953-54	7.47	29.63	296.6	71.75	93.62	30.5
1954-55	14.20	14.79	4.1	89.33	83.52	- 5.4
1955-56	12.61	17.68	40.3	96.28	91.09	- 5.4
1956-57	13.17	9.60	-27.1	102.34	101.16	- 1.1
1957-58	11.06	10.10	- 8.7	109.95	108.45	- 1.4
1958-59	13.80	14.71	6.6	108.29	117.99	8.9
1959-60	23.26	11.91	-43.8	132.71	120.87	- 9.5
1960-61	23.34	16.06	-31.2	146.52	131.85	-10.0
1961-62	25.24	19.25	-23.7	166.04	149.70	-11.9
1962-63	30.41	22.50	-25.7	187.07	170.56	- 8.8

Contd....

	8	9	10	11	12	13
1963-64	51.33	51.76	0.8	194.55	195.75	0.6
1964-65	47.33	55.95	18.2	218.17	229.63	9.2
1965-66	50.95	41.28	-19.0	259.96	231.18	-11.1
1966-67	66.02	60.24	-8.7	290.02	257.69	-11.2
1967-68	46.01	55.28	20.1	308.72	292.70	-5.2
1968-69	51.89	110.87	118.7	294.43	381.18	29.5
1969-70	78.57	107.59	36.9	393.87	407.25	3.4
1970-71	76.31	118.41	55.2	417.14	448.24	7.4
1971-72	81.68	118.43	45.1	438.14	591.24	25.0
1972-73	110.55	243.29	130.1	533.47	699.92	31.2
1973-74	126.64	305.70	204.6	574.32	810.73	41.2

* From 15th August, 1947 to 31st March, 1949.

Note : The figures have been adjusted according to the changes in accounting system caused by the introduction of the Constitution of India.

Sources : As in Table 2, Appendix to Ch. II.

Table 6

Revenue Expenditures under Different Sections in
West Bengal, 1947-48 to 1973-74 | Budget Estimates,
Actuals and Percentage Variation of Actuals over
Budget Estimates

(Rs. in crores)

Years	Collection of Taxes Duties etc.			Debt Services		
	Budget Estimate	Actuals	Per Cent Variation of Actuals over Budget Estimate	Budget Estimate	Actuals	Per Cent Variation of Actuals over Budget Estimate
1	2	3	4	5	6	7
*1947-48	0.74	0.66	- 8.1	0.08	0.03	-62.5
1948-49	1.29	1.43	10.8	0.09	0.23	155.5
1949-50	1.60	1.64	2.5	0.21	0.17	-19.0
1950-51	1.74	1.79	2.9	0.06	0.30	233.3
1951-52	1.89	1.88	- 0.5	0.10	0.18	80.0
1952-53	1.91	1.82	- 4.7	0.30	0.39	30.0
1953-54	2.02	2.03	0.5	0.52	0.67	28.8
1954-55	3.19	3.01	- 5.6	1.23	1.36	10.6
1955-56	5.49	4.24	-22.8	1.81	2.11	16.6
1956-57	6.11	5.15	-15.7	3.11	2.94	- 5.3
1957-58	6.91	5.93	-14.2	4.22	3.98	- 5.7
1958-59	6.39	6.18	- 3.3	4.79	4.52	- 5.4
1959-60	6.97	6.64	- 4.7	5.61	5.57	- 0.7
1960-61	6.02	7.29	6.9	7.17	7.03	- 1.2
1961-62	6.81	6.48	- 4.8	8.54	9.34	9.4
1962-63	7.43	7.21	- 3.0	12.02	12.09	0.6
1963-64	7.62	7.39	- 3.0	13.51	13.49	- 2.3
1964-65	8.21	7.86	- 4.3	14.89	14.59	- 0.7
1965-66	9.07	8.52	- 6.1	22.22	22.18	- 0.2
1966-67	9.31	8.99	- 3.4	26.26	25.49	- 2.9
1967-68	10.75	11.05	2.6	28.42	16.93	-40.4
1968-69	11.04	12.22	10.7	30.39	25.70	-15.4

Continues

1	2	3	4	5	6	7
1969-70	12.49	12.86	3.0	49.31	29.10	-32.8
1970-71	13.33	12.53	-9.4	55.70	47.84	-14.1
1971-72	15.48	14.83	-4.2	40.75	42.75	4.9
1972-73	15.84	15.39	-2.9	44.60	49.37	10.7
1973-74	17.21	16.26	-5.5	49.00	50.58	3.0

Contd. ...

Year	Administrative Services			Social and Developmental Services		
	Budget Estimate	Actuals	Per Cent Variation of Actuals over Budget Estimate	Budget Estimate	Actuals	Per Cent Variation of Actuals over Budget Estimate
	8	9	10	11	12	13
*1947-48	3.01	3.78	-0.8	3.97	2.97	-25.2
1948-49	7.19	7.71	7.4	6.95	8.75	-17.3
1949-50	8.76	8.56	-2.3	11.52	9.22	-20.0
1950-51	9.29	9.57	3.0	10.69	9.76	-8.7
1951-52	10.46	10.44	-0.2	11.75	11.04	-6.0
1952-53	11.23	10.36	-6.8	13.17	11.67	-11.4
1953-54	10.94	10.96	0.2	13.53	14.42	5.8
1954-55	11.49	11.43	-0.1	16.98	16.12	-5.1
1955-56	12.02	12.65	5.2	20.77	20.38	-1.8
1956-57	13.76	13.63	-0.9	23.23	22.81	-1.8
1957-58	14.44	15.10	4.6	29.12	25.85	-11.2
1958-59	14.71	14.87	1.1	28.78	29.12	-2.3
1959-60	15.36	15.97	4.0	33.56	33.42	-0.4
1960-61	14.76	15.52	5.1	38.96	37.14	-4.7
1961-62	19.69	16.76	-6.8	44.78	44.00	-0.3
1962-63	18.97	19.62	3.4	51.61	49.85	-3.4
1963-64	18.39	19.53	6.2	49.91	53.44	9.3
1964-65	19.52	22.35	14.5	62.23	62.45	0.3
1965-66	26.36	25.43	-3.5	72.09	74.66	3.0

Contd. ...

	8	9	10	11	12	13
1966-67	28.18	28.14	-0.1	86.45	83.37	- 3.6
1967-68	32.29	32.75	1.4	107.11	100.39	- 6.3
1968-69	31.67	37.01	16.9	101.06	103.14	6.2
1969-70	40.56	43.77	7.9	130.00	123.17	- 5.2
1970-71	47.14	45.73	-3.0	138.60	132.07	- 4.7
1971-72	52.31	53.23	1.7	154.17	146.66	- 4.9
1972-73	54.29	54.68	0.7	160.74	174.69	8.7
1973-74	62.06	59.70	-3.8	185.27	173.35	- 6.3

Contd. ...

(Rs. in crores)

Year	Multipurpose River Schemes, Irrigation and Electricity Schemes			Public Works (Including Roads) and Schemes of Miscellaneous Public Improvements		
	Budget Estimate	Actuals	Per Cent Variation of Actuals over Budget Estimate	Budget Estimate	Actuals	Per Cent Variation of Actuals over Budget Estimate
	14	15	16	17	18	19
*1947-48	0.52	0.32	-38.5	0.89	0.67	-24.7
1948-49	0.91	0.77	-15.4	1.72	1.57	- 8.7
1949-50	1.14	0.60	-47.4	2.09	2.69	28.7
1950-51	1.26	1.19	- 5.5	3.64	3.11	-14.6
1951-52	1.45	1.10	-24.1	4.21	4.02	- 4.5
1952-53	1.87	1.55	-17.1	4.38	4.30	- 1.8
1953-54	1.48	1.51	2.0	5.12	4.39	-14.1
1954-55	3.02	2.05	-32.1	6.18	4.50	-27.3
1955-56	3.72	3.14	-15.6	6.44	5.19	-19.6
1956-57	2.62	2.96	13.0	4.65	3.61	-10.9
1957-58	2.88	2.49	-13.3	4.41	3.90	-11.6
1958-59	2.21	2.00	- 9.5	3.80	3.80	-
1959-60	2.80	2.17	-22.5	4.49	3.98	-11.3
1960-61	3.24	2.52	-22.2	4.70	4.62	- 1.7
1961-62	4.42	3.46	-21.7	4.94	5.16	4.4
1962-63	4.61	4.30	- 6.7	5.14	4.58	-10.9

Contd.....

	14	15	16	17	18	19
1963-64	4.65	4.14	-11.0	5.05	2.91	-42.4
1964-65	5.00	4.74	- 6.9	4.92	6.97	23.4
1965-66	6.53	5.05	-40.8	11.76	11.34	- 3.6
1966-67	6.88	6.12	-31.1	10.53	11.72	11.3
1967-68	12.88	6.35	-50.7	10.05	8.82	-12.2
1968-69	10.65	8.64	-18.9	7.81	11.89	52.2
1969-70	12.80	11.64	- 9.1	10.30	15.19	47.5
1970-71	11.98	13.10	9.3	11.48	14.44	25.6
1971-72	12.37	12.94	4.6	11.31	17.04	50.7
1972-73	16.61	11.69	-29.6	13.03	21.53	65.0
1973-74	16.79	11.34	-32.4	13.96	14.70	- 7.9

Contd. ...

(Rs. in crores)

Year	Transport and Communications (Other than Roads)			Miscellaneous		
	Budget Estimate	Actuals	Per Cent Variation of Actuals over Budget Estimate	Budget Estimate	Actuals	Per Cent Variation of Actuals over Budget Estimate
	20	21	22	23	24	25
*1947-48	0.02	0.01	-50.0	2.30	1.54	-33.0
1948-49	0.02	0.03	30.0	3.48	4.54	30.4
1949-50	0.03	0.05	-16.7	3.48	4.90	40.8
1950-51	0.09	0.07	-22.2	4.05	6.89	70.1
1951-52	0.09	0.09	-	4.59	4.95	7.8
1952-53	0.08	0.07	-12.5	4.75	5.01	5.5
1953-54	0.08	0.07	-12.5	4.57	7.01	53.4
1954-55	0.08	0.09	12.5	5.82	7.25	24.6
1955-56	0.09	0.10	25.0	6.99	9.93	42.5
1956-57	0.08	0.08	-	6.11	16.75	174.1
1957-58	0.08	0.10	25.0	8.17	10.86	32.9

Contd. ...

	20	21	22	23	24	25
1958-59	0.12	0.14	16.7	6.16	17.54	114.9
1959-60	0.11	0.14	27.3	11.07	15.61	41.0
1960-61	0.12	0.13	8.3	11.24	16.63	47.9
1961-62	0.10	0.13	30.0	11.21	14.07	25.5
1962-63	0.13	0.15	15.4	11.33	15.30	35.0
1963-64	0.15	0.15	-	10.40	15.26	46.7
1964-65	0.43	0.23	-46.5	13.40	15.66	16.9
1965-66	0.58	0.37	-36.2	17.26	17.19	-0.4
1966-67	0.55	0.53	- 3.6	15.53	21.20	36.5
1967-68	0.65	0.74	-12.9	16.39	24.08	30.9
1968-69	0.80	0.77	- 3.7	10.91	30.29	103.6
1969-70	0.93	6.87	-6.4	29.33	34.84	18.8
1970-71	0.99	0.71	-28.3	31.06	36.64	18.0
1971-72	1.06	1.00	-5.7	32.21	113.65	252.8
1972-73	0.99	0.96	-3.0	67.59	62.02	21.3
1973-74	1.06	0.73	-31.1	45.16	56.18	11.1

(Rs. in crores)

Year	Extraordinary Items			Contribution and Miscellaneous Adjustments		
	Budget Estimate	Actuals	Per Cent Variation of Actuals over Budget Estimate	Budget Estimate	Actuals	Per Cent Variation of Actuals over Budget Estimate
	26	27	28	29	30	31
*1947-48	4.14	3.26	-21.3	-	-	-
1948-49	10.31	7.05	-31.6	-	-	-
1949-50	4.69	3.55	-15.2	-	-	-
1950-51	4.44	4.76	7.2	-	-	-
1951-52	4.27	3.59	-15.9	-	-	-

Contd....

	26	27	28	29	30	31
1952-53	4.35	3.95	-18.2	-	-	-
1953-54	4.92	3.88	-21.1	-	-	-
1954-55	5.32	3.29	-39.2	-	-	-
1955-56	5.57	3.22	-42.2	-	-	-
1956-57	4.48	3.25	-27.5	-	-	-
1957-58	1.96	1.97	0.5	-	-	-
1958-59	3.73	3.19	-41.6	-	-	-
1959-60	2.69	2.37	-11.9	-	-	-
1960-61	2.23	2.12	- 4.9	-	-	-
1961-62	2.17	2.16	- 0.5	-	-	-
1962-63	0.01	0.41	4000.0	-	-	-
1963-64	0.01	0.89	0.9	-	-	-
1964-65	1.88	1.07	-10.8	-	-	-
1965-66	1.50	2.74	82.7	0.05	0.05	-
1966-67	2.66	2.80	5.3	0.25	0.30	20.0
1967-68	2.13	2.69	25.8	0.33	0.32	-1.0
1968-69	2.12	2.56	20.8	0.33	0.32	-3.0
1969-70	2.19	-	-100.0	0.37	0.29	-21.6
1970-71	-	-	-	0.37	0.36	- 2.7
1971-72	-	-	-	0.38	0.33	-13.2
1972-73	-	-	-	0.38	2.41	7.9
1973-74	-	0.01	-	0.43	0.33	-23.3

* From 15th August, 1947 to 31st March, 1948.

Note : As the major heads of account were occasionally transferred from one section to another we adjusted them to maintain uniformity. The above sections contained the following major heads of account.

(a) Collection of Taxes, Duties, etc.:

- (1) Taxes on Income Other than Corporation Tax,
- (2) Land Revenue, (3) State Excise Duties,
- (4) Taxes on Vehicles, (5) Sales Tax, (6) Other Taxes and Duties,
- (7) Stamps, (8) Registration Fees, (9) Forest.

- (b) Debt Services : (1) Interest on Debt and Other Obligations, (2) Appropriation for Reduction or Avoidance of Debt.
- (c) Administrative Services : (1) Parliament and State Legislatures, (2) General Administration, (3) Administration of Justice, (4) Jails, (5) Police, (6) Miscellaneous Departments.
- (d) Social and Developmental Services : (1) Scientific Departments, (2) Education, (3) Medical, (4) Public Health, (5) Family Planning (6) Agriculture, (7) Animal Husbandry (Veterinary) (8) Co-operation (9) Industries, (10) Capital Outlay on Industrial Development within the Revenue Account, (11) Community Development Projects, National Extension Service and Local Development Works, (12) Labour and Employment, (13) Miscellaneous Social and Developmental Organisations (Miscellaneous Departments - Welfare of Scheduled Tribes and Castes and Other Backward Classes).
- (e) Multipurpose River Schemes, Irrigation and Electricity Schemes : (1) Interest on Works for which Capital Accounts are kept/ Interest on Irrigation Works (Commercial)/Irrigation, Navigation, Embankment and Drainage Works (Commercial), (2) Other Revenue Expenditure Financed from Ordinary Revenues/Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial), (3) Interest on Capital Outlay on Multipurpose River Schemes, and Other Revenue Expenditure connected with Multipurpose River Schemes/Multipurpose River Schemes, (4) Interest on Capital Outlay on Electricity Schemes, (5) Other Revenue Expenditure Connected with Electricity Schemes, (6) Capital Outlay on Electricity Schemes not out of Revenue.
- (f) Public Works (Including Roads) and Schemes of Miscellaneous Public Improvements : (1) Public Works (Civil Works), (2) Greater Calcutta Development Scheme.

- (e) Transport and Communications (Other than Roads) :
(1) Ports and Pilotage, (2) Road and Water Transport Schemes.
- (f) Miscellaneous : (1) Famine, (2) Territorial and Political Pensions, (3) Privy Purses and Allowances of Indian Rulers, (4) Superannuation Allowances and Pensions (Pensions and Other Retirement Benefits), (5) Commutation of Pensions Financed from Ordinary Revenue, (6) Stationery and Printing, (7) Miscellaneous.
- (g) Extraordinary Items : (1) Extraordinary Charges in India, (2) Expenditure on Post-War Development Schemes, (3) Free-Partition Payments, (4) Expenditure connected with National Emergency.
- (h) Contributions and Miscellaneous Adjustments :
(1) Other Miscellaneous Compensations and Assignments.

✓ Sources : As in Table 2, Appendix to Ch. II. ✓