



GOVERNMENT OF WEST BENGAL

APPROPRIATION ACCOUNTS

1990-91

IX
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GOVERNMENT OF WEST BENGAL

APPROPRIATION ACCOUNTS

1990-91

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ERRATA TO THE APPROPRIATION ACCOUNTS FOR 1990-91 IN P/O GOVT. OF
WEST BENGAL

<u>PAGE NO.</u>	<u>LINE NO.</u>	<u>FOR</u>	<u>READ</u>
	Table of Content 1st line		
	from top	Gant	Grant
1.	7th from top	Sate	State
2.	6th from bottom	Excccluding	Excluding
16.	20th from top	Drawl	Drawal
17.	9th from top	Hspitality	Hospitality
22.	6th from bottom	anticlaped	anticipated
31.	6th from bottom	intrest	Interest
46.	14th from top	Adminitration	Administration
46.	8th from bottom	Annual	Annual
52.	12th from top	Procaution	Precaution
56.	31st from top	developent	development
58.	10th from bottom	Adult	Adult
61.	3rd from bottom	Secondary for	Secondary School for
63.	14th from top	Reparis	Repairs
65.	23rd from top	Janumary	January
66.	12th from bottom	reciept	receipt
68.	10th from bottom	intimaed	intimated
69.	16th from top	exepnditure	expenditure
70.	9th from top	Leporsy	Leprosy
75.	12th from top	fr	for
81.	7th from bottom	State	Stated
82.	3rd from bottom	Insert "of" after "development"	
83.	14th from bottom	Publicicity	Publicity
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87.	5th from bottom	programms	programmes
97.	19th from top	castees	castes
97.	8th from bottom	Reeasons	Reasons
99.	6th from bottom	finnal	final
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100.	11th from bottom	avacuees	evacuees
101.	9th from top	expentant	expectant
102.	10th from bottom	rescus	rescue
104.	18th from bottom	for	of
109.	19th from top	establishment	establishment
109.	25th from top	Agriculturl	Agricultural
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113.	17th from top	Wastslands	Wastelands
116.	19th from top	esclation	escalation
113.	15th from bottom	Saction	Sanction
125.	20th from bottom	find	fund
127.	21st from bottom	find	fund
127.	19th from bottom	exess	excess
127.	19th from bottom	Shemes	Scheme
127.	9th from bottom	preervation	Preservation
128.	11th from bottom	acticipated	anticipated
129.	23rd from bottom	Maitenance	Maintenance
129.	1st from bottom	accunt	Account
134.	12th from bottom	recipt	receipt

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141.	5th from bottom	Jojna	Yojna
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170.	3rd line from top	Shemes	Schemes
170.	14th from top	Plances	Places
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181.	9th from bottom	Pharmaceuticl	Pharmaceutic
184.	1st from top	prtly	Partly
187.	1st from bottom	utilisatin	Utilisation
197.	22nd from bottom	Comunity	Community
198.	10th from bottom	Greneral	General
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215.	10th from bottom	excese	excess

E R R A T A
 APPROPRIATION ACCOUNTS
 * 1990-91 *

GOVT. OF WEST BENGAL

Sl. No.	Reference (Page no. Line, Col. etc)	<u>For</u>	<u>Read</u>
1.	Page 13, Summary of Appn.A/cs 7th line from bottom, 5th 7th word.	Condition Services	Conditions Service
2.	Page 36, Major head. 2054-1st col. 3rd word.	Treasary	Treasury
3.	Page 39, 800-Other Expenditure	insert Non-Plan under 800- Other Expenditure	
4.	Page 45, 2059-Charged Appropri- ation(Revenue) (i) 7th word.	The	the
5.	Page 60, 112 (N.P), 11,1st Col.	41.00 1.00	41.00 1.00
6.	Page 60, 101 (SP-AP), i(1) last word	Tuberculosos	Tuberculosis
7.	Page 75, item no. 5(g) 7th line	Crach	Crash
8.	Page 79, Item no. 1,48th line	Dustee	Bustee
9.	Page 79, Item no. 3, 26th line	Componen	Component
10.	- do - , 28th line	States	State's
11.	Page 81, Item no. 191 (Remarks)	hand	head
12.	-do - , Item no. 2 (Remarks) 33rd line	Mainy	Mainly
13.	Page 82, Item no. 191, 7th and 8th line No. 28 and 33	Loan	Loans
14.	Page 82, 800 (N.P.)	Insert Non-Plan under 800-Other Expenditure.	
15.	Page 85, 2210-01-800	Insert Non-Plan under 800-Other Expenditure	
16.	Page 85, Item No. 800-2(Remarks) - do - , 101-1 (Remarks)	Wel Wel	Well Well
17.	Page 89, Item No. 202(c)	Orants	Grants
18.	- do - , Item No. 800-5(Remarks)	Chases	Cases
19.	Page 97, 4702-(SP-AP) (10) 1st Col. 2nd word	Bnk	Bank
20.	Page 99, 200 Non-Plan 20(iii) 1st Col., 4th word	me	was
21.	Page 99, 2235 - 001, Non-Plan 4, 1st Col. 6th word	Establlishment	Establishment
22.	Page 146, 13(b) 14th line from bottom	honiraria	honoraria
23.	Page 148, 102(1)	home	house

<u>Sl. No.</u>	<u>Reference (Page No., line, Col. etc)</u>	<u>For</u>	<u>Read</u>
24.	Page 158, 102(b)	Insert ")"	
25.	Page 169, 103(1) 19 lines from bottom	Excution	Execution
26.	Page 170, Item no. 313	Anti-eresion	Anti-erosion
27.	- do -, - do -	Farakha barrage	Farakha Barrage
28.	Page 171, Item no. 50	Ghea-Kanti	Ghea-Kunti
29.	Page 172, Item no. 45(a)	IIowrah	Howrah
30.	Page 175, Item no. 12, comments	of out	out of
31.	Page 178, Item no. 5., comments	Cliam	claim
32.	Page 179, 6851-102-1 Comments	elegible	eligible
33.	Page 183, Top-item no. 3 Comments	The	That
34.	Page 185, Notes and Comments	Surren dered	Surrendered
35.	Page 188, 80-001(NP)-2- Actual Expenditure	16,32,50	16,32.50
36.	Page 189, Capital-Comments	Rs.78,21.380	Rs. 78,21,380
37.	Page 197, Capital - Voted- Amount Surrendered	March 1990	March 1991
38.	Page 197, 091-Non-Plan (1)(a)	Home Depart- ment for	Home Department
39.	Page 197, 091 - Non-Plan. (3) (a)	Evaluation Machinery for	Evaluation Machinery-
40.	Page 201, 001 (2)- Comments	March 91	March '91
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1990-91 presents the Accounts of sums expended in the year ended the 31st March 1991 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts —

- 'O' stands for original grant or appropriation.
- 'S' stands for supplementary grant or appropriation.
- 'R' stands for reappropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

The following norms which have been approved by the Public Accounts Committee of West Bengal Legislature have been adopted for comments on the Appropriation Accounts.

SAVING

- (i) Comments are to be made for overall saving *exceeding 5%* of the total provisions (i.e. upto 5% of the total provisions —no comments)
- (ii) Comments are to be made *in individual sub-heads* for saving *exceeding 5 lakhs* in case of Grants *less than 10 crores*.
- (iii) Comments are to be made *in individual sub-heads* for saving *exceeding 10 lakhs* in case of Grants *between 10 crores and 30 crores*.
- (iv) Comments are to be made *in individual sub-heads* for saving *exceeding 20 lakhs* in case of Grants *exceeding 30 crores*.

Charged Appropriation :

Comments are to be made *in all sub-heads* where the variation is *more than 5 lakhs*.

EXCESS

- (i) General comments would be made for regularisation of excess over the provisions *in all cases where there is overall excess (any amount)*.
- (ii) Comments are to be made *in individual sub-heads* for excess *exceeding 5 lakhs* in case of Grants *less than 10 crores*.
- (iii) Comments are to be made *in individual sub-heads* for excess *exceeding 10 lakhs* in case of Grants *between 10 crores and 30 crores*.
- (iv) Comments are to be made *in individual sub-heads* for excess *exceeding 20 lakhs* in case of grants *exceeding 30 crores*.

Charged Appropriation :

Comments are to be made *in all sub-heads* where the variation is *more than 5 lakhs*.

Summary of Appropriation Accounts

Number and name of grant or appropriation					Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation				
							(1)	(2)	(3)	Saving	Excess
										Rs.	Rs.
1. State Legislature											
Revenue—											
	Voted	..	..	..	3,80,60,000	3,30,14,795	50,45,205	
	Charged	..	..	..	2,88,000	8,71,947	..	5,83,947
2. Governor											
Revenue—											
	Charged	..	..	..	1,01,99,000	87,67,576	14,31,424	..
3. Council of Ministers											
Revenue—											
	Voted	..	..	..	90,60,000	77,85,726	12,74,274	..
4. Administration of Justice											
Revenue—											
	Voted	..	..	..	32,67,33,000	27,81,85,992	4,85,47,008	..
	Charged	..	..	..	7,60,02,000	6,60,23,217	99,78,783	..
5. Elections—											
Revenue—											
	Voted	..	..	..	7,72,61,000	7,13,79,021	58,81,979	..
	Charged	..	..	..	4,000	..	4,000	..
6. Collection of Taxes on Income and Expenditure											
Revenue—											
	Voted	..	..	..	2,46,92,000	1,86,50,455	60,41,545	..
	Charged	..	..	..	2,000	..	2,000	..
7. Land Revenue—											
Revenue—											
	Voted	..	..	..	1,07,27,95,000	78,96,41,979	28,31,53,021	..
	Charged	..	..	..	1,00,000	..	1,00,000	..
Capital—											
	Voted	..	..	..	1,05,30,000	27,18,161	78,11,839	..
8. Stamps and Registration											
Revenue—											
	Voted	..	..	..	15,47,04,000	12,55,53,590	2,91,50,410	..
9. Collection of other Taxes on Property and Capital Transactions											
Revenue—											
	Voted	..	..	..	18,30,000	15,35,881	2,94,119	..
10. State Excise											
Revenue—											
	Voted	..	..	..	13,40,77,000	11,50,35,629	1,90,41,371	..
11. Sales Tax											
Revenue—											
	Voted	..	..	..	19,94,74,000	19,75,31,866	19,42,134	..

Summary of Appropriation Accounts—Contd.

Number and name of grant or appropriation	(1)	Grant or appropriation	(2)	Expenditure	(3)	Expenditure compared with grant or appropriation		(5)		
						Rs.	Rs.		Saving	Excess
									(4)	(5)
						Rs.	Rs.			
12. Taxes on Vehicles										
Revenue—										
Voted		3,43,93,000		2,91,33,366		52,59,634		..		
13. Other Taxes and Duties on Commodities and Services										
Revenue—										
Voted		8,94,00,000		7,43,59,316		1,50,40,684		..		
14. Other Fiscal Services										
Revenue—										
Voted		3,49,84,000		2,96,30,991		53,53,009		..		
16. Interest Payments										
Revenue—										
Voted		72,00,000		26,19,287		45,80,713		..		
Charged		6,94,67,88,000		6,26,66,79,418		68,01,08,582		..		
17. Public Service Commission										
Revenue—										
Charged		1,93,93,000		1,83,97,345		9,95,655		..		
18. Secretariat-General Services										
Revenue—										
Voted		24,84,76,000		20,33,28,588		4,51,47,412		..		
Charged		3,400		1,700		1,700		..		
19. District Administration										
Revenue—										
Voted		22,82,99,000		19,91,37,070		2,91,61,930		..		
20. Treasury and Accounts Administration										
Revenue—										
Voted		15,29,73,000		14,08,04,458		1,21,68,542		..		
21. Police										
Revenue—										
Voted		3,59,55,85,000		3,42,14,06,608		17,41,78,392		..		
Charged		39,803		..		39,803		..		
22. Jails										
Revenue—										
Voted		21,58,87,000		20,41,22,091		1,17,64,909		..		
24. Stationery and Printing										
Revenue—										
Voted		11,78,54,000		10,40,08,383		1,38,45,617		..		

Summary of Appropriation Accounts—Contd.

Number and name of grant or appropriation	(1)	Grant or appropriation	(2)	Expenditure	(3)	Expenditure compared with grant or appropriation	
						Saving	Excess
						(4)	(5)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25. Public Works							
Revenue—							
Voted		97,31,42,000		1,48,22,06,220	..	50,90,64,220	
Charged		1,42,13,000		1,65,61,585	..	23,48,585	
Capital—							
Voted		64,07,21,000		56,71,11,415	7,36,09,585	..	
Charged		18,22,738		1,95,206	16,27,532	..	
26. Other Administrative Services (Fire Protection and Control)							
Revenue—							
Voted		16,58,32,000		13,46,36,070	3,11,95,930	..	
Charged		30,000		30,000	..	..
27. Other Administrative Services (Excluding Fire Protection and Control)							
Revenue—							
Voted		58,09,86,000		52,62,03,678	5,47,82,322	..	
28. Pensions and Other Retirement Benefits							
Revenue—							
Voted		1,89,60,03,000		1,84,42,23,511	5,17,79,489	..	
Charged		18,06,000		..	18,06,000	..	
29. Miscellaneous General Services							
Revenue—							
Voted		5,92,36,000		4,61,19,261	1,31,16,739	..	
Charged		1,52,000		..	1,52,000	..	
30. Education, Art and Culture							
Revenue—							
Voted		15,87,10,93,000		13,56,80,58,732	2,30,30,34,268	..	
Charged		3,45,500		70,500	2,75,000	..	
Capital—							
Voted		30,10,000		23,91,651	6,18,349	..	
31. Sports and Youth Services							
Revenue—							
Voted		18,38,89,000		15,85,15,673	2,53,73,327	..	
32. Medical and Public Health (Excluding Public Health)							
Revenue—							
Voted		3,33,18,06,000		3,19,81,40,483	13,36,65,517	..	
Charged		2,21,188		68,066	1,53,122	..	
Capital—							
Voted		40,00,000		..	40,00,000	..	

Summary of Appropriation Accounts—Contd.

Number and name of grant or appropriation	(1)	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
				Saving	Excess
				(4)	(5)
		Rs.	Rs.	Rs.	Rs.
33. Medical and Public Health					
Revenue—					
Voted		68,03,85,000	57,18,41,213	10,85,43,787	..
34. Family Welfare					
Revenue—					
Voted		48,69,52,000	55,05,56,001	..	6,36,04,001
35. Water Supply and Sanitation					
Revenue—					
Voted		87,79,86,000	68,34,56,169	19,45,29,831	..
Capital—					
Voted		3,00,00,000	3,00,00,000	..	..
36. Housing					
Revenue—					
Voted		18,90,76,000	15,00,86,364	3,89,89,636	..
Charged		3,07,000	..	3,07,000	..
Capital—					
Voted		13,09,92,000	9,98,55,560	3,11,36,440	..
37. Urban Development					
Revenue—					
Voted		2,43,37,55,001	1,71,28,99,362	72,08,55,639	..
Capital—					
Voted		34,25,00,000	25,50,31,906	8,74,68,094	..
Charged		36,841	..	36,841	..
38. Information and Publicity					
Revenue—					
Voted		14,53,42,000	11,46,79,047	3,06,62,953	..
Capital—					
Voted		1,88,01,000	1,84,35,869	3,65,131	..
39. Labour and Employment					
Revenue—					
Voted		36,91,99,000	29,37,05,764	7,54,93,236	..
40. Social Security and Welfare (Rehabilitation)					
Revenue—					
Voted		37,86,40,000	19,86,93,971	17,99,46,029	..
Charged		2,00,00,000	70,50,073	1,29,49,927	..
Capital—					
Voted		60,00,000	10,49,900	49,50,100	..

Summary of Appropriation Accounts —Contd.

Number and name of grant or appropriation	(1)	Grant or appropriation	(2)	Expenditure	(3)	Expenditure compared with grant or appropriation		(5)		
						Rs.	Rs.		Saving	Excess
									(4)	(5)
						Rs.	Rs.			
41. Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)										
Revenue—										
Voted		1,08,93,84,000		82,93,42,162		26,00,41,838		..		
Capital—										
Voted		15,61,50,000		12,85,41,882		2,76,08,118		..		
42. Social Security and Welfare (Social Welfare)										
Revenue—										
Voted		91,63,92,000		64,33,02,693		27,30,89,307		..		
43. Nutrition										
Revenue—										
Voted		5,98,26,000		2,56,83,668		3,41,42,332		..		
44. Relief on account of Natural Calamities										
Revenue—										
Voted		54,05,50,000		15,68,91,937		38,36,58,063		..		
45. Secretariat-Social Services										
Revenue—										
Voted		8,79,95,000		7,39,00,653		1,40,94,347		..		
Charged		5,000		5,000		..		..
46. Other Social Services										
Revenue—										
Voted		3,92,34,000		3,53,13,310		39,20,690		..		
Capital—										
Voted		4,87,32,000		2,85,02,765		2,02,29,235		..		
47. Crop Husbandry										
Revenue—										
Voted		86,51,06,000		62,03,55,068		24,47,50,932		..		
Capital—										
Voted		12,46,80,000		5,16,50,359		7,30,29,641		..		
48. Soil and Water Conservation										
Revenue—										
Voted		10,30,59,000		7,43,27,384		2,87,31,616		..		
Capital—										
Voted		3,50,000		..		3,50,000		..		

Summary of Appropriation Accounts—Contd.

Number and name of grant or appropriation	(1)	Grant or appropriation	(2)	Expenditure	(3)	Expenditure compared with grant or appropriation	
						Saving	Excess
						(4)	(5)
						Rs.	Rs.
49. Animal Husbandry							
Revenue—							
Voted	44,38,41,000	38,54,30,717	5,84,10,283	..		
Capital—							
Voted	2,26,95,000	1,02,02,274	1,24,92,726	..		
50. Dairy Development							
Revenue—							
Voted	59,32,51,000	56,60,33,108	2,72,17,892	..		
Charged	1,36,841	..	1,36,841	..		
Capital—							
Voted	1,47,00,000	1,34,86,689	12,13,311	..		
51. Fisheries							
Revenue—							
Voted	21,84,15,000	16,74,98,128	5,09,16,872	..		
Capital—							
Voted	3,70,00,000	3,47,00,000	23,00,000	..		
52. Forestry and Wild Life (Excluding Zoological Park and Lloyd Botanic Garden, Darjeeling)							
Revenue—							
Voted	55,39,36,000	48,61,63,065	6,77,72,935	..		
Charged	24,22,000	3,92,643	20,29,357	..		
Capital—							
Voted	46,00,000	35,00,000	11,00,000	..		
53. Plantation							
Revenue—							
Voted	10,99,47,000	10,76,59,999	22,87,001	..		
Capital—							
Voted	1,90,00,000	1,35,74,000	54,26,000	..		
54. Food, Storage and Ware-housing							
Revenue—							
Voted	30,32,71,000	26,51,32,110	3,81,38,890	..		
Capital—							
Voted	52,52,10,000	53,53,04,904	..	1,00,94,904		
Charged	15,000	510	14,490	..		

Summary of Appropriation Accounts—Contd.

Number and name of grant or appropriation	(1)	Grant or appropriation	(2)	Expenditure	(3)	Expenditure compared with grant or appropriation	
						Saving	Excess
						(4)	(5)
		Rs.	Rs.	Rs.	Rs.		
55. Agricultural Research and Education							
Revenue—							
Voted	20,61,32,000	15,46,52,412	5,14,79,588	..		
Charged	2,17,635	..	2,17,635	..		
Capital—							
Voted	6,00,000	8,666	5,91,334	..		
57. Co-operation							
Revenue—							
Voted	20,99,48,000	14,31,96,302	6,67,51,698	..		
Capital—							
Voted	19,30,96,000	6,51,22,985	12,79,73,015	..		
58. Other Agricultural Programme							
Revenue—							
Voted	70,97,71,000	4,62,03,680	66,35,67,320	..		
Capital—							
Voted	56,00,000	30,85,084	25,14,916	..		
59. Special Programmes for Rural Development							
Revenue—							
Voted	35,69,16,000	33,16,35,731	2,52,80,269	..		
60. Rural Employment							
Revenue—							
Voted	2,44,13,54,000	2,07,53,39,411	36,60,14,589	..		
61. Land Reforms							
Revenue—							
Voted	16,89,52,000	26,84,77,907	..	9,95,25,907		
62. Other Rural Development Programmes							
Revenue—							
Voted	97,26,14,000	62,21,04,403	35,05,09,597	..		
Charged	2,000	..	2,000	..		
Capital—							
Voted	1,00,000	..	1,00,000	..		
63. Community Development-Other Rural Development Programmes							
Revenue—							
Voted	45,92,55,000	37,28,23,277	8,64,31,723	..		
Capital—							
Voted	80,00,000	76,45,999	3,54,001	..		

Summary of Appropriation Accounts—Contd.

Number and name of grant or appropriation	(1)	Grant or appropriation	(2)	Expenditure	(3)	Expenditure compared with grant or appropriation	
						Saving	Excess
						(4)	(5)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
64. Hill Areas							
Revenue—							
Voted		43,12,34,000		39,29,32,773		3,83,01,227	..
Capital—							
Voted		1,57,00,000		1,57,26,000		..	26,000
65. Other Special Area Programmes							
Revenue—							
Voted		19,94,89,000		15,71,93,247		4,22,95,753	..
Capital—							
Voted		67,10,000		27,33,919		39,76,081	..
66. Major and Medium Irrigation							
Revenue—							
Voted		54,83,08,000		57,92,77,032		..	3,09,69,032
Capital—							
Voted		1,92,44,41,000		1,18,03,53,462		74,40,87,538	..
Charged		1,10,47,000		91,750		1,09,55,250	..
67. Minor Irrigation and Command Area Development							
Revenue—							
Voted		89,53,56,000		79,31,18,341		10,22,37,659	..
Capital—							
Voted		29,70,00,000		24,63,01,993		5,06,98,007	..
Charged		21,657		..		21,657	..
68. Flood Control and Drainage							
Revenue—							
Voted		32,84,47,000		31,38,05,734		1,46,41,266	..
Charged		8,67,433		7,67,433		1,00,000	..
Capital—							
Voted		34,02,00,000		27,88,10,008		6,13,89,992	..
Charged		20,57,000		22,13,783		..	1,56,783
69. Power							
Revenue—							
Voted		27,36,71,000		32,99,42,932		..	5,62,71,932
Capital—							
Voted		1,66,15,00,000		1,58,57,90,400		7,57,09,600	..
72. Non-Conventional Sources of Energy							
Revenue—							
Voted		53,00,000		15,40,700		37,59,300	..

Summary of Appropriation Accounts—Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			(4)	(5)
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
73. Village and Small Industries (Excluding Public Undertakings)				
Revenue—				
Voted	71,40,41,000	47,58,99,611	23,81,41,389	..
Capital—				
Voted	10,79,96,000	10,15,25,688	64,70,112	..
74. Industries (Closed and Sick Industries)				
Revenue—				
Voted	65,20,000	51,73,567	13,46,433	..
Capital—				
Voted	33,14,00,000	26,80,96,076	6,33,03,924	..
75. Industries (Excluding Public Undertakings and Closed and Sick Industries)				
Revenue—				
Voted	23,99,55,000	10,81,99,143	13,17,55,857	..
Charged	7,000	..	7,000	..
76. Non-ferrous Mining and Metallurgical Industries				
Revenue—				
Voted	1,32,11,000	1,28,50,408	3,60,592	..
77. Ports and Light Houses				
Revenue—				
Voted	99,83,000	83,67,594	16,15,406	..
78. Civil Aviation				
Revenue—				
Voted	53,58,000	35,33,286	18,24,714	..
79. Roads and Bridges				
Revenue—				
Voted	93,69,42,000	93,26,38,564	43,03,436	..
Charged	68,640	68,641	..	1
Capital—				
Voted	47,66,77,000	48,44,98,380	..	78,21,380
Charged	3,13,789	17,500	2,96,289	..
80. Road Transport				
Revenue—				
Voted	45,07,87,000	46,35,58,939	..	1,27,71,939
Capital—				
Voted	39,19,05,000	38,92,79,415	26,25,585	..
Charged	2,90,000	..	2,90,000	..

Summary of Appropriation Accounts—Contd.

Number and name of grant or appropriation	(1)	Grant or appropriation	(2)	Expenditure	(3)	Expenditure compared with grant or appropriation		(5)	
						(4)	Excess		
									Saving
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
81. Other Transport Services									
Capital—									
Voted		29,90,00,000		28,95,00,000		95,00,000		..	
82. Other Scientific Research									
Revenue—									
Voted		4,25,000		3,88,938		36,062		..	
83. Secretariat-Economic Services									
Revenue—									
Voted		16,95,62,000		12,29,41,627		4,66,20,373		..	
84. Tourism									
Revenue—									
Voted		3,88,29,000		2,86,15,788		1,02,13,212		..	
Capital—									
Voted		10,00,000		10,00,000		..		..
85. Census, Surveys and Statistics									
Revenue—									
Voted		10,27,14,000		8,85,36,815		1,41,77,185		..	
86. Civil Supplies									
Revenue—									
Voted		1,92,36,000		1,59,22,060		33,13,940		..	
87. Investment in General Financial and Trading Institutions									
Capital—									
Voted		1,66,25,000		1,56,25,000		10,00,000		..	
88. Other General Economic Services									
Revenue—									
Voted		2,64,33,000		2,30,12,528		34,20,472		..	
89. Water Supply and Sanitation (Prevention of Air and Water Pollution) Forestry and Wild Life									
Revenue—									
Voted		2,57,82,000		1,83,42,753		74,39,247		..	
90. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj)									
Revenue—									
Voted		1,26,81,05,000		1,24,50,70,830		2,30,34,170		..	
Charged		7,72,000		..		7,72,000		..	

Summary of Appropriation Accounts—Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			(4)	(5)
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
92. Industries (Public Undertakings)				
Capital—				
Voted	38,65,00,000	31,59,49,400	7,05,50,600	..
93. Petro-Chemical Fertiliser and Consumer Industries				
Capital—				
Voted	37,35,00,000	15,19,81,921	22,15,18,079	..
94. Telecommunication and Electronic Industries				
Capital—				
Voted	12,50,00,000	5,30,00,000	7,20,00,000	..
95. Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)				
Capital—				
Voted	15,84,86,000	13,53,99,491	2,30,86,509	..
Charged	3,50,000	3,50,000	..	..
96. Loans and Capital Outlay on Other Industries and Minerals (Excluding Public Undertakings and Closed and Sick Industries)				
Capital—				
Voted	26,96,55,000	4,72,00,000	22,24,55,000	..
97. Other Capital Outlay on Industries and Minerals (Excluding Public Undertakings and Closed and Sick Industries)				
Capital—				
Voted	2,30,00,000	..	2,30,00,000	..
98. Public Debt				
Capital—				
Charged	7,45,28,45,000	4,66,66,80,921	2,78,61,64,079	..
99. Loans and Advances				
Capital—				
Voted	28,35,60,000	26,79,61,083	1,55,98,917	..
Voted—				
Revenue	53,54,58,96,001	45,85,32,16,946	8,46,48,86,086	77,22,07,031
Capital	9,83,69,22,000	7,70,26,52,505	2,15,22,11,779	1,79,42,284
Total : Voted	63,38,28,18,001	53,55,58,69,451	10,61,70,97,865	79,01,49,315
Charged—				
Revenue	7,09,43,92,440	6,38,57,55,144	71,15,69,829	29,32,533
Capital	7,46,87,99,025	4,66,95,49,670	2,79,94,06,138	1,56,783
Total : Charged	14,56,31,91,465	11,05,53,04,814	3,51,09,75,967	30,89,316
Grand Total :	77,94,60,09,466	64,61,11,74,265	14,12,80,73,832	79,32,38,631

Summary of Appropriation Accounts—Contd.

EXCESS OVER THE FOLLOWING VOTED /CHARGED GRANTS REQUIRES REGULARISATION.

Number and name of the Grant						Section
1—State Legislature	...	...	...	...	...	Revenue (charged)
25—Public Works	...	...	...	...	...	Revenue
25—Public Works	...	...	...	...	...	Revenue (charged)
34—Family Welfare	...	...	...	...	...	Revenue
54—Food, Storage and Ware-housing	...	...	...	...	...	Capital
61—Land Reforms	...	...	...	...	...	Revenue
64—Hill Areas	...	...	...	...	...	Capital
66—Major and Medium Irrigation	...	...	...	...	...	Revenue
68—Flood Control and Drainage	...	...	...	...	...	Capital (charged)
69—Power	...	...	...	...	...	Revenue
79—Roads and Bridges	...	...	...	...	...	Revenue (charged)
79—Roads and Bridges	...	...	...	...	...	Capital
80—Road Transport	...	...	...	...	...	Revenue

The expenditure shown in the Summary of Appropriation Accounts does not include Rs. 7,46,352 spent from out of advances from the Contingency Fund which was not recouped to the Fund till the close of the year. Details of expenditure incurred are furnished below :—

Grant No.	Major Head of Account	Amount of advances drawn from the Contingency Fund during the year but remained unrecouped till the close of the year	
		Rs.	
32	2210—Medical and Public Health (Excluding Public Health)	1,27,721	
41	4210—Capital Outlay on Medical and Public Health (Excluding Public Health)	3,29,869	(Originally Rs. 5,25,075 was drawn out of which Rs. 1,95,206 were recouped)
66	4701—Capital Outlay on Major and Medium Irrigation	2,88,762	(Originally Rs. 30,59,451 was drawn out of which Rs. 27,70,689 were recouped)
	Total :	7,46,352	

Summary of Appropriation Accounts—Concl'd.

As the grants and charged appropriations are for the gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. The reconciliation of total expenditure according to Appropriation Accounts for 1990-91 and the Finance Accounts for that year is shown below :

	Revenue		Capital	
	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.
Total expenditure according to the Appropriation Accounts	45,85,32,16,946	6,38,57,55,144	7,70,26,52,505	4,66,95,49,670
Deduct—Recoveries shown in Appendix	95,77,82,925	...	1,29,24,93,339	...
Net total expenditure as shown in the statement no. 10 of the Finance Accounts	44,89,54,34,021	6,38,57,55,144	6,41,01,59,166	4,66,95,49,670

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirement of Articles 149 and 151 of the Constitution of India and Comptroller and Auditor General's (Duties, Powers and Condition of Services) Act, 1971. On the basis of information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my report on the accounts of the Government of West Bengal for the year 1990-91.



(C. G. SOMIAH)

Comptroller and Auditor General of India

New Delhi,
The

16 FEB 1993

1992.

Grant No. 1—State Legislature

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE—			
Major head : 2011—Parliament/State/Union Territory Legislatures—			
Voted—			
Original	3,80,60,000	3,30,14,795	—50,45,205
Supplementary .. .. .	..	
Amount surrendered during the year (March 1991)	..	..	43,66,326
Charged—			
Original	2,76,000	8,71,947	+5,83,947
Supplementary	12,000		
Amount surrendered during the year (March 1991)	..	..	64,893

Notes and comments—

Revenue

Voted grant—

- (i) Out of the final saving of Rs. 50.45 lakhs, Rs. 43.66 lakhs was surrendered during the year.
- (ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
2011—Parliament/State/Union Territory Legislatures			
02—State/Union Territory/Legislatures—			
Non-Plan			
101—Legislative Assembly			
O	1,32.13	85.63	—35.44
R	—11.06		
Total	1,21.07		

Anticipated saving was attributed to the submission of less number of medical bills as well as less number of study tours performed by the Members/M.L.A. in financial year 1990-91. Reasons for final saving have not been intimated (January 1992).

800—Other Expenditure—

Non-Plan

- | | | | |
|--|-------|----|--------|
| 1. Lump provision for Revision of pay scales and other benefits | 48.42 | .. | —48.42 |
| 2. Lump provision for additional dearness Allowances | 12.50 | .. | —12.50 |
| 4. Lump provision for transfer of arrears of pay to the G. P. Fund | 24.99 | .. | —24.99 |

Reasons for non-utilisation of the provision in all the above cases have not been intimated (January 1992).

- (iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
103—Legislative Secretariat			
Non-Plan			
1. Assembly Secretariat			
O	1,62.00	2,43.82	+1,14.40
R	—32.58		
Total	1,29.42		

Anticipated saving was attributed to (i) non-filling of a good number of posts during the financial year, (ii) non-completion of printing of proceedings of the House and (iii) non-receipt of the bills from the Calcutta Municipal Corporation for payment. Reasons for eventual excess were stated to be due to implementation of pay etc. as per ROPA—91 and to the increase of the rate of T.A. and D.A.

Grant No. 1—Concl'd.

Charged Appropriation (Revenue)—

- (i) In view of excess expenditure of Rs. 5.84 lakhs, surrender of Rs. 0.56 lakhs proved injudicious.
- (ii) Expenditure exceeded the grant by Rs. 5,85,947; the excess requires regularisation.
- (iii) In view of the overall excess of Rs. 5.84 lakhs, supplementary provision of only Rs. 0.12 lakhs proved too inadequate.
- (iv) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2011—Parliament/State/Union Territory Legislatures			
02—State/Union Territory Legislatures—			
Non-Plan			
101—Legislative Assembly			
O	2.59		
S	0.12	8.65	+6.52
R	-0.58		
	2.13		

Augmentation of fund by supplementary provision was made for meeting the larger establishment charges. Reasons for anticipated saving was stated to be due to less number of foreign tours performed by M.L.A. in the financial year 1990-91 but reasons for final excess have not been intimated (January 1992).

Grant No. 2—Governor (All charged)

Section and Major head	Total appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2012—President/Vice-President/Governor/Administrator of Union Territories—			
Charged—			
Original	1,01,99,000		
Supplementary	..	87,67,576	-14,31,424
Amount surrendered during the year (March 1991)			14,25,512

Notes and Comments—

- (i) Out of the final saving of Rs. 14.31 lakhs, Rs. 14.26 lakhs were surrendered during the year.
- (ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving —
2012—Parliament/Vice President/Governor/Administrator of Union Territories—			
03—Governor/Administrator of Union Territories—			
Non-Plan			
(5) Lump provision for Revision of Pay Scale and other benefits—			
O	17.11		
R	-17.11		

Grant No. 2—Concl'd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving —
(6) Lump provision for Transfer of arrears of pay to the C. P. Fund—			
O	8.83		
R	—8.83		

Reasons for anticipated saving in both the cases have not been intimated (January 1992).

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
03—Governor/Administrator of Union Territories—			
Non-Plan			
090—Secretariat—			
O	21.95		
R	7.79		
	29.74	29.77	+0.03

Reasons for anticipated excess were attributed to—

(i) Drawal of pay at enhanced rate consequent on implementation of ROPA, Rules, 1990,

(ii) Drawal of arrear pay and

(iii) Creation and filling up of two posts of personal staff of Governor during the end of the last financial year for whom no budget provision could be made earlier.

Reasons for eventual excess have not been intimated (January 1992).

103—Household Establishment—

Non-Plan

1. Military Secretariat—

O	23.75		
R	10.03		
	33.78	33.79	+0.01

Reasons for anticipated excess as well as for the final one have not been intimated (January 1992).

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2013—Council of Ministers—			
Original	Rs. 84,60,000		
Supplementary	6,00,000		
Amount surrendered during the year (March 1991)—			15,30,700

Notes and Comments—

(i) In view of the overall saving of Rs. 12.74 lakhs, the supplementary grant of Rs. 6.00 lakhs obtained in March, 1991 proved unnecessary.

(ii) Although there was saving of Rs. 12.74 lakhs in the grant, Rs. 15.31 lakhs were surrendered during the year. This appears to be injudicious.

Grant No. 3—Concl'd.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
2013—Council of Ministers—			
104—Entertainment and Hospitality Expenses—			
Non-Plan			
1. Entertainment and Hospitality Expenses—			
O	45.00		
S	5.00	34.69	34.48
R	—15.31		—0.21

Augmentation of fund was made by supplementary provision for the purpose of meeting larger contingent and establishment expenditure. Reasons for anticipated saving as well as for the final saving have not been intimated (January 1992).

(iv) Saving mentioned above was partly offset by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
108—Tour Expenses—			
Non-Plan			
1. Tour Expenses—			
	18.00	26.08	+8.08

Reasons for final excess have not been intimated (January 1992).

Grant No. 4—Administration of Justice

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2014—Administration of Justice—			
Voted—			
Original	Rs. 30,45,83,000		
Supplementary	2,21,50,000	32,67,33,000	27,81,85,992
Amount surrendered during the year (March 1991)		..	..
Charged—			
Original	7,60,02,000		
Supplementary	..	7,60,02,000	6,60,23,217
Amount surrendered during the year (March 1991)		..	..

Notes and comments—

Revenue—

Voted grant—

(i) In view of overall saving of Rs. 4,85.47 lakhs under the grant, supplementary provision of Rs. 2,21,50 lakhs obtained in March 1991, proved unnecessary.

(ii) Against the overall saving of Rs. 4,85.47 lakhs, only Rs. 1,05.94 lakhs were surrendered during the year.

Grant No. 4—Contd.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
2014—Administration of Justice—			
114—Legal Advisers and Counsels—			
Non-Plan			
2. Legal Remembrancer	1,07.91	57.52	—50.39
Reasons for saving in the above case have not been intimated (January 1992).			
800—Other Expenditure			
4. Lump provision for additional Dearness Allowance	1,54.49	..	—1,54.49
7. Lump provision for Revision of pay scale and other benefit	5,98.63	..	—5,98.63
8. Lump provision for transfer of arrears of pay to the G. P. Fund	3,08.96	..	—3,08.96
Reasons for non-utilisation of provision in the above cases have not been intimated (January 1992).			

(iv) Saving mentioned above was partly counter-balanced by the excess mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
105—Civil and Sessions Court (Voted)			
O	9,88.99		
S	2,21.50		
R	—68.41		
	11,42.08	14,97.64	+3,55.56
Augmentation of fund by obtaining supplementary provision was made for meeting larger establishment charges. Reasons for anticipated saving as well as for the final excess have not been intimated (January 1992).			
4. City Civil and Sessions Courts—			
O	74.04		
R	—2.76		
	71.28	95.98	+24.70
5. Judicial Magistrate Courts			
O	2,96.65		
R	—19.48		
	2,77.17	3,82.79	+1,05.62
106—Small Causes Court—			
Non-Plan			
1. Presidency Courts			
O	31.95		
R	—1.89		
	30.06	59.32	+29.26
Reasons for anticipated saving and final excess in the above cases have not been intimated (January 1992).			
107—Presidency Magistrate Courts—			
Non-Plan			
1. Presidency Magistrates	40.27	67.41	+27.14
108—Criminal Courts—			
Non-Plan			
1. Police Case Hospitals	13.80	1,09.01	+95.21
114—Legal Advisers and Counsels—			
3. Government Pleader and Public Prosecutors etc.	1,49.75	2,66.94	+1,17.19
Reasons for excess in the above cases have not been intimated (January 1992).			

Grant No. 4—Concl'd.

Charged Appropriation—

- (i) Against the overall saving of Rs. 99.79 lakhs under the grant, only Rs. 6.56 lakhs were surrendered.
 (ii) Significant saving occurred mainly under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving —
2014—Administration of Justice—			
102—High Courts—			
Non-Plan			
1. Judges	96.80	86.65	—10.15
Reasons for saving have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
4. Lump provision for additional Dearness Allowance	38.55	..	—38.55
7. Lump provision for revision of pay scale and other benefits	1,49.37	..	—1,49.37
8. Lump provision for transfer of arrears of pay to the G. P. Fund	77.10	..	—77.10
Reasons for non-utilisation of provision in the above cases have not been intimated (January 1992).			
(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—			

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
2014—Administration of Justice—			
102—High Courts—			
Non-Plan			
2. Original Side—			
O	.. .. . 1,36.03		
R	.. .. . —6.56		
	1,29.47	2,14.33	+84.86
Reasons for anticipated savings as well as for the final excess have not been intimated (January 1992).			
3. Appellate Side	2,58.95	3,59.26	+1,00.31
Reasons for saving in the above case have not been intimated (January 1992).			

Grant No. 5—Elections

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2015—Elections—			
Voted—			
Original	.. .. . 6,76,86,000		
Supplementary	.. .. . 95,75,000		
	7,72,61,000	7,13,79,021	—58,81,979
Amount surrendered during the year	..	..	Nil

Grant No. 5—Concl'd.

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
Charged—			
Original 4,000	4,000	..	—4,000
Supplementary			
Amount surrendered during the year	..	..	Nil

Notes and comments—

(i) In view of overall saving of Rs. 58.82 lakhs under the grant, supplementary grant of Rs. 95.75 lakhs obtained in March 1991, proved excessive.

(ii) No portion of the saving of Rs. 58.82 lakhs was surrendered during the year.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
2015—Elections—			
Non-Plan			
105—Charges for conduct of election of Parliament	2,00.00	55.38	—1,44.62
106—Charges for conduct of election to Union Territory/State Legislature	8.00	1.53	—6.47
Reasons for saving in both the cases have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
1. Lump Provision for Additional Dearness Allowances	9.23	..	—9.23
2. Lump Provision for Revision of pay scale and other benefits	35.77	..	—35.77
3. Lump Provision for transfer of arrears of pay to the G. P. Fund	18.46	..	—18.46

Reasons for non-utilisation of the provision have not been intimated (January 1992).

Notes and Comments—

(iv) Saving mentioned above was partly counter-balanced by excess as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2015—Elections—			
102—Electoral Officers—			
Non-Plan			
Electoral Officers	1,51.40	2,29.28	+77.88
Reasons for excess have not been intimated (January 1992).			
103—Preparation and Printing of Electoral Rolls—			
O 2,50.00	3,45.75	4,24.99	+79.24
S 95.75			

Augmentation of fund by obtaining supplementary provision of Rs. 95.75 lakhs was made for revision, preparation and printing of electoral rolls. Reasons for the eventual excess have not been intimated (January 1992).

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

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2020—Collection of Taxes on Income and Expenditure—			
Voted—			
Original	Rs. 2,40,64,000		
Supplementary	6,28,000		
Amount surrendered during the year			Nil
Charged—			
Original	2,000		
Supplementary			
Amount surrendered during the year			Nil

Notes and comments—

- (i) In view of the overall saving of Rs. 60.42 lakhs, the supplementary grant of Rs. 6.28 lakhs obtained in March, 1991 proved unnecessary.
- (ii) No portion of the saving was surrendered during the year.
- (iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
2020—Collection of Taxes on Income and Expenditure—			
800—Other Expenditure—			
Non-Plan			
1. Lump provision for Revision of pay scales and other benefits	47.86	..	—47.86
2. Lump provision for transfer of arrears of pay to the G. P. Fund	24.70	..	—24.70
3. Lump provision for Additional Dearness Allowance	12.35	..	—12.35

Reasons for non-utilisation of fund in the above cases have not been intimated (January 1992).

- (iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2020—Collection of Taxes on Income and Expenditure—			
Non-Plan			
104—Collection charges—Agricultural Income Tax	57.15	74.64	+17.49

Reasons for the excess have not been intimated (January 1992).

105 (1)—Collection charges—Taxes on Professions, Trades, Callings and Employments—

O	98.58		
S	6.28		
		1,04.86	1,11.87
			+7.01

Augmentation of fund by obtaining supplementary provision of Rs. 6.28 lakhs was made for meeting the larger establishment charges. Reasons for ultimate excess have not been intimated. (January 1992).

Grant No. 7—Land Revenue

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2029—Land Revenue—			
Voted—			
Original	1,07,27,95,000		
Supplementary .. .. .	..	
Amount surrendered during the year (March 1991)	..	..	40,90,46,941
Charged—			
Original	1,00,000		
Supplementary .. .. .	..	
Amount surrendered during the year (March 1991)	..	..	1,00,000
CAPITAL—			
Major head : 5475—Capital Outlay on other General Economic Services—			
Original	1,05,30,000		
Supplementary .. .. .	..	
Amount surrendered during the year (March 1991)	..	..	45,47,583

Notes and Comments—

(i) Although there was overall saving of Rs. 28,31.53 lakhs in the grant, Rs. 40,90.47 lakhs was surrendered during the year. It proved injudicious.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
2029—Land Revenue—			
102—Survey and Settlement Operations—			
State Plan (Annual Plan)			
1. Introduction of three year Diploma Courses in Survey Engineering in West Bengal Survey Institute, Bandel	27.00	..	—27.00
2. Setting up of Land Tribunal	35.50	..	—35.50
Reasons for non-utilisation of the provisions in the above cases have not been intimated (January 1992).			
4. Introduction of Land Corporation and Distribution of Krishak Pass book, Development of Land Reforms—Land Development Corporation, Assistance to Bargadars and preparation and Distribution of Krishak Pass book	80.00	37.22	—42.78
Reasons for saving have not been intimated (January 1992).			
105—Management of Ex-Zamindari Estates—			
Non-Plan			
1. Temporary Establishment and other charges for payment of compensation—			
O	58.07		
R	39.90		
	97.97	7.46	—90.51
Reasons for anticipated excess as well as for final saving have not been intimated (January 1992).			
(b) Final Compensation—			
O	4,42.58		
R	—39.90		
	4,02.68	2,66.80	—1,35.88
Reasons for anticipated as well as for final saving have not been intimated (January 1992).			

Grant No. 7—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
800—Other Expenditure—			
8. Lump Provision for Ad-hoc Bonus—			
Lump Provision for A.D.A.—			
O	5,92.62		
R	—5,92.62	1.64	+1.64
Reasons for anticipated saving as well as for ultimate excess have not been intimated (January 1992).			
Lump Provision for Revision of Pay Scales and Other benefits—			
O	22,96.36		
R	—22,96.36		
Lump Provision for transfer of arrears of pay to G. P. Fund—			
O	11,85.22		
R	—11,85.22		

Reasons for withdrawal of fund by re-appropriation have been shown for meeting the excess expenditure under different units in "Salary Group".

(iii) Saving mentioned above was partly offset by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2029—Land Revenue—			
001—Direction and Administration—			
Non-Plan			
1. General Establishment—			
(a) Land Acquisition Establishment—			
(i) Damodar Valley Corporation			
	33.19	66.62	+33.43
Reasons for excess have not been intimated (January 1992).			
(b) Certificate Establishment—			
O	1,41.62		
R	—35.53	177.68	+71.59
Reasons for anticipated saving was stated to be due to the adoption of economy measure.			
Reasons for eventual excess have not been intimated (January 1992).			
2. Record Room Establishment—			
O	19.09		
R	18.27	55.54	+18.18
Reasons for anticipated as well as for the final excess have not been intimated (January 1992).			
101—Collection Charges—			
Non-Plan			
1. Establishment and Other charges			
	8,66.44	14,11.84	—5,45.40
102—Survey and Settlement Operations—			
Non-Plan			
3. Settlement operation in connection with Estates Acquisition and Land Reforms Schemes			
	42,07.41	51,49.43	+9,42.02
Reasons for excess in the above cases have not been intimated (January 1992).			

Grant No. 7—Concl'd.

CAPITAL—

(i) Against the overall saving of Rs. 78.12 lakhs, Rs. 45.48 lakhs was surrendered during the year.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
202—Compensation to Land-holders on Abolition of Zamindari System—			
(i) Cash Compensation—			
(b) Final Compensation in lieu of acquired lands—			
O			
			60.00
R			-44.69
	15.31	27.18	+11.87

Withdrawal of Provision was stated to be for non-requirement of the expenditure as a consequence of non-settlement of claim for various complications and litigations.

Reasons for ultimate excess have not been intimated (January 1992).

(ii) Payment by Estates Acquisition Bonds	30.00	..	-30.00
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Reasons for saving have not been intimated (January 1992).

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2030—Stamps and Registration—			
Original			
			Rs. 15,47,04,000
Supplementary .. .. .			..
	15,47,04,000	12,55,53,590	-2,91,50,410
Amount surrendered during the year ^a	..	..	Nil

Notes and Comments—

(i) No portion of the saving was surrendered during the year.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
2030—Stamps and Registration—			
01—Stamps—Judicial—			
Non-Plan			
102—Expenses on Sale of Stamps—			
1. Expenses on sale of stamps	60.00	20.54	-39.46

Reasons for saving in the above case have not been intimated (January 1992).

Grant No. 8—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
02—Stamps—Non-Judicial—			
Non-Plan			
102—Expenses on Sale of Stamps			
1. Expenses on sale of stamps	18.60	1.57	—17.03
Reasons for saving have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
1. Lump provision for Revision of pay scales and other benefits	1,40.33	..	—1,40.33
2. Lump provision for Additional Dearness Allowance	25.00	..	—25.00
3. Lump provision for arrears of pay transferred to G. P. Fund	73.40	..	—73.40
Reasons for non-utilisation of provisions in the above cases have not been intimated (January 1992).			
03—Registration—			
Non-Plan			
001—Direction and Administration—			
1. Superintendence	14.61	0.31	—14.30
Reasons for saving have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
1. Lump provision for Revision of Pay Scales and other benefits	1,38.33	..	—1,38.33
2. Lump provision for Additional Dearness Allowances	46.92	..	—46.92
3. Lump provision for arrears of pay transferred to G. P. Fund	70.42	..	—70.42
Reasons for non-utilisation of provisions in the above cases have not been intimated (January 1992).			
(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
02—Stamps—Non-Judicial—			
101—Cost of Stamps—			
Non-Plan			
1. Cost of stamp stores	50.00	62.82	+12.82
03—Registration—			
Non-Plan			
001—Direction and Administration—			
2. District charges	8,57.75	11,43.53	+2,85.78
Reasons for excess in the above cases have not been intimated (January 1992).			

Grant No. 9—Collection of Other Taxes on Property and Capital Transactions (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2035—Collection of Other Taxes on Property and Capital Transactions—			
Original	Rs. 16,76,000		
Supplementary	1,54,000		
Amount surrendered during the year	..	..	Nil
	18,30,000	15,35,881	—2,94,119

Notes and Comments—

- (i) No portion of the saving was surrendered during the year.
- (ii) In view of the overall saving of Rs. 2.94 lakhs, supplementary grant of Rs. 1.54 lakhs obtained in March 1991, proved unnecessary.

Grant No. 10—State Excise (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2039—State Excise—			
Original	Rs. 12,83,52,000		
Supplementary	57,25,000		
Amount surrendered during the year—	..	..	Nil
	13,40,77,000	11,50,35,629	—1,90,41,371

Notes and Comments—

- (i) In view of the overall saving of Rs. 1,90.41 lakhs, the supplementary grants of Rs. 57.25 lakhs obtained in March 1991, proved unnecessary.
- (ii) No portion of the saving of Rs. 1,90.41 lakhs was surrendered.
- (iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2039—State Excise—			
001—Direction and Administration—			
Non-Plan			
2. District charges	5,67.13	4,66.69	—1,00.44
Reasons for the saving have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
2. Lump Provision for Revision of Pay Scales and Other Benefits	2,42.89	..	—2,42.89
3. Lump Provision for transfer of arrears of pay to the G. P. Fund	1,25.36	..	—1,25.36
4. Lump Provision for Additional Dearness Allowance	62.69	..	—62.69
Reasons for non-utilisation of the provisions in the above cases have not been intimated (January 1992).			

Grant No. 10—Concl'd.

(iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2039—State Excise—			
001—Direction and Administration—			
Non-Plan			
1. Superintendence—			
O	2,67.59		
S	57.25		
	3,24.84	6,83.28	+3,58.44

Augmentation of fund by supplementary provision of Rs. 57.25 lakhs was made for meeting the larger establishment charges. Reasons for final excess have not been intimated (January 1992).

Grant No. 11—Sales Tax (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2040—Sales Tax—			
Original	Rs. 19,35,76,000		
Supplementary	58,98,000		
Amount surrendered during the year			Nil
	19,94,74,000	19,75,31,866	—19,42,134

Notes and Comments—

(i) In view of the overall saving of Rs. 19.42 lakhs, the supplementary grant of Rs. 58.98 lakhs obtained in March 1991, proved excessive.

(ii) The entire saving of Rs. 19.42 lakhs remained unsurrendered.

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2041—Taxes on Vehicles—			
Original	Rs. 3,11,87,000		
Supplementary	32,06,000		
Amount surrendered during the year (March 1991)			1,00,39,050
	3,43,93,000	2,91,33,366	—52,59,634

Notes and Comments—

(i) In view of the overall saving of Rs. 52.60 lakhs, the supplementary grant of Rs. 32.06 lakhs obtained in March, 1991 proved unnecessary.

(ii) Although there was a saving of Rs. 52.60 lakhs in the grants, Rs. 1,00.39 lakhs were surrendered during the year. It is injudicious.

Grant No. 12—Concl'd.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2041—Taxes on Vehicles—			
800—Other Expenditure—			
Non-Plan			
1. Lump provision for Revision of Pay Scales and Other Benefits—			
O 63.33			
R -63.33
2. Lump provision for arrears of pay transferred to the C. P. Fund—			
O 32.69			
R -32.69
3. Lump provision for Additional Dearness Allowance—			
O 16.35			
R -16.35

Reasons for anticipated saving in the above cases have not been intimated (January 1992).

(iv) Saving mentioned above was partly counter-balanced by excess as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2041—Taxes on Vehicles—			
001—Direction and Administration—			
Non-Plan			
1. Public Vehicles Department—			
O 1,22.00			
S 32.06	1,19.05	1,74.72	+55.67
R -35.01			

Augmentation of fund by obtaining supplementary provision was made for meeting the charges on account of Revision of Pay Scales and the arrear payment of Pay according to the R.O.P.A. Rules, 1990. Reasons for anticipated saving and final excess have not been intimated (January 1992).

101—Collection charges—

 Non-Plan

 1. Collection charges—

O 77.50			
R -46.99	1,24.49	1,10.20	-14.29

Reasons for augmentation of fund by re-appropriation as well as for final saving have not been intimated (January 1992).

102—Inspection of Motor Vehicles—

 Non-Plan

1. Inspection of Motor Vehicles	..	6.41	+6.41
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Reasons for incurring expenditure without budget provision have not been intimated (January 1992).

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2045—Other Taxes and Duties on Commodities and Services—			
Original	Rs. 8,87,78,000		
Supplementary	6,22,000		
Amount surrendered during the year	..	..	Nil

Notes and Comments —

(i) In view of the overall saving of Rs. 1,50.41 lakhs, the supplementary grant of Rs. 6.22 lakhs obtained in March, 1991 proved unnecessary.

(ii) The entire saving of Rs. 1,50.41 lakhs remained unsurrendered.

(iii) A substantial saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2045—Other Taxes and Duties on Commodities and Services—			
101—Collection charges—Entertainment Tax—			
Non-Plan			
1. Entertainment Tax	40.50	28.54	—11.96
Reasons for saving have not been intimated (January 1992).			
104—Collection charges—Taxes on Goods and Passengers—			
Non-Plan			
1. Taxes on entry of goods in the local areas	41.05	..	—41.05
800—Other Expenditure—			
Non-Plan			
1. Lump Provision for Revision of Pay Scales and Other Benefits	1,37.30	..	—1,37.30
2. Lump Provision for Additional Dearness Allowance	35.44	..	—35.44
4. Lump Provision for transfer of arrears of pay to the G. P. Fund	70.86	..	—70.86
Reasons for non-utilisation of the provisions in the above cases have not been intimated (January 1992).			
(iv) Saving mentioned above was partly off-set by excess mainly under :—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2045—Other Taxes and Duties on Commodities and Services—			
104—Collection charges—Taxes on Goods and Passengers—			
Non-Plan			
2. Taxes on entry of goods in Calcutta Metropolitan area	4,77.60	6,27.62	+1,50.02
Reasons for excess have not been intimated (January 1992).			

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2047—Other Fiscal Services—			
Original	Rs. 3,41,80,000		
Supplementary	8,04,000		
Amount surrendered during the year	..	..	Nil

Notes and Comments—

(i) No portion of saving was surrendered during the year.

(ii) In view of the overall saving of Rs. 53.53 lakhs in the grant, supplementary grant of Rs. 8.04 lakhs obtained in March, 1991, proved unnecessary.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
800—Other Expenditure—			
1. Lump provision for Additional Dearness Allowance	8.08	..	—8.08
3. Lump provision for Revision of Pay Scales and Other Benefits	31.31	..	—31.31
4. Lump provision for transfer of arrears of pay to the G. P. Fund	16.16	..	—16.16

Reasons for non-utilisation of the provision in the above cases have not been intimated (January 1992).

Grant No. 16—Interest Payments

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2049—Interest Payments—			
Voted—			
Original	Rs. 60,75,000		
Supplementary	11,25,000		
Amount surrendered during the year (March, 1991)	..	..	48,91,567
Charged—			
Original	6,94,67,88,000		
Supplementary .. .. .	..	
Amount surrendered during the year	..	..	Nil

Notes and comments—

Voted grant—

(i) In view of overall saving of Rs. 45.81 lakhs, supplementary provision of Rs. 11.25 lakhs proved unnecessary.

(ii) Although there had been a final saving of Rs. 45.81 lakhs under the grant, Rs. 48.92 lakhs were surrendered during the year. It proved to be injudicious.

Grant No. 16—Contd.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2049—Interest Payment—			
60—Interest on Other Obligations—			
701—Miscellaneous—			
1. Interest on compensation money payable to land holders—			
O 60.00	11.08	26.19	+15.11
R —48.92			

Anticipated saving was attributed to non-settlement of claims for various complications and litigations. Reasons for final excess have not been intimated (January 1992).

Charged—

(i) The entire saving of Rs. 68,01.09 lakhs was not surrendered during the year.

(ii) Saving occurred mainly under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving —
2049—Interest Payment—			
Non-Plan			
01—Interest on Internal Debt—			
101—Interest on Market Loans	98,39.31	94,33.37	—4,05.94
Reasons for saving have not been intimated (January 1992).			
200—Interest on Other Internal Debts—			
(i) Cash Credit and Ways and Means Advances—			
3. Interest on Ways and Means Advance from Reserve Bank	2,00.00	0.39	—1,99.61
Reasons for saving were stated to be due to lesser payment of interest to the ways and means advances from Reserve Bank.			
(ii) Other Items—			
(1) Interest on loan from Life Insurance Corporation of India	8,31.30	7,26.18	—1,05.12
The reasons for saving were stated to be due to lesser payment of interest to the Life Insurance Corporation of India.			
03—Interest on Small Savings, Provident Funds etc.—			
104—Interest on State Provident Funds—			
1. Interest on General Provident Fund	67,38.00	49,39.44	—17,98.56
Reasons for saving were stated to be due to lesser payment of interest towards General Provident Fund.			
108—Interest on Insurance and Pension Fund—			
1. West Bengal State Government Employees Group Insurance Scheme—			
(i) Interest on Insurance Fund	1,00.00	..	—1,00.00
Reasons for non-utilisation of provision were stated to be due to lesser payment of interest towards Insurance Fund.			

Grant No. 16—Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving —
04—Interest on Loans and Advances from Central Government—			
101—Interest on Loans for State/Union Territory Plan Scheme—			
1. Interest on Block Loans—			
Interest on—			
(i) Loans for State Plan Scheme	72,16.25	44,81.47	—27,34.78
(ii) Loan Assistance under IATP Formula			
(iii) Additional Central Assistance for IDA/IBRD assisted schemes in the State Plan			
(iv) Advance Plan assistance for Employment Generation Works necessitated by cyclone			
(v) Advance Plan Assistance for Power Development			
(vi) Advance Plan Assistance for Flood Relief			
(vii) Advance Plan Assistance to cover gap in resources			
(viii) Advance Plan assistance for Drought Relief			
(ix) Special Advance assistance for Irrigation Project			
(x) Additional Central assistance for Calcutta Urban Transport Project			
(xi) Special Loan for Accelerated Development of Hill Areas			
Reasons for saving were stated to be due to lesser payment of interest on Block Loans.			
103—Interest on Loan for Centrally Sponsored (New Schemes)—			
1. Interest on Loans for Integrated Development of Small and Medium Towns	80.01	32.87	—47.14
Reasons for saving were stated to be due to lesser payment of interest on loans for integrated development of small and medium towns.			
104—Interest on Loans for Non-Plan Schemes—			
39. Interest on Loans for Roads and Bridges—			
(i) Loans for construction of Second Bridge over Hooghly River including Kona Express Way	10,86.52	9,86.54	—99.98
Reasons for saving were stated to be due to lesser payment of interest on Loans for Second Hooghly Bridge.			
60—Interest on Other Obligations—			
101—Interest on Deposits—			
2. Interest on Provident Fund Deposits of—			
(i) Employees of Universities	34,20.00	20,29.45	—13,90.55
(ii) Employees of non-government Arts, Science, Commerce teachers' training colleges			
(iii) Employees of non-government grants-in-aid/sponsored Secondary Schools			
(iv) Employees of Primary Schools			
(v) Employees of Municipal Corporation			
(vi) Employees of Municipalities			
Reasons for saving were stated to be due to lesser payment of interest on Provident Fund Deposits.			
4. Interest on Deposits of Co-operatives	1,00.00	..	—1,00.00
Reasons for saving were stated to be due to lesser payment of interest on deposits of co-operatives.			
701—Miscellaneous—			
5. Other Items	65.00	9.52	—55.48
Reasons for saving were stated to be due to lesser payment of interest on other items.			

Grant No. 16—Concl'd.

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
2049—Interest Payments—			
Non-Plan—			
01—Interest on Internal Debts—			
200—Interest on Other Internal Debts—			
(ii) Other Items—			
(2) Interest on loans from the General Insurance Corporation of India	3,07.98	3,35.29	+27.31
Reasons for excess expenditure have not been intimated (January 1992).			
15. Interest on Loans from National Bank of Agriculture and Rural Development	25.88	1,58.35	+1,32.47
Reasons for excess were stated to be due to larger payment of interest on loans to NABARD.			
305—Management of Debt.—			
(2) Management of Debt	14.00	40.48	+26.48
Reasons for excess were stated to be due to larger payment of interest towards Management of Debt.			
04—Interest on Loans and Advances from Central Government—			
103—Interest on loans for Centrally Sponsored Schemes—			
5. Interest on loans for Transmission Schemes—			
(i) Loans for Inter-State Transmission Schemes	1,10.78	1,43.52	+32.74
Reasons for excess were stated to be due to larger payment of interest loans for Inter-State Transmission Scheme.			

Grant No. 17—Public Service Commission (All charged)

Section and Major head	Total appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2051—Public Service Commission—			
Original	Rs. 1,88,63,000		
Supplementary	5,30,000		
Amount surrendered during the year	..	..	Nil

Notes and comments—

(i) No portion of the saving was surrendered during the year.

(ii) In view of the overall saving of Rs. 9.96 lakhs, supplementary provision of Rs. 5.30 lakhs obtained in March, 1991 proved excessive.

(iii) Saving occurred mainly under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving—
2051—Public Service Commission—			
800—Other Expenditure—			
Non-Plan			
1. Lump Provision for Revision of Pay Scales and Other Benefits	32.36	..	—32.36
2. Lump Provision for Additional Dearness Allowance	8.35	..	—8.35
3. Lump Provision for arrears of Pay to be transferred to G. P. Fund	16.70	..	—16.70
Reasons for non-utilisation of provision in the above cases have not been intimated (January 1992).			

Grant No. 17—Concl'd.

(iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
102—State Public Service Commission—			
Non-Plan			
O	1,31.22	1,83.97	+47.45
S	5.30		
	1,36.52		

Reasons for excess have not been intimated (January 1992).

Grant No. 18—Secretariat—General Services

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2052—Secretariat—General Services—			
Voted—			
Original	23,91,39,000	20,33,28,588	—4,51,47,412
Supplementary	93,37,000		
Amount surrendered during the year (March 1991)			4,27,665
Charged—			
Original	..	1,700	—1,700
Supplementary	3,400		
Amount surrendered during the year (March 1991)			1,700

Notes and comments—

Voted grant—

(i) In view of the overall saving of Rs. 4,51.47 lakhs, supplementary provision of Rs. 93.37 lakhs obtained in March 1991, proved unnecessary.

(ii) Against saving of Rs. 4,51.47 lakhs in the grant, only Rs. 4.28 lakhs was surrendered during the year.

(iii) Saving occurred mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
800—Other Expenditure—			
Non-Plan			
1. Lump Provision for Revision of Pay Scales and Other Benefits	5,41.23		—5,41.23
2. Lump Provision for Additional Dearness Allowance	1,39.68		—1,39.68
3. Lump Provision for transfer of arrears of pay to the G. P. Fund	2,79.24		—2,79.24

Reasons for non-utilisation of the provisions in the above three cases have not been intimated (January 1992).

Grant No. 18—Concl'd.

(iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
090—Secretariat—			
Non-Plan			
(1) Home Department (Excluding Transport and Passport Branch etc.)	3,31.50	4,44.61	+1,13.11
Excess expenditure was due to implementation of WBS (ROPA) Rules '90, enhancement of D.A., purchase of an ECFAX-4618 Machine, and payment of arrear rent for the requisitioned premises at 131A, B.B. Ganguly Street, Calcutta and also due to payment of cost of Air Tickets.			
(4) Finance Department (including Department of Excise)—			
O	4,60.20	5,53.57	7,45.48
S	93.37			+1,91.91
Augmentation of fund by supplementary provision in March 1991 was made for meeting larger establishment charges. Reasons for eventual excess have not been intimated (January 1992).			
(6) Judicial Department	44.60	68.02	+23.42
Reasons for excess have not been intimated (January 1992).			
(8) Department of Local Government and Urban Development	37.20	57.24	+20.04
The excess expenditure was due to Payment of arrear pay and allowances under ROPA Rules, 1990 and filling up of the vacant posts and enhancement of D.A. for the State Government employees.			
(10) Department of Land and Land Reforms	69.15	95.00	+25.85
(11) Public Works Department	56.65	80.83	+24.18
Reasons for excess in the above two cases have not been intimated (January 1992).			
(13) Department of Food and Supplies	1,52.10	2,04.61	+52.51
The excess was due mainly to the payment of D.A. and for implementation of Pay Commission's report during the year under the head "Salaries" and mainly to sanction of less budget provision under the head "Office Expenses".			
099—Board of Revenue—			
Non-Plan			
(1) Board of Revenue	55.95	86.81	+30.86
The excess of expenditure occurred mainly under the heads "Salaries" and "Office Expenses" due to revision of Pay and Allowances of all categories of staff under ROPA Rules and due to rise of cost of Petrol.			

Grant No. 19—District Administration (All voted)

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 2053—District Administration—			
Original	21,83,85,000	19,91,37,070	—2,91,61,930
Supplementary	99,14,000		
Amount surrendered during the year	..	..	Nil

Notes and comments—

- (i) In view of the overall saving of Rs. 2,91.62 lakhs, supplementary provision of Rs. 99.14 lakhs obtained in March 1991, proved unnecessary.
- (ii) No portion of saving of Rs. 2,91.62 lakhs was surrendered during the year.

Grant No. 19—Concl'd.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
800—Other Expenditure			
Non-Plan			
2. Lump provision for Revision of Pay Scales and other benefits	4,32.17	..	—4,32.17
3. Lump provision for Additional Dearness Allowance	1,11.52	..	—1,11.52
4. Lump provision for transfer of arrears of pay to the G. P. Fund	2,23.06	..	—2,23.06

Reason for non-utilisation of funds in the above three cases have not been intimated (January 1992).

(iv) Saving mentioned above was partly off-set by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
093—District Establishment—			
Non-Plan			
1. General Establishment—			
O	9,83.09	13,47.43	+ 2.65.20
S	99.14		
	10,82.23		

Augmentation of fund by obtaining supplementary provision was made for meeting larger establishment charges. Reasons for eventual excess have not been intimated (January 1992).

094—Other Establishment—

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
Non-plan			
1. Sub-divisional Establishment	3,85.42	5,89.39	+ 2,03.97

Reasons for excess in the above case have not been intimated (January 1992).

Grant No. 20—Treasury and Accounts Administration (All voted)

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 2054—Treasury and Accounts Administration—			
Original	15,29,73,000	14,08,04,458	—1,21,68,542
Supplementary .. .. .	..	
Amount surrendered during the year (March 1991)	..	..	1,000

Notes and comments—

(i) Although there was a saving of Rs. 1,21,69 lakhs in the grant, only Rs. 0.01 lakh was surrendered in March 1991.

Grant No. 20—Concl'd.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2054—Treasury and Accounts Administration — Non-Plan			
095—Directorate of Accounts and Treasuries	35.60	23.14	—12.46
Reasons for saving have not been intimated (January 1992).			
800—Other Expenditure—			
5. Lump provisions for Additional Dearness Allowance	61.41	..	—61.41
6. Lump provision for transfer of arrears of pay to the G. P. Fund	1,22.83	..	—1,22.83
8. Lump provision for Revision of pay scales and other benefits	2,37.99	..	—2,37.99
Reasons for non-utilisation of the provision in the above cases have not been intimated (January 1992).			

(iii) Saving mentioned above was partly off-set by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2054—Treasury and Accounts Administration— Non-Plan			
096—Pay and Accounts Offices—			
1. Calcutta Pay and Accounts Office	1,65.80	2,04.75	+ 38.95
097—Treasury Establishment—			
1 (a) Upgradation of standards of Administration— Bifurcated Treasuries	36.00	47.29	+ 11.29
1 (b) Upgradation of standards of Administration— Upgraded Treasuries	4.50	32.74	+ 28.24
Reasons for excess in the above cases have not been intimated (January 1992).			
2. Other Treasuries	6,95.00	9,34.28	+ 2,39.28

Excess expenditure to the tune of Rs. 53.17 lakhs has been attributed to the implementation of R.O.P.A. 1990. Reasons for the residual excess have not been intimated. (January 1992).

Grant No. 21—Police

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2055—Police—			
Voted—			
Original	Rs. 3,58,25,40,000	3,42,14,06,608	—17,41,78,392
Supplementary	1,30,45,000		
Amount surrendered during the year	..	..	Nil

Grant No. 21—Concl'd.

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
Charged—			
Original	Rs. 2,000		
Supplementary	37,803		
	39,803	..	—39,803
Amount surrendered during the year	..	..	Nil

Notes and Comments—

(i) No portion of the saving of Rs. 17,41.78 lakhs was surrendered during the year.

(ii) In view of the overall saving of Rs. 17,41.78 lakhs under the grant, supplementary provision of Rs. 1,30.45 lakhs obtained in March 1991 proved unjustified.

Grant No. 22—Jails (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2056—Jails—			
Original	Rs. 20,68,13,000		
Supplementary	90,74,000		
	21,58,87,000	20,41,22,091	—1,17,64,909
Amount surrendered during the year	..	..	Nil

Notes and comments—

(i) In view of overall saving of Rs. 1,17.65 lakhs under the grant, supplementary grant of Rs. 90.74 lakhs obtained in March 1991 proved unnecessary.

(ii) No portion of the saving was surrendered during the year.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
2056—Jails—			
800—Other Expenditure—			
Non-Plan			
11. Lump provision for Revision of pay scales and other benefits	2,55.81	..	—2,55.81
12. Lump provision for Transfer of arrear of pay to the G. P. Fund	1,32.03	..	—1,32.03
14. Lump provision for additional Dearness Allowances	66.02	..	—66.02
15. Modernisation of Prison Administration	19.27	..	—19.27
Reasons for non-utilisation of the provision in all the above cases have not been intimated (January 1992).			
State Plan (Annual Plan)			
1. Modernisation of Prison Administration	1,40.00	17.45	—1,22.55
Reasons for saving have not been intimated (January 1992).			

Grant No. 22—Concl'd.

(iv) Saving mentioned above was partly counter-balanced by excess as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2056—Jails—			
001—Direction and Administration—			
Non-Plan			
2. Presidency Jails	1,81.00	2,38.94	+57.94
Reasons for excess have not been intimated (January 1992).			
101—Jails—			
2. Central Jails—			
Non-Plan			
O	5,28.18		
S	90.74		
	6,18.92	7,88.64	+1,69.72
Augmentation of fund by obtaining supplementary provision of Rs. 90.74 lakhs was made for meeting the salary expenses, but reasons for final excess have not been intimated (January 1992).			
3. District Jails	4,22.00	5,69.94	+1,47.94
4. Subsidiary Jails	2,03.52	2,72.71	+69.19
102—Jail Manufactures—			
Non-Plan			
1. Clerical and Mechanical Establishment	34.17	52.86	+18.69
800—Other Expenditure—			
3. Charges for Police Custody	32.00	43.42	+11.42
Reasons for excess in the above cases have not been intimated (January 1992).			

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2058—Stationery and Printing—			
Original	11,62,54,000		
Supplementary	16,00,000		
Amount surrendered during the year (March 1991)	..	..	39,52,000

Notes and comments—

(i) In view of the overall saving of Rs. 1,38.46 lakhs, supplementary grant of Rs. 16.00 lakhs obtained in March 1991 proved unjustified.

(ii) Against the saving of Rs. 1,38.46 lakhs in the grant, only Rs. 39.52 lakhs were surrendered during the year.

Grant No. 24—Concl'd.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2058—Stationery and Printing—			
103—Government Presses—			
State-Plan (Annual Plan)			
1. Modernisation of machinery of West Bengal Government Presses, Alipore—			
O	50.00		
R	-10.30		
	39.70	38.17	-1.53
4. Modernisation of Raj Bhawan Press—			
O	20.00		
R	-20.00		

Anticipated saving in both the above cases were attributed to adoption of economy measures. Reasons for final saving in the former case have not been intimated (January 1992).

800—Other Expenditure—

Non-Plan

3. Lump Provision for Additional Dearness Allowance	42.54	..	-42.54
4. Lump Provision for Revision of Pay Scale and Other Benefits	1,64.83	..	-1,64.83
5. Lump Provision for transfer of arrears of pay to the G. P. Fund	85.04	..	-85.04

Reasons for saving in the above cases have not been intimated (January 1992).

(iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2058—Stationery and Printing—			
101—Purchase and Supply of Stationery Stores—			
Non-Plan			
1. Stationery Offices and Stores	26.62	36.97	+10.35
2. Purchase of Stationery Stores	1,00.00	1,11.89	+11.89
Excess in the former case was due to the implementation of ROPA Rules 1990. Reasons for excess in the latter case have not been intimated (January 1992).			
102—Printing, Storage and Distribution of Forms—			
Non-Plan			
O	44.34		
R	0.03		
	44.37	64.26	+19.89
Reasons for excess in the above case have not been intimated (January 1992).			
103—Government Presses—			
Non-Plan			
1. West Bengal Government Press—			
O	4,34.07		
S	16.00		
	4,50.07	5,22.12	+72.05
3. Secretary to Governor's Press	14.14	26.54	+12.40
5. Setting up of a new Press for printing works of the legislature, High court etc. at Kadapara	99.20	1,48.95	+49.75

Augmentation of fund by supplementary provision in the first case was made for meeting larger establishment charges. Reasons for final excess in the above cases have not been intimated (January 1992).

Grant No. 25—Public Works

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE—			
Major heads : 2099—Public Works, 2202—General Education, 2205—Art and Culture, 2210—Medical and Public Health, 2210—Medical and Public Health (Excluding Public Health), 2216—Housing, 2230—Labour and Employment, 2235—Social Security and Welfare (Social Welfare), 2401—Crop Husbandry, 2403—Animal Husbandry, 2404—Dairy Development, 2406—Forestry and Wild Life, 2408—Food, Storage and Warehousing, 2852—Industry, 2853—Non-ferrous Mining and Metallurgical Industries, 3475—Other General Economic Services—			
Voted—			
Original	.. .. . 93,81,40,000	97,31,42,000	1,48,22,06,220
Supplementary	.. .. . 3,50,02,000		
Amount surrendered during the year (March 1991)				.. ..	1,16,44,242
Charged—			
Original	.. .. . 96,61,000	1,42,13,000	1,65,61,585
Supplementary	.. .. . 45,52,000		
Amount surrendered during the year				.. ..	Nil
CAPITAL—			
Major heads : 4099—Capital Outlay on Public Works, 4202—Capital Outlay on Education, Sports, Art and Culture, 4210—Capital Outlay on Medical and Public Health, 4210—Capital Outlay on Medical and Public Health (Excluding Public Health), 4211—Capital Outlay on Family Welfare, 4216—Capital Outlay on Housing, 4220—Capital Outlay on Information and Publicity, 4250—Capital Outlay on Other Social Services, 4403—Capital Outlay on Animal Husbandry, 4404—Capital Outlay on Dairy Development, 4408—Capital Outlay on Food, Storage and Warehousing, 4515—Capital Outlay on other Rural Development Programmes (Panchayati Raj), 4515—Capital Outlay on Other Rural Development Programmes (Community Development), 4851—Capital Outlay on Village and Small Industries, 4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Tribal Area Sub-plan), 4885—Other Capital Outlay on Industries and Minerals—			
Voted—			
Original	.. .. . 63,90,72,000	64,07,21,000	56,71,11,415
Supplementary	.. .. . 16,49,000		
Amount surrendered during the year (March 1991)				.. ..	47,416
Charged—			
Original	.. .. . ..	18,22,738	1,95,206
Supplementary	.. .. . 18,22,738		
Amount surrendered during the year				.. ..	Nil
Notes and comments—			
Revenue (Voted)—			
(i) Expenditure exceeded the grant by Rs. 50,90,64,220; the excess requires regularisation.			
(ii) In view of the excess of Rs. 50,90.64 lakhs, supplementary provision of Rs. 3,50.02 lakhs obtained in March 1991 proved inadequate.			
(iii) In view of the excess of Rs. 50,90.64 lakhs in the grant, the surrender of Rs. 1,16.44 lakhs proved to be unjustified.			

Grant No. 25—Contd.

(iv) Excess occurred mainly under ;—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2059—Public Works—			
01—Office Buildings—			
053—Maintenance and Repairs—			
Non-Plan			
1. Maintenance of Writers' Buildings, etc.	1,85.35	2,28.31	+42.96
Reasons for the excess have not been intimated (January 1992).			
3. Maintenance of Other Government Non-residential Buildings (Public Works Directorate)—			
O 19,73.45			
S 3,50.02	23,23.47	27,12.32	+3,88.85
Augmentation of fund by supplementary provision was made for meeting the charges for maintenance and repairs to be undertaken by the public works directorate. Reasons for the final excess have not been intimated (January 1992).			
5. Maintenance of Other Government Non-residential Buildings (Construction Board Directorate)	3,28.50	3,55.40	+26.90
6. Maintenance of other Government Non-residential Buildings (Public Health Engineering)	1,50.00	2,11.52	+61.52
Reasons for excess in the above cases have not been intimated (January 1992).			
01—Office Buildings—			
101—Construction—General Pool Office Accommodation—			
Non-Plan			
14. Public Works	0.60	67.93	+67.33
Reasons for the excess have not been intimated (January 1992).			
799—Suspense—			
Non-Plan			
1. Construction Board	6,73.00	9,10.31	+2,37.31
2. Public Works Directorate	13,75.00	61,54.02	+47,79.02
80—General—			
001—Direction and Administration—			
Non-Plan			
1. Direction and Construction Board	4,16.79	4,94.44	+77.65
2. Direction—Public Works Directorate	1,40.15	3,88.71	+2,48.56
Reasons for excess in the above cases have not been intimated (January 1992).			
80—General—			
001—Direction and Administration—			
Non-Plan			
3. Superintendance—			
O 1,68.50			
R —0.06	1,68.44	2,09.79	+41.35
4. Execution—			
O 10,21.75			
R 0.06	10,21.81	14,82.88	+4,61.07
Reasons for the anticipated saving/excess as well as for the final excess in the above cases have not been intimated (January 1992).			

Grant No. 25—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
80—General—			
004—Planning and Research—			
Non-Plan			
Planning and Research	58.30	82.49	+24.19
052—Machinery and Equipment—			
Non-Plan			
2. P. W. Directorate	2,72.95	4,06.75	+1,33.80
105—Public Works Workshops—			
Non-Plan			
Public Work-Workshops Establishment	24.50	55.01	+30.51
Reasons for excess in the above cases have not been intimated (January 1992).			
2205—Art and Culture (Buildings)—			
103—Archaeology and Archaeological Survey (Buildings)—			
State Plan (Annual Plan)			
1. Preservation of Historical monuments in West Bengal	2.50	50.00	+47.50
2216—Housing (Buildings)—			
01—Government Residential Buildings—			
106—General Pool Accommodation—			
Non-Plan			
(iii) Maintenance and Repairs—			
1. Government Residential Buildings (P.W. Department)	2,70.00	6,43.38	+3,73.38
1. (b) Government Residential Buildings (P.W. Roads Department)	20.00	85.49	+65.49
107—Police Housing—			
Non-Plan			
(ii) Maintenance and Repairs—			
(a) Maintenance of Government Residential Buildings—			
(i) Police Housing Schemes	20.00	70.51	+50.51
Reasons for final excess in the above cases have not been intimated (January 1992).			
(iv) Excess mentioned above was partly counter-balanced by saving mainly as under :—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2059—Public Works—			
01—Office Buildings—			
053—Maintenance and Repairs—			
State Plan (Seventh Plan and Committed)			
Maintenance of Government non-residential Buildings	6,00.00	..	—6,00.00
Reasons for non-utilisation of the fund have not been intimated (January 1992).			
01—Office Buildings—			
101—Construction—			
State Plan (Annual Plan)			
2. Land Revenue	33.00	2.53	—30.47

Grant No. 25—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
80—General—			
800—Other Expenditure—			
Non-Plan			
3. Lump provision for Revision of Pay Scales and Other Benefits	6,68.55	..	—6,68.55
4. Lump provision for Additional Dearness Allowances	1,72.53	..	—1,72.53
5. Lump provision for transfer of pay to the G. P. Fund	3,45.06	..	—3,45.06

Reasons for the saving in the first case and non-utilisation of fund in the other cases have not been intimated (January 1992).

2205—Art and Culture (Buildings)

103—Archaeology and Archaeological Survey (Buildings)—

State Plan (Annual Plan)

2. Popular Theaters	58.00	..	—58.00
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2216—Housing—

01—Government Residential Buildings—

106—General Pool Accommodation—

Non-Plan

V. Lease Charges—

1. Government Residential Buildings	32.30	..	—32.30
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Reasons for non-utilisation of fund in the above cases have not been intimated (January 1992).

2853—Non-ferrous Mining and Metallurgical Industries (Buildings)—

02—Regulation and Development of Mines—

102—Mineral Exploration—

State Plan (Annual Plan)

Buildings—

 3. Construction of Boundary wall and Staff Quarters at Purulia—

O	37.28	
R	—26.69	

10.59 .. —10.59

Reasons for the anticipated saving was stated to be done as a part of economy measures. Reasons for final saving have not been intimated (January 1992).

(v) **Suspense :** The expenditure under Revenue (Voted) grant includes Rs. 70,64.33 lakhs under the head "Suspense". The head accommodates interim transaction for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedure of transaction under the minor head have been explained in note (v) under Revenue (Voted) section of grant no. 66—Major and Medium Irrigation. The transactions under the various sub-head of "Suspense" are given below :—

Major head and detailed units	Opening balance Debit + Credit—	Debit	Credit	Net Actuals	Closing balance Debit + Credit—
			(In lakhs of rupees)		
2059—Public Works—					
01—799—Suspense					
(1) Construction Board—					
Purchases	—26,05.14	64.05
Stock	+ 6,17.97	4,90.29
Misc. Works Advance	+ 16,38.26	1,28.68
Total	— 3,48.91	9,10.31
				1,77.66	7,39.52
				—1,13.61	+1,70.79
				+ 57.11	— 1,78.12
				+2,27.29	
				+ 6,75.08	
				+ 18,65.55	

Grant No. 25—Contd.

Major head and detailed units	Opening balance Debit + Credit—	Debit	Credit	Net Actuals	Closing balance Debit + Credit—
			(In lakhs of rupees)		
(2) Public Works Directorate—					
Purchase	—1,70,98.55	8,17.86	34,13.56	—25,95.70	—1,96,94.25
Stock	+ 23,50.06	41,91.93	38,13.33	+ 3,78.60	+ 27,28.66
Misc. Works Advances	+ 19,57.18	11,44.23	8,67.44	+ 2,76.79	+ 22,33.97
Total	—1,27,91.31	61,54.02	80,94.33	—19,40.31	—1,47,31.62

Suspense : There was no transaction under the head "Suspense" during the year 1990-91. The balances under the various sub-head of "Suspense" are given below :—

2059—Public Works—

Public Works Directorate—

Purchases	—1.87	..	..	..	—1.87
Stock	+2.62	..	..	..	+2.62
Misc. Works Advance	+2.39	..	..	..	+2.39
Total	+3.14	..	..	..	+3.14

Charged Appropriation (Revenue)—

(i) Expenditure exceeded the grant by Rs. 23,48,585; The excess requires regularisation.

(ii) In view of the excess of Rs. 23.49 lakhs, Supplementary provision of Rs. 45.52 lakhs obtained in March 1991 proved inadequate.

(iii) Excess occurred mainly under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
2059—Public Works—			
01—Office Buildings—			
053—Maintenance and Repairs—			
Non-Plan			
3. Maintenance of other Government non-residential Buildings—			
(Public Works Directorate)—			
O	66.00	1,15.50	+28.50
S	21.00		
80—General—			
001—Direction and Administration—			
Non-Plan			
4. Execution—			
O	13.18	47.25	+27.06
S	7.01		

Augmentation of fund by supplementary provision in the above case was made for (i) maintenance and repairs, (ii) payment of Rents, Rates and Taxes, (iii) renovation works at Rajbhavan, (iv) Payment of decretal dues, salaries for work-charged establishment and for purchase of machinery and equipment. Reasons for final excess in the above cases have not been intimated (January 1992).

Capital (Voted)—

(i) In view of the ultimate saving of Rs. 7,36.10 lakhs, supplementary provision of Rs. 16.49 lakhs obtained in March 1991 proved unnecessary.

(ii) A meagre amount of Rs. 0.47 lakh was surrendered against a large saving of Rs. 7,36.10 lakhs during the year.

Grant No. 25—Contd.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
4059—Capital Outlay on Public Works—			
01—Office Buildings—			
101—Construction—General Pool Accommodation—			
Non-Plan			
4. District Administration	55.00	19.55	—35.45
State Plan (Annual Plan)			
2. Land Revenue	1,40.00	14.12	—1,25.88
4. Sales Tax	2,02.00	14.02	—1,87.98
6. Treasury and Accounts Administration—			
(a) Treasury Establishment			
(b) Upgradation of Standard of Administration]	50.00	17.45	—32.55
Reasons for saving in the above cases have not been intimated (January 1992).			
01—Office Buildings—			
101—Construction—General Pool Accommodation—			
State Plan (Annual Plan)			
8. Jails—			
(a) Jails	1,82.17	..	—1,82.17
201—Acquisition of Land—			
State Plan (Annual Plan)			
2. Police	23.00	..	—23.00
Reasons for incurring expenditure without provision have not been intimated (January 1992).			
4202—Capital Outlay on Education, Sports, Art and Culture (Building)—			
01—Office Building—			
201—Elementary Education—			
State Plan (Annual Plan)			
1. Strengthening of Administrative and Supervisory Staff (including Accommodation, etc.)	47.50	0.18	—47.32
202—Secondary Education—			
2. Development of Government Secondary Schools	1,00.00	30.59	—69.41
02—Technical Education—			
104—Polytechnics—			
State Plan (Annual Plan)			
1. Polytechnic Diploma Course	1,10.00	87.55	—22.45
Reasons for saving in the above cases have not been intimated (January 1992).			
105—Engineering/Technical Colleges and Institutes—			
State Plan (Annual Plan)			
3. Development of the College of Leather Technology, Calcutta	50.00	..	—50.00
Reasons for the non-utilisation of fund have not been intimated (January 1992).			
8. Construction of a new Engineering College at Salt Lake	1,60.00	1,33.76	—26.24
04—Art and Culture—			
105—Public Libraries—			
State Plan (Annual Plan)			
1. Development and Expansion of Library Services	1,50.00	42.40	—1,07.60

Grant No. 25—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
4210—Capital Outlay on Medical and Public Health (Excluding Public Health) (Buildings)—			
02—Rural Health Services—			
800—Other Expenditure—			
State Plan (Annual Plan)			
1. Primary Health Care Services (M.N.P.)	8,24.00	6,93.32	—1,30.68
2. Special Component Plan for Scheduled Castes—Establishment of Health Centres in S. C. Areas under (M.N.P.)	2,50.00	65.24	—1,84.76
3. Upgradation of State Rural Health Administration (M.N.P.)	1,00.00	46.69	—53.31
Reasons for saving in the above cases have not been intimated (January 1992).			
4. Special Component Plan for Scheduled Castes—creation of Medical Care facilities areas resided by Scheduled Castes	57.00	..	—57.00
Reasons for non-utilisation of fund have not been intimated (January 1992).			
03—Medical Education, Training and Research—			
105—Allopathy—			
State Plan (Annual Plan)			
1. Undergraduate Medical Education	3,60.00	1,50.12	—2,09.88
Reasons for saving have not been intimated (January 1992).			
4211—Capital Outlay on Family Welfare (Buildings)—			
108—Selected Area Programmes—			
State Plan (Annual Plan)			
Buildings	2,20.00	..	—2,20.00
4216—Capital Outlay on Housing (Buildings)—			
01—Government Residential Buildings—			
106—General Pool Accommodation—			
Non-Plan			
(ii) Construction—			
1. Acquisition of Land Comprising Portion of Premises Nos. 59 and 59/1, Ballygunge Circular Road, known as Tripura House, Calcutta for providing residential accommodation to Ministers and Government Officers	50.00	..	—50.00
State Plan (Annual Plan)			
Administration of Justice—			
5. Administrative Reforms—Expansion of construction of collectorate Buildings, sub-divisional office Buildings etc. Residential Quarters for Officer and Staff etc.	25.00	..	—25.00
107—Police Housing—			
State Plan (Annual Plan)			
Buildings—			
II. Schemes other than the Schemes of upgradation of the Police Housing—			
5. Construction of barracks for constables/head constables of West Bengal Police and Calcutta Police	50.00	..	—50.00
Reasons for non-utilisation of fund in the above cases have not been intimated (January 1992).			

Grant No. 25—Contd.

(iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4059—Capital Outlay on Public Works—			
01—Office Buildings—			
101—Construction—General Pool Accommodation—			
Non-Plan			
9. Fire Protection and Control	1,50.00	1,70.12	+20.12
State Plan (Annual Plan)			
1. Administration of Justice—			
(a) High Courts			
(b) Civil and Sessions Courts	25.00	56.41	+31.41
Reasons for the excess in the above cases have not been intimated (January 1992).			
9. Stationery and Printing	..	1,28.77	+1,28.77
Reasons for incurring expenditure have not been intimated (January 1992).			
11. Other Administrative Services	1,74.45	3,60.52	+1,86.07
4202—Capital Outlay on Education, Sports, Art and Culture—(Buildings)—			
01—Office Buildings—			
202—Secondary Education—			
State Plan (Annual Plan)			
4. Development of Other Government Colleges	52.30	1,12.61	+60.31
5. Establishment of New Government Colleges	49.50	88.20	+38.70
02—Technical Education—			
105—Engineering/Technical Colleges and Institutes—			
State Plan (Annual Plan)			
1. Development of Engineering Colleges	70.00	2,14.89	+1,44.89
Reasons for excess in the above cases have not been intimated (January 1992).			
8. Construction of a New Engineering College at Salt Lake	..	68.58	+68.58
Reasons for incurring expenditure without provision have not been intimated (January 1992).			
4210—Capital Outlay on Medical and Public Health (Excluding Public Health) (Buildings)—			
800—Other Expenditure—			
State Plan (Annual Plan)			
3. District and Sub-Divisional Hospitals	80.00	1,89.86	+1,09.86
4. Other General Hospitals	85.00	1,16.70	+31.70
4211—Capital Outlay on Family Welfare (Buildings)—			
108—Selected Area Programmes—			
Centrally Sponsored (New Schemes)			
1. India Population Project (IV) (M.N.P.)	11,50.00	13,47.63	+1,97.63
4216—Capital Outlay on Housing (Buildings)—			
01—Government Residential Buildings—			
106—General Pool Accommodation—			
State Plan (Annual Plan)			
8. Upgradation of Standard of Administration Recommended by Ninth Finance Commission—New Schemes—			
(b) Housing projects for Officers, Staff and members of the guarding staff of District Judges Jails	20.00	1,01.60	+81.60

Grant No. 25—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
107—Police Housing—			
State Plan (Annual Plan)			
(II) Schemes Other than the Schemes of upgradation of the Police Housing—			
6. Construction of quarters for Sub-ordinate ranks, West Bengal Police and Calcutta Police	1,00.00	6,93.92	+5,93.92
10. Accomodation for Battallions	86.43	1,10.01	+23.58

Reasons for excess in the above cases have not been intimated (January 1992).

Suspense : There was no transaction under the head "Suspense" during the year 1990-91. The balance under the various sub-head of "Suspense" are given below :—

Major head and detailed units	Opening balance Debit + Credit —	Debit	Credit	Net Actuals	Closing balance Debit + Credit —
		(In lakhs of rupees)			
4059—Capital Outlay on Public Works—					
Purchases	-27.42	..	..	..	-27.42
Stock .. .. .	..	..	..	..	..
Misc. Works Advance	+ 0.12	..	..	..	+ 0.12
Total	-27.30	..	..	..	-27.30

General Reserve Fund, Cooch Behar : The fund was created with the surplus assets of the former State of Cooch Behar on the date of its merger with the State of West Bengal and is earmarked for being spent for the benefit of the people of Cooch Behar. The receipts in the fund represent interest, dividends etc. on securities belonging to it and disbursements are made from the fund to finance different schemes of Cooch Behar.

No expenditure was made from the fund during 1990-91. The balance including investments at the credit of the fund as on 31st March, 1991 was Rs. 64.57 lakhs.

An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts 1990-91.

Charged Appropriation—(Capital)—

(i) In view of ultimate saving of Rs. 16.28 lakhs, creation of fund for Rs. 18.23 lakhs by Supplementary Provision obtained in March 1991 proved excessive.

(ii) No portion of the saving was surrendered during the year.

(iii) Saving occurred mainly as under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving —
4059—Capital Outlay on Public Works—			
01—Office Buildings—			
101—Construction—General Pool Accommodation—			
Non-Plan			
1. Governor—			
O .. .. .	..	..	..
S	8.00	..	-8.00

Creation of Fund by Supplementary Provision was for repair and renovation of Raj Bhavan and payment of decretal dues.

Reasons for non-utilisation of fund have not been intimated (January 1992).

Grant No. 26—Other Administrative Services (Fire Protection and Control)

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2070—Other Administrative Services (Fire Protection and Control)—			
Voted—			
Original	Rs. 16,58,32,000		
Supplementary .. .. .	..	
Amount surrendered during the year (March 1991)		..	3,17,69,870
Charged—			
Original .. .. .	..	
Supplementary	30,000	30,000	..
Amount surrendered during the year		..	Nil

Notes and Comments—

Revenue (Voted)—

(i) In view of the overall saving of Rs. 3,11.96 lakhs in the grant, surrender of Rs. 3,17.70 lakhs during the year appears to be injudicious.

(ii) Saving occurred mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
108—Fire Protection and Control—			
Non-Plan			
2. Protection and Control—			
O	74.75		
R	—22.14	52.61	0.17
			—52.44
A part of the anticipated saving amounting to Rs. 14.59 lakhs was stated to be due to non-materialisation of purchase of Machinery and equipments. Reasons for remaining part of the anticipated saving as well as for final saving have not been intimated (January 1992).			
4. Purchase of sophisticated Fire-fighting Appliances, equipment and accessories under Japanese Aid Grant—			
O	25.00		
R	—25.00		
5. Other Expenditure—			
(1) Scheme for purchase of Fire-fighting equipments for development of Fire Services—			
O	3,20.00		
R	—2,50.19	69.81	..
			—69.81

Anticipated savings in both the cases were stated to be due to non-materialisation of purchase of machinery and equipment. Reasons for eventual saving in the later case have not been intimated (January 1992).

Grant No. 26—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
800—Other Expenditure—			
6. Other Expenditure—			
(1) Lump Provision for Revision of Pay Scales and Other Benefits—			
O 2,18.58]			
R —2,18.58]
(2) Lump Provision for transfer of arrears of pay to the G. P. Fund—			
O 1,12.82]			
R —1,12.82]
(3) Lump Provision for Additional Dearness Allowance—			
O 56.42]			
R —56.42]

Reasons for anticipated saving in the above cases have not been intimated (January 1992).

(iii) Saving mentioned above was partly counter-balanced by excess as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
108—Fire Protection and Control—			
Non-Plan			
1. Direction and Administration—			
O 8,49.55]			
R 3,68.66]	12,18.21	13,46.20	+1,27.99

Anticipated excess was attributed to the payment of arrears of pay etc. to the staff and officers, for giving benefit of 3rd Pay Commission and to the enhancement of the—

- (i) price of Stationery articles,
- (ii) rate of electric bills, and
- (iii) the rate of rents of Fire Station Buildings.

Reasons for eventual excess have not been intimated (January 1992).

Grant No. 27—Other Administrative Services (Excluding Fire Protection and Control) (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2070—Other Administrative Services (Excluding Fire Protection and Control)—			
Original 56,67,56,000]			
Supplementary 1,42,30,000]	58,09,86,000	52,62,03,678	—5,47,82,322
Amount surrendered during the year (March 1991)	..	..	26,05,832

Grant No. 27—Contd.

Notes and Comments —

(i) In view of the overall saving of Rs. 5,47.82 lakhs in the grant, supplementary provision of Rs. 1,42.30 lakhs obtained in March 1991 proved unnecessary.

(ii) Out of the overall saving of Rs. 5,47.82 lakhs in the grant only Rs. 26.06 lakhs were surrendered during the year.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
106—Civil Defence—			
Non-Plan			
2. Air Raid Precaution—			
(b) Fire fighting	7,19.20	5,59.55	—1,59.65
Reasons for saving have not been intimated (January 1992).			

107—Home Guards—

 Non-Plan

1(c) Border Wing Home Guard Battalion—

O	1,97.38	}	1,84.08	1,70.43	—13.65
R	—13.30				

 Anticipated saving was attributed to non-submission of bills in time and to the adoption of economy measures. Reasons for final saving have not been intimated (January 1992).

114—Purchase and Maintenance of Transport—

 Non-Plan

(2) Maintenance of Government Aircraft—

O	1,29.51	}	47.11	42.30	—4.81
R	—82.40				

 Anticipated saving was stated to be attributed to non-utilisation of fund to the desired level as expected at the time of submission of budget estimates. Reasons for final saving have not been intimated (January 1992).

800—Other Expenditure—

 Non-Plan

2.(g) Loss on sale of subsidised food staff to National Volunteer Force Personnel	60.00	..	—60.00
9. Lump Provision for Additional Dearness Allowance	1,85.70	..	—1,85.70
12. Lump Provision for transfer of arrears of pay to the G. P. Fund	3,71.39	..	—3,71.39
13. Lump Provision for Revision of Pay Scales and Other Benefits	7,19.57	..	—7,19.57

 Reasons for non-utilisation of the provision in the above cases have not been intimated (January 1992).

(iii) Saving mentioned above was partly counter-balanced by excess as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +				
104—Vigilance—							
Non-Plan							
1. State Headquarters	58.55	83.88	+25.33				
Reasons for excess have not been intimated (January 1992).							
106—Civil Defence—							
Non-Plan							
2. Air Raid Precaution—							
(a) Direction and Organisation—							
O	3,32.15	}	3,61.97	10,26.73	+6,64.76
R	.. .. .	..	29.82		

 Anticipated excess was stated to be due to the payment of arrear salaries payable under ROPA Rules, 1990. Reasons for eventual excess have not been intimated (January 1992).

Grant No. 27—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3(b) Water Wing of Civil Defence—			
O	94.00		
R	-2.48		
	91.52	1,45.15	+53.63

Anticipated saving was attributed to the adoption of economy measures.

Final excess to the tune of Rs. 45.60 lakhs was stated to be due to payment of arrear salaries payable under ROPA, 1990.

Reasons for residual excess have not been intimated (January 1992).

107—Home Guards—

Non-Plan

1(b) District Home Guard raised in connection with Emergency—

O	12,76.02		
S	1,42.30		
R	89.62		
	15,07.94	15,50.63	+42.69

Augmentation of fund by obtaining supplementary provision in March, 1991 was made for meeting larger expenses on account of wages payable to Home Guards.

Anticipated excess to the tune of Rs. 34.04 lakhs was attributed to the payment of Ad-hoc bonus to Home Guard Volunteers.

Reasons for the rest have not been intimated (January 1992).

Eventual excess was stated to be due to requirement of a good number of additional Home Guard Volunteers in the wake of Municipality Election, 1990 and to the enhancement of rate of wages for Home Guard Volunteers.

112—Rent Control—

Non-Plan

(1) Head-quarter and District Establishment	57.72	87.74	+30.02
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Reasons for the excess have not been intimated (January 1992).

114—Purchase and Maintenance of Transport—

Non-Plan

(1) Motor Vehicles—

O	3,05.07		
R	19.75		
	3,24.82	3,90.34	+65.52

Reasons for anticipated excess as well as for the eventual one have not been intimated (January 1992).

800—Other Expenditure—

Non-Plan

2. National Volunteer Force—

(i) District Battallions—

(iv) Bangliya Agragami Dal—1st Biswakarma Battalion	1,69.45	2,69.70	+1,00.25
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Excess expenditure to the tune of Rs. 79.34 lakhs was stated to be due to implementation of Revised Pay Scales.

Reasons for residual excess have not been intimated (January 1992).

Grant No. 28—Pensions and other Retirement Benefits

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2071—Pensions and other Retirement Benefits—			
Voted—			
	Rs.		
Original	1,49,97,94,000		
Supplementary	39,62,09,000		
Amount surrendered during the year	..	..	Nil
Charged—			
Original	18,06,000		
Supplementary .. .. .	..	..	18,06,000
Amount surrendered during the year	..	..	Nil
Notes and comments—			
Revenue (Voted grant)—			
(i) No portion of the saving of Rs. 5,17.79 lakhs was surrendered during the year.			
(ii) In view of the overall saving of Rs. 5,17.79 lakhs under the grant, supplementary grant of Rs. 39,62.09 lakhs obtained in March 1991, proved excessive.			

Grant No. 29—Miscellaneous General Services (All voted)

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2075—Miscellaneous General Services—			
Voted—			
	Rs.		
Original	5,92,36,000		
Supplementary .. .. .	..	
Amount surrendered during the year (March, 1991)	..	..	9,100
Charged—			
Original .. .. .	..	
Supplementary	1,52,000		
Amount surrendered during the year (March, 1991)	..	..	Nil
Notes and comments—			
(i) Against the overall saving of Rs. 1,31.17 lakhs, only Rs. 0.09 lakhs were surrendered during the year.			
(ii) Saving occurred mainly under :—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2075—Miscellaneous General Services—			
103—State Lotteries			
Non-Plan			
State Lotteries Voted—			
O	5,90.50		
S .. .. .	..	
	5,90.50	4,59.60	—1,30.81
Reasons for saving have not been intimated (January 1992).			

Grant No. 30—Education, Art and Culture

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major heads : 2202—General Education, 2203—Technical Education and 2205—Art and Culture—			
Voted—			
Original	Rs. 15,87,10,93,000		
Supplementary	.. .. .	
Amount surrendered during the year	..	..	Nil
Charged—			
Original	.. .. .	
Supplementary	3,45,500	70,500	—2,75,000
Amount surrendered during the year	..	..	Nil
CAPITAL—			
Major head : 6202—Loans for Education, Art and Culture—			
Original	30,10,000		
Supplementary	.. .. .	
Amount surrendered during the year	..	..	Nil

Notes and comments—

Revenue (Voted grant)—

(i) The entire saving of Rs. 2,30,29.64 lakhs remained surrendered during the year.

(ii) Significant saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2202—General Education—			
01—Elementary Education—			
101—Government Primary Schools—			
Non-Plan			
5. Provision of Pre- Primary (Basic) Education	13.00.00	12,41.06	—58.94
State Plan (Annual Plan)			
3. Free and Compulsory Primary Education (Universal)—			
Improvement of Buildings of existing Primary Schools (M.N.P.)	1,60.00	0.02	—1,59.98
107—Teachers' Training—			
Non-Plan			
3. Improvement of Teachers Training facilities	1,25.00	75.89	—49.11
Central Sector (New Schemes)			
1. Strengthening of Teacher's Training Institute	1,00.00	2.69	—97.31
800—Other Expenditure—			
Non-Plan			
2. Mid-day meals for children	95.65	9.95	—85.70
11. Maintenance and Repairs of Primary School Buildings	2,00.00	1.15	—1,98.85
14. Mid-day meals for children grants	2,50.00	8.78	—2,41.22
State Plan (Annual Plan)			

Grant No. 30—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
1. Free and Compulsory Primary Education Universal (M.N.P.)—			
Establishment of Primary School Teacher and Non-teacher cost	1,30.00	89.71	—40.29
Reasons for final saving in the above cases have not been intimated (January 1992).			
4. Non-formal Education for children at the Primary Stage (M.N.P.)	91.65	..	—91.65
5. Upgradation of standard of Administration as recommended by the Ninth Finance Commission—Construction of Primary School Buildings	3,00.00	..	—3,00.00
Reasons for non-utilisation of the provision in the above cases have not been intimated (January 1992).			
7. Mid-day meals for children	12,00.00	3,98.04	—8,01.96
Reasons for saving have not been intimated (January 1992).			
Special Component Plan for Scheduled Caste—			
8. Mid-day meals for children	7,00.00	..	—7,00.00
Reasons for non-utilisation of the provision at all have not been intimated (January 1992).			
9. Free and Compulsory Primary Education (Universal) (M.N.P.)	1,95.00	1,31.57	—63.43
10. Provision for incentive to the development of Elementary Education	2,00.00	32.53	—1,67.47
Reasons for saving in the above cases have not been intimated (January 1992).			
11. Non-formal Education for children at the Primary stage (M.N.P.)	20.20	..	—20.20
12. Printing of Nationalised Text Books for children at the Primary Stage (M.N.P.)	25.00	..	—25.00
Centrally Sponsored (New Schemes)			
1. Experimental Project for non-formal Education for children on the age group (6-14)	3,00.00	..	—3,00.00
Central Sector (New Schemes)			
1. Provision for operation Block Board	1,00.00	..	1,00.00
Reasons for non-utilisation of the provision in the above cases have not been intimated (January 1992).			
State Plan (Seventh Plan and Committed)			
1. Free and Compulsory Primary Education (Universal) (M.N.P.)	1,00.00	48.00	—52.00
2. Provision for incentive to the development of Elementary Education (M.N.P.)	2,00.00	..	2,00.00
9. Mid-day meals for children	2,50.00	84.35	—1,65.65
Special Component Plan for Scheduled Castes—			
10. Mid-day meals for children	84.00	..	—84.00
11. Free and Compulsory Primary Education (Universal) (M.N.P.)	28.00	5.50	—22.50
12. Provision for incentives to the development of Elementary Education (M.N.P.)	45.00	17.40	—27.60
Reasons for non-utilisation of the provision in 2nd and 4th case and for saving in all other cases have not been intimated (January 1992).			
02—Secondary Education—			
109—Government Secondary Schools—			
Non-Plan			
2. Government Secondary Schools for Girls—			
O	..	..	2,94.70
R	..	..	18.00
	3,12.70	1,05.88	—2,06.82
Reasons for anticipated excess as well as for final saving have not been intimated (January 1992).			
State Plan (Annual Plan)			
1. Development of Government Secondary Schools	65.00	28.53	—36.47
110—Assistance to Non-Government Secondary Schools—			
State Plan (Annual Plan)			
2. Strengthening of Science Laboratories in Secondary Schools	30.00	..	—30.00
Reasons for non-utilisation of provision in the 2nd case and for saving in the first case have not been intimated (January 1992).			

Grant No. 30—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
7. Expansion of teaching and educational facilities for children of age group (14-16)	1,25.00	87.23	—37.77
8. Assistance to Non-Government Higher Secondary Institutions State Plan (Seventh Plan and Committed)	1,70.00	96.50	—73.50
2. Expansion of teaching and educational facilities for children of age group 14-16 Special Component Plan for Scheduled Castes—	6,00.00	3,34.20	—2,65.80
8. Expansion of teaching and educational facilities for children of age group 14-16	2,00.00	26.71	—1,73.29
9. Assistance to Non-Government Higher Secondary Institutions	1,00.00	..	—1,00.00
Reasons for non-utilisation of the fund in the last case and for saving in all other cases have not been intimated (January 1992).			
106—Text Books—			
Non-Plan			
2. Provision of free books etc. for children of Primary Schools	4,40.00	4,12.01	—27.99
800—Other Expenditure—			
Non-Plan			
4. Maintenance and Repairs of Non-Government Secondary Schools	5,00.00	4,50.20	—49.80
Reasons for saving in the above cases have not been intimated (January 1992).			
State Plan (Annual Plan)			
4. Establishment of State Council of Educational Research and Training, West Bengal	25.00	..	—25.00
6. Incentives for Vocational Education at Higher Secondary Schools	85.00	..	—85.00
8. Expansion of Teaching and Educational facilities for children of age group 11-14	8,05.20	1,74.52	—6,30.68
9. Provision for incentives to the development of Secondary Education (Classes VI-VIII) (M.N.P)	1,30.00	40.00	—90.00
Special Component Plan for Scheduled Castes—			
10. Expansion of teaching and Educational facilities for children of age group 11-14	3,95.00	..	—3,95.00
11. Provision for incentives to the development of Secondary Education (Classes VI-VIII) (M.N.P.)	50.00	..	—50.00
Reasons for non-utilisation of provision in 1st, 2nd and last two cases and for saving in other cases have not been intimated (January 1992).			
State Plan (Seventh Plan and Committed)			
9. Expansion of Teaching and Educational facilities for children of age group 11-14	5,00.00	24.27	—4,75.73
Special Component Plan for Scheduled Castes—			
11. Expansion of Teaching and Educational facilities for children of age group 11-14	1,02.30	66.31	—35.99
03—University and Higher Education—			
102—Assistance to Universities—			
Non-Plan			
5. North Bengal University	4,40.00	2,60.80	—1,79.20
7. Improvement of service condition of University teachers	35.00	0.81	—34.19
10. Development of Universities	1,50.00	36.83	1,13.17
State Plan (Annual Plan)			

Grant No. 30—Contd.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Saving—
2. Establishment of a new University of Midnapore State Plan (Seventh Plan and Committed)	70.00	11.50	—58.50
1. Development of Universities	1,00.00	48.42	—51.58
2. Establishment of a new University of Midnapore Reasons for saving in the above cases have not been intimated (January 1992). State Plan (Annual Plan)	30.00	5.04	—24.96
1. Development of Presidency College, Calcutta	42.21	19.02	—23.19
4. Development of other Government Colleges Reasons for saving in the above cases have not been intimated (January 1992).	67.70	18.85	—48.85
104—Assistance to Non-Government Colleges and Institutes— Non-Plan			
13. Development of Non-Government Colleges State Plan (Annual Plan)	50.00	1.18	—48.82
2. Development of Non-Government Colleges	1,36.02	1,06.86	—29.16
112—Institutes of Higher Learning— State Plan (Annual Plan)			
1. Development of Special Institutions State Plan (Seventh Plan and Committed)	31.00	2.57	—28.43
1. Development of Special Institutions Reasons for non-utilisation of provision in the last case and for saving in all other cases have not been intimated (January 1992).	45.00	..	—45.00
800—Other Expenditure— Non-Plan			
6. Lump Provision required for implementation of Mehrotra Committee recommendation State Plan (Seventh Plan and Committed)	63,81.00	26,75.17	—37,05.83
1. National Service Scheme (State's Share)	25.00	3.94	—21.06
4. Establishment of New Colleges including diversification of essential courses of study in existing colleges State Plan (Annual Plan)	61.80	38.26	—22.74
4. Establishment of new colleges including diversification of essential course of study in existing colleges Reasons for saving in the above cases have not been intimated (January 1992). Central Sector (New Schemes)	1,15.00	10.22	—1,04.78
1. National Service Schemes Reasons for non-utilisation of fund have not been intimated (January 1992).	50.00	..	—50.00
04—Adult Education—			
103—Rural Functional Literacy Programmes— Central Sector (New Schemes)			
1. Rural Functional Literacy Projects	1,60.00	1,34.69	—25.31
200—Other Adult Education Programme— Non-Plan			
4. Literacy Programme Central Sector (New Schemes)	85.00	21.52	—63.48
1. Post Literacy and Follow up Programme Reasons for saving in the above cases have not been intimated (January 1992).	25.00	3.17	—21.83

Grant No. 30—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
800—Other Expenditure—			
State Plan (Annual Plan)			
Special Component Plan for Scheduled Castes—			
3. Literacy Programme (M.N.P.)	1,05.00	15.78	—89.22
State Plan (Seventh Plan and Committed)			
Special Component Plan for Scheduled Caste—			
4. Literacy Programme (M.N.P.)	50.00	22.91	—27.09
05—Language Development—			
102—Promotion of Modern Indian Languages and Literature—			
Non-Plan			
9. Improvement and Development of Madrasa Education	2,50.00	1,49.68	—1,00.32
Reasons for saving in the above cases have not been intimated (January 1992).			
800—Other Expenditure—			
State Plan (Annual Plan)			
1. Development of Institutions for Education of Handicapped	90.00	54.22	—35.78
3. Publication of Rabindra Rachanaboli— Payment for Professional and Special Services	22.00	..	—22.00
80—General—			
001—Direction and Administration—			
Non-Plan			
2. Director of School Education	1,25.05	1,04.62	—20.43
Reasons for non-utilisation of provision in the 2nd case and saving for other two cases above have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
27. Lump Provision for Revision of Pay Scales and Other Benefits—			
O	.. .. . 3,00,00.00	60,40.00	4,84.31
R	.. .. . —2,39,60.00		
Reasons for anticipated as well as for the final saving have not been intimated (January 1992).			
28. Lump Provision for transfer of arrears of Pay to the G. P. Fund	1,37,00.00	3,01.76	—1,33,98.24
Reasons for saving have not been intimated (January 1992).			
29. Assistance to Masses and Hostels attached to Government and Non-Government Institutions for Students Welfare—			
O	.. .. . 25.00	75.00	3,66
R	.. .. . 50.00		
Reasons for anticipated excess as well as for the final saving have not been intimated (January 1992).			
State Plan (Annual Plan)			
1. Development and Expansion of Library Services	1,50.00	1,03.49	—46.51
Reasons for saving have not been intimated (January 1992).			
2203—Technical Education—			
105—Polytechnics—			
State Plan (Annual Plan)			
1. Polytechnics—Diploma Courses	60.00	19.24	—40.76
Reasons for saving have not been intimated (January 1992).			

Grant No. 30—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
112—Engineering/Technical Colleges and Institutes—			
Non-Plan			
7. Non-Government Engineering College—Jadavpur Engineering College	29.68	..	—29.68
Reasons for non-utilisation of provision have not been intimated (January 1992).			
11. Maintenance of Post Graduate Course in Engineering Colleges—			
O	41.00	..	..
R	1.00	11.18	—30.82
Reasons anticipated excess as well as for the final saving have not been intimated (January 1992).			
004—Research—			
Central Sector (New Schemes)			
2. Scheme for modernisation of Engineering Laboratories and Work-shop	2,00.00	1,46.12	—53.88
Reasons for saving have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
3. Lump Provision for Additional Dearness Allowance—			
O	1,00.00	..	..
R	—1,00.00	2.22	+2.22
6. Lump Provision for Revision of Pay Scales and Other Benefits—			
O	5,00.00	..	..
R	—5,00.00	0.12	+0.12
7. Lump Provision for transfer of arrears of pay to G. P. Fund—			
O	2,00.00	15.15	..
R	—1,84.85	..	—15.15

Reasons for anticipated saving in all the above three cases and incurring expenditure without budget provision in the first two cases and also for non-utilisation of the fund in the last case have not been intimated (January 1992).

2205—Art and Culture—

102—Promotion of Art and Culture—

State Plan (Annual Plan)

1. Improvement and Development of organisations devoted to cultural, aesthetic and Educational Activities	1,15.00	87.81	—27.19
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Reasons for saving have not been intimated (January 1992).

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2202—General Education—			
01—Elementary Education—			
104—Inspection—			
Non-Plan			
1. Primary Schools—			
O	6,88.50	..	..
R	—10.00	8,98.76	+2,20.26
Reasons for anticipated saving and for the final excess have not been intimated (January 1992).			

Grant No. 30—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
101—Government Primary School—			
Non-Plan			
2. Schools for Boys and Girls—			
O	3,30,25.20		
R	99,50.00		
	4,29,75.20	4,46,99.86	+17,24.66
Reasons for anticipated excess as well as for the final excess have not been intimated (January 1992).			
107—Teachers' Training—			
Non-Plan—			
1. Guru Training School—			
O	1,12.00		
R	55.00		
	1,67.00	1,72.83	+5.83
Reasons for anticipated excess as well as for the final one have not been intimated (January 1992).			
800—Other Expenditure—			
State Plan (Annual Plan)			
2. Provision for incentive to true development of Elementary Education (M.N.P.)	3,04.00	3,27.47	+23.47
02—Secondary Education—			
001—Direction and Administration—			
Non-Plan			
1. Establishment of the West Bengal Council of Higher Secondary Education	30.00	60.81	+30.81
Reasons for excess in the above two cases have not been intimated (January 1992).			
101—Inspection—			
Non-Plan			
1. Men's Branch—			
O	3,80.25		
R	70.00		
	4,50.25	4,65.62	+15.37
Reasons for anticipated excess as well as for the final one have not been intimated (January 1992).			
105—Teachers' Training—			
Non-Plan			
5. Improvement of Teachers' Training facilities—			
O	1,01.50		
R	1,25.00		
	2,26.50	1,33.65	—92.85
Reasons for anticipated excess and for the final saving have not been intimated (January 1992).			
109—Government Secondary Schools—			
Non-Plan			
1. Government Secondary for Boys—			
O	5,89.85		
R	25.00		
	6,14.85	6,99.51	+84.66

Grant No. 30—Contd.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
110—Assistance to Non-Government Secondary Schools—			
Non-Plan			
1. Secondary Schools for Boys and Girls—			
O	3,00,00.00		
R	1,67,00.00		
	4,67,00.00	4,96,68.66	+29,68.66
5. School for Boys and Girls (Anglo-Indian)—			
O	8,44.00		
R	1,00.00		
	9,44.00	13,33.54	+3,89.54
Reasons for anticipated excess as well as for the final one in the above cases have not been intimated (January 1992).			
9. Teaching and Education facilities for children of age group 11-14	35,28.00	36,27.32	+99.32
14. Assistance to Non-Government Higher Secondary Institutions	20,00.00	37,71.46	+17,71.46
State Plan (Annual Plan)			
1. Expansion of teaching and educational facilities for children of age group 14-16	1,72.80	2,20.58	+47.78
103—University and Higher Education—			
102—Assistance to Universities—			
Non-Plan			
1. Calcutta University	16,50.00	19,95.35	+3,45.35
2. Jadavpur University	10,26.50	13,34.55	+3,08.05
3. Kalyani University	4,50.00	4,81.46	+31.46
6. Rabindra Bharati University	2,75.00	3,41.75	+66.75
8. Vidyasagar University	65.00	1,30.20	+65.20
Reasons for excess in the above cases have not been intimated (January 1992).			
103—Government Colleges and Institutes—			
Non-Plan			
1. Government Arts College for Men—			
O	6,47.85		
R	3,00.00		
	9,47.85	8,45.59	-1,02.26
Reasons for anticipated excess and for final saving have not been intimated (January 1992).			
2. Government Arts College for Women	1,35.07	2,80.67	+1,45.60
3. Goyenka College of Commerce and Business Administration, Calcutta	36.87	69.11	+32.24
4. Training colleges for Teachers	1,14.95	2,03.32	+88.37
Reasons for excess in the above cases have not been intimated (January 1992).			
104—Assistance to Non-Government Colleges and Institutes—			
Non-Plan			
1. Art Colleges for Men—			
O	31,15.00		
R	15,50.00		
	46,65.00	46,79.70	+14.70
Reasons for anticipated excess and for final one have not been intimated (January 1992).			
2. Arts Colleges for Women—			
O	6,50.00		
R	4,00.00		
	10,50.00	9,42.17	-1,07.83
Reasons for anticipated excess for final saving have not been intimated (January 1992).			

Grant No. 30—Contd.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
3. Professional Colleges	1,20.00	2,23.80	+1,03.80
Reasons for excess have not been intimated (January 1992).			
4. Improvement of Service Condition of college teachers—			
O	3,50.00		
R	6,80.00		
	10,30.00	4,56.65	—5,73.35
Reasons for anticipated excess and for final saving have not been intimated (January 1992).			
5. Improvement of service condition of non-teaching staff of Non-Government Colleges—			
O	4,00.00		
R	1,80.00		
	5,80.00	6,11.04	+31.04
Reasons for anticipated excess as well as for the final one have not been intimated (January 1992).			
6. Salary Deficit Schemes for Colleges	3,50.00	5,10.13	+1,60.13
12. Maintenance and Repairs of Non-Government College Buildings	2,00.00	3,61.18	+1,61.18
State Plan (Seventh Plan and Committed)			
1. Development Library and Reading Room facilities	3.00	49.79	+46.79
112—Institutes of Higher Learning—			
Non-Plan			
2. Development of Special Institutions	25.70	83.88	+58.18
04—Adult Education—			
800—Other Expenditure—			
State Plan (Annual Plan)			
1. Literacy Programme (M.N.P.)	2,60.00	2,93.87	+33.87
State Plan (Seventh Plan and Committed)			
1. Literacy Programme (M.N.P.)	1,00.00	1,46.61	+46.61
80—General—			
001—Direction and Administration—			
Non-Plan			
1. Directorate of Education	77.05	1,26.38	+49.33
107—Scholarships—			
Non-Plan			
3. National Scholarships	44.00	1,17.10	+73.10
800—Other Expenditure—			
Non-Plan			
1. Strengthening of Social Education Service	62.00	99.77	+37.77
Reasons for excess in the above cases have not been intimated (January 1992).			
10. Development and Expansion of Library Services—			
O	3,10.11		
R	21.00		
	3,31.11	5,70.63	+2,39.52
Reasons for anticipated excess as well as for the final excess have not been intimated (January 1992).			
26. Lump Provision for Additional Dearness Allowance—			
O	63,00.00		
R	—63,00.00		
	..	1,63.64	+1,63.64
Reasons for anticipated saving and final excess have not been intimated (January 1992) and also reasons for incurring expenditure after surrendering the entire provision have not been intimated (January 1992).			

Grant No. 30—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2203—Technical Education—			
103—Technical Schools—			
Non-Plan			
1. Grants to Non-Government Technical Schools—			
O	1,80.50	3,25.50	3,05.84
R	1,45.00		
Reasons for anticipated excess and for final saving have not been intimated (January 1992).			
105—Polytechnics—			
Non-Plan			
1. Polytechnics—			
O	5,54.53	9,14.53	9,26.67
R	3,60.00		
Reasons for anticipated excess as well as for the final one have not been intimated (January 1992).			
3. Grants to Non-Government Polytechnics—			
O	50.00	95.00	91.13
R	45.00		
112—Engineering/Technical Colleges and Institutes—			
Non-Plan			
4. Engineering Colleges at Jalpaiguri—			
O	80.67	1,21.17	1,10.25
R	40.50		
Reasons for anticipated excess as well as for the final saving have not been intimated (January 1992).			
2205—Art and Culture—			
800—Other Expenditure—			
State Plan (Annual Plan)			
14. State Academy Music—			
O	10.00	15.63	39.75
R	5.63		
Reasons for anticipated excess as well as for final one have not been intimated (January 1992).			

Grant No. 31—Sports and Youth Services (All voted)

Section and Major head	Total grant	Actual expenditure	Saving —
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 2204—Sports and Youth Services—			
Original	17,76,78,000	15,85,15,673	—2,53,73,327
Supplementary	62,11,000		
Amount surrendered during the year (March 1991)	..	..	1,78,49,428

Grant No. 31—Contd.

Notes and comments—

- (i) In view of the saving of Rs. 2,53.73 lakhs in the grant, supplementary provision of Rs. 62.11 lakhs obtained in March 1991 proved unnecessary.
- (ii) Out of the overall saving of Rs. 2,53.73 lakhs in the grant only Rs. 1,78.49 lakhs were surrendered during the year.
- (iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2204—Sports and Youth Services—			
101—Physical Education—			
State Plan (Annual Plan)			
13. Development and expansion of teachers' training facilities	29.00	8.60	—20.40
102—Youth Welfare Programmes for Students—			
Non-Plan			
16. Youth Centre Scheme	54.81	31.96	—22.85
Reasons for saving in the above cases have not been intimated (January 1992).			
State Plan (Annual Plan)			
1. Youth Centre Scheme—			
O	21.50		
R	—20.54		
3. Development of Rural Sports—			
O	23.00		
R	0.59		
Reasons for anticipated saving as well as for eventual excess/saving in the above cases have not been intimated (January 1992).			
104—Sports and Cases—			
State Plan (Annual Plan)			
3. Campus works, stadium, play grounds etc.—			
O	1,17.00		
R	31.10		
7. Stadium complex at Bidhan Nagar—			
O	1,00.00		
R	97.48		
9. District Sports Council—			
O	24.00		
R	—18.00		
Anticipated saving in the above cases were stated to be due to the fact that necessary grants were not released by the competent authority. Reasons for final saving in the first case and final excess in the second case have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
2. Lump Provision for Revision of Pay Scales and Other Benefits—			
O	1,81.32		
R	—56.47		
3. Lump Provision for Additional Dearness Allowance	46.78	..	—46.78
5. Lump Provision for transfer of arrears of pay to the G.P. Fund	93.58	..	—93.58
Reasons for anticipated saving in the first case and final saving in all the above cases have not been intimated (January 1992).			

Grant No. 31—Concl'd.

(iv) Saving mentioned above was partly Counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2204—Sports and Youth Services—			
001—Direction and Administration—			
1. Directorate of Youth Services—			
O 2,39.98]	3,02.09	3,52.20	+50.11
S 62.11]			
101—Physical Education—			
Non-Plan			
(1) Youth Welfare Works under Physical Education	40.84	55.27	+14.43
102—Youth Welfare Programmes for Students—			
Non Plan			
1. National Cadet Corps	3,33.96	4,34.17	+1,00.21
Augmentation of fund by obtaining supplementary grant in the first case was made for meeting larger establishment charges. Reasons for final excess in all the above cases have not been intimated (January 1992).			
State Plan (Seventh Plan and Committed)			
1. Youth Centre Scheme	14.27	53.16	+38.89
103—Youth Welfare Programmes for Non-students—			
Non-Plan			
1. Himalayan Mountaineering Institute and Youth Hostel	25.00	39.47	+14.47
104—Sports and Games—			
State Plan (Annual Plan)			
1. Improvement of Sports and Games—			
O 60.00]	57.46	84.98	+27.52
R -2.54]			
6. Development and Maintenance of Netaji Indoor Stadium—			
O 25.00]	18.19	35.14	+16.95
R -6.81]			
Anticipated saving in the above two cases were stated to be due to late receipt of sanction of expenditure. Reasons for final excess in all the cases have not been intimated (January 1992).			
Central Sector (New Schemes and Committed)			
1. Development of sports through State Sports Council—			
(b) Development of Stadia, Swimming pool and play fields etc.	..	10.96	+10.96
Reasons for incurring expenditure without budget provision have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
1. Development of National Discipline Schemes—			
O 79.70]	1,29.70	1,34.24	+4.54
R 50.00]			
Reasons for anticipated excess as well as for final excess have not been intimated (January 1992).			

Grant No. 32—Medical and Public Health (Excluding Public Health)

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2210—Medical and Public Health (Excluding Public Health)—			
Voted—			
Original	Rs. 3,33,18,06,000		
Supplementary	}		
Amount surrendered during the year (March 1991)	..	..	15,15,26,000
Charged—			
Original	}		
Supplementary	2,21,188	68,066	—1,53,122
Amount surrendered during the year	..	..	Nil
CAPITAL—			
Major head : 4210—Medical and Public Health (Excluding Public Health)—			
Original	40,00,000		
Supplementary	}		
Amount surrendered during the year	..	..	Nil

Notes and comments—

Revenue (Voted grant)—

(i) Although the overall saving was Rs. 13,36.66 lakhs under the grant, Rs. 15,15.26 lakhs were surrendered during the year. It is injudicious.

Revenue (Charged grant)—

(i) In view of expenditure incurred (Rs. 0.68 lakhs) under the grant, the supplementary provision of Rs. 2.21 lakhs proved to be excessive.

(ii) No portion of the saving was surrendered during the year.

Capital (Voted grant)—

(i) Entire provision remained un-utilised and was not surrendered during the year.

Grant No. 33—Medical and Public Health (Public Health) (All voted).

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2210—Medical and Public Health (Public Health)—			
Original	Rs. 63,23,62,000		
Supplementary	4,80,23,000		
Amount surrendered during the year (March 1991)	..	..	6,85,64,000

Notes and comments—

(i) In view of the over all saving of Rs. 10,85.44 lakhs in the grant, supplementary provision of Rs. 4,80.23 lakhs proved unnecessary.

(ii) Against the over all saving of Rs. 10,85.44 lakhs under the grant, only Rs. 6,85.64 lakhs were surrendered during the year.

Grant No. 33—Contd.

(If) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
2210—Medical and Public Health (Public Health) —			
06—Public Health—			
001—Direction and Administration—			
Non-Plan			
4. District Public Health Administration—			
O	5,02.50		
R	37.35		
	5,39.85	3,59.16	—1,80.69
101—Prevention and Control of Diseases—			
Non-Plan			
(ix) Calcutta Metropolitan Urban Health Organisation—			
1. Calcutta Metropolitan Urban Health Organisation—			
O	3,36.25		
R	1,21.40		
	4,57.65	3,38.59	—1,19.06
Reasons for anticipated excess as well as for the final saving in the above cases have not been intimated (January 1992).			
State Plan (Annual Plan)			
(i) Tuberculosis (State's Share)—			
1. Control of Tuberculosis	55.00	..	—55.00
Reasons for non-utilisation of fund have not been intimated (January 1992).			
(iii) Malaria (State's Share)—			
2. Special component plan for Scheduled Castes—Programme for prevention and control of diseases in Scheduled Castes areas	54.00	0.99	—53.01
(iv) Other Control Programmes—			
(a) Gastroenterities—			
1. Control of Gastroenterities and diarrhoea diseases	26.00	0.25	—25.75
Reasons for saving in the above cases have not been intimated (January 1992).			
(c) Others—			
2. Other Diseases	58.00	..	—58.00
Reasons for non-utilisation of fund have not been intimated (January 1992).			
Centrally Sponsored (New Schemes)			
(ii) TUBERCULOSIS—			
1. Tuberculosis Control—			
O	75.00		
S	23.00		
	98.00	0.33	—97.67
Augmentation of fund by obtaining supplementary grant was made for meeting larger establishment charges mainly due to implementation of Revised Pay Scale. Reasons for final saving have not been intimated (January 1992).			
(vi) OTHER CONTROL PROGRAMMES—			
(a) Japanese Encephalities	40.00	12.29	—27.71
Reasons for saving have not been intimated (January 1992).			
Central Sector (New Schemes)			
2. National Aids Control Programme—			
O	26.40		
S	26.40		
	26.40	..	—26.40
Provision of fund by obtaining supplementary grant was made for meeting establishment charges mainly due to the implementation of Revised Pay Scales. Reasons for non-utilisation of fund have not been intimated (January 1992).			

Grant No. 33—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
State Plan (Seventh Plan and Committed)			
(iii) Malaria (States' Share)—			
1. Malaria Eradication Programme	2,13.15	95.65	—1,17.50
Reasons for saving have not been intimated (January 1992).			
Centrally Sponsored (Committed)			
(iii) LEPROSY—			
1. National Leprosy Control Programme—			
O			
S			
R			
	2,39.00	..	—2,39.00
Although a fund of Rs. 33.00 lakhs was obtained through supplementary provision, and the same was augmented to the tune of Rs. 2,06.00 lakhs by reappropriation, no expenditure was incurred against the same. Reasons for non-utilisation of the provision have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
1. Lump provision for Additional Dearness Allowances—			
O			
R			
	1,50.00	..	—1,50.00
3. Lump provision for transfer of arrears of pay to G. P. Fund—			
O			
R			
	2,75.00	..	—2,75.00
5. Lump provision for Revision of Pay Scales and Other Benefits—			
O			
R			
	4,98.71	..	—4,98.71

Reasons for anticipated saving as well as for non-utilisation of fund attributed to less requirement of fund out of the above mentioned lump provisions.

(iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
06—Public Health—			
001—Direction and Administration—			
Non-Plan			
1. Director of Health Services—			
O			
R			
	68.76	5,84.79	+5,16.03
Reasons for anticipated saving as well as for final excess have not been intimated (January 1992).			
101—Prevention and Control of Diseases—			
Non-Plan			
(i) Malaria—			
1. Control and Eradication of Malaria—			
O			
S			
	14,16.45	17,68.51	+3,52.06

Augmentation of fund by supplementary grant was made for meeting larger establishment charges, mainly due to the implementation of Revised Scale of Pay. Reasons for final excess have not been intimated (January 1992).

Grant No. 33—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
(ii) Tuberculosis—			
1. Prevention and Control of Tuberculosis—			
O	2,10.05]		
R	-31.00]	1,79.05	3,70.76
			+1,91.71
(iii) Leprosy—			
1. Control of Leprosy—			
O	4,86.61]		
R	-93.50]	3,93.11	7,05.36
			+3,12.25
Reasons for anticipated saving as well as for final excess have not been intimated (January 1992).			
State Plan (Annual Plan)			
(iii) Malaria (States' Share)—			
1. Malaria Eradication Programme	2,03.00	2,53.40	+50.40
Reasons for excess have not been intimated (January 1992).			
Centrally Sponsored (New Schemes)			
(i) Malaria—			
1. Malaria Eradication Programme—			
O	2,00.00]		
S	29.92]	2,29.92	3,14.42
			+84.50
(iv) LEPROSY—			
1. National Leprosy Control Programme—			
O	1,15.00]		
S	2.08]	1,17.08	1,54.94
			+37.86
104—Drug Control—			
Non-Plan			
1. Drugs Control—			
O	1,03.60]		
S	8.00]	1,11.60	1,68.95
			+57.35
Augmentation of fund in the above cases by obtaining supplementary grants was made for meeting larger establishment charges mainly due to the implementation of Revised Scale of Pay. Reasons for final excess have not been intimated (January 1992).			
80—General—			
004—Health Statistics and Evaluation—			
Non-Plan			
1. Health Statistics and Vital Statistics	53.20	83.39	+30.19
Reasons for excess have not been intimated (January 1992).			

Grant No. 34—Family Welfare (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
REVENUE—			
Major head : 2211—Family Welfare—			
Original	Rs. 48,69,52,000		
Supplementary	48,69,52,000	55,05,56,001	+6,36,04,001
Amount surrendered during the year	..	..	Nil

Notes and Comments—

(i) Expenditure exceeded the grant by Rs. 6,36,04,001; the excess requires regularisation.

(ii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2211—Family Welfare—			
001—Direction and Administration—			
Centrally Sponsored (New Schemes and Committed)			
2. State Family Welfare Bureau	30.00	50.46	+20.46
003—Training—			
Centrally Sponsored (New Scheme and Committed)			
2. Training of A.M.M. and Dais	51.00	1,15.89	+64.89
101—Rural Family Welfare Services—			
Centrally Sponsored (New Schemes and Committed)			
1. Establishment and Maintenance of Rural Family Welfare Planning Centres	6,92.15	14,04.79	+7,12.64
2. Establishment and Maintenance of Rural Family Welfare Planning Sub-centre	9,34.00	17,06.08	+7,72.08
4. Health Guide Scheme	2,69.45	3,91.04	+1,21.59
102—Urban Family Welfare Services—			
Centrally Sponsored (New Schemes and Committed)			
1. Establishment and Maintenance of Urban Family Welfare Planning Centre	65.65	1,54.15	+88.50
105—Compensation—			
Centrally Sponsored (New Schemes)			
2. Compensation for Vasectomy	1,00.00	1,40.48	+40.48
200—Other Services and Supplies—			
Centrally Sponsored (New Schemes and Committed)			
2. Post-partum Centres at district level Hospitals	95.10	1,56.66	+61.56

Reasons for excess in the above cases have not been intimated (January 1992).

(iii) Excess mentioned above was partly counter-balanced by saving mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
101—Rural Family Welfare Services—			
Centrally Sponsored (New Schemes)			
4. Establishment and Maintenance of Mobile sub-centre for all areas of Scheduled Castes Concentration	30.00	..	—30.00
Reasons for non-utilisation of fund have not been intimated (January 1992).			

Grant No. 34—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
104—Transport—			
Centrally Sponsored (New Schemes)			
1. Purchase and Maintenance of vehicle under F. P. Programme	30.00	1.03	—28.97
2. Procurement of additional vehicles for Rural Family Welfare Centres			
105—Compensation—			
Non-Plan			
2. Compensation for Sterilisation	2,15.00	1,26.24	—88.76
Centrally Sponsored (New Schemes)			
1. Compensation for Tubectomy	6,00.00	4,38.84	—1,61.16
3. Compensation for J. U. D.	80.00	12.14	—67.86
Reasons for saving in the above cases have not been intimated (January 1992).			
108—Selected Area Programme—			
State Plan (Annual Plan)			
1. Contribution to J.P.P. IV—M.N.P. (State's Share)	30.00	..	—30.00
Reasons for non-utilisation of fund have not been intimated (January 1992).			
Centrally Sponsored (New Schemes)			
1. India Population Project IV	11,00.00	4,38.61	—6,61.39
200—Other Services and Supplies—			
Centrally Sponsored (New Schemes)			
2. Post-partum Centres at District Level Hospitals	90.00	24.75	—65.25
Centrally Sponsored (New Schemes and Committed)			
3. Post-partum Centres at Sub-divisional Hospitals	70.00	33.47	—36.53
Reasons for saving in the above cases have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
1. Lump Provision for Revision of Pay Scales and Other Benefits	34.94	..	—34.94
Reasons for non-utilisation of fund have not been intimated (January 1992).			

Grant No. 35—Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2215—Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)—			
Original	Rs. 87,79,86,000		
Supplementary	87,79,86,000	68,34,56,169	—19,45,29,831
Amount surrendered during the year	..	..	Nil

Grant No. 35—Contd.

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
CAPITAL—			
Major head : 6215—Loans for Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)—			
Original	.. .. .	.. .. .	.. .. .
Supplementary	.. .. .	.. .. .	.. .. .
Amount surrendered during the year	..	..	Nil
Notes and comments—			
(i) The overall saving of the grant is worked out to Rs. 19,45.30 lakhs. But the entire amount was not surrendered during the year.			
(ii) Saving occurred mainly under :—			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
2215—Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)—			
01—Water Supply—			
101—Urban Water Supply—			
State Plan (Annual Plan)			
3. Asansol Comprehensive Water Supply Scheme	60.00	..	—60.00
Reasons for non-utilisation of fund have not been intimated (January 1992).			
5. Neoravalley Water Supply Scheme	1,22.40	33.23	—89.17
6. Special Component Plan for Scheduled Castes—Urban Water Supply Schemes—			
(b) Municipalities having population of 20,000 or less	1,09.60	6.20	—1,03.40
102—Rural Water Supply Programmes—			
Non-Plan			
(i) Piped Water Supply Scheme (For Rural Areas)—			
1. Piped Water Supply Scheme (for rural areas)	1,77.85	1,19.62	—58.23
Reasons for saving in the above cases have not been intimated (January 1992).			
Centrally Sponsored (New Schemes)			
4. National Mission on drinking water—			
Installation of Excess Iron Removal Plants	50.00	..	—50.00
5. Accelerated rural Water-supply programme for grants—			
(b) Scientific Source Finding—Water Conservation Structure	1,00.00	..	—1,00.00
Reasons for non-utilisation of fund in the above cases have not been intimated (January 1992).			
799—Suspense—			
Non-Plan			
1. Suspense	12,00.00	1,82.48	—10,17.52
Reasons for saving have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
2. Lump Provision for Additional Dearness Allowance	1,81.90	..	—1,81.90
3. Lump Provision for Revision of Pay Scale and Other Benefits	7,04.88	..	—7,04.88
5. Lump Provision for Transfer of arrears of pay to the G. P. Fund	3,63.81	..	—3,63.81
Reasons for non-utilisation of fund in the above cases have not been intimated (January 1992).			

Grant No. 35—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
State Plan (Annual Plan)			
2. Rural Water Supply Schemes spot sources (M.N.P.)— (State's Share)	3,75.00	43.99	—3,31.01
3. Rural Water Supply Schemes (M.N.P.)—(State's Share)— Rig Bored Tube-wells	1,50.00	28.13	—1,21.87
4. Special Component Plan for Scheduled Castes in Rural Areas (M.N.P.)—(State's Share)—			
(b) Piped Water Supply Schemes	2,40.00	60.01	—1,79.99
Reasons for saving in the above cases have not been intimated (January 1992).			
(c) Spares/Implements for Rig Bored Tube-wells	40.00	..	—40.00
Reasons for non-utilisation of fund have not been intimated (January 1992).			
6. Water Supply Schemes for Small Towns	64.00	0.11	—63.89
State Plan (Seventh Plan and Committed)			
(i) Piped Water Supply Scheme (for rural areas) (M.N.P.)—(State's Share)—			
1. Piped Water Supply Scheme (for rural areas)	80.00	27.82	—52.18
Reasons for savings in the above cases have not been intimated (January 1992).			
(iii) The saving mentioned above was partly counter-balanced by the excess mainly as under :—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2215—Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)—			
01—Water Supply—			
001—Direction and Administration—			
Non-Plan			
1. Public Health Engineering	11,03.00	17,97.50	+6,94.50
052—Machinery and Equipment—			
Non-Plan			
1. Works	1,00.00	1,48.37	+48.37
101—Urban Water Supply Programmes—			
Non-Plan			
2. Neoralvalley Water Supply Scheme	1,50.00	2,27.56	+77.56
State Plan (Annual Plan)			
1. Urban Water Supply for Municipalities having population above 20,000	1,25.60	2,18.23	+92.63
6. Special Component Plan for Scheduled Castes—Urban Water Supply Schemes—			
(a) Municipalities having population of above 20,000	35.40	1,61.01	+1,25.61
102—Rural Water Supply—			
Non-Plan			
(ii) Ranigunj Coal Field Area Water Supply Schemes—			
1. Ranigunj Coal Field Area Water Supply Scheme	53.00	1,37.75	+84.75
Reasons for excess in the above cases have not been intimated (January 1992).			

Grant No. 35—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Centrally Sponsored (New Schemes)			
5. Accelerated rural water supply programme for grants—			
(g) Crach programme for Scheduled Castes and Scheduled Tribe Inhabitants		26.77	+26.77
Reasons for incurring the expenditure without budget provision have not been intimated (January 1992).			
800—Other Expenditure—			
State Plan (Annual Plan)			
1. Piped Water Supply Schemes for Rural Areas (M.N.P.)—			
(State's Share)	9,00.00	13,59.20	+4,59.20
4. Special Component Plan fr Scheduled Castes in Rural Areas (M.N.P.)—			
(State's Share)—			
(a) Rural Water Supply Scheme (Spot Sources)	1,00.00	2,23.93	+1,23.93
Reasons for excess in the above cases have not been intimated (January 1992).			

Grant No. 36—Housing

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2216—Housing—			
Voted—			
Original	17,62,48,000		
Supplementary	1,28,28,000		
Amount surrendered during the year (March 1991)			1,40,000
Charged—			
Original	23,000		
Supplementary	2,84,000		
Amount surrendered during the year			Nil
CAPITAL—			
Major heads : 4216—Capital Outlay on Housing and 6216—Loans for Housing—			
Voted—			
Original	13,09,92,000		
Supplementary			
Amount surrendered during the year (March 1991)			3,00,000

Notes and comments—

Revenue—

(i) In view of the overall saving of Rs. 3,89.90 lakhs in the grant, supplementary provision of Rs. 1,28.28 lakhs proved unnecessary

(ii) Against the overall saving of Rs. 3,89.90 lakhs under the grant, only Rs. 1.40 lakhs were surrendered during the year.

Grant No. 36—Contd.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
Major head : 2216—Housing—			
01—Government Residential Buildings—			
700—Other Housing—			
Non-Plan			
4. Estate Management—			
(i) Estate Directorate—			
O	8,94.78		
S	1,21.78		
	10,16.56	8,85.90	—1,30.66

Augmentation of fund by supplementary grant was made for meeting the arrear payment of pay to the work-charged staff and for developmental expenditure. Reasons for saving have not been intimated (January 1992).

6. Suspense—	50.00	9.40	—40.60
Reasons for saving have not been intimated (January 1992).			
State Plan (Seventh Plan Committed)			
(i) Maintenance of Government Buildings	1,09.24	..	—1,09.24
Reasons for non-utilisation of fund have not been intimated (January 1992).			

02—Urban Housing—			
110—Administration of Bidhan Nagar—			
Non-Plan			
Administration of Bidhan Nagar	1,45.00	1,20.70	—24.30
Reasons for saving have not been intimated (January 1992).			

80—General—			
800—Other Expenditure—			
Non-Plan			
1. Lump provision for additional Dearness Allowance	36.69	..	—36.69
2. Lump provision for Revision of Pay Scale and Other Benefits	1,42.20	..	—1,42.20
3. Lump provision for transfer of arrears of pay to G. P. Fund	73.39	..	—73.39

Reasons for non-utilisation of fund in the above cases have not been intimated (January 1992).

(iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Major head : 2216—Housing—			
01—Government Residential Buildings—			
700—Other Housing—			
Non-Plan			
5. MACHINERY AND EQUIPMENT—			
2. Tools and Plant charges of the Housing Directorate	0.50	54.97	+54.47
80—General—			
001—Direction and Administration—			
Non-Plan			
1. Housing Directorate	2,32.25	3,60.08	+1,27.83

Reasons for excess in the above cases have not been intimated (January 1992).

Grant No. 36—Concl'd.

CAPITAL—

(i) Against the overall saving of Rs. 3,11.36 lakhs, Rs. 3.00 lakhs were surrendered during the year.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
4216—Capital Outlay on Housing—			
02—Urban Housing—			
105—Rental Housing Schemes—			
State Plan (Annual Plan)			
2. Rental Housing Scheme for working women one room apartment	49.00	..	—49.00
800—Other Expenditure—			
1. Land Acquisition and Development Scheme	30.00	..	—30.00
2. Ownership flat for State Government Employees	1,00.00	..	—1,00.00
3. Administrative Improvement—			
(a) Construction of office-cum-residential complex for field officers	30.00	..	—30.00
(d) Replacement and Renovation of existing Housing Estates	1,50.00	..	—1,50.00

Reasons for non-utilisation of fund in the above cases have not been intimated.

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4216—Capital Outlay on Housing—			
02—Urban Housing—			
101—Salt Lake Scheme—			
Non-Plan			
1. Salt Lake Reclamation Scheme	5,56.42	5,91.12	+34.70
105—Rental Housing Scheme—			
State Plan (Annual Plan)			
1. Construction of Houses under Rental Housing Scheme for State Government Employees	1,50.00	1,95.12	+45.12

Reasons for excess in the above cases have not been intimated (January 1992).

Grant No. 37—Urban Development

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2217—Urban Development—			
Original	Rs. 2,43,37,55,000		
Supplementary	1		
Amount surrendered during the year (March 1991)	..	..	68,46,39,739
	2,43,37,55,001	1,71,28,99,362	—72,08,55,639

Grant No. 37—Contd.

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
CAPITAL—			
Major heads : 4217—Capital Outlay on Urban Development and 6217—Loans for Urban Development—			
Voted—			
Original	Rs. 34,25,00,000		
Supplementary .. .. .	..	
Amount surrendered during the year (March 1991)			12,92,41,834
Charged—			
Original .. .. .	..	
Supplementary	36,841		
Amount surrendered during the year			Nil

Notes and comments—

Revenue—

(i) Out of the saving of Rs. 72,08.56 lakhs, Rs. 68,46.40 lakhs were surrendered.

(ii) Significant saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2217—Urban Development—			
01—State Capital Development—			
101—Greater Calcutta Development—			
Non-Plan			
4. Grants to CIT for dearness concession to its employees—			
O	88.00		
R	40.00		
	1,28.00	18.28	—1,09.72
Reasons for anticipated excess as well as for the final saving have not been intimated (January 1992).			
6. Grants to Calcutta Municipal Corporation to Supplement its water supply sewerage and drainage account—			
O	50.00		
R	—50.00		
Anticipated saving was stated to be due to non-receipt of certified accounts from the Examiner of Local Accounts as per rule.			
03—Integrated Development of Small and Medium Towns—			
191—Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board etc.—			
State Plan (Annual Plan)			
1. Integrated Development of Small and Medium Towns (State's Share)	1,46.00	6.16	—1,39.84
Reasons for saving have not been intimated (January 1992).			
04—Slum Area Improvement—			
191—Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.—			
Non-Plan			
1. Grants to Calcutta Municipal Corporation to Supplement its Dustee Services Account—			
O	1,00.00		
R	—1,00.00		
Anticipated saving was due to non-receipt of certified accounts from the Examiner of Local Accounts, as per rules.			

Grant No. 37—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
State Plan (Annual Plan)			
2. Assistance to CMDA for Slum Improvement under Minimum Needs Programmes	5,00.00	3,61.54	—1,38.46
Reasons for saving have not been intimated (January 1992).			
05—Other Urban Development Scheme—			
191—Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Board etc.—			
Non-Plan			
2. Grants-in-aid for specific purposes—			
(i) Dearness Concession to the employees of the Howrah Municipal Corporation—			
O	4,51.94	3,77.45	4,14.92
R	—74.49		
+37.47			
Anticipated saving was attributed to non-receipt of Proposals for requirement from Howrah Municipal Corporation and to the sanctioning of fixed grants from a new head of accounts to the said corporation.			
Reasons for ultimate excess have not been intimated (January 1992).			
9. Asansol-Durgapur Development Authority—			
O	80.00	..	..
R	—80.00		
No tangible reasons for anticipated saving have been intimated (January 1992).			
State Plan (Annual Plan)			
1. Development of Municipal Areas	5,50.00	5,17.15	—32.85
3. Special Componen Plan for Scheduled Castes-Programme for liberation of Scavengers by conversion of service privies into Sanitary latrines in Municipal Towns (States Share)	4,00.00	2,26.00	—1,74.00
Centrally Sponsored (New Scheme)			
1. Special Component Plan for Scheduled Castes, Programmes for Liberation of Scavengers by conversion of service privies into Sanitary Latrines in Municipal Towns (Centre's Share)	4,00.00	24.10	—3,75.90
Reasons for saving in the above cases have not been intimated (January 1992).			
80—General—			
001—Direction and Administration—			
Non-Plan			
191—Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.—			
Non-Plan			
1. Grants to the Corporations, Municipalities, CMDA and Other Local bodies for maintenance of civic assets created in the CMDA—			
O	14,00.00	10,50.00	10,50.00
R	—3,50.00		
Reasons for anticipated saving have not been intimated (January 1992).			
State Plan (Seventh Plan and Committed)			
3. Grants to Calcutta Municipal Corporation, Municipalities, CMDA and other Local bodies for maintenance of civic assets created by CMDA—			
O	5,00.00	2,50.00	2,50.00
R	—2,50.00		
Anticipated saving was stated to be due to non-release of fund by the Finance Department.			

Grant No. 37—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
800—Other Expenditure—			
Non-Plan			
2. Lump Provision for Revision of pay scale and other benefit—			
O	80,00.00		
R	-26,60.07		
	53,39.93	2,06.27	-51,33.66
3. Lump provision for Additional Dearness Allowance—			
O	14,00.00		
R	-14,00.00		

Anticipated saving was attributed to non-receipt of Proposals for requirement of fund from local bodies through District Magistrate. Reasons for final saving have not been intimated (January 1992).			
5. Lump Provision for transfer of arrears of pay to the G.P. Fund	39,00.00	..	-39,00.00
Reasons for non-utilisation of fund in the above case have not been intimated (January 1992).			
(iv) Saving mentioned above was partly counter-balanced by excess mainly as under:—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
01—State Capital Development—			
101—Greater Calcutta Developmnt—			
Non-Plan			
(ii) Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Board etc.—			
1. Grants-in-aid for Special Purpose—			
(i) Dearness concession to the employees of the Calcutta Municipal Corporation—			
O	27,62.96		
R	-11,51.62		
	16,11.34	36,03.76	+19,92.42
Anticipated saving was stated to be due to the fact that the fixed grants were sanctioned to the Calcutta Municipal Corporation from a new head of Account. Reasons for final excess have not been intimated (January 1992).			
2. Grants to Calcutta Municipal Corporation to meet increased cost of pay of their employees	87.61	17,57.34	+16,69.73
Reasons for excess have not been intimated (January 1992).			
9. Conversion of loan to CMDA into grants—			
O	..		
S	..		
R	2,21.23		
	2,21.23	3,05.72	+84.49
Reasons for anticipated excess as well as for final one have not been intimated (January 1992).			
04—Slum Area Improvement—			
191—Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Boards etc.—			
State Plan (Annual Plan)			
1. Bustee Improvement Schemes in Municipal Areas Outside CMDA	4,25.00	6,78.90	+2,53.90
Reasons for excess have not been intimated (January 1992).			
3. (i) Assistance to Calcutta Municipal Corporation			
(ii) Assistance to Howrah Municipal Corporation		16,93.40	+16,93.40
Reasons for incurring expenditure without provision have not been intimated (January 1992).			

Grant No. 37—Contd.

Head	Total grant	Actual expenditure (In Lakhs of rupees)	Excess +
05—Other Urban Development Scheme—			
191—Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Boards etc.—			
Non-Plan			
(ii) Dearness Concession to the employees of the Urban Local Bodies—			
O	19,01.89		
R	-10,67.82		
	8,34.07	22,08.30	+13,74.23

Anticipated saving was stated to be due to the sanctioning of fixed grant and adhoc fixed grant to the Urban Local Bodies from a new hand of accounts. Reasons for final excess have not been intimated (January 1992).

3. Grants to Local Bodies to meet increased pay	..	17,85.20	+17,85.20
Grants to Howrah Municipal Corporation to meet the increased cost of pay of the employees	..	2,60.94	+2,60.94

State Plan (Annual Plan)

Nehru Rozgar Yojana-Urban Wages—

(i) Urban Micro Enterprises	..	2,95.21	+2,95.21
(ii) Urban Wage Employment	..	49.48	+49.48
(iii) Housing and Shelter Upgradation	..	44.94	+44.94

Centrally Sponsored (New Scheme)

3. Nehru Rozgar Yojana—

(ii) Urban Wage Employment	..	59.78	+59.78
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Reasons for incurring without budget provision have not been intimated (January 1992).

80—General—

001—Direction and Administration—

Non-Plan

2. Directorate of Municipal Engineering—

O	1,50.65		
R	89.53		
	2,40.18	2,36.74	-3.44

The anticipated excess was state to be mainly due to additional requirement on account of revision of pay scale as per recommendations of Third Pay Commission. Reasons for final excess have not been intimated (January 1992).

Planning Execution and Supervision of Municipal Development	19.90	48.28	+28.38
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Reasons for excess have not been intimated (January 1992).

CAPITAL—

(i) Against the overall saving of Rs. 8,74.68 lakhs, Rs. 12,92.42 lakhs was surrendered during the year (March, 1991). It appears to be injudicious.

Grant No. 37—Contd.

(ii) Savings occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
4217—Capital Outlay on Urban Development—			
01—State Capital Development—			
101—Greater Calcutta Development Scheme—			
State Plan (Annual Plan)			
(i) Reclamation and Development of New Salt Lake Area—			
O	2,40.00	0.14	—0.14
R	—2,40.00		
Anticipated saving was attributed to non-utilisation of fund as the scheme for further reclamation of Salt Lake Area has not yet been finalised. Reasons for final excess have not been intimated (January 1992).			
6217—Loans for Urban Development—			
01—State Capital Development—			
191—Loans to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Boards etc.—			
State Plan (Annual Plan)			
1. Loans under Calcutta Metropolitan District Development Schemes—			
O	20,49.00	11,96.00	11,96.00
R	—8,53.00		
3. Loans for Spot Development of Gariahat, Manicktala and East Calcutta Phase II North of Rashbehari Connector—			
O	40.00		
R	—40.00		
7. Loan to CMDA for Surface Water-supply to South Dum Dum Municipalities and Bidhan Nagar Tram stop—			
O	40.00		
R	—40.00		
Reasons for anticipated saving have not been intimated (January 1992).			
8. Loan for development of the area north of the Central Park and Salkia Salt Gola Area	44.00		—44.00
Reasons for non-utilisation of the fund have not been intimated (January 1992).			
03—Integrated Development of Small Medium Towns—			
Centrally Sponsored (New Schemes)			
1. Loans for Integrated Development of Small and Medium Towns	1,46.00	64.32	—81.68
Reasons for saving have not been intimated (January 1992).			
60—Other Urban Development Schemes—			
191—Loans to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board, etc.—			
State Plan (Annual Plan)			
1. Loans to Haldia Development Authority for integrated development Industrial Urban Complex and Twonship at Haldia—			
O	4,04.00	2,83.27	2,83.27
R	—1,20.73		

Grant No. 37—Concid.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2. Loans for Asansol-Durgapur Development Authority for development of Asansol Durgapur Area—			
O 3,00.00	1,00.00	1,15.00	+15.00
R -2,00.00			

Reasons for anticipating saving in both the cases and for final excess in the second have not been intimated (January 1992).

(if) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
6217—Loans Capital Development—			
01—State Capital Development—			
191—Loans to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.—			
1. Loans to Calcutta Corporation	10.00	5.00.00	+4,90.00
Reasons for excess have not been intimated (January 1992).			
3. Loans to Siliguri Jalpaiguri Development Authority for development of Siliguri-Jalpaiguri Area—			
O 1,00.00	3,27.00	3,27.00	..
R 2,27.00			
Reasons for anticipated excess have not been stated (January 1992).			
60—Other Urban Development Scheme—			
State Plan (Annual Plan)			
5. Loans to Howrah Improvement Trust	..	44.00	+44.00
Reasons for incurring expenditure without provision have not been intimated (January 1992).			

Grant No. 38—Information and Publicity (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2220—Information and Publicity—			
Original 14,53,42,000	14,53,42,000	11,46,79,047	-3,06,62,953
Supplementary			
Amount surrendered during the year (March 1991)	..	..	1,96,72,942
CAPITAL—			
Major heads : 4220—Capital Outlay on Information and Publicity and 6220—Loans for Information and Publicity—			
Original 1,41,34,000	1,88,01,000	1,84,35,869	-3,65,131
Supplementary 46,67,000			
Amount surrendered during the year (March 1991)	..	..	69,84,000

Grant No. 38—Contd.

Notes and comments :—

Revenue (Voted grant)—

(i) Out of the overall saving of Rs. 3,06.63 lakhs under the grant only Rs. 1,96.63 lakhs were surrendered during the year.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2220—Information and Publicity—			
01—Films—			
001—Direction and Administration—			
Non-Plan			
1. Direction—			
O	5,37.85		
R	30.66		
	5,68.51	4,95.40	—73.11
Reasons for anticipated excess as well as for final saving have not been intimated (January 1992).			
005—Production of Films—			
1. Production and Exhibition of Films—			
O	55.00		
R	—8.71		
	46.29	40.34	—5.95
800—Other Expenditure—			
Non-Plan			
1. Film Development Corporation—			
O	23.25		
R	—5.69		
	17.65	0.5	—17.07
Reasons for anticipated saving as well as for the final one in the above cases have not been intimated (January 1992).			
State Plan (Annual Plan)			
5. Subsidy of West Bengal Film Development Corporation	70.00	..	—70.00
Reasons for non-utilisation of fund have not been intimated (January 1992).			
60—Others—			
110—Publications—			
Non-Plan			
1. Publications—			
O	1,00.20		
R	—27.19		
	73.01	72.29	—0.72
Reasons for anticipated saving as well as for final saving have not been intimated (January 1992).			
800—Other Expenditure—			
2. Fairs and Exhibition—			
O	30.00		
R	74.37		
	1,04.37	96.73	—7.64
Reasons for anticipated excess as well as for final saving have not been intimated (January 1992).			
6. Lump Provision for Revision of Pay Scales and Other benefits—			
O	1,21.99		
R	—1,21.99		

Reasons for withdrawal of fund have not been intimated (January 1992).			

Grant No. 38—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
7. Lump Provision for transfer of arrears of pay to the G.P. Fund—			
O	62.96	1.25	+1.25
R	-62.96		
9. Lump Provision for Additional Dearness Allowances—			
O	31.47	11.76	+11.76
R	-31.47		

Reasons for anticipated saving and the final excess have not been intimated (January 1992).

(iii) Saving mentioned above was partly counterbalanced by excess mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2220—Information and Publicity—			
01—Films—			
800—Other Expenditure—			
2. Modernisation of Studies and Laboratories—			
O	10.00	26.23	+13.17
R	3.06		
13.06			

Reasons for anticipated excess as well as for final one have not been intimated (January 1992).

60—Others—			
101—Advertising and Visual Publicity—			
Non-Plan			
1. Advertising Sales and Publicity expenses—			
O	1,90.00	2,14.47	+19.74
R	4.73		
1,94.73			

Reasons for anticipated excess as well as for final one have not been intimated (January 1992).

Capital—

(i) An amount of Rs. 69.84 lakhs was surrendered during the year although the real saving is Rs. 3.65 lakhs.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
4220—Capital Outlay on Information and Publicity—			
01—Films—			
190—Investment in Public Sector and Other Undertakings—			
State Plan (Annual Plan)			
1. Setting up of a colour Film Laboratory—			
O	71.00	..	-26.50
R	-44.50		
26.50			
Reasons for surrender were due to non-implementation of some of the Schemes.			
2. Video Complex—			
O	20.00	..	..
R	-20.00		
..			
Reasons for surrender were stated to be due to non-implementation of some of the schemes.			

Grant No. 38—Concl'd.

(ii) Saving mentioned above was partly counter-balanced by excess mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
6220—Loans for Information and Publicity—			
State Plan (Annual Plan)			
01—Films—			
190—Investment in Public Sector and Other Undertakings—			
2. Loans to West Bengal Film Development Corporation—			
O]		
R	.. .. . 46.67]	46.67	1,21.17
			+74.50
Supplementary provision was made for disbursement of Plan loan to West Bengal Film Development Corporation.			
Reasons for ultimate excess have not been intimated (January 1992).			
800—Other Expenditure—			
1. Loans for financial assistance for construction of Cinema House	20.00	40.00	+20.00
Reasons for excess have not been intimated (January 1992).			

Grant No. 39—Labour and Employment

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2230—Labour and Employment—			
Original]		
Supplementary]		
Amount surrendered during the year (March 1991)	.. .. . ]	36,91,99,000	29,37,05,764
			—7,54,93,236
			21,000

Notes and comments :—

(i) Against the saving of Rs. 7,54.93 lakhs in the grant, only Rs. 0.21 lakhs were surrendered during the year.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2230—Labour and Employment—			
01—Labour—			
001—Direction and Administration—			
Non-Plan			
1. Labour Commissioner	1,10.17	81.66	—28.51
2. Enforcement of minimum wages for agricultural labour	1,40.00	1,04.29	—35.71
Reasons for saving in the above cases have not been intimated (January 1992).			
103—General Labour Welfare—			
Non-Plan			
1. Grants to the West Bengal Labour Welfare Board	24.00	..	—24.00
Reasons for non-utilisation of fund have not been intimated (January 1992).			

Grant No. 39—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
800—Other Expenditure—			
Non-Plan			
1. Lump Provision for Additional Dearness Allowance—			
O	1,22.50		
R	-62.27		
	60.23	..	-60.23
Reasons for withdrawal of fund by re-appropriation and also for eventual saving have not been intimated (January 1992).			
2. Lump Provision for Revision of Pay Scale and Other Benefits	4,47.70	..	-4,47.70
4. Lump Provision for Arrears of pay to be transferred to G.P. Fund	2,45.01	..	-2,45.01
Reasons for non-utilisation of fund have not been intimated (January 1992).			
State Plan (Annual Plan)			
1. Self-Employment Scheme for the registered Unemployed in West Bengal	12,13.56	8,76.05	-3,37.51
Reasons for saving have not been intimated (January 1992).			
State Plan (Seventh Plan and Committed)			
1. Self-employment Scheme for the registered Unemployed in West Bengal—			
O	45.56		
R	15.38		
	60.94	17.68	-43.26
Reasons for augmentation of fund by re-appropriation and for eventual saving in the above case have not been intimated (January 1992).			
03—Training—			
003—Training of Craftsman and Supervisors—			
Non-Plan			
2. National Apprenticeship Training	63.94	29.49	-34.45
Reasons for anticipated excess as well as for the final saving have not been intimated (January 1992).			
(iii) Saving mentioned above was partly counter-balanced by excess mainly under :—			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2230—Labour and Employment—			
02—Employment—			
001—Direction and Administration—			
Non-Plan			
1. Directorate of National Employment Service	36.07	61.49	+25.42
Reasons for excess have not been intimated (January 1992).			
004—Research, Survey and Statistics—			
Non-Plan			
4. Additional Employment Programme—			
O	1,02.04		
R	-0.21		
	1,01.83	1,52.87	+51.04
Withdrawal of fund by re-appropriation was stated to be due to non-filling up of some vacant posts. Reasons for final excess have not been intimated (January 1992).			

Grant No. 39—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
101—Employment Services—			
Non-Plan			
1. Employment Exchanges	2,10.14	4,60.80	+2,50.66
Reasons for excess have not been intimated (January 1992).			
Sixth Plan (Committed)			
1. Opening of District Employment Exchange	..	25.54	+25.54
Reasons for incurring expenditure without the budget provision have not been intimated (January 1992).			
03—Training—			
003—Training of Craftman and Supervisors—			
Non-Plan			
1. Vocational Training Centres	5,06.09	7,13.66	+2,06.77
Reasons for excess have not been intimated (January 1992).			

Grant No. 40—Social Security and Welfare (Rehabilitation)

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2235—Social Security and Welfare (Rehabilitation)—			
Voted—			
Original	.. .. . 37,86,40,000		
Supplementary]		
Amount surrendered during the year (March 1991)	..	..	19,17,92,816
Charged—			
Original	.. .. . 2,00,00,000		
Supplementary]		
Amount surrendered during the year (March 1991)	..	..	1,15,46,540
CAPITAL—			
Major heads : 6235—Loans for Social Security and Welfare (Rehabilitation)—			
Original	.. .. . 60,00,000		
Supplementary]		
Amount surrendered during the year (March 1991)	..	..	42,83,775

Notes and comments—

Revenue (Voted)—

(i) An amount of Rs. 19,17.93 lakhs was surrendered during the year whereas the saving worked out to Rs. 17,99.46 lakhs which appears to be anomalous.

Grant No. 40—Contd.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2235—Social Security and Welfare (Rehabilitation)—			
01—Rehabilitation—			
200—Other Relief measures—			
Non-Plan			
(i) Irrecoverable loans to displaced persons written off—			
O 25.00	..	0.43	+0.43
R -25.00			

Reasons for anticipated saving as well as for the final excess have not been intimated (January 1992).

202—Other Rehabilitation schemes—			
Non-Plan			
(B) Other Schemes—			
(e) Grants to Industries—			
(i) Govt. Production Centre—			
O 1,75.00	1,48.62	98.02	-50.60
R -26.38			
(h) Other Rehabilitation Schemes—			
O 80.00	10.08	19.72	+9.64
R -69.92			
(i) Acquisition of lands (Housing Schemes)—			
Voted—			
O 25,00.00	7,42.31	9,70.62	+2,28.31
R -17,57.69			

Reasons for anticipated saving as well as for final excess in the above three cases have not been intimated (January 1992).

800—Other Expenditure—			
Non-Plan			
(4) Provision for additional dearness allowance—			
O 35.01	20.01	..	-20.01
R -15.00			
(5) Lump provision for transfer of pay to the G.P. Fund	70.00	..	-70.00

Reasons for anticipated saving as well as final saving in the above cases and for non-utilisation of fund have not been intimated (January 1992).

Saving mentioned above were partly counter-balanced by excess as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
01—Rehabilitation—			
103—Displaced persons from former East Pakistan—			
(3) District and sub-divisional establishment—			
O 1,28.06	1,92.21	2,10.40	+18.19
R 64.15			

Reasons for anticipated excess was stated to be due to implementation of pay commission's Report and to the grant of additional D.A. Reasons for eventual excess have not been intimated (January 1992).

Grant No. 40—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
800—Other Expenditure—			
Non-Plan			
(3) Lump provision for Revision of Pay Scales and Other Benefits—			
O 1,35.63			
R -1,35.63		1.60	+1.60

Reasons for anticipated saving as well as for final excess have not been intimated (January 1992).

Revenue (Charged)—

- (i) Out of saving of Rs. 1,29.50 lakhs, Rs. 1,15.47 lakhs was surrendered during the year.
- (ii) Saving occurred mainly under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving—
2235—Social Security and Welfare (Rehabilitation)—			
202—Other Rehabilitation Schemes—			
Non-Plan			
Charged—			
8. Other Schemes—			
(i) Acquisition of lands (housing schemes)—			
O 2,00.00			
R -1,15.47	84.53	70.50	-14.03

Reasons for anticipated saving as well as for ultimate saving have not been intimated (January 1992).

CAPITAL—

- (i) Out of saving of Rs. 49.50 lakhs, Rs. 42.84 lakhs only were surrendered.

Grant No. 41—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes) (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2202—General Education (Tribal Areas Sub-Plan), 2204—Sports and Youth Services (Tribal Areas Sub plan), 2210—Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-plan), 2210—Medical and Public Health (Public Health) (Tribal Areas Sub-plan), 2215—Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) (Tribal Areas Sub-plan), 2225—Welfare of scheduled Castes, Scheduled Tribes and Other Backward Classes, 2235—Social Security and Welfare (Social Welfare) (Tribal Areas Sub-plan), 2401—Crop Husbandry (Tribal Area Sub plan), 2402—Soil and Water Conservation (Tribal Areas Sub-plan), 2403—Animal Husbandry (Tribal Areas Sub-plan), 2405—Fisheries (Tribal Areas Sub-plan), 2406—Forestry and Wild Life (Excluding Zoological Park and Lloyd Botanic Garden, Darjeeling) (Tribal Areas Sub-plan), 2408—Food, Storage and Warehousing (Tribal Areas Sub-plan), 2425—Co-operation (Tribal Areas Sub-plan), 2435—Other Agricultural Programmes (Tribal Areas Sub-plan), 2501—Special Programmes for Rural Development (Tribal Areas Sub-plan), 2515—Other Rural Development Programmes (Community Development) (Tribal Areas Sub-plan), 2575—Other Special Areas Programmes (Tribal Areas Sub-plan), 2702—Minor Irrigation (Tribal Areas Sub-plan), 2851—Village and Small Industries (Excluding Public Undertaking) (Tribal Areas Sub-plan)—			

Grant No. 41—Contd.

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
Original Rs. 1,08,93,84,000	1,08,93,84,000	82,93,42,162	—26,00,41,838
Supplementary			
Amount surrendered during the year (March 1991)	..	..	2,17,34,069

CAPITAL

Major head : 4210—Capital Outlay on Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-plan), 4225—Capital Outlay on Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes, 4401—Capital Outlay on Crop Husbandry (Excluding Public Undertakings) (Tribal Areas sub-plan), 4403—Capital Outlay on Animal Husbandry (Excluding Public Undertakings) (Tribal Areas Sub-plan), 4425—Capital Outlay on Co-operation (Tribal Areas Sub-plan), 4435—Capital Outlay on Other Agricultural Programmes (Tribal Areas Sub-plan), 4702—Capital Outlay on Minor Irrigation (Tribal Areas Sub-plan), 4705—Capital Outlay on Command Area Development (Tribal Areas Sub-plan), 4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-plan), 5054—Capital Outlay on Roads and Bridges (Tribal Areas Sub-plan), 6225—Loans for Welfare of scheduled Castes, Scheduled Tribes and Other Backward Classes, 6425—Loans for Co-operation (Tribal Areas Sub-plan), 6575—Loans for Other Special Areas Programmes (Excluding Public Undertakings) (Tribal Areas Sub-plan), 6851—Loans for Village and Small Industries (Excluding Public Undertakings) Tribal Areas Sub-plan—

Original Rs. 15,42,75,000	15,61,50,000	12,85,41,882	—2,76,08,118
Supplementary Rs. 18,75,000			
Amount surrendered during the year (March 1991)	..	..	17,52,500

Notes and comments—

Revenue—

(i) Rs. 2,17.34 lakhs were surrendered during the year, although the saving worked out to Rs. 26,00.42 lakhs at the end of the year.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2202—General Education—			
01—Elementary Education—			
796—Tribal Areas Sub-plan—			
State Plan (Annual Plan)			
1. Free and compulsory Primary Education (Universal)—			
(i) Establishment of Primary Schools—Teachers and non-teacher cost	35.00	..	—35.00
(ii) Improvement of Buildings of existing Primary Schools (M.N.P.)	50.00	..	—50.00
2. Provision for incentive to the development of elementary education (M.N.P.)	1,00.00	..	—1,00.00
Reasons for non-utilisation of fund in the above cases have not intimated (January 1992).			
5. Mid-day meals for children (M.N.P.)	3,00.00	64.29	—2,35.71
Reasons for saving have not been intimated (January 1992).			

Grant No. 41—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
State Plan (Seventh Plan and Committed)			
4. Mid-day meals for children (M.N.P.)	25.00	..	—25.00
Reasons for non-utilisation of fund have not been intimated (January 1992).			
(12—Secondary Education—			
796—Tribal Areas Sub-plan—			
State Plan (Annual Plan)			
1. Expansion of teaching and Educational facilities for children of age group 11-14—			
(i) Teacher and non-teacher cost (M.N.P.)	50.00	8.94	—41.06
(ii) Improvement of Buildings of Secondary Schools (M.N.P.)	1,75.00	13.90	—1,61.10
Reasons for saving in the above cases have not been intimated (January 1992).			
2. Provision for incentive to the development of elementary education (Classes VI-VIII) (M.N.P.)	25.00	..	—25.00
3. Expansion of teaching and educational facilities for children of age group 14-16	75.00	..	—75.00
Reasons of non-utilisation of fund in the above cases have not been intimated (January 1992).			
State Plan (Seventh Plan and Committed)			
1. Expansion of teaching and educational facilities for children of age group 11-14			
(i) Teacher and non-teacher cost (M.N.P.)	50.00	2.11	—47.89
Reasons for saving have not been intimated (January 1992).			
3. Expansion of teaching and educational facilities for children of age group 14-16	50.00	..	—50.00
Reasons for non-utilisation of fund have not been intimated (January 1992).			
04—Adult Education—			
796—Tribal Areas Sub-plan—			
Central Sector (New Schemes)			
Adult Education—			
1. Rural Functional Literacy Projects	40.00	3.22	—36.78
Reasons for saving have not been intimated (January 1992).			
2210—Medical and Public Health (Excluding Public Health)—			
03—Urban Health Services—Allopathy—			
796—Tribal Areas Sub-plan—			
State Plan (Annual Plan)			
1. Primary Health Care Services in Tribal Areas under M.N.P.	60.00	17.37	—42.63
Reasons for saving have not been intimated (January 1992).			
2215—Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)—			
01—Water Supply—			
796—Tribal Areas Sub-plan—			
State Plan (Annual Plan)			
2. Piped Water Supply Scheme for Tribal Sub-plan Areas	60.00	15.89	—44.11
Reasons for saving have not been intimated (January 1992).			

Grant No. 41—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—			
01—Welfare of Scheduled Castes—			
277—Education—			
Non-Plan			
(d) Scholarships to Students reading in Post Secondary stage— State Plan (Annual Plan)	3,67.60	2,07.83	—1,59.77
(a) Book grants and examination fees	3,10.00	2,79.76	—30.22
(b) Hostel Charges	1,60.00	78.33	—81.67
(c) Payment of maintenance charges to the students belonging to the families having income not exceeding Rs. 3600/- per annum	1,44.00	50.63	—93.37
(h) Improvement of working condition of school buildings located in areas having Scheduled Castes Construction	50.00	25.72	—24.28
State Plan (Seventh Plan and Committed)			
277—Education—			
(b) Hostel Charges Centrally Sponsored (New Schemes and Committed)	1,60.00	68.86	—91.14
277—Education—			
(a) Scholarships to Students Reasons for saving in the above cases have not been intimated (January 1992).	4,00.00	1,20.83	—2,79.17
02—Welfare of Scheduled Tribes—			
277—Education—			
Non-Plan			
(c) Hostel Charges Centrally Sponsored (New Schemes and Committed)	2,09.88	1,64.66	—45.22
(a) Scholarships to Students Stipend and Scholarships Reasons for saving in the above cases have not been intimated (January 1992).	50.00	14.63	—35.37
796—Tribal Areas Sub-plan—			
D— Health, Housing and Other Schemes—			
State Plan (Supplementary Plan)			
State Plan Schemes under Proviso to Article 275(i) of the Constitution of India—			
Community Projects for Tribal Development	2,00.00	1,14.50	—85.50
State Plan (Seventh Plan and Committed)			
B— Education—			
2. Hostel Charges	70.00	10.45	—59.55
3. Payments of maintenance charges to the students belonging to family having income not exceeding Rs. 360/- per annum	73.00	1.29	—71.71
Reasons for saving in the above cases have not been intimated (January 1992).			
80—General—			
800—Other Expenditure—			
Non-Plan			
4. Lump Provision for Revision of Pay Scales and Other Benefits	1,02.67	..	—1,02.67
5. Lump Provision for Additional Dearness Allowance	26.50	..	—26.50
9. Lump Provision for transfer of arrears of pay to G. P. Fund	52.99	..	—52.99
Reasons for non-utilisation of fund at all in the above cases have not been intimated (January 1992).			

Grant No. 41—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
State Plan (Annual Plan)			
Education—			
10. Payment of meal charges to Ashramites attached to Ashram type	24.00	..	—24.00
Reasons for non-utilisation of fund have not been intimated (January 1992).			
2235—Social Security and Welfare (Social Welfare) (Tribal Areas Sub-plan)—			
02—Social Welfare—			
796—Tribal Areas Sub-plan—			
State Plan (Annual Plan)			
5. Supplementary Nutrition Programme for children and expectant and nursing mothers	30.00	1.99	—28.01
2401—Crop Husbandry (Tribal Areas Sub-plan)—			
796—Tribal Areas Sub-plan—			
State Plan (Annual Plan)			
Other Expenditure—			
16. Schemes for assisting the small and marginal farmers in increasing agricultural production—			
(a) Minor Irrigation	46.00	9.86	—36.14
Reasons for saving have not been intimated (January 1992).			
Centrally Sponsored (New Schemes)			
1. Scheme for assisting the small and marginal farmers in increasing agricultural production—			
(a) Minor Irrigation	46.00	..	—46.00
Reasons for non-utilisation of fund have not been intimated (January 1992).			
2406—Forestry and Wild Life (Excluding Zoological Park and Lloyd Botanic Garden, Darjeeling) (Tribal Areas Sub-Plan)—			
01—Forestry—			
796—Tribal Areas Sub-plan—			
Community and Building—			
Central Sector (New Schemes)			
1. Forest Village Development Schemes—			
O	1,00.00		
R	—1,00.00		
Anticipated savings was stated by the Department as under—“The Scheme is operative as a Special Central Assistance. In this Directorate the fund is placed through SC & TW Department. The provision was erroneously shown in Forest Budget Estimate for the year 1990-91. Hence the fund is surrendered.”			
2501—Special Programmes for Rural Development (Tribal Areas Sub-plan)—			
02—Draught Prone Areas Development Programmes—			
Central Sector (New Schemes)			
1. Draught Prone Areas Programme	62.25	9.81	—52.44
2575—Other Special Areas Programmes (Tribal Areas Sub-plan)—			
60—Others—			
796—Tribal Areas Sub-plan			
State Plan (Annual Plan)			
2. Intensive and Integrated Rural Development Programme under Other Blocks—			
O	3,34.34		
R	—22.36		
	3,11.98	2,89.55	—22.43
Reasons for anticipated saving as well as for final one have not been intimated (January 1992).			

Grant No. 41—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2702—Minor Irrigation (Tribal Areas Sub-plan)—			
796—Tribal Areas Sub-plan—			
State Plan (Annual Plan)			
3. World Bank Project on Development of Minor Irrigation—			
(i) Shallow Tubewells	37.00	0.70	—36.30
Reasons for saving have not been intimated (January 1992).			
2851—Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-plan)—			
796—Tribal Areas Sub-plan—			
107—Sericulture Industries—			
State Plan (Annual Plan)			
9. National Sericulture Project—			
O	48.00		
R	—45.00		
	3.00		—3.00
Reasons for anticipated as well as for the final saving have not been intimated (January 1992).			
(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2210—Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-plan)—			
796—Tribal Areas Sub-plan—			
State Plan (Seventh Plan and Committed)			
1. Creation of Medical care facilities in the Tribal Areas	10.73	40.88	+30.15
Reasons for excess have not been intimated (January 1992).			
2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—			
01—Welfare of Scheduled Castes—			
277—Education—			
(a) Book grants and examination fees	1,41.50	2,23.14	+81.64
(c) Hostel Charges	1,69.75	2,16.61	+46.86
Centrally Sponsored (New Schemes)			
(a) Scholarships to Students	90.00	2,65.14	+1,75.14
793—Special Central Assistance for Scheduled Castes Component Plan—			
State Plan (Annual Plan)			
1. Programme for the Development of Scheduled Castes	22,00.00	23,40.99	+1,40.99
80—General—			
001—Direction and Administration—			
Non-Plan			
2. District Organisation	2,36.25	2,95.72	+59.47
State Plan (Seventh Plan and Committed)			
Strengthening of staff at the Headquarter and at field level—			
2. District Organisation	36.50	67.68	+31.18
Reasons for excess in the above cases have not been intimated (January 1992).			

Grant No. 41—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2401—Crop Husbandry (Tribal Areas Sub-plan)—			
796—Tribal Areas Plan—			
State Plan (Annual Plan)			
Other Expenditure—			
18. Horticulture and Vegetable Crops—Potato and Vegetables Development	14.00	48.96	+34.96
Reasons for excess have not been intimated (January 1992).			
2702—Minor Irrigation (Tribal Areas Sub-plan)—			
796—Tribal Areas Sub-plan—			
State Plan (Annual Plan)			
6. World Bank Project on Development of Minor Irrigation—Cost of emergence of Minor Irrigation Scheme payable to West Bengal State Electricity Board	12.00	40.00	+28.00
Capital—			
(i) In view of the overall saving of Rs. 2,76.08 lakhs, the Supplementary Provision of Rs. 18.75 lakhs obtained in March 1991 proved unnecessary.			
(ii) A major amount of Rs. 17.53 lakhs were surrendered during the year against a larger saving of Rs. 2,76.08 lakhs at the end of the year.			
(iii) Saving occurred mainly under :—			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes—			
01—Welfare of Scheduled Castes—			
190—Investments in Public Sector and Other Undertakings—			
State Plan (Annual Plan)			
Investment—			
Share Capital Contribution to West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	3,50.00	2,80.00	—70.00
02—Welfare of Scheduled Tribes—			
190—Investments in Public Sector and Other Undertakings—			
State Plan (Supplementary Plan)			
(e) State contribution to the Share Capital to the West Bengal Tribal Development Co-operative Corporation	1,25.00	34.00	—91.00
Reasons for saving in the above cases have not been intimated (January 1992).			
800—Other Expenditure—			
State Plan (Annual Plan)			
A. Welfare of Scheduled Tribes—			
Upgradation of standards of Tribal Administrations—			
Infrastructure Development of Tribal Areas—			
Ninth Finance Commission Awards	90.00	..	—90.00
Reasons for non-utilisation of fund in the above cases have not been intimated (January 1992).			
4702—Capital Outlay on Minor Irrigation (Tribal Areas Sub-plan)—			
796—Tribal Areas Sub-plan—			

Grant No. 41—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
State Plan (Annual Plan)			
(i) Minor Irrigation			
8. World Bank Project on Development of Minor Irrigation-Dept Tubewells and medium duty tubewells	71.00	32.51	—38.49
5054—Capital Outlay on Roads and Bridges (Tribal Areas Sub-plan)—			
04—District and Other Roads—			
796—Tribal Areas Sub-plan—			
State Plan (Annual Plan)			
Development of State Roads	3,41.00	2,75.26	—65.74
Reasons for saving in the above cases have not been intimated (January 1992).			
(iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes—			
01—Welfare of Scheduled Castes—			
190—Investments in Public Sector and Other Undertakings—			
Centrally sponsored (New Schemes)			
State Plan (Annual Plan)			
Investments—			
1. West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	2,80.00	3,66.39	+86.39
02—Welfare of Scheduled tribes—			
190—Investments in Public Sector and Other Undertakings—			
State Plan (Annual Plan)			
(c) State Contribution to the share capital to the West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	60.00	1,37.25	+77.25
4702—Capital Outlay on Minor Irrigation (Tribal Areas Sub-plan)—			
796—Tribal Areas Sub-plan—			
State Plan (Annual Plan)			
(1) Minor Irrigation—			
10. World Bnk Project on development of Minor Irrigation-Cost of Energisation of of Minor Irrigation Schemes payable to West Bengal State Electricity Board	13.00	43.00	+30.00
Reasons for excess in the above cases have not been intimated (January 1992).			

Grant No. 42—Social Security and Welfare (Social Welfare) (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2235—Social Security and Welfare (Social Welfare)—			
Original	Rs. 75,23,51,000		
Supplementary	16,40,41,000		
Amount surrendered during the year (March 1991)	..	..	61,25,100
	91,63,92,000	64,33,02,693	—27,30,89,307

Grant No. 42—Contd.

Notes and comments—

Revenue—

(i) In view of the overall saving of Rs. 27,30.89 lakhs in the grant, supplementary grant of Rs. 16,40.41 lakhs obtained in March 1991 proved wholly unnecessary.

(ii) An amount of Rs. 61.25 lakhs has been surrendered against a huge saving of Rs. 27,30.89 lakhs.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2235—Social Security and Welfare (Social Welfare)—			
02—Social Welfare—			
001—Direction and administration—			
Non-Plan			
1. Directorate of Social Welfare	62.49	33.51	—28.98
6. Emergency Relief Programme in collaboration with CARE	50.00	..	—50.00
102—Child Welfare—			
Non-Plan			
1. Government of India's Crash Programme of Nutrition for children	4,23.55	3,24.64	—98.91
Centrally Sponsored (New Schemes)			
2. Wheat-Based supplementary Nutrition Programme for pre-school children and nursing and expectant mothers	74.46	35.32	—39.14
3. Integrated Child Development Services project Scheme	23,35.65	17,51.46	—5,84.19
103—Women's Welfare—			
Central Sector (New Schemes)			
1. National Programme on Improved chulha	50.00	25.22	—24.78
Reasons for non-utilisation of fund in the second case and those for saving in all other cases have not been intimated (January 1992).			
104—Welfare of Aged, Infirm and Destitute—			
9. Development and expansion of Social Welfare Homes—			
O	.. .. . 85.00		
R	.. .. . —15.00	70.00	49.78
			—20.22
Reasons for anticipated excess as well as for the final saving have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
1. Lump Provision for Revision of Pay Scales and Other Benefits	4,79.73	0.10	—4,79.63
2. Lump Provision for Additional Dearness Allowance	1,23.81	..	—1,23.81
3. Lump Provision for transfer of arrears of pay to the G. P. Fund	2,47.60	0.19	—2,47.41
9. A new Scheme for Social Welfare	6,29.19	4,85.48	—1,43.71
Reasons for non-utilisation of fund in the second case and those for saving in all other cases have not been intimated (January 1992).			
13. Provision for normal C.R. Food and Clothings—			
O	.. .. . ..	
S	.. .. . 5,88.00	5,88.00	..
			—5,88.00

Additional provisions are required for normal gratuitous relief and towards subsidy for supply of rice at subsidised rates to agricultural labourers.

Reasons for non-utilisation of the provisions have not been intimated (January 1992).

Grant No. 42—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
60—Other Social Security and Welfare Programmes—			
102—Pensions under Social Security Schemes—			
Non-Plan			
2. Grant of old age pension to marginal farmers share croppers and agricultural labourers	2,37.45	1,54.12	—83.33
105—Government Employees Insurance Schemes—			
Non-Plan			
1. Government contribution under State Employees Group Insurance Schemes other than police	55.00	10.77	—44.23
2. Government contribution under State Employees Group Insurance Scheme for Police	40.00	1.14	—38.86
200—Other Schemes Programmes—			
Non-Plan			
6. Relief to persons affected by riots	40.00	13.09	—26.91
Reasons for saving in the above cases have not been intimated (January 1992).			
6(a) Expenditure for providing relief to persons affected by Anon	35.00	..	—35.00
Reasons for non-utilisation of provision of all in the above case have not been intimated (January 1992).			
20. Scheme to supply of rice at specially subsidised rates to agricultural labourers			
(a) Price subsidy			
(b) Transport subsidy—			
O]			
S 10,20.41]	10,20.41	..	—10,20.41

Additional provisions were made for normal gratuitous relief and towards subsidy for supply of rice at subsidised rates to agricultural labourers.

Reasons for non-utilisation of provision have not been intimated (January 1992).

(iii) Saving mentioned above me partly counter-balanced by excess mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2235—Social Security and Welfare (Social Welfare)—			
02—Social Welfare—			
001—Direction and Administration—			
Non-Plan			
3. Directorate of Education (Social Welfare)—			
O 32.50]			
R 15.00]	47.50	78.91	+31.41
Reasons for anticipated as well as for final excess in the above case have not been intimated (January 1992).			
4. Directorate of Relief and District Establishment (Relief)—			
O 4,57.71]			
R —38.19]	4,19.52	5,72.13	+1,52.61
Reasons for anticipated savings and for final excess have not been intimated (January 1992).			
7 Research, training and strengthening of the set-up of the Development and Directorate of Social Welfare Vagrancy	81.10	1,08.58	+27.48
102—Child Welfare—			
Non-Plan			
3. Family and Child Welfare Projects	77.50	1,11.16	+33.66

Grant No. 42—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Centrally Sponsored (New Schemes)			
1. Grant-in-aid to Voluntary organisation for welfare of children in need of care and protection	21.30	42.95	+21.65
103—Women's Welfare—			
Non-Plan			
7. Grant of Pension to the destitute widows	60.46	87.32	+26.86
Reasons for excess in the above cases have not been intimated (January 1992).			
104—Welfare of Aged, Infirm and Destitute—			
Non-Plan			
1. Control of Vagrancy	83.95	1,09.44	+25.49
8. Establishment of training centres for the promotion of tailoring and cutting to the destitute and poor girls women	56.47	82.19	+25.72
106—Correctional Services—			
State Plan (Annual Plan)			
1. Scheme of Prevention and Control of Juvenile Social Mal-adjustment	50.00	1,10.72	+60.72
60—Other Social Security and Welfare Programmes—			
102—Pensions under Social Security Schemes—			
Non-Plan			
1. Grant of old age pension to the old and infirm	2,80.22	4,01.78	+1,21.56
200—Other Programmes—			
Non-Plan			
5 (i) Legal Aid Committee	69.60	1,05.35	+35.75
21—Expenditure for providing relief to fishermen avacuees from Orissa	1.00	6,09.94	+6,08.94
Reasons for excess in the above cases have not been intimated (January 1992).			

Grant No. 43—Nutrition (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2236—Nutrition—			
Original	Rs. 5,98,26,000		
Supplementary	..		
Amount surrendered during the year	..	2,56,83,668	—3,41,42,332

Notes and comments—

(i) No portion of the saving was surrendered during the year.

Grant No. 43—Concl'd.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2236—Nutrition—			
02—Distribution of Nutritions Food and Beverages—			
Non-Plan			
101—Special Nutrition Programme—			
2. Applied Nutrition Programmes	7.87	1.32	—6.55
4. Supplementary Nutrition Programme for children and expectant and nursing mother	70.50	27.06	—43.44
State Plan (Annual Plan)			
1. Supplementary Nutrition Programme for children and expectant and nursing mothers	2,80.00	43.72	—2,36.28
Scheduled Castes Component Plan—			
2. Supplementary Nutrition Programme for children and expectant and nursing mothers	70.00	31.36	—38.64
State Plan (Seventh Plan and Committed)			
1. Supplementary Nutrition Programme for children and expectant and nursing mothers	90.00	52.72	—37.28

Substantial savings have been indicated in respect of plan expenditure and scheduled caste Component Plan. Reasons for saving in the above cases have not been intimated (January 1992).

(iii) Saving mentioned above was partly counter-balanced by excess mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
02—Distribution of Nutritions Food and beverages—			
Non-Plan			
101—Special Nutrition Programme	60.00	84.82	+24.82

Reasons for excess in the above cases have not been intimated.

Grant No. 44—Relief on account of Natural Calamities (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2245—Relief on account of Natural Calamities—			
Original	Rs. 15,50,00,000		
Supplementary	38,55,50,000		
Amount surrendered during the year	..	..	Nil

Notes and comments—

(i) In view of the overall saving of Rs. 38,36.58 lakhs in the grant, the supplementary provision of Rs. 38,55.50 lakhs obtained in March 1991 proved unjustified.

(ii) No portion of the grant was surrendered during the year.

Grant No. 44—Concl'd.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2245—Relief on account of Natural Calamities—			
01—Draught—			
Non-Plan			
101—Gratuitous Relief—			
2. Food and Clothing—			
(a) Food	5,15.00	4,30.67	—84.33
80—General—			
800—Other Expenditure—			
1. Contribution to Calamity Relief Fund	10,00.00	..	—10,00.00
Reasons for saving in the first case as well as for non-utilisation of the provision in the second case have not been intimated (January 1992).			
05—Calamity Relief Fund—			
Non-Plan			
101—Transfer to Reserve Funds and Deposit Accounts—			
1. Calamity Relief Fund—			
0	..	..	..
5	..	..	..
	38,55.50	..	—38,55.50

Supplementary provision was obtained for transfer of funds to Calamity Relief Fund. Reasons for non-utilisation of the provisions have not been intimated (January 1992).

(iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
02—Floods and Cyclons etc.			
101—Gratuitous Relief—			
2. Food and clothings—			
(a) Food	..	94.24	+94.24
4. Housing—			
(a) Housing	..	1,33.42	+1,33.42
106—Repairs and Restoration of Damaged Roads and Bridges			
2. Emergency repair of roads	..	42.54	+42.54
114—Assistance to Farmers for purchase of Agricultural inputs—			
1. Supply of seeds, fertilisers etc. for raising alternative crops in flood/cyclone affected area	..	1,71.72	+1,71.72
122—Repairs and Restoration of damaged Irrigation and Flood control works—			
4. Repairs and Restoration of damaged irrigation and flood control works in connection with flood of 1990	..	2,02.48	+2,02.48
5. Emergency repair of flood protective embankments	..	2,18.20	+2,18.20
282—Public Health—			
1. Expenses on Public Health measures	..	1,30.48	+1,30.48
80—General—			
800—Other Expenditure—			
5. Supply of Tarpaulins	..	42.44	+42.44
7. Expenditure in connection with emergent repair works	..	30.34	+30.34
8. Expenditure in connection with rescue of marooned people, affected by floods, cyclone tornados etc. and expenditure for setting up of Relief Camps/Centres etc.	..	32.15	+32.15

Reasons for incurring expenditure without provision in the above cases have not been intimated (January 1992).

Grant No. 45—Secretariat-Social Services

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2251—Secretariat—Social Services—			
Voted—			
Original	Rs. 8,76,84,000		
Supplementary	3,11,000		
Amount surrendered during the year (March 1991)			2,10,37,497
Charged—			
Original	..		
Supplementary	5,000		
Amount surrendered during the year			Nil

Notes and comments—

Voted grant—

(i) In view of the overall saving of Rs. 1,40.94 lakhs, supplementary grant of Rs. 3.11 lakhs obtained in March 1991, proved unnecessary.

(ii) Rs. 2,10.37 lakhs were surrendered during the year. Ultimate saving at the end of the year however worked to Rs. 140.99 lakhs. It proved injudicious.

(iii) Saving occurred mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
090—Secretariat—			
Non-Plan			
1 (b) Department of Public Health Engineering	23.06	13.81	—9.25
Reasons for saving have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
(iv) Other Expenditure—			
1. Lump provision for Revision of Pay Scales and Other Benefits—			
O	1,95.55		
R	—1,95.55		
2. Lump provision for transfer of arrears of pay to the G. P. Fund—			
O	1,00.93		
R	—1,00.93		
3. Lump provision for Additional Dearness Allowance—			
O	50.46		
R	—50.46		

Reasons for non-utilisation of the entire provision in the above three cases have not been intimated (January 1992).

(iv) Savings mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
090—Secretariat—			
Non-Plan			
1 (a) Department of Health and Family Welfare	57.27	76.47	+19.20
2. Relief and Welfare Department	48.15	71.16	+23.01
Reasons for excess in the above two cases have not been intimated (January 1992).			

Grant No. 45—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3 (a) Education Department—			
O	1,17.00		
R	41.20		
	1,58.20	1,90.54	+32.34
Reasons for anticipated excess as well as for final excess in the above case have not been intimated (January 1992).			
4. Transport Department—			
O	40.02		
R	20.00		
	60.02	54.21	—5.81
Reasons for anticipated excess as well as for the eventual saving in the above case have not been intimated (January 1992).			
5. Department of Youth Services			
	8.51	14.94	+6.43
Reasons for excess in the above case have not been intimated (January 1992).			
6. Information and Cultural Affairs Department—			
O	60.55		
R	14.60		
	75.15	79.15	+4.00
7. Department of Labour—			
O	60.34		
R	20.00		
	80.34	85.87	+5.53
Reasons for anticipated excess as well as for final excess in the above two cases have not been intimated (January 1992).			
8. Department of Housing—			
O	36.19		
S	3.11		
R	19.15		
	58.45	52.36	—6.09
Augmentation of fund by obtaining supplementary grant in March 1991, was made for meeting larger establishment charges. Reasons for anticipated excess was attributed to implementation of KOPA Rules, 1990, enhancement of D.A. as well as to the purchase of some useful office machines. Reasons for eventual saving have not been intimated (January 1992).			
9. Refugee Relief and Rehabilitation Department—			
O	37.38		
R	14.62		
	52.00	51.47	—0.53
Anticipated excess in the above case was attributed to implementation of pay Commission's Report, 1990 and to the payment of certain outstanding bills. Reasons for eventual saving in the same have not been intimated (January 1992).			
11. Department of Sports and Youth Services for Sports Wings—			
O	18.00		
R	10.24		
	28.24	28.74	+0.50
Reasons for anticipated excess as well as for eventual excess in the above case have not been intimated (January 1992).			

Grant No. 46—Other Social Services (All voted)

Section and Major head	Total grant	Actual expenditure	Saving —
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 2250—Other Social Services—			
Original	3,90,12,000		
Supplementary	2,22,000		
Amount surrendered during the year (March 1991)	..	..	45,97,000

Grant No. 46—Contd.

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
CAPITAL—			
Major heads : 4250—Capital Outlay on Other Social Services and 6250—Loans for other Social Services—			
Original	Rs. 4,87,32,000		
Supplementary			
Amount surrendered during the year			Nil
	4,87,32,000	2,85,02,765	—2,02,29,235

Notes and comments—

Revenue—

(i) In view of the overall saving of Rs. 39.21 lakhs in the grant, supplementary provision of Rs. 2.22 lakhs obtained in March 1991 proved unjustified.

(ii) In view of the overall saving of Rs. 39.21 lakhs in the grant, surrender of Rs. 45.97 lakhs during the year (March 1991) proved injudicious.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
2250—Other Social Services—			
101—Donation for charitable purposes—			
Non-Plan			
(1) Charges for Vagrants (Other than European and Non-Indian Vagrants) maintenance and burial of paupers and passage and diet money of insane persons sent to mental hospitals etc.	20.00	8.05	—11.95
Reasons for saving have not been intimated (January 1992).			

800—Other Expenditure—

Non-Plan

1. Subsidies for Interest Liabilities in respect of Share-croppers, small farmers and self-employed persons—

O	45.00		
R.	—45.00		
	

Anticipated saving was stated to be due to non-receipt of claims from the districts.

Contribution to the Board of Wakfs, West Bengal	26.00	16.00	—10.00
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Reasons for saving have not been intimated (January 1992).

(iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2250—Other Social Services—			
800—Other Expenditure—			
Non-Plan			
1. Grants in lieu of remission of taxes—			
O	1,00.00		
S	2.22		
	1,02.22	1,24.79	+22.57

Augmentation of fund by supplementary provision was made for meeting larger expenditure in connection with remission of taxes. Reasons for final excess have not been intimated (January 1992).

Grant No. 46—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2. Expenditure in connection with Gangesagar Mela—	1,45.00	1,56.73	+11.73
Reasons for excess have not been intimated (January 1992).			

Capital—

(i) No portion of the saving was surrendered during the year.

(ii) Saving occurred mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
4250—Capital Outlay on Other Social Services—			
201—Labour—			
State Plan (Annual Plan)			
1. Setting up of Testing Laboratory for Examination of Boilers	23.50	..	—23.50
2. Model L. W. Centres and Holiday Homes	57.50	27.72	—29.78
4. Craftsmen Training	66.46	56.50	—9.96
7. Upgradation of I.T.I's for improving the quality of Training	1,23.58	52.25	—71.33
Centrally Sponsored (New Schemes)			
1. Upgradation of I.T.I's for improving the quality of training	1,23.58	52.05	—71.53
Reasons for saving in the above cases have not been intimated (January 1992).			
(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
6250—Loans for Other Social Services—			
800—Other Loans—Employment—			
State Plan (Annual Plan)			
1. Loans under Additional Employment Programme	82.50	95.93	+13.43
Reasons for excess have not been intimated (January 1992).			

Grant No. 47—Crop Husbandry

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2401—Crop Husbandry—			
Voted—			
Original	.. .. .	.. .. .	.. .. .
Supplementary	.. .. .	.. .. .	.. .. .
Amount surrendered during the year (March 1991)	.. .. .	.. .. .	.. .. .
	Rs. 86,51,06,000		
	86,51,06,000	62,03,55,068	—24,47,50,932
			3,70,63,000

Grant No. 47—Contd.

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
CAPITAL—			
Major heads : 4401—Capital Outlay on Crop Husbandry and 6401—Loans for Crop Husbandry—			
Original	Rs. 12,04,20,000		
Supplementary	42,60,000		
Amount surrendered during the year (March 1991)	..	..	38,20,000
	12,46,80,000	5,16,50,359	—7,30,29,641

Notes and comments—

Revenue—

(i) Although there was a final saving of Rs. 24,47.51 lakhs in the grant, only Rs. 3,70.63 lakhs were surrendered during the year.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
2401—Crop Husbandry—			
001—Direction and Administration—			
Non-Plan			
2. Superintendence—			
O	3,53.79		
R	32.66		
	3,86.45	3,15.22	—71.23
103—Seeds—			
State Plan (Annual Plan)			
5. Subsidised sale of quality seeds—			
O	45.00		
R	—2.40		
	42.60	19.41	—23.19

Reasons for anticipated excess/saving as well as for final saving in the above cases have not been intimated (January 1992).

105—Measures and Fertilisers—

State Plan (Annual Plan)

5. Transport subsidy for Carrying fertilisers in inaccessible areas—

O	50.00		
R	—38.00		
	12.00	..	—12.00

Reasons for anticipated as well as for the final saving have not been intimated (January 1992).

107—Plant Protection—

State Plan (Seventh Plan and Committed)

1. Scheme for strengthening of the State Plan protection organisation including quality Control of pesticides

	58.60	21.22	—37.38
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Reasons for final saving have not been intimated (January 1992).

108—Commercial Crops—

State Plan (Annual Plan)

13. Development of Plantation Crops—

O	35.00		
R	3.00		
	38.00	8.45	—29.55

Reasons for anticipated excess as well as for the final saving have not been intimated (January 1992).

Grant No. 47—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
Centrally Sponsored (New Schemes)			
3. National Oil Seed Development Project	31.05	7.22	—23.82
Central Sector (New Schemes)			
1. Schemes for Special Jute Development Programme	2,35.00	80.02	—1,54.98
Reasons for saving in the above cases have not been intimated (January 1992).			
109—Extension and Training—			
Non-Plan			
6. Agricultural Training Centre—			
O	68.00		
R	2.00		
	70.00	43.33	—26.67
Reasons for anticipated excess as well as for the final saving have not been intimated (January 1992).			
State Plan (Annual Plan)			
14. Special Foodgrains Production Programme (Rice) including Special Rice Production Programme—			
O	95.00		
R	—95.00		
	..	89.67	+89.67
Reasons for withdrawal of the entire fund by reappropriation as well as for incurring expenditure without budget provision have not been intimated (January 1992).			
Special Component Plan for Scheduled Castes			
16.(b) Popularisation of new varieties and package of practices through minikits	58.00	20.64	—37.36
Reasons for final saving have not been intimated (January 1992).			
16.(h) Special Foodgrains Production Programme (Rice) including special Rice Production Programme—			
O	1,12.00		
R	—1,12.00		
	..	11.19	+11.19
Reasons for withdrawal of fund by reappropriation as well as for incurring expenditure without budget provision have not been intimated (January 1992).			
Centrally Sponsored (New Schemes)			
2. Special Foodgrains Production Programme (Rice) including Special Rice Production Programme—			
O	2,85.00		
R	—2,85.00		
	..	1,30.99	+1,30.99
Special Component Plan for Scheduled Castes			
4. Special Foodgrains Production Programme (Rice) including Special Rice Production Programme—			
O	3,36.00		
R	—3,36.00		
	..	20.34	+20.34
Reasons for withdrawal of the entire provisions as well as for incurring expenditure without budget provision have not been intimated (January 1992).			
Central Sector (New Schemes)			
3. Minikit Programme of Rice—			
O	50.00		
R	—15.00		
	35.00	12.26	—22.74
Reasons for anticipated saving as well as for the final one have not been intimated (January 1992).			

Grant No. 47—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
State Plan (Seventh Plan and Committed)			
9. Farmers Training Centre	30.60	8.57	—22.03
Reasons for saving have not been intimated (January 1992).			
110—Crop Insurance—			
State Plan (Annual Plan)			
1. Crop Insurance Schemes—			
O	52.00	0.27	—50.32
R	—1.40		
111—Agricultural Economics and Statistics—			
Non-Plan			
1. Crop Husbandry—			
O	1,74.34	2,39.00	—30.34
R	95.00		
Reasons for anticipated saving/excess as well as for the final saving in the above cases have not been intimated (January 1992).			
Centrally Sponsored (New Schemes)			
1. Schemes for establishment of an agency for reporting agricultural statistics—			
O	45.00	8.70	—45.30
R	9.00		
Reasons for anticipated excess as well as for the final saving have not been intimated (January 1992).			
State Plan (Seventh Plan and Committed)			
5. West Bengal Agricultural Extension and Research Project-creation of a Monitoring and Evaluation Cell	24.30	3.65	—20.65
Reasons for saving have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
4. Lump Provision for transfer of arrears of pay to the General Provident Fund	4.49.15	..	—4,49.15
Reasons for non-utilisation of the provision have not been intimated (January 1992).			
5. Lump Provision for additional Dearness Allowance—			
O	2,24.58	..	..
R	—2,24.58		
State Plan (Annual Plan)			
1(b) Minor Irrigation	3,75.00	2,54.01	—1,20.99
Special Component Plan for Scheduled Castes			
2(b) (ii) Minor Irrigation	1,65.00	55.62	—1,09.38
Centrally Sponsored (New Schemes)			
1. Scheme for assisting the small and marginal farmers in increasing agricultural Production—			
(a) Minikite of seeds and fertilisers for oil-seed and pulses	40.00	0.04	—39.96
(b) Minor Irrigation	3,61.00	20.00	—3,41.00
Reasons for anticipated saving in the first case, and the same for final saving in the other cases have not been intimated (January 1992).			

Grant No. 47—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
<i>Special Component Plan for Scheduled Castes</i>			
2(a) Minikits for seeds and fertilisers for oilseeds and pulses	48.00	..	—48.00
<i>Reasons for non-utilisation of the provision have not been intimated (January 1992).</i>			
<i>Savings mentioned above was partly counter-balanced by excess mainly as under :—</i>			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2401—Crop Husbandry—			
001—Direction and Administration—			
Non-Plan			
1. Direction—			
O	2,42.65	3,02.65	3,74.15
R	60.00			+71.50
5. World Bank Project for Agricultural Development-Improvement of Agricultural Extension and Research—			
O	8,89.65	15,26.92	13,63.70
R	6,37.27			—1,63.22

Reasons for anticipated excess as well as for the final excess/saving in the above cases have not been intimated (January 1992).

103—Multiplication and distribution of Seeds—			
Non-Plan			
1. Establishment of Seed Farm and Seed stores—			
O	41.38	33.97	1,05.18
R	—7.41			+71.21

104—Agricultural Farms—			
Non-Plan			
1. Experimental Farms—			
O	6,18.45	4,95.40	6,49.73
R	—1,23.05			+1,54.33

Reasons for anticipated saving and for the final excess in the above cases have not been intimated (January 1992).

105—Manures for Fertilisers—			
Non-Plan			
1. Rural Compost—			
O	6.35	7.43	49.10
R	1.08			+41.67

Reasons for anticipated excess and for the final one have not been intimated (January 1992).

108—Commercial Crops—			
Non-Plan			
1. Lac Development—			
O	12.80	14.25	37.10
R	1.45		
2. Potato Seed Certification Centres—			
O	2.79	3.26	24.24
R	0.47			+20.98
3. Jute Development—			
O	32.25	40.30	70.80
R	8.15			+29.78

Grant No. 47—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
108—Sisal Plantation Schemes—			
Non-Plan			
14. Operation and Maintenance—			
O	19.25	46.34	+26.09
R	1.00		
State Plan (Annual Plan)			
2. Oil-Seed development including Sun flower—			
O	28.00	48.58	+25.08
R	—4.50		
9. National Oil-Seed Development Project—			
O	25.00	58.28	+52.83
R	—19.55		

Reasons for anticipated excess/saving and for the final excess in the above cases have not been intimated (January 1992).

109—Extension and Farmers' Training—

Non-Plan

1. Agricultural Demonstration and Training—

O	4.03	10.63	96.54	+85.91
R	6.60			

2. Agricultural Information and Publicity—

O	7.80	10.45	38.14	+27.69
R	2.65			

Reasons for anticipated excess as well as for the final one in the above cases have not been intimated (January 1992).

State Plan (Annual Plan)

8. Agricultural Information, Publicity and exhibition (Farm Advisory Services)—

O	31.00	15.00	85.61	+70.61
R	—16.00			

800—Other Expenditure—

State Plan (Annual Plan)

1. Scheme for assisting the small and marginal farmers in increasing agricultural Production—

(a) Minikits of seeds and fertilisers for oil seed and policy—

O	40.00	32.50	2,19.86	+1,87.36
R	—7.50			

Reasons for anticipated saving and for the eventual excess in the above three cases have not been intimated (January 1992).

CAPITAL—

(i) Against the overall saving of Rs. 7,30.30 lakhs in the grant, only Rs. 38.20 lakhs were surrendered during the year.

(ii) In view of the overall saving of Rs. 7,30.30 lakhs, the supplementary provision of Rs. 42.60 lakhs proved unnecessary.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
6401—Loans for Crop Husbandry—			
105—Manures and Fertilisers—			
Non-Plan			
1. Loans under the Scheme for distribution of chemical fertilisers	4,00.00	25.15	—3,74.85

Grant No. 47—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
107—Plant Protection—			
Non-Plan			
1. Loans under the Scheme for distribution of Pesticides	2,80.00	32.40	—2,47.60
190—Loans to Public Sector and Other Undertakings—			
Non-Plan			
1. Loans under the scheme of distribution of seeds	4,00.00	1,77.35	—2,22.65
Reasons for saving in the above three cases have not been intimated (January 1992).			
Saving mentioned above was partly counter-balanced by excess mainly as under :—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
800—Other Loans—			
Non-Plan			
1. Advances to cultivators—			
O	50.00	2,61.36	+1,68.76
S	42.60		
Total			
	92.60		

Supplementary Provision of Rs. 42.60 lakhs was obtained for disbursement of larger Non-Plan loan to cultivators. Reasons for final excess have not been intimated (January 1992).

Grant No. 48—Soil and Water Conservation (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2402—Soil and Water Conservation—			
Original	10,30,59,000	7,43,27,384	—2,87,31,616
Supplementary	..		
Amount surrendered during the year (March 1991)	..	..	1,10,00,000
CAPITAL—			
Major heads : 4402—Capital Outlay on Soil and Water Conservation—			
Original	3,50,000	..	—3,50,000
Supplementary	..		
Amount surrendered during the year	..	..	Nil

Notes and comments—

Revenue—

- (i) An amount of Rs. 1,10.00 lakhs was surrendered in March 1991 against the overall saving of Rs. 2,87.32 lakhs.

Grant No. 48—Contd.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2402—Soil and Water Conservation—			
102—Soil Conservation—			
State Plan (Annual Plan)			
1. Protective afforestation and erosion control in land slides, slips, stream banks, etc. in forest areas—			
O 60.00	45.00	45.81	+0.81
R —15.00			
Anticipated saving was stated to be due to implementation of the scheme in the transferred and non-transferred areas of Darjeeling Gorkha Hill Council. The reasons are not cognizable. Reasons for eventual excess have not been intimated (January 1992).			
3. Scheme for extension of soil conservation and work on wastelands and agricultural lands on watershed basis in plains and hills	88.00	74.44	—13.56
Reasons for saving have not been intimated (January 1992).			
Centrally Sponsored (New Schemes)			
3. Integrated Soil and Water Conservation in the Himalayan Region—			
O 83.00	..	32.50	+32.50
R 83.00			
Anticipated saving was stated to be due to winding up of the scheme by the Government of India from 1990-91. Reasons for incurring expenditure without budget provision have not been intimated (January 1992).			
4. Integrated action Plan for flood control in Gange Basin	1,05.00	94.51	—10.49
Reasons for saving have not been intimated (January 1992).			
7. Special Component Plan for Scheduled Castes—Integrated Soil and Water Conservation in the Himalayan Region—			
O 12.00	..	..	..
R —12.00			
Anticipated saving was stated to be due to winding up of the scheme by the Government of India from 1990-91.			

800—Other Expenditure—

Non-Plan

1. Lump Provision for Additional Dearness Allowance	23.10	..	—23.10
2. Lump Provision for Revision of Pay Scales and Other Benefits—			
O 89.53	76.36	..	—76.36
R —13.17			
3. Lump Provision for transfer of arrears of pay G.P. Fund	46.21	..	—46.21

Reasons for anticipated saving in the second case to the tune of Rs. 2.18 lakhs was stated to be due to diversion of fund to other heads as per requirement and for the balance amount amount (Rs. 10.99 lakhs) was stated to be due to reappropriation under Centrally Sponsored (New Schemes and Committed) as there is not requirement of fund for this detailed head.

Reasons for final saving in the second case and for non-utilisation of fund in the first and third cases have not been intimated (January 1992).

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2402—Soil and Water Conservation—			
102—Soil Conservation—			
Non-Plan			
3. Soil Conservation works on Waste lands and agricultural lands on Water-shed basis	58.70	77.37	+18.67

Grant No. 48—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Centrally Sponsored (New Schemes)			
12. National Water-shed Development Programme in rainfed areas (N.W.D.P.R.A.)	..	45.36	+45.36

Reasons for incurring expenditure without budget provision in the latter case and for excess in the former case have not been intimated (January 1992).

Grant No. 49—Animal Husbandry (All voted)

Section and Major head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
REVENUE—			
Major head : 2403—Animal Husbandry—			
Original	Rs. 44,38,41,000	38,54,30,717	—5,84,10,283
Supplementary	..		
Amount surrendered during the year (March 1991)	..	..	7,37,25,000
CAPITAL—			
Major head : 4403—Capital Outlay on Animal Husbandry—			
Original	Rs. 2,26,95,000	1,02,02,274	—1,24,92,726
Supplementary	..		
Amount surrendered during the year (March 1991)	..	..	1,16,38,000

Notes and comments—

Revenue—

(i) Out of overall saving of Rs. 5,84.10 lakhs in the grant, Rs. 7,37.25 lakhs was surrendered in March 1991. It appears to be anomalous.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2403—Animal Husbandry—			
102—Cattle and Buffalo Development—			
Non-Plan			
1. Cattle Development Scheme—			
O	2,60.07	2,01.72	—1,76.05
R	1,17.70		
Total			
	3,77.77		
Anticipated excess for Rs. 1,06.38 lakhs and Rs. 11.36 lakhs was stated to be due to implementation of ROPA Rules, 1990 and to the larger requirement of fund than that was anticipated at the budget stage respectively. Reasons for final saving have not been intimated (January 1992).			
State Plan (Annual Plan)			
6. Strengthening of Artificial Insemination Services—			
O	35.00	6.82	—13.90
R	—14.28		
Total			
	20.72		

Out of the anticipated saving of Rs. 14.28 lakhs, Rs. 2.36 lakhs was stated to be due to adoption of economy measures. Reasons furnished for the balance amount are not cognisable. Reasons for final saving have not been intimated (January 1992).

Grant No. 49—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
Centrally Sponsored (New Schemes)			
1. Special Livestock Breeding Programme—			
O	40.00	39.77	-39.77
R	-0.23		

Reasons for anticipated saving probably were not furnished due to the fact that the saving was negligible. Reasons for non-utilisation of the provision have not been intimated (January 1992).

800—Other Expenditure—

Non-Plan

12. Lump Provision for Revision of Pay Scales and Other Benefits—

O	6,92.26
R	-6,92.26		

Out of the total provision, Rs. 4,61.51 lakhs were re-appropriated to different heads to meet excess expenditure thereunder. Balance of Rs. 2,30.75 lakhs were ultimately surrendered in March 1991. Reasons for which have not been intimated (January 1992).

13. Lump Provision for arrears of pay transferred to G. P. Fund—

O	3,57.30
R	-3,57.30		

Out of the total provision, Rs. 2,02.75 lakhs were re-appropriated to different heads to meet excess expenditure thereunder. Balance of Rs. 1,54.55 lakhs were ultimately surrendered in March 1991. Reasons for which have not been intimated (January 1992).

14. Lump Provision for Additional Dearness Allowances—

O	1,78.66
R	-1,78.66		

Out of the total provision, Rs. 59.36 lakhs were re-appropriated to different heads to meet excess expenditure thereunder. Balance of Rs. 1,19.30 lakhs were ultimately surrendered in March 1991. Reasons for which have not been intimated (January 1992).

State Plan (Annual Plan)

1. Special Component Plan for Scheduled Castes

(xiv) Family based programme with subsidy—

O	21.50	5.38	-5.38
R	-16.12		

Anticipated saving was stated to be due to the fact that the amount was not sanctioned, hence the saving. Reasons for final saving have not been intimated (January 1992).

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2403—Animal Husbandry—			
001—Direction and Administration—			
Non-Plan			
2. Veterinary Services—			
O	88.39	1,29.30	+40.02
R	0.89		
3. Quinquennial Livestock Census			
	30.00	56.82	+26.82

Grant No. 49—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
102—Veterinary Services and Animal Health—			
Non-Plan			
1. Galandors and Other Establishment	41.82	84.89	+43.07
Anticipated excess in the first case was stated to be due to the enhancement of house rent and Rent, rates and taxes. Reasons for final excess in all the above cases have not been intimated (January 1992).			
2. Veterinary Hospitals—			
O	2,33.55	3,05.39	+66.12
R	5.72		
Anticipated excess was stated to be due to the enhancement of rent of accommodation, enhancement of ceiling of Material and Supplies rules and to the escalation of prices of different articles. Reasons for final excess have not been intimated (January 1992).			
4. Rinderpest Eradication Scheme—			
O	54.10	99.66	+30.63
R	14.93		
Anticipated excess was stated to be due to the (i) implementation of ROPA Rules, 1990 (ii) rationalisation of D.A. (iii) enhancement of house rent and (iv) escalation of prices of different articles. Reasons for final excess have not been intimated (January 1992).			
6. Aid Centres and Clinics—			
O	1,60.04	1,86.86	+3.78
R	23.04		
Anticipated excess was stated to be due to the implementation of ROPA Rules, 1990, enhancement of rent of accommodation, enhancement of ceiling of material and supplies rates and to the escalation of prices of different articles. Reasons for final excess have not been intimated (January 1992).			
State Plan (Annual Plan)			
3. Establishment of Animal Development Aid Centres (Veterinary Aid Centres)—			
O	3.00	24.24	+24.24
R	—3.00		
8. Clinical Laboratories—			
O	1.00	24.24	+24.24
R	—1.00		
In the above cases, anticipated saving was attributed to the non-sanction of the scheme. Reasons for incurring expenditure without provision in both the cases have not been intimated (January 1992).			
15. Systematic Control of Livestock Diseases of National Importance—			
(i) Tuberculosis and Brucellosis Control Unit—			
O	2.80	23.19	+20.91
R	—0.52		
Reasons as furnished for anticipated saving appears to be intangible. Reasons for eventual excess have not been intimated (January 1992).			
State Plan (Seventh Plan and Committed)			
10. Clinical Laboratories—			
O	1.70	32.21	+29.76
R	0.75		
Anticipated excess was stated to be due to the implementation of ROPA Rules, 1990. Reasons for final excess have not been intimated (January 1992).			

Grant No. 49—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
102—Cattle and Buffalo Development—			
Non-Plan			
2. Hill Cattle Development Scheme—			
O	0.32]	47.87	+47.87
R	—0.32]		
Anticipated saving was stated to be due to the fact that the scheme was run by D.G.H.C. and the amount was not required by them and consequent curtailment of provision to some extent. Reasons for incurring expenditure without provision have not been intimated (January 1992).			
4. State Livestock Farm—			
O	3,34.54]	4,05.90	4,25.82
R	71.36]		
Anticipated excess was stated to be due to the implementation of ROPA Rules, 1990 and larger requirement of fund than that was anticipated at the budget stage. Reasons for final excess have not been intimated (January 1992).			
5. Intensive Cattle Development Project—			
O	1,18.68]	1,48.36	2,25.15
R	29.68]		
Reasons furnished for anticipated excess and for final excess have not been intimated (January 1992).			
6. Establishment of Artificial Insemination Centres—			
O	11.25]	13.91	62.88
R	2.66]		
Anticipated excess was stated to be due to the implementation of ROPA Rules, 1990. Reasons for final excess have not been intimated (January 1992).			
State Plan (Seventh Plan and Committed)			
1. Intensive Cattle Development Project—			
O	87.13]	2,76.38	1,88.15
R	1,89.25]		
3. Assistance to Small/Marginal Farmers and Agricultural Labourers for rearing of Cross-bred heifers—			
O	23.17]	47.42	48.32
R	24.25]		
Reasons for anticipated excess in the above cases as well as for final saving/excess have not been intimated (January 1992).			
106—Other Livestock Development—			
Non-Plan			
1. Expansion of Livestock Research Section—Nutrition of Research Station—			
O	0.98]	2.17	28.02
R	1.19]		
Anticipated excess was stated to be due to the implementation of ROPA Rules, 1990. Reasons for final excess have not been intimated (January 1992).			
800—Other Expenditure—			
State Plan (Annual Plan)			
1. Special Component Plan for Scheduled Castes			
(i) Additional Block Animal Health Centres (Veterinary Dispensaries)—			
O	3.00]	26.27	+26.27
R	—3.00]		
(ii) Animal Development Aid Centres (Veterinary Aid Centres)—			
O	3.00]	28.71	+28.71
R	—3.00]		
Anticipated saving in the above cases were stated to be due to the non-sanction of the Scheme. Reasons for incurring expenditure without provision in both the cases have not been intimated (January 1992).			

Grant No. 49—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
State Plan (Seventh Plan and Committed)			
2. Special Component Plan for Scheduled Castes			
(if) Animal Development Aid Centres (Veterinary Aid Centres)—			
O	6.02	7.88	26.26
R	1.86		
			+18.38

Reasons for anticipated excess as well as for the final one have not been intimated (January 1992).

CAPITAL—

- (i) An amount of Rs. 1,16.38 lakhs was surrendered in March 1991 against the ultimate saving of Rs. 1,24.93 lakhs.
- (ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
4403—Capital Outlay on Animal Husbandry—			
102—Cattle and Buffalo Development—			
State Plan (Annual Plan)			
2. Resettlement of City-kept animals—			
O	68.00	57.56	21.83
R	-10.44		
			-35.73

Reasons for anticipated saving as well as for the final one have not been intimated (January 1992).

Central Sector (New Schemes)

1. Extension of Frozen Semen Technology for cattle and buffalo development outside Operation Flood Project—			
O	45.95	..	0.59
R	-45.95		
			+0.59

Anticipated saving was stated to be due to non-sanction of the scheme. Reasons for marginal and eventual excess have not been intimated (January 1992).

- (iii) Saving mentioned above was partly counter-balanced mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4403—Capital Outlay on Animal Husbandry—			
190—Investments in Public Sector and Other Undertakings—			
State Plan (Annual Plan)			
West Bengal Livestock Processing Development Corporation Ltd.—Investment in Share Capital for establishment of a Slaughter house—			
O	4.00	..	45.00
R	-4.00		
			+45.00

Anticipated saving was stated to be due to the non-sanction of the scheme. Reasons for incurring huge expenditure without provision have not been intimated (January 1992).

Grant No. 50—Dairy Development

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2404—Dairy Development—			
Voted—			
Original	Rs. 59,10,66,000		
Supplementary	21,85,000		
Amount surrendered during the year (March 1991)	..	..	3,47,42,000
Charged—			
Original	65,000		
Supplementary	71,841		
Amount surrendered during the year	..	..	Nil
CAPITAL—			
Major heads : 4404—Capital Outlay on Dairy Development and 6404—Loans for Dairy Development (Excluding Public Undertakings)—			
Voted—			
Original	1,47,00,000		
Supplementary .. .. .	..	
Amount surrendered during the year (March 1991)	..	..	98,00,000

Notes and comments—

Revenue (Voted)—

- (i) In view of overall saving in the grant, supplementary provision obtained in March 1991 proved unnecessary.
- (ii) Surrender of Rs. 3,47.42 lakhs in March 1990-91 against the ultimate saving of Rs. 2,72.18 lakhs revealed Govt.'s inability to keep watch over the Progress of expenditure.

Capital—

- (i) Surrender of Rs. 98.00 lakhs in March 1990-91 against the ultimate saving of Rs. 12.13 lakhs revealed Govt.'s inability to keep watch over the Progress of expenditure.

Grant No. 51—Fisheries (All Voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2405—Fisheries—			
Original	Rs. 21,84,15,000		
Supplementary .. .. .	..	
Amount surrendered during the year (March 1991)	..	..	4,64,95,217
CAPITAL—			
Major heads : 4405—Capital Outlay on Fisheries and 6405—Loans for Fisheries—			
Original	2,20,00,000		
Supplementary	1,50,00,000		
Amount surrendered during the year (March 1991)	..	..	1,07,384

Grant No. 51—Contd.

Notes and comments—

Revenue—

- (i) Out of the overall saving of Rs. 5,09.17 lakhs in the grant, Rs. 4,64.95 lakhs were surrendered during the year.
- (ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2405—Fisheries—			
101—Inland Fisheries—			
State Plan (Annual Plan)			
(d) Project on brackish Water fish farming to be implemented through brackish water fish farmer's development agency			
O	1,08.00		
R	—22.59		
	85.41	88.14	+2.73
Reasons for anticipated saving as well as for the final excess have not been intimated (January 1992).			
(r) Special component plan for Scheduled Castes			
(vii) Project on brackish Water fish farming			
	60.00	7.50	—52.50
Reasons for saving have not been intimated (January 1992).			
Centrally sponsored (New Schemes)			
(a) Project on Brackish Water Fish Farming (to be implemented through Brackish Water F.F.D.A.)—			
O	1,73.00		
R	—1,36.41		
	36.59	37.25	+0.66
(b) Scheme for development of aquaculture under F.F.D.A. Programmes—			
O	2,80.00		
R	—28.00		
	2,52.00	2,52.50	+0.50
Reasons for anticipated saving as well as for the final excess in the above two cases have not been intimated (January 1992).			
2. Mechanisation and Improvement of Fishing Crafts—			
(iii) Mechanisation (Motorisation) of traditional Fishing Craft			
	14.00		—14.00
Central Sector (New Schemes)			
1. Development of Brackish Water Fish Farm—			
O	50.00		
R	—38.00		
	12.00		—12.00
Reasons for anticipated saving in the second case and non-utilisation of provision in both cases have not been intimated (January 1992).			
105—Processing, Preservation and Marketing—			
State Plan (Annual Plan)			
2. Special Component plan for Scheduled Castes			
(ii) Scheme for development of transit and terminal markets including retail outlets—			
O	15.00		
R	—15.00		
Centrally sponsored (New Schemes)			
1. Scheme for development of transit and terminal markets including retail outlets—			
O	15.00		
R	—15.00		
Reasons for anticipated saving in the above cases have not been intimated (January 1992).			

Grant No. 51—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
109—Extension and Training—			
State Plan (Annual Plan)			
1. Scheme for training of fish farmers unemployed and fisherman, holding of Farmer's Field Day, Educational tour etc.	23.00	10.64	—12.36
Reasons for saving have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
1. Lump provision for Revision of Pay Scales and Other Benefits—			
O	1,12.69		
R	—62.69		
	50.00	..	—50.00
2. Lump provision for Additional Dearness Allowance—			
O	28.99		
R	—28.99		

3. Lump provision for transfer of arrears of pay to the G. P. Fund—			
O	58.16		
R	—8.16		
	50.00	..	—50.00

Reasons for anticipated saving in all the three cases as well as for non-utilisation of the provision in the 1st and 3rd cases have not been intimated (January 1992).

State Plan (Annual Plan)

5. Special Component plan for Scheduled Castes

(iii) State contribution towards schemes to be implemented with support from National Welfare Fund—

O	25.00		
R	—13.59		
	11.41	6.41	—5.00

Reasons for anticipated saving as well as for the final one have not been intimated (January 1992).

(vi) Scheme for oldage pension to Fishermen—

O	11.00		
R	—11.00		

Reasons for anticipated saving have not been intimated (January 1992).

Centrally sponsored (New Scheme)

2. Contribution to National Welfare Fund—

O	25.00		
R	—18.59		
	6.41	6.41	..

Reasons for anticipated saving have not been intimated (January 1992).

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2405—Fisheries—			
001—Direction and Administration—			
Non-Plan			
1. Directorate of Fisheries—			
O	1,72.00		
R	11.21		
	1,83.21	2,25.61	+42.40

Grant No. 51—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
101—Inland Fisheries—			
State Plan (Annual Plan)			
(k) Scheme for development of brackish Water Fish Farm	15.00	53.47	+38.47
Reasons for anticipated excess in the first case and final excess in both the above cases have not been intimated (January 1992).			
(r) Special Component plan for Scheduled Castes			
(viii) Scheme for development of infrastructural facilities in Inland fishing villages—			
O	20.00	19.76	33.93
R	-0.24		
Reasons for anticipated saving as well as for the final excess have not been intimated (January 1992).			
(a) Special component plan for Scheduled Castes under Mechanisation and Improvement of Fishing Crafts			
(iv) Minor Fishing Harbour and Fishing Landing Centres	75.00	90.00	+15.00
Reasons for excess have not been intimated (January 1992).			
Centrally Sponsored (New Schemes)			
(c) Scheme for development of Brackish Water Fish Farm—			
O	37.50	73.58	72.50
R	36.08		
Reasons for anticipated excess as well as for the final saving have not been intimated (January 1992).			
2. Mechanisation and Improvement of Fishing Crafts—			
(ii) Minor Fishing Harbour and Small Landing Centre	75.00	90.00	+15.00
Reasons for excess have not been intimated (January 1992).			
State Plan (Seventh Plan and Committed)			
2. Mechanisation and Improvement of Fishing Crafts—			
(a) Scheme for Marine resources Survey, Standardisation of crafts for operation of mechanised crafts and gears, training of different centres for operation of Mechanised crafts and gears—			
O	20.85	25.55	33.39
R	4.70		
Reasons for anticipated excess as well as for the final excess have not been intimated (January 1992).			
109—Extension and Training—			
State Plan (Annual Plan)			
2. Scheme for expansion of Extension services including publication of Journals and setting up of information units—			
O	30.00	15.50	17.07
R	-14.50		
State Plan (Seventh Plan and Committed)			
1. Scheme for training of fish farmer's unemployed and fisherman, holding of farmer's field day, educational tour etc.—			
O	21.09	19.65	40.26
R	-1.35		
Reasons for anticipated saving as well as for the final excess in the above cases have not been intimated (January 1992).			

Grant No. 51—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
800—Other Expenditure—			
Central Sector (New Schemes)			
3. Scheme for reimbursement of excise duty on H.S.D.	..	12.00	+12.00
Reasons for incurring expenditure without budget provision have not been intimated (January 1992).			
Capital—			
(i) In view of the overall saving of Rs. 23.00 lakhs under the grant, supplementary provision of Rs. 1,50.00 lakhs obtained in March 1991 proved excessive.			
(ii) Out of saving of Rs. 23.00 lakhs in the grant, only Rs. 1.07 lakhs were surrendered during the year.			
(iii) Saving occurred mainly under :—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
6405—Loans for Fisheries—			
195—Loans to Fisheries Co-operatives—			
Non-Plan (Developmental)			
2. Special Component plan for Scheduled Castes—Loans to Primary/Central Fishermen's Co-operatives—			
O	..	..	..
S	..	..	..
	50.00	13.00	—37.00
Supplementary provision was obtained for disbursement of larger loans under N.C.D.C. Sponsored schemes and plan schemes. Reasons for final saving have not been intimated (January 1992).			
(iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4405—Capital Outlay on Fisheries—			
101—Inland Fisheries—			
State Plan (Annual Plan)			
1. Share Capital contribution to S.F.D.C. Ltd.			
O	..	..	..
S	..	..	..
R	..	..	..
	10.00	10.00	26.07
	3.93	50.00	23.93
Augmentation of fund by obtaining supplementary provision was made for meeting larger expenditure. Reasons for anticipated excess as well as for the eventual one have not been intimated (January 1992).			

Grant No. 52—Forestry and Wild Life

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2406—Forestry and Wild Life (Excluding Zoological Park and Lloyed Botanic Garden, Darjeeling)—			
Voted—			
Original
Supplementary
Amount surrendered during the year (March 1991)—	6,02,04,569

Grant No. 52—Contd.

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
Charged—			
Original	Rs. ..]		
Supplementary	24,22,000]	3,92,643	—20,29,357
Amount surrendered during the year	..	..	Nil
CAPITAL—			
Major head : 4406—Capital outlay on Forestry and Wild Life and 6406—Loans for Forestry and Wildlife—			
Voted—			
Original	46,00,000]		
Supplementary .. .. .	.. ]	35,00,000	—11,00,000
Amount surrendered during the year (March 1991)	..	..	10,00,000

Notes and comments—

Revenue (Voted grant)—

- (i) Out of the saving of Rs. 6,77.73 lakhs in the grant, Rs. 6,02.05 lakhs was surrendered during the year.
- (ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2406—Forestry and Wildlife—			
01—Forestry—			
101—Forest Conservation, Development and Regeneration—			
State Plan (Seventh Plan and Committed)			
1. Forest Protection—			
O	68.00]		
R	—60.40]	7.60	14.46
			+6.86
Anticipated saving was attributed to non-requirement of fund for payment of Travel Expenses. Reasons for final excess have not been intimated (January 1992).			
102—Social and Farm Forestry—			
State Plan (Annual Plan)			
4. Mixed plantation on wastelands, Panchayat Lands etc.—			
(b) Rural Fuel Wood Plantation—			
O	28.00]		
R	—28.00 ]	..	..
			..
Anticipated saving was attributed to decision of Government of India for State the schemes in Area Oriented Fuelwood and Fodder Project. Reasons for final savings have not been intimated (January 1992).			
5. Establishment of Silvicultural Farms—			
O	22.00]		
R	—22.00]	..	14.96
			+14.96

Anticipated saving was attributed to discontinuation of the Schemes.
Reasons for final excess have not been intimated (January 1992).

Grant No. 52—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
Centrally Sponsored (New Schemes)			
3. Mixed plantation on wastelands, Panchayat lands etc.—			
(b) Rural Fuel Wood Plantation—			
O	28.00	..	..
R	-28.00	..	..
Reasons for anticipated saving was stated to be due to clubbing of the scheme with Area-oriented Fuelwood and fodder Project.			
105—Forest Produce—			
Non-Plan			
3. Timber operation and Forest Utilisation by mechanised logging extraction and marketing—			
O	34.72	..	..
R	-34.72	..	..
Anticipated saving was attributed to non-requirement of fund.			
800—Other Expenditure—			
Non-Plan			
9. Lump Provision for Revision of Pay Scales and Other Benefits—			
O	5,07.90	3.37	+3.37
R	-5,07.90	..	..
Anticipated saving was attributed to lesser requirement of funds. Reasons for final excess have not been intimated (January 1992).			
10. Lump Provision for Additional Dearness Allowance—			
O	1,31.07	..	..
R	-1,29.03	2.04	-2.04
Anticipated saving was attributed to diversion of fund for additional Dearness Allowance etc. as per requirements. Reasons for final saving have not been intimated (January 1992).			
11. Lump Provision for Transfer of arrear of pay to the G.P. Fund—			
O	2,62.14	6.30	..
R	-2,55.84	..	-6.30
02—Environmental Forestry and Wildlife—			
110—Wild Life—			
Central Sector (New Schemes)			
2. Tiger Reserve in Buxa—			
O	37.00	28.13	5.33
R	-8.87	..	-22.80
112—Public Garden—			
State Plan (Annual Plan)			
2. Urban Forestry—			
O	25.00	24.35	1.07
R	-0.65	..	-23.28
Centrally Sponsored (New Schemes)			
1. Decentralised People's Nurseries—			
O	3,00,000	1,07.00	1,01.35
R	-1,93.00	..	-5.65
In the above cases, anticipated saving was attributed to less requirement of fund. Reasons for final saving have not been intimated (January 1992).			

Grant No. 52—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
800—Other Expenditure—			
Non-Plan (Development)			
2. Establishment of Sundarbans—Biosphere Reserve in West Bengal—			
O 1,50.00]	44.00	29.11	—14.89
R —1,06.00]			

Anticipated saving were attributed to (i) less requirement of fund (ii) non-release of fund by Government of India. Reasons for final saving have not been intimated (January 1992).

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2406—Forestry and Wildlife—			
01—Forestry—			
001—Direction and Administration—			
Non-Plan			
3. Central Circle—			
O 1,23.59]	1,49.41	1,48.27	—1.14
R —25.82]			
5. Western Circle—			
O 5,20.11]	7,26.09	7,03.06	—23.03
R 2,05.98]			
9. Wild Life Unit—			
O 53.75]	80.45	77.04	—3.41
R 26.70]			

Anticipated excess were stated to be due to (i) revision of pay as per ROPA, Rules, 1990 (ii) payment of House Rent and other allowances in terms of ROPA Rules, 1990 (iii) & (iv) actual requirement of fund and more requirement of fund than that provided in the Budget Estimate (v) revision of rates of Daily Allowances (vi) enhancement of rate of price, cost of sewing charges of uniform cloths for subordinates and staff of Forest Directorate (vii) purchase of essential commodities, service of postage stamps, cost of carriage of daks etc. and (viii) rise in price of all commodities. Reasons for eventual saving have not been intimated (January 1992).

2. Northern Circle—			
O 2,52.35]	3,56.64	3,70.56	+13.92
R 1,04.29]			
4. Soil Conservation Circle—			
O 70.70]	92.27	93.90	+1.63
R 21.57]			
6. Planning and Research Circle—			
O 80.79]	1,08.46	1,08.91	+0.45
R 27.67]			

Reasons for anticipated excess were stated to be due to (i) & (ii) revision of pay as well as for payment of House Rent and other allowances as per ROPA Rules, 1990 (iii) non-provision of fund at budget estimate stage (iv) actual requirement of fund (v) revision of rates of daily Allowances (vi) more requirement of fund (vii) enhanced rate of price of uniform clothes for subordinates and staff of Forest Directorate and purchase of essential commodities. Reasons for eventual excess have not been intimated (January 1992).

Grant No. 52—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
101—Forest Conservation, Development and Regeneration—			
Non-Plan			
6. Wild Life Wing—			
(i) Conservancy and Regeneration—			
O	1,64.10]		
R	21.40]	1,85.50	1,93.31
			+7.81
Anticipated excess was attributed to more requirement of fund for payment of wages. Reasons for eventual excess have not been intimated (January 1992).			
Centrally Sponsored (New Schemes)			
1. Integrated Wetland Development Project—			
O	98.94]		
R	86.06]	1,85.00	1,26.63
			—58.37
Anticipated excess was attributed to the sanction for more afforestation of structural works on watershed basis in North and South Bengal during 1990-91 by Government of India. Reasons for eventual saving have not been intimated (January 1992).			
102—Social and Farm Forestry			
State Plan (Annual Plan)			
2. Plantation of quick growing species—			
O	41.00]		
R	39.72]	80.72	80.24
			—0.48
Anticipated excess was attributed to more requirement of fund for advance towards soil works for plantation of quick growing species. Reasons for eventual saving have not been intimated (January 1992).			
6. Area-oriented Fuel Wood and Fodder Project—			
O	10.00]		
R	53.99]	63.99	76.58
			+12.59
Anticipated excess was attributed to clubbing of schemes i.e. Rural Fuelwood etc. under this schemes as per decision of Government of India. Reasons for eventual excess have not been intimated (January 1992).			
105—Forest Produce			
Non-Plan			
1. Timber and Other produce removed from Forestry by Government Agency—			
O	2,00.60]		
R	27.70]	2,28.30	2,23.48
			—4.82
Anticipated excess was attributed to more requirement of fund for carriage of timber etc. Reasons for eventual saving have not been intimated (January 1992).			
02—Environment Forestry and Wildlife—			
110—Wild Life Preservation—			
Non-Plan			
5. Wild Life Unit—			
1. Protection and Improvement of Wild Life—			
O	1,31.94]		
R	47.69]	1,79.63	1,77.32
			—2.31
Anticipated excess were attributed to (i) actual requirement of fund for payment of salaries as per ROPA Rules, 1990 and (ii) more requirement of fund for maintenance of departmental elephants and arrangement driving away of Wild Elephant etc. Reasons for final saving have not been intimated (January 1992).			

Grant No. 52—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
112—Public Garden—			
Non-Plan			
1. Parks and Gardens Wing—			
O	1,14.82		
R	54.10		
	1,68.92	1,66.92	—2.00
Anticipated excess was attributed to revision of pay and allowances as per ROPA Rules, 1990. Reasons for eventual saving have not been intimated (January 1992).			
State Plan (Annual Plan)			
1. Creation and Improvement of Parks and Gardens—			
O	24.00		
R	0.65		
	24.65	47.84	+23.19
Anticipated excess was attributed to more requirement of fund. Reasons for eventual excess have not been intimated (January 1992).			
3. Creation and Improvement on Slum clearance, Environmental Improvement of Slum and Provision basic amenities			
	..	34.22	+34.22
Reasons for incurring expenditure without budget provision have not been intimated (January 1992).			

Charged Appropriation—

(i) No portion of the saving was surrendered during the year.

(ii) In view of overall saving of Rs. 20.29 lakhs in the appropriation, creation of fund for Rs. 24.22 lakhs by supplementary provision in March 1991 proved excessive.

(iii) Saving occurred under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving—
2406—Forestry and Wildlife—			
800—Other Expenditure—			
Non-Plan			
4. Central Circle—			
O	..		
S	17.76		
R	0.48		
	18.24	3.93	—14.31

Supplementary Provision was obtained for payment of decretal dues. Reasons for anticipated excess as well as for final saving have not been intimated (January 1992).

Capital—

(i) Out of the saving of Rs. 11.00 Lakhs in the grant, Rs. 10.00 lakhs was surrendered during the year.

Grant No. 53—Plantation (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE—			
Major head : 2407—Plantation—			
Original	Rs. 10,99,47,000		
Supplementary	..		
Amount surrendered during the year (March 1991)	10,99,47,000	10,76,59,999	—22,87,001
			1,39,00,000

Grant No. 53—Contd.

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
CAPITAL—			
Major head : 4407—Capital outlay on Plantation and 6407—Loans for Plantation—			
Original	Rs. 1,90,00,000		
Supplementary .. .. .	.. .. .	
Amount surrendered during the year (March 1991)			89,28,000

Notes and comments—

Revenue—

- (i) Although the overall saving was Rs 22.87 lakhs in the grant, Rs. 1,39.00 lakhs were surrendered during the year. This is injudicious.
- (ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2407—Plantation—			
60—Others—			
800—Other Expenditure—			
Non-Plan			
8. Lump Provision for Revised Pay Scales and Other Benefits—	15.44	..	—15.44
Reasons for non-utilisation of provision have not been intimated (January 1992).			
60—Others—			
822—Cinchona—			
State Plan (Annual Plan)			
3. Renovation of Quinine Factory of Mangpoo—			
(i) Operation and Maintenance—			
O	23.00		
R	—23.00	9.62	+9.62

Reasons for anticipated saving was stated to be due to transfer of funds provided for Darjeeling Hill Areas had been transferred to the concerned heads of account. Reasons for incurring expenditure without budget provision have not been intimated (January 1992).

- (iii) Saving mentioned above was partly counter-balanced by excess as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2407—Plantation—			
60—Others—			
001—Direction and Administration—			
Non-Plan			
1. Director of Cinchona and Other Medical Plants—	37.98	54.78	+16.80
800—Other Expenditure—			
Non-Plan			
1. Ipecac Cultivation—	1,37.49	1,51.31	+13.82
Reasons for excess in the above cases have not been intimated (January 1992).			
State Plan (Annual Plan)			
2. Expansion of Ipecac Cultivation Phase I and II—			
O	21.00		
R	—21.00	2.98	+2.98

Reasons for anticipated saving was stated to be due to transfer of funds meant for 'Darjeeling Hill Areas' to the concerned heads of account. Reasons for incurring expenditure without provision have not been intimated (January 1992).

Grant No. 53—Concid.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
60—Others—			
822—Cinchona—			
Non-Plan			
1 (a) Cinchona Plantation—			
(i) Management	1,70.70	2,14.62	+43.92

Reasons for excess have not been intimated (January 1992).

Notes and Comments—

Capital—

(i) Although the overall saving was Rs. 54.26 lakhs, Rs. 89.28 lakhs were surrendered during the year. This is injudicious.

(ii) Saving occurred under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
4407—Capital Outlay on Plantation—			
01—Tea—			
190—Investment in Public Sector and Other Undertakings—			
State Plan (Annual Plan)			
1. Setting up of West Bengal Tea Development Corporation Ltd.—			
O 70.00			
R -31.35	38.65	38.65	..

Reasons for anticipated saving was stated to be due to transfer of the funds meant for 'Darjeeling Hill Areas' to the concerned heads of account (January 1992).

6407—Loans for Plantation—

01—Tea—

190—Loans to Public Sector and Other Undertakings—

State Plan (Annual Plan)

1. Loan to West Bengal Tea Development Corporation Ltd.—

O 1,20.00			
R -57.93	62.07	62.07	..

Reasons for anticipated saving was stated to be due to transfer of the funds meant for 'Darjeeling Hill Areas' to the concerned heads of account.

(iii) Saving mentioned above was partly counter-balanced by excess as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
6407—Loans for Plantation—			
01—Tea—			
190—Loans to Public Sector and Other Undertakings—			
Non-Plan			
1. Loans to West Bengal Tea Development Corporation Ltd.	..	35.02	+35.02

Reasons for incurring expenditure without budget provision has not been intimated (January 1992).

Grant No. 54—Food, Storage and Warehousing

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2408—Food, Storage and Warehousing—			
Original	Rs. 30,32,71,000		
Supplementary .. .. .	..	
Amount surrendered during the year (March 1991)		..	16,37,162
CAPITAL—			
Major head : 4408—Capital outlay on Food, Storage and Warehousing—			
Voted—			
O	38,64,10,000		
S	13,88,00,000		
Amount surrendered during the year		..	Nil
Charged—			
O	15,000		
S .. .. .	..	
Amount surrendered during the year		..	Nil

Notes and comments—

Revenue—

(i) Against the overall saving of Rs. 3,81.39 lakhs, only Rs. 16.37 lakhs were surrendered during the year.

Capital—

(i) Expenditure exceeded the grant by Rs. 1,00,94,904; the excess requires regularisation.

(ii) In view of the overall excess of Rs. 1,00.95 lakhs, supplementary grant of Rs. 13,88.00 obtained in March 1991, proved inadequate.

Grant No. 55—Agricultural Research and Education

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2415—Agricultural Research and Education—			
Voted—			
Original	Rs. 20,61,32,000		
Supplementary .. .. .	..	
Amount surrendered during the year		..	4,85,188
Charged—			
Original .. .. .	..	
Supplementary	2,17,635		
Amount surrendered during the year		..	Nil

Grant No. 55—Contd.

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
CAPITAL—			
Major head : 4415—Capital Outlay on Agricultural Research and Education (Excluding Public Undertakings)—			
Original	6,00,000		
Supplementary			
Amount surrendered during the year	..	..	Nil

Notes and comments—

Revenue—

(i) Out of the overall saving of Rs. 5,14.80 lakhs in the grant, only Rs. 4.85 lakhs were surrendered during the year.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
2415—Agricultural Research and Education—			
01—Crop Husbandry—			
277—Education—			
State Plan (Annual Plan)			
1. Development of Agricultural Education at Bidhan Chandra Krishi-Viswa-Vidyalyaya and other Universities	3,15.00	2,50.39	—64.61
2. North Bengal Campus of Bidhan Chandra Krishi-Viswa-Vidyalyaya and Krishi Vijnan Kendra	1,53.00	77.09	—75.91
State Plan (Seventh Plan and Committed)			
1. Development of Agricultural Education at Bidhan Chandra Krishi Viswa Vidyalyaya and Other Universities	1,95.00	45.47	—1,49.53
2. North Bengal Campus of Bidhan Chandra Krishi Viswa-Vidyalyaya and Krishi Vikas Kendra	90.00	7.78	—82.22
03—Animal Husbandry—			
004—Research—			
Non-Plan			
2. Central-Live-Stock Research-cum-Breeding Station	1,26.84	1,06.68	—20.16
Reasons for final savings in the above cases have not been intimated (January 1992).			
80—General—			
800—Other Expenditure—			
Non-Plan			
1. Lump Provision for Revision of Pay Scales and Other Benefits	1,36.05	..	—1,36.05
2. Lump Provision for transfer of arrears of pay to the G. P. Fund	70.22	..	—70.22
3. Lump Provision for Additional Dearness Allowances	35.12	..	—35.12

Reasons for non-utilisation of the fund in the above three cases have not been intimated (January 1992).

Savings should have been surrendered during the year.

(iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2415—Agricultural Research and Education—			
01—Crop Husbandry—			
004—Research—			
Non-Plan			
1. Agricultural Experiment and Research	1,17.19	1,44.03	+26.84

Grant No. 55—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
277—Education—			
Non-Plan			
1. Bidhan Chandra Krishi Viswa-Vidyalya	5,35.00	5,83.77	+48.77
2. Small Workshop Scheme in development Blocks	56.79	84.42	+27.63
03—Animal Husbandry—			
004—Research—			
State Plan (Seventh Plan and Committed)			
1. Improvement of Milk Production by cross-breeding Dairy-Cattle at Haringhata (I.C.A.R. Project)	44.05	61.16	+17.11
Reasons for excess in the above cases have not been intimated (January 1992).			
CAPITAL—			
(i) No portion of the saving was surrendered.			

Grant No. 57—Co-operation (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2425—Co-operation—			
Original Ra. 20,99,48,000	20,99,48,000	14,31,96,302	—6,67,51,698
Supplementary]			
Amount surrendered during the year (March 1991)	..	..	5,60,26,748
CAPITAL—			
Major heads : 4425—Capital outlay on Co-operation and 6425—Loans for Co-operation—			
Original Ra. 19,30,96,000	19,30,96,000	6,51,22,985	—12,79,73,015
Supplementary]			
Amount surrendered during the year (March 1991)	..	..	13,29,40,880

Notes and comments—

Revenue—

(i) Out of the overall saving of Rs. 6,67.52 lakhs in the grant, an amount of Rs. 5,60.27 lakhs only was surrendered during the year.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2425—Co-operation—			
101—Audit of Co-operatives—			
State Plan (Annual Plan)			
Additional Departmental Staff and Equipment—			
O 50.00	12.60	19.55	+6.95
R —37.40			

Anticipated saving was attributed to non-creation of any post. Reasons for eventual excess have not been intimated (January 1992).

Grant No. 57—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
106—Assistance to Multipurpose Rural Co-operatives—			
II— Warehousing and Marketing—			
State Plan (Annual Plan)			
(1) Development of Agricultural Marketing Societies—			
(i) Agricultural Marketing Societies (Primary)—			
O 23.33]	0.38	0.38	..
R -22.95]			
Anticipated saving was stated to be due to non-receipt of any qualified proposals.			
III— Processing Co-operative—			
State Plan (Annual Plan)			
(2) Establishment of Cold Storages—			
O 28.80 ]	..	..	..
R -28.80]			
Anticipated saving was stated to be due to non-receipt of any proposal.			
107—Assistant to Credit Co-operatives—			
Non-Plan (Developmental)			
(ii) Integrated Co-operative Development Project—			
O 41.59]	10.35	10.35	..
R -31.24]			
Anticipated saving was stated to be due to the fact that ICDP, Houghly has not been implemented.			
State Plan (Annual Plan)			
(3) Organisation of Service Co-operatives—			
(ii) Special Bad Debt Reserve of Primary Credit Societies—			
O 43.20]	15.00	15.00	..
R -28.20]			
(vi) Common Cadre Fund of Primary Agricultural Credit Societies—			
O 90.44]	45.65	45.65	..
R -44.79]			
(vii) Strengthening of P.A.C.S.—			
O 46.50]	21.48	21.48	..
R -25.02]			
Anticipated saving was stated to be due to non-receipt of a good number of Qualified proposal in the above three cases.			
109—Agricultural Credit Stabilisation Fund—			
II— Centrally Sponsored (New Schemes)			
Grants-in-aid/Contribution/Subsidies—			
O 52.50 ]	..	..	..
R -52.50]			
Anticipated saving was attributed to the fact that Govt. of India did not sanction any fund under the Scheme.			
800—Other Expenditure—			
Non-Plan			
1. Lump provision for "Revision of pay scales and other benefits"—			
O 2,45.05 ]	..	..	..
R -2,45.05]			

Grant No. 57—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2. Lump provision for Additional Dearness Allowance—			
O 63.25]
R —63.25]			
5. Lump provision for transfer of arrears of pay to the G. P. Fund—			
O 1,26.48]
R —1,26.48]			

No tangible reasons for anticipated saving in the above cases have been intimated (January 1992).

(iii) Saving mentioned above was partly off-set by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2425—Co-operation—			
001—Direction and Administration—			
Non-Plan			
(1) Direction and Administration—			
O 3,65.20]	5,90.25	4,99.74	—90.51
R 2,25.05]			
101—Audit of Co-operatives—			
Non-Plan			
O 2,30.49]	3,10.89	2,97.90	—12.99
R 80.40]			

Anticipated excess was stated to be due to implementation of the W. B. Services (ROPA) Rules, 1990. Reasons for eventual saving in the above two cases have not been intimated (January 1992).

106—Assistance to Multipurpose Rural Co-operatives—

VI— Consumers' Co-operatives—

State Plan (Annual Plan)

(1) Development of Consumers' Co-operatives—

(i) Urban Consumers' Co-operatives—

O 2.43]	25.75	25.75	..
R 23.32]			

Anticipated excess was stated to be due to the fact that Govt. had to pay Compensation for acquisition of Premises No. 13, Lindsay St. Cal. for Samabayika.

Capital—

(i) Although the overall saving is Rs. 12,79.73 lakhs in the grant, Rs. 13,29.41 lakhs was surrendered during the year. It is injudicious.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
4425—Capital Outlay on Co-operation—			
106—Investment in Multipurpose Rural Co-operatives—			
II— Warehousing and Marketing Co-operatives—			
Non-Plan (Developmental)			
(9) Revitalisation of Marketing Societies—			
O 25.00]
R —25.00]			

Anticipated saving was stated to be due to non-receipt of any proposal.

Grant No. 57—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
III— Processing Co-operatives—			
Non-Plan (Developmental)			
1. Development of Co-operative Processing Societies and Cold Storages—			
O	42.50]	6.40	6.40
R	-36.10]		
VI— Consumers' Co-operatives—			
Non-Plan (Developmental)			
(1) Distribution of Consumers' Articles in Rural Areas—			
O	86.00]	1.60	1.60
R	-84.40]		
Anticipated saving in the above cases was stated to be due to the fact that NCDC did not approve all the proposals.			
Centrally Sponsored (New Schemes)			
(1) Accelerated Development of Consumers' Co-operatives—			
O	44.70]	7.95	7.95
R	-36.75]		
Anticipated saving was stated to be due to the fact that Govt. of India did not approve all the proposals.			
107—Investment in Credit Co-operatives—			
Non-Plan (Developmental)			
1. Integrated Co-operative Development Project—			
O	48.17]	5.64	5.64
R	-42.53]		
Anticipated saving was stated to be due to the fact that I.C.D.P. Hooghly has not been implemented.			
6425—Loans for Co-operation—			
106—Loans to Multipurpose Rural Co-operatives—			
2. Warehousing and Marketing Co-operatives—			
Non-Plan			
(1) Loans to West Bengal State Co-operative Marketing Federation—			
O	6,00.00 ]	..	..
R	-6,00.00]		
Non-Plan (Developmental)			
(8) Loans to West Bengal State Co-operative Marketing Federation—			
O	50.00 ]	..	..
R	-50.00]		
Anticipated saving in the above cases was stated to be due to non-receipt of any qualified proposals.			
6. Consumers' Co-operatives—			
Non-Plan (Developmental)			
(1) Loans for distribution of Consumers' articles in rural areas—			
O	44.62]	0.11	0.11
R	-44.51]		
Anticipated saving was attributed to non-receipt of a good number of qualified proposal and also to the fact that N.C.D.C. did not approve all the proposals.			

Grant No. 57—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
107—Loans to Credit Co-operatives—			
Non-Plan			
(1) Loans to West Bengal State Co-operative Bank—			
(ii) Loans under the Scheme for distribution of seeds—			
O 2,50.00]			
R -2,50.00]			
(2) Loans to District Co-operative Banks for distribution of fertiliser, seeds and pesticides—			
O 30.00]			
R -30.00]			

Anticipated saving in the above cases was stated to be due to non-receipt of any proposal under the scheme.

Non-Plan (Developmental)

1. Loans to Integrated Co-operative Development Project—

O 30.25]	0.45	0.45	..
R -29.80]			

Anticipated saving was stated to be due to the fact that (i) ICDP I roughly has not been implemented and (ii) no fund has been sanctioned for the purpose.

State Plan (Annual Plan)

1. Loans for Central Co-operative Bank—

O 36.00]			..
R -36.00]			

Anticipated saving was attributed to the fact that the Govt. of India did not sanction any fund under the scheme.

Centrally Sponsored (New Schemes)

2. Loans to Central Co-operative Bank—

O 50.00]			..
R -50.00]			

Anticipated saving was stated to be due to the fact that Govt. of India did not sanction any sum under the scheme.

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4425—Capital Outlay on Co-operation—			
106—Investment in Multipurpose Rural Co-operatives—			
II— Warehousing and Marketing Co-operatives—			
State Plan (Annual Plan)			
(1) Development of Agricultural Marketing Societies—			
(i) Agricultural Marketing Societies (Primary)—			
O 14.06]	38.85	38.85	..
R 24.79]			

Anticipated excess was stated to be due to acceptance of a good number of qualified proposals.

Grant No. 57—Conclid.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
107—Investment in Credit Co-operatives—			
State Plan (Annual Plan)			
(1) Investment in shares of Co-operative organisations—			
O	61.20	1,73.01	1,73.01
R	1,13.81		
Anticipated excess was stated to be due to acceptance of a good number of qualified proposals by NABARD.			
6425—Loans for Co-operations—			
106—Loans to Multipurpose Rural Co-operatives—			
3— Processing Co-operatives—			
Non-Plan (Developmental)			
(1) Loans for development of Co-operative processing Societies and Cold Storages—			
O	43.10	65.65	65.65
R	22.55		
Anticipated excess was stated to be due to acceptance of a good number of qualified proposals by NCDC.			
107—Loans to Credit Co-operatives—			
State Plan (Seventh Plan and Committed)			
1. Loans to Central Co-operative Banks for providing non-overdue Cover in the Co-operatively under-developed areas			
	..	15.00	+15.00
Centrally Sponsored (New Schemes and Committed)			
2. Loans to Central Co-operative Banks for Co-operatively under-developed areas			
	..	15.00	+15.00

Although the provisions for expenditure in the above cases were sanctioned by the Co-operation Department, Govt. of West Bengal vide No. 1395—Coop/D/SP—30/78 Dt. 31.3.1990 in the Budget for the year 1989-90 expenditure was not incurred within the Financial year 1989-90. Reasons for incurring the same in the current Financial year, namely 1990-91, without budget provision have not been intimated (January 1992).

Grant No. 58—Other Agricultural Programmes (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2435—Other Agricultural Programme—			
Original	5,23,53,000	4,62,03,680	—66,35,67,320
Supplementary	65,74,18,000		
Amount surrendered during the year (March 1991)	..	..	1,02,74,000
CAPITAL—			
Major head : 4435—Capital outlay on Other Agricultural Programmes—			
Original	48,00,000	30,85,084	—25,14,916
Supplementary	8,00,000		
Amount surrendered during the year (March 1991)	..	..	4,00,000

Notes and comments—

(i) In view of the saving of Rs. 66,35.67 lakhs in the grant, the supplementary provision of Rs. 65,74.18 lakhs obtained in March 1991, proved unnecessary.

(ii) Out of the saving of Rs. 66,35.67 lakhs, only Rs. 1,02.74 lakhs were surrendered during the year.

Grant No. 59—Special Programme for Rural Development (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head : 2501—Special Programme for Rural Development—			
Original	Rs. 35,69,16,000		
Supplementary			
Amount surrendered during the year (March 1991)		..	2,99,09,000
		35,69,16,000	33,16,35,731
			—2,52,80,269

Notes and comments—

(i) An amount of Rs. 2,99.09 lakhs was surrendered in March 1991 although ultimate saving in the grant worked out to Rs. 2,52.80 lakhs. It proved injudicious.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
2501—Special Programme for Rural Development—			
01—Integrated Rural Development Programme—			
001—Direction and Administration—			
State Plan (Annual Plan)			
1. Strengthening of Block level Administrations—			
O	75.00		
R	—11.92		
		63.08	2.47
			—60.61
101—Subsidy to District Rural Development Agencies—			
State Plan (Annual Plan)			
1. Intensive and Integrated Rural Development Programme under Other Blocks—			
O	21,73.21		
R	—1,45.34		
		20,27.87	21,02.77
			+74.90
2. Special Component Plan for Scheduled Castes—Intensive and Integrated Rural Development Programme under Other Blocks—			
O	8,35.85		
R	—55.90		
		7,79.95	7,74.95
			—5.00

Reasons for anticipated saving as well as for the final saving/excess in the above cases have not been intimated (January 1992).

02—Drought Prone Areas Development Programme—

800—Other Expenditure—

Central Sector (New Schemes)

2. Special Component Plan for Scheduled Castes-Drought Prone Areas Development Programme—

O	1,12.00		
R	—23.00		
		89.00	..
			—89.00

Reasons for anticipated saving as well as for non-utilisation of the provision have not been intimated (January 1992).

Grant No. 59—Concl'd.

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2501—Special Programme for Rural Development—			
02—Drought Prone Areas Development Programme—			
307—Soil and Water Conservation—			
State Plan (Annual Plan)			
(1) Soil Conservation—			
O 28.00	23.00	51.49	+28.49
R -5.00			
800—Other Expenditure—			
Central Sector (New Schemes)			
1. Drought Prone areas Programme—			
O 1,09.75	97.75	1,99.00	+1,01.25
R -12.00			

Reasons for anticipated saving as well as for eventual excess in the above cases have not been intimated (January 1992).

Grant No. 60—Rural Employment (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE—			
Major Head : 2505—Rural Employment—			
Original Rs. 67,34,47,000	2,44,13,54,000	2,07,53,39,411	—36,60,14,589
Supplementary 1,76,79,07,000			
Amount surrendered during the year	..	..	Nil

Notes and comments—

Revenue (Voted)—

(i) No portion of the saving was surrendered during the year.

(ii) Inview of the overall saving of Rs. 36,60.15 lakhs under the grant Supplementary grant of Rs. 1,76,79.07 lakhs obtained in March 1991 proved excessive.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2505—Rural Employment—			
01—National Programmes—			
702—Jawhar Rozgar Jojna—			
State Plan (Annual Plan)			
1. States share of Expenditure under Jawhar Rozgar Jojna—			
O 41,23.87	43,57.39	37,09.59	—6,47.80
S 2,33.52			

Augmentation of fund by Supplementary Provision was made in March 1991 for implementation of Jawhar Rozgar Jojna Scheme. Reasons for eventual saving have not been intimated (January 1992).

Grant No. 60—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
State Plan (Supplement Plan and Committed)			
1. Jawahar Rozgar Jojna—			
O			
S	1,74,29.55		—1,74,29.55

Supplementary provision was obtained in March 1991 for meeting the increase in plan expenditure of States' share under Jawahar Rozgar Jojna. Reasons for non-utilisation of provision have not been intimated (January 1992).

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
01—National Programmes—			
702—Jawahar Rozgar Jojna—			
State Plan (Seventh Plan and Committed)			
1. Rural works Programmes—			
O			
S	2,89.10		
	16.00		
	3,05.10	1,16,94.77	+1,13,89.67

Augmentation of fund by obtaining Supplementary Provision was made in March 1991 for meeting expenditure of increase in salaries. Reasons for final excess have not been intimated (January 1992).

60—Other Programmes—

800—Other Expenditure—

State Plan (Annual Plan)			
1. District Plan Scheme	23,21.50	53,36.30	+30,14.80

Reasons for excess have not been intimated (January 1992).

Grant No. 61—Land Reforms (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
REVENUE—			
Major head : 2506—Land Reforms—			
Original	Rs. 16,89,52,000		
Supplementary	16,89,52,000	26,84,77,907	+9,95,25,907
Amount surrendered during the year (March 1991)			3,88,80,000

Notes and comments—

- (i) Expenditure exceeded the grant by Rs. 9,95,25,907; the excess requires regularisation.
- (ii) In view of overall excess of Rs. 9,95.26 lakhs the surrender of Rs. 3,88.80 lakhs during the year proved injudicious
- (iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
101—Regulation of Land holding and Tenancy—			
State Plan (Annual Plan)			
1. Integrated scheme on Land Reforms—			
O	6,00.00	11,53.21	+5,53.21

Reasons for excess was attributed to the introduction of ROPA Rules 1990.

Grant No. 61—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
State Plan (Seventh plan and committed)			
1. Integrated Scheme on Land Reforms—			
O 6,00.00]	5,72.67	14,88.56	+9,15.89
R -27.33]			

Reasons for anticipated saving were attributed to the non-availability of huge number of staff, but reasons for eventual excess have not been intimated (January 1992).

(iv) Excess mentioned above was partly counter-balanced by saving mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
001—Direction and Administration—			
Non-Plan			
1. Land Reforms			
O 50.00]	25.00	3.70	—21.30
R -25.00]			

The anticipated saving of Rs. 25.00 lakhs was stated to be due to the fact that, a lump provision was made for meeting excess expenditure indifferent units. Reasons for final saving have not been intimated (January 1992).

800—Other Expenditure—

Non-Plan

1. Lump provision for Revision of Pay-Scales and Other Benefits—

O 2,30.82]	73.05	..	—73.05
R -1,57.77]			

The anticipated saving of Rs. 1,57.77 lakhs was attributed to the implementation of revision of pay under ROPA Rules 1990.

The final saving was due to non-implementation of revised Pay Scales under the said rules.

3. Lump provision of Additional dearness allowances—

O 59.57]
R -59.57]			

5. Lump provision for transfer of arrears of pay to general provident Fund—

O 1,19.13]
R -1,19.13]			

Anticipated saving in the above two cases was stated to be due to non-implementation of revised Pay Scales under ROPA Rules 1990.

Grant No. 62—Other Rural Development Programmes (Panchayati Raj)

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major heads : 2515—Other Rural Development Programmes (Panchayati Raj) and 3604—Compensation and Assignment to Local Bodies and Panchayati Raj Institution (Panchayati Raj)—			
Voted—			
Original Rs. 97,26,14,000]	97,26,14,000	62,21,04,403	—35,05,09,597
Supplementary]			
Amount surrendered during the year (March 1991)	..	..	29,28,77,126

Grant No. 62—Contd.

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
Charged—			
Original	Rs. 2,000]		
Supplementary .. .. .	.. ]	2,000	..
Amount surrendered during the year		..	..
			—2,000
			Nil
CAPITAL—			
Major head : 6515—Loans for Other Rural Development Programmes (Panchayati Raj)—			
Original	1,00,000]		
Supplementary .. .. .	.. ]	1,00,000	..
Amount surrendered during the year (March 1991)		..	..
			—1,00,000
			1,00,000

Notes and comments—

Revenue (Voted)—

- (i) Out of the overall saving of Rs. 35,05.10 lakhs in the grant, only Rs. 29,28 lakhs were surrendered during the year.
- (ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2515—Other Rural Development Programmes (Panchayati Raj)—			
101—Panchayati Raj—			
Non-Plan			
12. Grants-in-aid/Contribution to the Gram Panchayats—			
(e) Matching grants to Gram Panchayats—			
O	66.00]		
R	—0.04]	65.96	31.29
			—34.67
(g) Grants-in-aid /Contribution to the Gram Panchayats for meeting the cost of T.A, D.A. etc. of their members and honoraria of office and other contingent expenditure—			
O	4,00.00]		
R	—7.70]	3,92.30	3,56.59
			—35.71
Reasons for anticipated saving as well as for surrender amounting to Rs. 7.74 lakhs were stated to be due to non-receipt of proposals for sanction. Reasons for final saving have not been intimated (January 1992).			
(f) Contributions towards allowances of sarkars under Gram Panchayats			
O	75.00]		
R	1.36]	76.36	11.83
			—64.53
14. Grants-in-aid/Contribution to the Zilla Parishads—			
(a) Contributions towards salaries of the employees to the Zilla Parishads			
O	4,15.00]		
R	2,64.37]	6,79.37	3,12.05
			—3,67.32

Rs. 1.00 lakhs were stated to be surrendered due to non-receipt of proposals for sanction in the first case. Reasons for anticipated excess as well as final saving to the second case have not been intimated (January 1992).

Grant No. 62—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
State Plan (Annual Plan)			
Grants-in-aid/Contributions—			
1. Grants-in-aid to Panchati Raj Bodies for augmentation of resources—			
O	1,00.00]	92.40	74.21
R	-7.60 ]			-18.19
4. Expansion of office buildings of Panchayat Samities and Zilla Parishads—			
O	87.50]	84.69	59.52
R	-2.81 ]			-25.17

Anticipated saving was attributed to non-receipt of proposals for sanction. Reasons for final saving have not been intimated (January 1992).

800—Other Expenditure—

Non-Plan

5. Lump provision for Revision of Pay Scales and Other Benefits—

O	24,00.00 ]	..	..	..
R	-24,00.00]			

6. Lump provision for Additional Dearness Allowance—

O	7,00.00 ]	..	..	..
R	-7,00.00]			

Reasons for anticipated saving have not been intimated (January 1992).

7. Exgratia payment of Death-Cum-Retirement benefits to Chowkidars—

O	60.00]	25.17	13.45	-11.72
R	-34.83]			

9. Lump provision for transfer of pay to the G. P. Fund—

O	12,00.00 ]	..	..	..
R	-12,00.00]			

In the first case Rs. 14.83 lakhs were stated to be surrendered due to non-receipt of proposals, and in the second case Rs. 11,40.00 lakhs were stated to be surrendered due to the non-introduction of G. P. Fund scheme for the Panchayat employees.

Reasons for the surrender of residual amounts as well as for the final saving in the first case have not been intimated (January 1992).

3604—Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Panchayati Raj)—

200—Other Miscellaneous—

Compensation and assignments—

Non-Plan

(1) Grants to Zilla Parishads in lieu of land lords and Tenants share to cesses—

O	3,80.00]	1,59.52	..	-1,59.52
R	-2,20.48]			

Reasons for anticipated saving as well as for surrender of Rs. 2,20.48 lakhs were stated to be due to non-utilisation of Budget provision owing to unavoidable circumstances. Reasons for the non-utilisation of the residual provision have not been intimated (January 1992).

Grant No. 62—Contd.

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2515—Other Rural Development Programmes (Panchayati Raj)—			
001—Direction and Administration—			
Non-Plan			
(2) District Establishment—			
O	4,78.37		
R	1,76.80		
	6,55.17	5,85.99	—69.18
Reasons for anticipated excess as well as final saving have not been intimated (January 1992).			
101—Panchayati Raj—			
Non-Plan			
12. Grants-in-aid/contribution			
Grants-in-aid/contributions to Gram Panchayat—			
(a) Contributions towards Salaries of Gram-Panchayts, Secretaries/ Assistant Secretaries—			
O	7,00.00		
R	7,33.87		
	14,33.87	9,36.07	—4,97.80
Reasons for anticipated excess as well as final saving have not been intimated (January 1992).			
12 (b) Contributions towards salaries of Chowkidars and Dafadars—			
O	15,60.00		
R	1,10.00		
	16,70.00	18,80.05	+2,10.05
(d) Contributions towards salaries of Job assistance under Gram Panchayats—			
O	6,80.00		
R	2,33.19		
	9,13.19	9,31.59	+18.40
13. Grants-in-aid/contributions to the Panchayat Samities—			
(a) Contributions towards salaries of the employees of Panchayat Samities—			
O	1,30.00		
R	60.19		
	1,90.19	3,58.19	+1,68.00
(b) Grants-in-aid/Contributions to Panchayat Samities for meeting the cost of T.A.D.A. etc. of their members and honoraria of office bearers and other contingent expenditure—			
O	10.75		
R	51.65		
	62.40	1,34.70	+72.30
14. Grants-in-aid/contributions to the Zila Parishads—			
(c) Grants-in-aid/Contributions to the Zila Parishads for meeting the cost of T.A.D.A. etc. of their members and honoraria of office bearers and other contingent expenditure—			
O	10.00		
R	3.59		
	13.59	59.99	+46.40
14 (b) Grants to Zila Parishads ordinary grant-in-aid scheme for execution by local enterprises			
	1.00	53.54	+52.54
Reasons for excess have not been intimated (January 1992).			

Grant No. 62—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
15. Other grants-in-aid/contribution—			
(a) Grants-in-aid/contributions to pension Deposit—			
Account of Panchayat Bodies—			
O	60.00		
R	20.00		
	80.00	1,18.39	+38.39

Reasons for anticipated excess as well as for the eventual one have not been intimated (January 1992).

Major head : 3604—Compensation and assignment to Local Bdlcs and Panchayati Raj Institutions (Panchayati Raj)—

101—Land Revenue—

Non-Plan

(1) Grants to Zilla Parishads from land Revenue Collections—

O	20.00		
R	-5.53		
	14.47	1,10.43	+95.96

Reasons for anticipated saving as well as for surrender of Rs. 5.53 lakhs were stated to be due to excess provision in the budget. Reasons for the final excess have not been intimated (January 1992).

Capital—

The entire provision was surrendered during the year.

Grant No. 63—Community Development—Rural Development Programmes (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2515—Other Rural Development Programmes— (Community Development)—			
Original	43,56,52,000		
Supplementary	2,36,03,000		
Amount surrendered during the year (March 1991)	..	..	13,85,47,566
CAPITAL—			
Major head : 4515—Capital Outlay on Other Rural Development Programmes (Community Development)—			
Original	80,00,000		
Supplementary	..		
Amount surrendered during the year (March 1991)	..	..	10,00,298

Notes and comments—

Revenue—

(i) In view of the final saving of Rs. 8,64.32 lakhs, the supplementary grant of Rs. 2,36.03 lakhs obtained in March 1991 proved unnecessary.

(ii) Although there was a saving of Rs. 8,64.32 lakhs only in the grant, Rs. 13,85.48 lakhs were surrendered during the year. It proved injudicious.

Grant No. 63—Contd.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2515—Other Rural Development Programmes (Community Development)—			
102—Community Development—			
6. Health and Sanitation—			
State Plan (Annual Plan)			
1. Sanitation facilities in the Rural Areas through construction of Rural Sanitary Latrines for individual home holds—			
O	1,30.13]		
R	-1,30.13 ]	..	..
Centrally Sponsored (New Schemes)			
1. Sanitation facilities in the Rural Areas through construction of Rural Sanitary Latrines for individual house holds—			
O	1,30.13]		
R	-1,30.13 ]	..	..
Reasons for anticipated saving in the above cases were attributed to non-release of fund.			
800—Other Expenditure—			
Non-Plan			
3. Lump Provision for Revision of Pay Scales and Other Benefits—			
O	8,76.40]		
R	-8,76.40 ]	..	..
4. Lump provision for Additional Dearness Allowance—			
O	2,26.16]		
R	-2,26.16 ]	..	..
5. Lump provision for transfer of arrears of pay to the G. P. Fund—			
O	4,52.34]		
R	-4,52.34 ]	..	..

Reasons for anticipated saving in the above cases have not been intimated (January 1992).

(iv) Saving mentioned above was partly counter-balanced by the excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2515—Other Rural Development Programmes (Community Developments)—			
102—Community Development—			
1. Direction and Administration—			
Non-Plan			
1. Direction and Administration—			
Block Headquarters—			
O	22,75.90]		
S	2,36.03]	29,96.28	32,16.26
R	4,84.35]		+2,19.98

Augmentation of fund by obtaining supplementary provision was made for meeting larger expenditure on account of revision of pay scale and other benefits etc. and anticipated excess was stated to be due to rise of pay for implementation of ROPA Rules, 1990.

Reasons for eventual excess have not been intimated (January 1992).

Grant No. 63—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
State Plan (Seventh Plan and Committed)			
1. Converted Blocks—			
O	33.00		
R	-30.32		
	2.68	1,66.89	+1,64.21
Reasons for anticipated saving as well as for the final excess have not been intimated (January 1992).			
5. Animal Husbandry—			
Non-Plan			
1. Maintenance of Completed C.D.P. Blocks—			
O	26.89		
R	-1.60		
	25.29	59.78	+34.49
Reasons for anticipated saving have not been intimated. Reasons for final excess were stated to be due to rise of pay for giving effect of ROPA Rules, 1990.			
800—Other Expenditure—			
Non-Plan			
2. Development of Tank Fisheries in the Selected C.D. Block in the State			
	43.95	1,06.31	+62.36
Reasons for excess have not been intimated (January 1992).			
State Plan (Annual Plan)			
1. Development of Tank Fisheries in the Selected C.D. Blocks in the State—			
O	15.00		
R	-4.19		
	10.81	52.29	+41.48
Reasons for anticipated saving as well as for the final excess have not been intimated (January 1992).			

Grant No. 64—Hill Areas (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE—			
Major head : 2551—Hill Areas—			
			Rs.
Original			34,72,78,000
Supplementary			8,39,56,000
Amount surrendered during the year (March 1991)	8,40,69,867
CAPITAL—			
Major heads : 4551—Capital Outlay on Hill Areas and 6551—Loans for Hill Areas—			
Original			1,15,00,000
Supplementary			42,00,000
Amount surrendered during the year (March 1991)	24,000

Grant No. 64—Contd.

Notes and comments—

Revenue—

(i) In view of the overall saving of Rs. 3,83.01 lakhs in the grant, supplementary provision obtained in March 1991, proved much excessive.

(ii) An amount of Rs. 8,40.70 lakhs was surrendered during the year, although the ultimate saving worked out to Rs. 3,83.01 lakhs. It proved injudicious.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
2551—Hill Areas—			
60—Other Hill Areas—			
101—Development of Hill Areas—			
Non-Plan			
Expenditure on Special Problem as per recommendation of the Ninth Finance Commission—			
10. Sericulture (Cottage and Small Scale Industries Department)— Reconstruction of office Buildings and residential quarters, department damaged on account of G.N.L.F. agitation—			
O	.. .. .	
S	.. .. . 89.42	89.42	19.42
			—70.16

Creation of fund by obtaining supplementary provision was made for restoration of damaged properties. Reasons for final saving have not been intimated (January 1992).

State Plan (Annual Plan)

6. Construction of Model Houses for Plantation Labourers—

S	.. .. . 22.00		
R	.. .. . —4.27	17.73	..
			—17.73

8. Expansion of cinchona cultivation—Phase II—

(ii) Operation and Maintenance—

O	.. .. .	
S	.. .. . 25.00	24.58	..
R	.. .. . —0.42		—24.58

Creation of funds by obtaining supplementary provision in the above cases were made for larger grants to Darjeeling Gorkha Hill Council.

Reasons for anticipated saving in the former case were stated to be for adoption of economy measures.

Reasons for anticipated saving in the latter case and for non-utilisation of the entire provision in both of the above cases have not been intimated (January 1992).

191—Assistance to Darjeeling Gorkha Hill Council—

(i) Non-Plan

3. Medical and Public Health Sector	3,35.00	2,56.21	—78.79
4. Public Health Engineering Sector	1,06.00	79.50	—26.50

Reasons for saving in the above cases have not been intimated (January 1992).

Grant No. 64—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
15. Other Departmental Sector—			
O 71.09]	20.00	20.00	..
R -51.09]			
Anticipated saving was stated to be due to lesser requirement of fund than anticipated at the budget stage.			
(ii) State Plan (Annual Plan)			
O 1,35.00 ]	..	..	..
R -1,35.00]			
Anticipated saving was stated to be due to non-submission of utilisation certificate by the Darjeeling Gorkha Hill Council. The saving however was surrendered in March 1991.			
1. Medical and Public Health Sector—			
O]	85.00	38.72	-46.28
S 85.00]			
6. Agricultural Sector—			
O]	40.00	16.17	-23.83
S 40.00]			
(iii) State Plan (Supplement Plan)			
2. Public Health Engineering Sector—			
O]	1,33.55	1,00.00	-33.55
S 1,33.55]			
Creation of fund by obtaining supplementary provision in the above cases was made for larger grants to Darjeeling Gorkha Hill Council.			
Reasons for final saving in the above cases have not been intimated (January 1992).			
Centrally Sponsored (New Schemes and Committed)			
1. Family Welfare Sector	50.00	..	-50.00
Reasons for non-utilisation of the entire provision have not been intimated (January 1992).			
(iv) Saving mentioned above was partly counter-balanced by excess mainly under :—			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2551—Hill Areas—			
60—Other Hill Areas—			
101—Development of Hill Areas—			
Non-Plan			
Expenditure on Special Problem as per recommendation of the Ninth Finance Commission—			
2. Forest Department—Repairs and reconstructions of officers' staff quarters, Inspection Bungalow, Carages and Godowns damaged on account of G.N.L.F. agitation	..	88.30	+88.30
6. Animal Resources Development Department—Restoration and renovation of Veterinary hospitals, Aid Centres, Sheep breeding farm, Dairy, Piggery Centres damaged on account of G.N.L.F. agitation	..	43.00	+43.00

Grant No. 64—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
16. Hill Affairs Department—Grants-in-aid/Contributions for restoration of Public properties damaged on account of G.N.L.F. agitation	..	3,69.55	+3,69.55
Reasons for incurring expenditure without budget provision in the above cases have not been intimated (January 1992).			
191—Assistance to Darjeeling Gorkha Hill Council—			
(I) Non-Plan			
8. Fisheries Sector	1.00	50.75	+49.75
10. Board of Revenue Sector	1.20	60.90	+59.70
Reasons for excess in the above cases have not been intimated (January 1992).			
14. Tourism Sector—			
O 25.00	48.40	48.40	..
R 23.40			

Anticipated excess was stated to be due to transfer of different offices located at Darjeeling Hill Area to Darjeeling Gorkha Hill Council.

191—Assistance to Darjeeling Gorkha Hill Council—			
(ii) State Plan (Annual Plan)			
3. Public Health Engineering Sector—			
O	1,75.13	2,13.31	+38.18
S 1,75.13			
Creation of fund by supplementary provision was made for larger grant to Darjeeling Gorkha Hill Council. Reasons for final excess have not been intimated (January 1992).			
7. Hill Affairs Sector	..	1,43.52	+1,43.52
Reasons for incurring expenditure without budget provision have not been intimated (January 1992).			
(iii) State Plan (Supplementary Plan)—			
O 23,00.00	16,32.00	18,22.10	+1,90.10
R -6,68.00			
Reasons for anticipated saving of Rs. 6,68.00 lakhs which was ultimately surrendered in March, 1991 was stated to be due to the fact of releasing fund amounting to only Rs. 16,32.00 lakhs in due time. Reasons for final excess have not been intimated (January 1992).			

Capital—

(i) Expenditure exceeded the capital section of the grant by Rs. 26,000; the excess requires regularisation.

(ii) In view of overall excess, surrender of Rs. 24,000 in March 1991 appears unrealistic.

(iii) Excess of amounts which have not come under the perview of comments have been counter-balanced by saving as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
6551—Loans for Hill Areas—			
60—Other Hill Areas—			
101—Development of Hill Areas—			
Non-Plan			
2. Loans for Special Housing Scheme for rehabilitation of Tea Garden Workers in Darjeeling	25.00	..	-25.00
Reasons for non-utilisation of provision have not been intimated (January 1992).			

Grant No. 65—Other Special Areas Programmes (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2575—Other Special Areas Programmes—			
Original	Rs. 19,94,89,000		
Supplementary			
] 19,94,89,000			
Amount surrendered during the year (March 1991)	..	..	1,19,89,693
CAPITAL—			
Major head : 4575—Capital Outlay on Other Special Areas Programmes—			
Original	67,10,000		
Supplementary			
] 67,10,000			
Amount surrendered during the year (March 1991)	..	..	28,26,000

Notes and comments—

Revenue—

(i) Only an amount of Rs. 1,19.90 lakhs was surrendered in March 1991, although the ultimate saving worked out to Rs. 4,22.96 lakhs.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2575—Other Special Areas Programmes—			
02—Backward Areas—			
101—Area Development—			
State Plan (Annual Plan)			
1. Development of Sunderban	3,76.00	1,48.18	—2,27.82
2. Development of Sunderban Special Component Plan	4,88.00	1,29.64	—3,58.36
Reasons for saving in the above cases have not been intimated (January 1992).			
3. Development of Jhargram Areas—			
O	1,25.90		
R	—0.20		
] 1,25.70			
	1,25.70	1,09.93	—15.77
Anticipated saving was stated to be due to late receipt/non-receipt of schemes from the implementing agencies. Reasons for final saving have not been intimated (January 1992).			
4. Development of North Bengal—			
O	31.50		
R	—14.06		
] 17.44			
	17.44	14.53	—2.91
Anticipated saving was stated to be due to non-availability of expenditure report, utilisation certificate and details of estimates from the implementing agencies. Reasons for final saving have not been intimated (January 1992).			
5. Comprehensive Area Development Project—			
O	6,16.00		
R	—1,18.43		
] 4,97.57			
	4,97.57	5,29.96	+32.39

Anticipated saving was stated to be due to non-implementation of the development programmes owing to shortage of seeds, non-opening of new project etc. which was beyond control of W.B.C.A.D.C. Reasons for eventual excess have not been intimated (January 1992).

Grant No. 65—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
800—Other Expenditure—			
Non-Plan			
1. Lump Provision for Revision of Pay Scales and Other Benefits—			
O	23.47		
R	-3.82		
	19.65	..	-19.65
2. Lump Provision for transfer of arrears of pay to the G. P. Fund			
	12.11	..	-12.11

In the former case, Rs. 3.82 lakhs were reappropriated to other head for meeting excess expenditure incurred on 'Salary' therein. Reasons for final saving in both the cases have not been intimated (January 1992).

(iii) Saving mentioned above was partly counter-balanced by excess mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2575—Other Special Areas Programmes—			
02—Backward Areas—			
101—Area Development—			
Non-Plan			
1. Development of Sunderban			
	50.65	77.13	+26.48
Reasons for excess have not been intimated (January 1992).			
State Plan (Annual Plan)			
7. Agricultural Development of North Bengal—Dutch Assisted Project—			
O	85.00		
R	14.06		
	99.06	1,15.69	+16.63
State Plan (Seventh Plan and Committed)			
1. Development of Sunderban			
	47.80	3,13.01	+2,65.21

Reasons for anticipated excess in the former case as well as for final excess in both the cases have not been intimated (January 1992).

CAPITAL—

(i) Out of the overall saving of Rs. 39.76 lakhs, Rs. 20.26 lakhs were surrendered in March 1991.

(ii) Saving occurred under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
4575—Capital Outlay on Other Special Areas Programmes—			
60—Others—			
800—Other Expenditure—			
State Plan (Annual Plan)			
2. Development of Digha—			
O	67.10		
R	-28.26		
	38.84	27.34	-11.50

Anticipated saving were stated to be due to non-receipt of estimates. Reasons for final saving have not been intimated (January 1992).

Grant No. 66—Major and Medium Irrigation

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE—			
Major head : 2701—Major and Medium Irrigation—			
Voted—			
Original	Rs. 54,25,66,000]		
Supplementary	57,42,000]		
Amount surrendered during the year	..	..	Nil
CAPITAL—			
Major head : 4701—Capital Outlay on Major and Medium Irrigation—			
Voted—			
Original	1,92,44,41,000]		
Supplementary]		
Amount surrendered during the year (March 1991)	..	..	1,50,96,41,000
Charged—			
Original]		
Supplementary	1,10,47,000]		
Amount surrendered during the year	..	..	Nil

Notes and comments—

Revenue—

Voted—

(i) Expenditure exceeded the grant by Rs. 3,09,69,032, the excess requires regularisation.

(ii) In view of the excess of Rs. 3,09.69 lakhs, supplementary provision of Rs. 57.42 lakhs obtained in March 1991 proved inadequate.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2701—Major and Medium Irrigation—			
01—Major Irrigation (Commercial)—			
Non-Plan			
101—Mayurakshi Reservoir Project—			
(a) Direction and Administration—			
O	1,99.00]		
R	1,75.51]	3,74.51	2,35.28
(d) Other Expenditure—			-1,39.23
O	1,25.12]		
R	0.84]	1,25.96	1,54.20
			+28.24
102—Kangsabati Reservoir Project—			
Non-Plan			
(a) Direction and Administration—			
O	73.20]		
R	30.30]	1,03.50	1,45.47
(e) Irrigation Schemes		35.00	1,29.66
			+41.97
			+94.66

Grant No. 66—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
103—Damodar Valley Project—			
Non-Plan			
(a) Direction and Administration—			
O	1,31.80]		
R	1,51.50]	2,83.30	2,27.67
(e) Irrigation Schemes	6,90.00	13,95.63	+7,05.63
02—Major Irrigation (Non-Commercial)—			
101—Damodar Valley Schemes—			
Non-Plan			
(a) Direction and Administration—			
O	1,64.55]		
S	57.42]	2,69.55	2,72.85
R	47.53]		+3.31
04—Medium Irrigation (Non-Commercial)—			
102—Medium Irrigation Schemes in Purulia District—			
Non-Plan			
(e) Irrigation Schemes	6.30	57.23	+50.73
105—Other Medium Irrigation Schemes—			
80—General—			
001—Direction and Administration—			
Non-Plan			
General Establishment—			
O	7,41.15]		
R	6,68.12]	14,09.27	11,49.62
005—Survey and Investigation—			
State Plan (Annual Plan)			
1. Survey and Investigation works in Purulia including Areal Survey—			
(a) Direction and Administration	7.75	28.92	+21.17
III—Investigation and Planning Organisation (Including Field Investigation Works)—			
(a) Direction and Administration—			
O	90.00]		
R	21.85]	1,11.85	1,43.94
80—General—			
799—Suspense—			
Non-Plan			
Suspense	12.00	72.41	+60.41
800—Other Expenditure—			
State Plan (Annual Plan)			
1. Construction of office buildings, staff quarters and rest-sheds for I and W Department—			
(e) Major/Minor Works	34.00	75.58	+41.58

Augmentation of fund by supplementary grant in the seventh case was made for payment of salaries due to revision of pay scales under R.O.P.A. Rules, 1990. Reasons for anticipated excess as well as for final excess/saving in the above cases have not been intimated (January 1992).

Grant No. 66—Contd.

(iv) Excess mentioned above was partly counter-balanced by saving mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
2710—Major and Medium Irrigation—			
01—Major Irrigation (Commercial)—			
Non-Plan			
101—Mayurakshi Reservoir Project—			
(e) Irrigation Schemes	3,25.00	2,65.55	—59.45
102—Kangsabati Reservoir Project—			
State Plan (Seventh Plan and Committed)			
Maintenance	2,50.00	47.32	—2,02.68
Reasons for saving in the above cases have not been intimated (January 1992).			
04—Medium Irrigation (non-commercial)—			
105—Other Medium Irrigation Schemes—			
(a) Direction and Administration—			
O	44.45		
R	—25.40		
80—General—	19.05	12.81	—6.24
005—Survey and Investigation—			
State plan (Annual Plan)			
VII—Survey and Investigation of Major/Medium Irrigation Projects during VIII plan period—			
(e) Major/Minor Works—			
O	50.00		
R	—23.00		
27.00	4.37	—22.63	
Reasons for anticipated saving as well as for final one have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
2. Lump provision for Revision of Pay Scales and Other Benefits—			
O	6,13.09		
R	—6,13.09		
3. Lump provision for transfer of arrear of pay to G. P. Fund—			
O	3,16.43		
R	—3,16.43		
4. Lump provision for Additional Dearness Allowances—			
O	1,58.21		
R	—1,58.21		

Reasons for anticipated saving in the above case have not been intimated (January 1992).

(v) **Suspense** : The expenditure under revenue section of the grant includes Rs. 1,04.12 lakhs under "Suspense". The minor head "Suspense" is not a final head of account. It accommodates interim transaction for which further operations (generally of payment or adjustment of value) are necessary before the transaction can be considered completely and finally accounted for. The operations in 1990-91 under the minor head were under the sub-heads (1) Purchases, (2) Stock and (3) Miscellaneous works Advances. The transactions under each of the heads are explained below :

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

Grant No. 66—Contd.

- (2) **Stock** : This head is debited with all expenditure connected with acquisition of stock of materials and with manufacturing operations relating thereto. It is credited with the value of materials issued to works for sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges, etc. connected with the manufacture.
- (3) **Miscellaneous works Advances** : Accommodates (a) sales on credit, (b) expenditure incurred on deposit works in excess of deposit received (c) losses, retrenchment, errors, etc. and (d) other items. Broadly speaking, the head is debited with all the sums which are eventually to be recovered. The balance under the head represents recoverable amounts. The transactions during 1990-91 under the various sub-heads of "Suspense" operated in the grant are given below :—

Major head and detailed units	Opening balance Debit + Credit—	Debit	Credit	Net actuals	Closing balance Debit + Credit—
	(In lakhs of rupees)				
2701—Major and Medium Irrigation—					
101—Mayurakshi Reservoir Project—					
Non-Plan					
Purchases	—56.69	..	..	..	—56.69
Stock	+12.97	9.57	5.36	+4.21	+17.18
Miscellaneous Works Advances	+3.66	..	..	..	+3.66
Total	—40.06	9.51	5.36	+4.21	—35.85
103—Damodar Valley Project—					
Purchases	—2,50.79	0.11	9.75	—9.64	—2,60.43
Stock	+1,24.62	16.33	17.13	—0.80	+1,23.82
Miscellaneous Works Advances	+1,39.44	5.70	2.79	+2.91	+1,42.35
Total	+13.27	22.14	29.67	—7.53	+5.74
80—General—					
Non-Plan					
799—Suspense—					
Purchases	—19.05	5.12	11.50	—6.38	—25.43
Stock	—8.32	37.52	40.04	—2.52	—10.84
Miscellaneous Works Advances	+15.57	29.77	8.82	+21.45	+37.02
Total	—11.80	72.41	59.86	+12.55	+0.75

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Capital—			
Voted—			

(i) An amount of Rs. 1,50,96.41 lakhs was surrendered during the year (March 1991) although the overall saving in the grant worked out to Rs. 74,40.88 lakhs only it proved injudicious.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
4701—Capital outlay on Major and Medium Irrigation—			
01—Major Irrigation (Commercial)—			
102—Kangsabati Reservoir Project—			
State Plan (Annual Plan)			
(b) Machinery and Equipment—			
O	73.00	..	..
R	32.00	1,05.00	37.26
			—67.74

No tangible reasons for anticipated excess as well as for the final saving have not been intimated (January 1992).

Grant No. 66—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
103—Damodar Valley Project—			
E. Major/Minor Works—			
Non-Plan			
A. D. V. Irrigation and Flood Control Schemes—			
(i) Barrage—			
O	1,40.00		
R	-1,40.00		
(ii) Water Courses—			
O	60.00		
R	-60.00		
Reasons for anticipated saving have not been intimated (January 1992).			
B. D. V. Power Scheme—			
Additional expenditure on Power other than interest—			
O	1,38,32.10		
R	-1,38,32.10		
Reasons for surrendering the entire provision and thereafter incurring expenditure without provision have not been intimated (January 1992).			
104—Teesta Barrage Project—			
State plan (Annual Plan)			
B. Machinery and Equipment—			
O	3,00.00		
R	-78.90	2,21.10	1,37.34
Reasons for anticipated saving as well as for the final one have not been intimated (January 1992).			
107—Modernisation of Kangsabati Reservoir Project—			
State plan (Annual Plan)			
(e) Major/Minor Works—			
O	3,00.00		
R	-2,90.00	10.00	3.93
Reasons for anticipated saving as well as for the final saving have not been intimated (January 1992).			
109—Subarnarekha Barrage Project—			
State plan (Seventh Plan)			
(A) Direction and Administration—			
O	1,00.00		
R	-90.00	10.00	10.77
Reasons for anticipated saving as well as for the final saving have not been intimated (January 1992).			
(E) Major/Minor Works—			
O	6,90.00		
R	-6,90.00	..	1.52
Reasons for anticipated saving as well as for the final saving/excess in the above cases have not been intimated (January 1992).			
03—Medium Irrigation—			
102—Hinglow Irrigation Project—			
State Plan (Annual Plan)			
(E) Major/Minor Works—	50.00	26.19	-23.81
Reasons for saving have not been intimated (January 1992).			

Grant No. 66—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
04—Medium Irrigation—Non-Commercial—			
101—Medium Irrigation Schemes—			
State plan (Annual Plan)			
4. Montojora Irrigation Scheme, Purulia—			
O 35.00	..	7.05	+7.05
R —35.00			

Reasons for anticipated saving as well as for the final excess and incurring expenditure without provision have not been intimated (January 1992).

19. Land acquisition charges for completed schemes	50.00	..	—50.00
25. Haral Irrigation Schemes, Purulia	22.00	..	—22.00
28. Karru Irrigation Scheme, Purulia	29.00	..	—29.00
29. Special Repairs to completed medium Irrigation	50.00	..	—50.00

Reasons for saving in the 2nd case and the same for non-utilisation of fund in other cases have not been intimated (January 1992).

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4701—Capital outlay on Major and Medium Irrigation—			
01—Major Irrigation (Commercial)—			
102—Kangsabati Reservoir Project—			
State plan (Annual Plan)			
(a) Direction and Administration—			
O 3,07.00	3,27.00	3,44.42	+17.42
R 20.00			
(c) Suspense—			
O 50.00	80.00	1,84.59	+1,04.59
R 30.00			

Reasons for anticipated excess as well as for final one have not been intimated (January 1992).

103—Damodar Valley Project—			
B— Major/Minor Works—			
Non-Plan			
A— D. V. Irrigation and Flood Control Schemes—			
(i) Additional expenditure on Irrigation and Flood Control—Other than interest—			
O 1,07.31	..	2,93.81	+2,93.81
R —1,07.31			

Reasons for anticipated saving as well as for incurring expenditure without provision after surrendering the entire provision have not been intimated (January 1992).

B— D. V. Irrigation Schemes—			
State plan (Annual Plan)			
(i) Government's Share of expenditure on Irrigation and Flood Control excluding interest—			
O 2,00.00	2,12.00	2,42.63	+30.63
R 12.00			

Grant No. 66—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
104—Teesta Barrage Project—			
State plan (Annual Plan)			
C. Suspense—			
O 3,00.00]	98.20	9,91.15	+8,92.95
R -2,01.80]			
E. Major/Minor Works—			
O 10,00.00]	16,02.70	16,21.53	+18.83
R 6,02.70]			

Reasons for anticipated saving/excess as well as for the final excess have not been intimated (January 1992).

Suspense : The expenditure in the capital section of the Grant includes Rs. 15,24.18 lakhs under "suspense". The transaction under each sub-head of "suspense" in 1990-91 are given below :—

Major head and detailed units	Opening balance Debit + Credit—	Debit +	Credit —	Net actuals	Closing balance Debit + Credit—
	(In lakhs of rupees)				
4701—Capital Outlay on Major and Medium Irrigation—					
01—Major Irrigation—(Commercial)—					
Non-Plan					
101—Mayurakshi Reservoir Project—					
101 (1)—Reservoir—					
Purchases	+7.64	..	..	..	+7.64
Stock	-2.33	..	..	..	-2.33
Miscellaneous Works Advances .. .. .	..	..	..	..	..
Total	+5.31	..	..	..	+5.31
101 (2)—Dam and Appartment Works—					
Purchases	-7.50	..	..	..	-7.50
Stock	+0.60	..	..	..	+0.60
Miscellaneous Works Advances	+26.94	..	..	..	+26.94
Total	+19.50	..	..	..	+19.50
101 (3) Barrage—					
Purchases	-1,89.21	..	..	..	-1,89.21
Stock	+3.94	..	..	..	+3.94
Miscellaneous Works Advances	+34.44	..	..	..	+34.44
Total	-1,50.83	..	..	..	-1,50.83
01—Major Irrigation (Commercial)—					
Non-Plan					
103—Damodar Valley Project—					
Water Development .. .. .	..	..	2,93.81	-2,93.81	-2,93.81
Power Development .. .. .	..	..	64,38.61	-64,38.61	-64,38.61
Total .. .. .	..	..	67,32.42	-67,32.42	-67,32.42

Grant No. 66—Concl'd.

Major head and detailed units	Opening balance Debit + Credit—	Debit +	Credit —	Net actuals	Closing balance Debit + Credit—
	(In lakhs of rupees)				
01—102—Kangsabati Reservoir Project—					
State Plan (Annual Plan)					
Purchases	—8,08.76	38.95	38.58	+0.37	—8,00.39
Stock	+1,76.67	90.16	75.03	+15.13	+1,91.80
Miscellaneous Works Advances ..	+1,67.75	55.48	28.42	+27.06	+1,94.81
Total	—4,56.34	1,84.59	1,42.03	+42.56	—4,13.78
104—Teesta Barrage Project—					
Purchases	—32,47.79	2,26.94	94.47	+1,32.47	—31,15.32
Stock	—12,50.93	1,61.69	1,97.95	—36.26	—12,87.19
Miscellaneous Works Advances ..	+14,38.66	6,02.52	56.02	+5,46.50	+19,85.16
Total	—30,60.06	9,91.15	3,48.44	+6,42.71	—24,17.35

Charged Appropriation—

(i) The entire saving of Rs. 1,09.55 lakhs remained unsurrendered during the year.

(ii) Saving occurred mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
01—Major Irrigation (Commercial)—			
103—Damodar Valley Project—			
E— D. V. Irrigation Schemes—			
State plan (Annual Plan)			
(i) Government's share of expenditure on Irrigation and Flood Control excluding interest—			
S	22.38	22.38	—22.38
The creation of fund by supplementary provision was made on account of payment of decretal dues. Reasons for non-utilisation of the fund have not been intimated (January 1992).			
104—Teesta Barrage Project—			
State Plan (Annual Plan)			
(E) Major/Minor Works—			
S	83.13	83.13	0.92
The creation of fund by supplementary provision was made for the payment of decretal dues. Reasons for final saving have not been intimated (January 1992).			

Grant No. 67—Minor Irrigation and Command Area Development

Section and Major head	Total grant or appropriation Ra.	Actual expenditure Ra.	Saving— Rs.
REVENUE—			
Major heads : 2702—Minor Irrigation and 2705—Command Area Development—			
Voted—			
Original	Ra. 89,53,56,000	89,53,56,000	79,31,18,341
Supplementary .. .. .	..	
Amount surrendered during the year	..	..	Nil
CAPITAL—			
Major heads : 4702—Capital Outlay on Minor Irrigation and 4705—Capital Outlay on Command Area Development—			
Voted—			
Original	29,70,00,000	29,70,00,000	24,63,01,993
Supplementary .. .. .	..	
Amount surrendered during the year	..	..	Nil
Charged—			
Original .. .. .	..	21,657	..
Supplementary	21,657		
Amount surrendered during the year	..	..	Nil

Notes and comments—

Revenue—

- (i) Entire saving of Rs. 10,22.38 lakhs remained unsurrendered during the year.
- (ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2702—Minor Irrigation—			
02—Ground Water—			
103—Tube-wells—			
Non-Plan			
2. Maintenance of State-owned Shallow Tube-wells	56.15	29.98	—26.17
State Plan (Annual Plan)			
2. World Bank Project on Development of Minor Irrigation— (i) Shallow Tube-wells	3,36.00	44.32	—2,91.68
3. World Bank Project on Development of Minor Irrigation— (ii) Shallow Tube-wells fitted with sub-mersible pumps	2,45.00	94.96	—1,50.04
8. Special Component Plan for Scheduled Castes—World Bank Project on Development of Minor Irrigation— (i) Shallow Tube-wells	1,52.00	12.90	—1,39.10
9. Special Component Plan for Scheduled Castes—World Bank Project on Development of Minor Irrigation— (ii) Shallow Tube-wells fitted with sub-mersible pumps	73.00	23.86	—49.14
800—Other Expenditure—			
State Plan (Annual Plan)			
2. Special Component Plan for Scheduled Castes—World Bank Project on Development of Minor Irrigation—Dug-wells—	83.00	55.21	—27.79

Reasons for saving in the above cases have not been intimated (January 1992).

Grant No. 67—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
80—General—			
190—Assistance to Public Sector and Other Undertakings—			
State Plan (Annual Plan)			
3. West Bengal State Minor Irrigation Corporation— Grants-in-aid for repayment to Financial Institutes	85.00	..	—85.00
4. West Bengal State Minor Irrigation Corporation— Grants-in-aid for meeting administrative expenses	79.00	..	—79.00
5. Special Component Plan for Scheduled Castes—West Bengal State Minor Irrigation Corporation—Water rate subsidy	40.00	..	—40.00
6. Special Component Plan for Scheduled Castes— West Bengal State Minor Irrigation Corporation— Grants-in-aid for repayment to Financial Institutes	45.00	..	—45.00

Reasons for non-utilisation of the provision in the above cases have not been intimated (January 1992).

800—Other Expenditure—

Non-Plan

1. Lump Provision for Revision of Pay Scales and Other Benefits	12,20.59	3.39	—12,17.20
2. Lump Provision for Additional Dearness Allowances	3,14.99	0.26	—3,14.73
4. Lump Provision for transfer of pay to G. P. Fund	6,29.98	..	—6,29.98

Reasons for saving in the first and second cases and for non-utilisation of fund in the third case have not been intimated (January 1992).

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2702—Minor Irrigation—			
01—Surface Water—			
101—Water tanks—			
Non-Plan			
1. Tank Irrigation—	78.65	1,03.14	+24.49
102—Lift Irrigation Schemes—			
Non-Plan			
1. Lift Irrigation	23,35.35	25,44.11	+2,08.76
State Plan (Annual Plan)			
1. River Lift Irrigation	20.50	2,04.94	+1,84.44
State Plan (Seventh Plan and Committed)			
1. River Lift Irrigation—	36.00	2,96.49	+2,60.49
02—Ground Water—			
005—Investigation—			
Non-Plan			
1. Survey and Investigation of Ground Water and Surface Water Resources	1,44.45	1,74.40	+29.95
103—Tube-wells—			
Non-Plan			
1. Deep Tube-well Irrigation	14,50.45	19,81.68	+5,31.23
State Plan (Annual Plan)			
1. Deep Tube-well Irrigation	40.00	66.78	+26.78

Grant No. 67—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
80—General—			
001—Direction and Administration—			
Non-Plan			
1. Scheme for strengthening, extension and administration under the Director of Agricultural Engineering	7,17.25	8,14.76	+97.51
State Plan (Annual Plan)			
1. Strengthening the Organisation and administration of the Directorate of Agricultural Engineering	5.00	1,21.56	+1,16.56
190—Assistance to Public Sector and Other Undertakings—			
State Plan (Annual Plan)			
1. West Bengal State Minor Irrigation Corporation— Water rate subsidy	80.00	3,00.00	+2,20.00
800—Other Expenditure—			
State Plan (Annual Plan)			
7. World Bank Project on Development of Minor Irrigation— Cost of Energisation of Minor Irrigation Schemes payable to West Bengal State Electricity Board	1,04.00	3,39.00	+2,35.00
8. Special Component Plan for Scheduled Castes—World Bank Project on Development of Minor Irrigation—Cost of energisation of Minor Irrigation Schemes payable to West Bengal State Electricity Board	51.00	1,67.70	+1,16.70

Reasons for excess in the above cases have not been intimated (January 1992).

Capital—

(i) Entire saving of Rs. 5,06.98 lakhs remained unsurrendered during the year.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
4702—Capital Outlay on Minor Irrigation—			
101—Surface Water—			
State Plan (Annual Plan)			
2. Special Component Plan for Scheduled Castes— River Lift Irrigation	86.00	34.54	—51.46
5. Special Component Plan for Scheduled Castes— Surface Drainage and Irrigation Schemes	53.75	2.74	—51.01
7. World Bank Project on Development of Minor Irrigation— (i) River Lift Irrigation	3,77.00	1,89.56	—1,87.44
8. Special Component Plan for Scheduled Castes—World Bank Project on Development of Minor Irrigation— River lift Irrigation	93.00	49.07	—43.93
102—Ground Water—			
State Plan (Annual Plan)			
5. World Bank Project on Development of Minor Irrigation— (ii) Deep Tube-wells and Medium duty Tube-wells	8,77.31	6,84.95	—1,92.36
6. Special Component Plan for Scheduled Castes—World Bank Project on Development of Minor Irrigation—Deep Tube-wells and Medium duty Tube-wells	2,65.00	1,16.98	—1,48.02
7. World Bank Project on Development of new Tube-wells in place of defunct ones	78.00	2.82	—75.18

Reasons for saving in the above cases have not been intimated (January 1992).

Grant No. 67—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
800—Other Expenditure—			
State Plan (Annual Plan)			
2. World Bank Project on Development of Minor Irrigation— (ii) Construction of Training Institute	38.50	..	—38.50
11. World Bank Project on Development of Minor Irrigation— Construction of Administrative Buildings etc.	48.44	..	—48.44
4705—Capital Outlay on Command Area Development—			
800—Other Expenditure—			
State Plan (Annual Plan)			
2. Special Component Plan for Scheduled Castes—Command Area Development Programme	45.00	..	—45.00
Reasons for non-utilisation of provision in the above cases have not been intimated (January 1992).			
(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4702—Capital Outlay on Minor Irrigation—			
102—Ground Water—			
State Plan (Annual Plan)			
1. Deep Tube-Well Irrigation	11.80	45.53	+33.73
800—Other Expenditure—			
State Plan (Annual Plan)			
6. World Bank Project on Development of Minor Irrigation— (v) Cost of energisation of Minor Irrigation Schemes payable to West Bengal State Electricity Board	1,11.00	3,68.00	+2,57.00
10. Special Component Plan for Scheduled Castes—World Bank Project on Development of Minor Irrigation—Cost of Energisation of Minor Irrigation Schemes payable to West Bengal State Electricity Board	54.00	1,72.30	+1,18.30
4705—Capital Outlay on Command Area Development—			
800—Other Expenditure—			
State Plan (Annual Plan)			
1. Command Area Development Programme	56.00	1,03.88	+47.88
Reasons for excess in the above cases have not been intimated (January 1992).			

Grant No. 68—Flood Control and Drainage

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE—			
Major head : 2711—Flood Control and Drainage—			
Voted—			
Original	31,82,62,000		
Supplementary	1,01,85,000		
Amount surrendered during the year			
	32,84,47,000	31,38,05,734	—1,46,41,266
	..	..	Nil

Grant No. 68—Contd.

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Charged—			
Original	Rs. 1,00,000		
Supplementary	7,67,433		
Amount surrendered during the year (March 1991)			1,00,000
	8,67,433	7,67,433	—1,00,000
CAPITAL—			
Major head : 4711—Capital Outlay on Flood Control Projects—			
Voted—			
Original	34,02,00,000		
Supplementary .. .. .	..	
Amount surrendered during the year			Nil
	34,02,00,000	27,88,10,008	—6,13,89,992
Charged—			
Original .. .. .	..	
Supplementary	20,57,000		
Amount surrendered during the year (March 1991)			20,57,000
	20,57,000	22,15,783	+1,56,783

Notes and comments—

Revenue—

Voted—

(i) The entire saving of Rs. 1,46.41 lakhs remained unsurrendered during the year.

(ii) In view of the overall saving of Rs. 1,46.41 lakhs, supplementary provision of Rs. 1,01.85 lakhs obtained in March 1991 proved excessive.

(iii) saving occurred mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2711—Flood Control and Drainage—			
01—Flood Control—			
103—Civil Works—			
Non-Plan			
Flood Control Schemes—			
O	8,84.50		
R	—14.00		
	8,70.50	8,14.90	—55.60
Reasons for anticipated saving as well as for the final one have not been intimated (January 1992).			
800—Other Expenditure—			
State Plan (Seventh Plan and Committed)			
Flood Control other Allied Schemes	2,00.00	1,10.52	—89.48
Reasons for saving have not been intimated (January 1992).			
03—Drainage—			
103—Civil Works—			
Non-Plan			
VII—Drainage and Navigation Schemes—			
O	8,07.50		
R	—25.00		
	7,82.50	7,69.10	—13.40
Reasons for anticipated excess as well as for the final saving have not been intimated (January 1992).			

Grant No. 68—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
State Plan (Annual Plan)			
<i>Expenditure on slum clearance, environmental improvement of slum and provision of basic amenities as recommended by 9th Finance Commission—Renovation of Khals and Nullahs—</i>			
S	1,01.85		
R	48.15		
	1,50.00	..	—1,50.00

Creation of fund by obtaining supplementary provision was made for meeting expenditure on slum clearance under the State Plan (Annual Plan). Reasons for anticipated excess as well as for non-utilisation of provision have not been intimated (January 1992).

80—General—

800—Other Expenditure—

State Plan (Annual Plan)

V. Grants-in-aid to the Darjeeling Gorkha Hill Council for execution of flood Schemes—

O	38.00		
R	—38.00		
	

Reasons for anticipated saving have not been intimated (January 1992).

(iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
03—Drainage—			
103—Civil Works—			
Non-Plan			
II. Calcutta and Eastern Canals	13.90	43.51	+29.61
Reasons for excess have not been intimated (January 1992).			
799—Suspense—			
Non-Plan			
Stock—			
O	22.00		
R	25.00		
	47.00	1,17.35	+70.35
Reasons for the anticipated excess as well as for the final one have not been intimated (January 1992).			
Miscellaneous Advance		56.78	+56.78
Reasons for incurring expenditure without Budget provision have not been intimated (January 1992).			

(iv) Suspense : The expenditure under revenue section of the grant includes Rs. 2,20.39 lakhs under "Suspense". This head accommodates interim transactions for purchase and supply of materials for construction and maintenance works of the department. The nature and accounting procedure of the transactions under the head have been explained in note (v) under Revenue Section of Grant No. 66—Major and Medium Irrigation.

The transaction during 1990-91 under each sub-head of "Suspense" are given below :—

Major head and Detailed Units—	Opening balance Debit + Credit—	Debit +	Credit —	Net actuals	Closing balance Debit + Credit—
	(In lakhs of rupees)				
2711—Flood Control and Drainage—					
01—Flood Control—					
799—Suspense—					
Purchases	—28.56		9.53	—9.53	—38.09
Stock	—24.42	39.97	46.43	—6.46	—30.88
Miscellaneous Works Advances	+42.09	6.29	4.61	+1.68	+43.77
Total	—10.89	46.26	60.57	—14.31	—25.20

Grant No. 68—Contd.

Major head and Detailed Units	Opening balance Debit + Credit—	Debit +	Credit —	Net actuals	Closing balance Debit + Credit—
	(In lakhs of rupees)				
2711—Flood Control and Drainage—					
01—Flood Control—					
799—Suspense—					
03—Drainage—					
Purchases	—17,23.76	..	23.69	—23.69	—17,47.45
Stock	+5,66.73	1,17.35	99.11	+18.24	+5,84.97
Miscellaneous Works Advances ..	+4,71.98	56.78	43.42	+13.36	+4,85.34
Total	—6,85.05	1,74.13	1,66.22	+7.91	—6,77.14

Charged—Though the entire saving of Rs. 1.00 lakh was surrendered during the year, the supplementary provision of Rs. 7.67 lakhs proved excessive.

CAPITAL—

VOTED—

Notes and Comments—

(i) Entire saving of Rs. 6,13.90 lakhs remained unsurrendered during the year.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
4711—Capital outlay on Flood Control Projects—			
01—Flood Control—			
103—Civil Works—			
State Plan (Annual Plan)			
1. North Bengal River Commission and Execution of Flood Control Schemes—			
O	6,77.00	5,57.98	—1,17.02
R	—2.00		
6,75.00			
Reasons for anticipated saving as well as for the final one have not been intimated (January 1992).			
93. Anti-erosion works at places on right and left bank of river Bhagirathi in the Dist. of Nadia—			
O	8.00	50.00	—50.00
R	42.00		
228. Protection of left bank of river Fulahar at Sankaritala in P.S. Manickahak, District Malda—			
O	2.00	52.00	—52.00
R	50.00		
234. Bank protection work at Mayapur in P. S. Kallachak Dist. Malda—			
O	5.00	40.00	—40.00
R	35.00		

As no expenditure was incurred in the above cases, re-appropriation of fund proved unjustified. Reasons for anticipated excess have also not been intimated (January 1992).

Grant No. 68—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
313. Anti-erosion schemes on river Ganga d/s of Farakha barrage project in the District of Murshidabad—			
O 2,50.00]	2,30.00	..	—2,30.00
R —20.00]			
Reasons for anticipated saving as well as for the final one have not been intimated (January 1992).			
4. (New). Protection to left bank of river Ichamati from Tipi to Amarkhati, P. S. Serupnagar, Beduria and Basirhat, 24-Parganas—			
O]	25.00	..	—25.00
R 25.00]			
368. R. E. Protective works at right bank of river Kupnarayan at Kolaghat and other places—			
O]	44.28	..	—44.28
R 44.28]			
6 (New). Strengthening of Pajol Flood control embankment in P. S. Rajgang and Itahar, West Dinajpur—			
O]	33.00	..	—33.00
R 33.00]			
No reasons for anticipated excess as well as for non-utilisation of fund in the above cases have not been intimated (January 1992).			
03—Drainage—			
103—Civil Works—			
State Plan (Annual Plan)			
3. Urgent Development in Sundarbans, Dist. 24-Pgs.			
O 2,00.00]	4,12.73	..	—4,12.73
R 2,12.73]			
Re-appropriation proved unjustified. Reasons for non-utilisation of fund as well as for anticipated excess have not been intimated (January 1992).			
39. Haroa-Kultigang Basin Drainage Scheme including Nonagong Basin area—Phase-I, Dist. 24-Parganas			
O 80.00]	30.00	18.10	—11.90
R —50.00]			
45 (b) Revised Lower Damodar Scheme in Hooghly and Howrah—			
O 1,15.00]	1,37.00	..	—1,37.00
R 22.00]			
47. Kendua Basin Drainage Scheme (Puranakhal) Phase-I in the Dist. of Howrah—			
O 25.00]	14.12	..	—14.12
R —10.88]			

In the above three cases reasons for anticipated saving/excess as well as for final saving/non-utilisation of fund have not been intimated (January 1992).

Grant No. 68—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
50. Ghee-Kanti Basin Drainage Scheme in the District of Hooghly—			
O 1,50.00	1,80.00	..	—1,80.00
R 30.00			

Reasons for non-utilisation of Fund as well as for the anticipated excess against the re-appropriation have not been intimated (January 1992).

305. R. E. Beel Bali Drainage Scheme in Nadia and 24 Parganas—			
R 26.75	26.75	..	—26.75

The re-appropriation of fund proved unnecessary as no expenditure was incurred. Reasons for anticipated excess also have not been intimated (January 1992).

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4711—Capital Outlay on Flood Control—			
01—Flood Control—			
103—Civil Works—			
State Plan (Annual Plan)			
22. Protection to villages along Rupnarayan river embankment near Kolaghat, District—Midnapore—	..	29.64	+29.64
Reasons for incurring expenditure without budget provision have not been intimated (January 1992).			
23. River training works along right bank of Rupnarayan river at places in the District of Midnapore—			
O 8.00	30.00	29.06	—0.94
R 22.00			
Reasons for anticipated excess as well as for final saving have not been intimated (January 1992).			
337. Protection on the left bank of river Ganga at Mayapur and construction of 3rd retired embankment and two nos. Sluice Spurs at Mayapur—	..	41.22	+41.22
Reasons for incurring expenditure without budget provision have not been intimated (January 1992).			
4711—Capital Outlay on Flood Control—			
03—Drainage—			
103—Civil Works—			
State Plan (Annual Plan)			
27. Mahananda Embankment Scheme in the Dist. of Malda—			
O 30.00	60.00	1,56.54	+96.54
R 30.00			
Reasons for the anticipated excess as well as for the final one have not been intimated (January 1992).			
34. Pajole Flood protection Scheme in P. S. Itahar, West Dinajpur—	..	30.07	+30.07
Reasons for incurring expenditure without Budget provision have not been intimated (January 1992).			
46. Scheme for protection of right bank of river Ganga and Padma DIS of Farakka Barrage upto Callangi in the Dist. of Murshidabad by Ganga anti-erosion Division—			
O 1,00.00	1,05.00	2,45.41	+1,40.41
R 5.00			

Grant No. 68—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
53. Protection of Right bank of River Ganga from Nayansukh to Laigola, Dist. Murshidabad—			
O 15.00]	60.00	50.47	—9.53
R 45.00]			
Reasons for the anticipated excess as well as for final excess/saving in the above cases have not been intimated (January 1992).			
65. Other new Flood Protection Schemes of even plan under different circles—			
	..	60.08	+60.08
Reasons for incurring expenditure without Budget provision have not been intimated (January 1992).			
239. Protection to the eroded left bank of river Jalangi at Abhayaganar in P.S. Tehata Dist. Nadia—			
O 4.00]	28.00	28.31	+0.31
R 24.00]			
Reasons for anticipated excess as well as for the final one have not been intimated (January 1992).			
168. Bank protection work along the right bank of river Kalindi at Kanchantala, P.S. Manickchak, Malda—			
O]	..	41.73	+41.73
S]			
Reasons for incurring expenditure without Budget provision have not been intimated (January 1992).			
03—Drainage—			
103—Civil Works—			
State Plan (Annual Plan)			
2. Sankdah Basin Drainages Scheme, Dist. 24-Parganas—			
O]	2.00	3,27.43	+3,25.43
R 2.00]			
Reasons for the anticipated excess as well as for final saving have not been intimated (January 1992).			
32. East Mograhat Basin Drainage Scheme, Dist. 24-Parganas—			
O 40.00]	70.00	62.81	—7.19
R 30.00]			
Reasons for anticipated excess as well as for final saving have not been intimated (January 1992).			
45. (a) Improvement of lower Damodar Area stages-I, II, III lowrah			
	..	2,95.63	+2,95.63
Reasons for incurring expenditure without Budget provision have not been intimated (January 1992).			
61. Tamruk Master plan in the district of Midnapore—			
O 50.00]	53.50	90.89	+37.39
R 3.50]			
Reasons for anticipated excess as well as for the final one have not been intimated (January 1992).			

Charged Appropriation—

Notes and comments—

(1) The expenditure exceeded the appropriation by Rs. 1,56,783. The excess required regularisation. In view of the excess the surrender in question proved unrealistic.

Grant No. 69—Power (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE—			
Major head : 2801—Power—			
Original	Rs. 27,36,71,000		
Supplementary			
	27,36,71,000	32,99,42,932	+5,62,71,932
Amount surrendered during the year	..	..	Nil

CAPITAL—

Major heads : 4801—Capital Outlay on Power Projects, 4860—Capital Outlay on Consumer Industries (Closed and Sick Industries), 6801—Loans for Power Projects, 6860—Loans for Consumer Industries—

Original	1,66,15,00,000		
Supplementary			
	1,66,15,00,000	1,58,57,90,400	—7,57,09,600
Surrendered during the year	..	..	Nil

Notes and comments—

Revenue—

- (i) Expenditure exceeded the grant by Rs. 5,62,71,932; the excess requires regularisation.

Capital—

- (i) Entire saving of Rs. 7,57.10 lakhs remained unsurrendered during the year.

Grant No. 72—Non-Conventional Sources of Energy (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2810—Non-Conventional Sources of Energy—			
Original	Rs. 53,00,000		
Supplementary			
	53,00,000	15,40,700	—37,59,300
Amount surrendered during the year	..	..	Nil

Notes and comments—

- (i) No portion of the saving was surrendered during the year.

- (ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
02—Solar—			
101—Solar Thermal/Energy programme			
Centrally Sponsored (New Schemes)			
2. Subsidy on Solar Thermal Extension Programme	15.00	..	—15.00
Reasons for non-utilisation of fund have not been intimated (January 1992).			

Grant No. 72—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
102—Photo Voltaic—			
State Plan (Annual Plan)			
1. Schemes for Procurement/Installation of P.V. Street Light, P.V. Pumps etc.	16.00	3.94	—12.06
Reasons for saving have not been intimated (January 1992).			

Grant No. 73—Village and Small Industries (Excluding Public Undertakings) (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2851—Village and Small Industries (Excluding Public Undertakings)—			
Original	Rs. 71,40,41,000		
Supplementary .. .. .	.. .. .	
	71,40,41,000	47,58,99,611	—23,81,41,389
Amount surrendered during the year (March 1991)	..	..	23,00,62,000
CAPITAL—			
Major heads : 4851—Capital Outlay of Village and Small Industries (Excluding Public Undertakings) and 6851—Loans for Village and Small Industries (Excluding Public Undertakings)—			
Original	Rs. 10,79,96,000		
Supplementary .. .. .	.. .. .	
	10,79,96,000	10,15,25,888	—64,70,112
Amount surrendered during the year (March 1991)	..	..	58,51,000

Notes and comments—

Revenue—

- (i) Out of saving of Rs. 23,81.41 lakhs, Rs. 23,00.62 lakhs were surrendered in March 1991.
- (ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2851—Village and Small Industries—(Excluding Public undertakings)—			
103—Handloom Industries—			
State Plan (Annual Plan)			
11. Short-term interest free advance to Handloom Apex Society and Handloom and Powerloom Development Corporation for smooth procurement of Handloom products—			
O	53.50		
R	—53.50		

Withdrawal of the entire provision was stated to be due to the fact that the entire fund was diverted for meeting larger expenditure on market development assistance schemes.

Grant No. 73—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
105—Khadi and Village Industries—			
State Plan (Annual Plan)			
3. Marketing Assistance Programme for K & V Industries under B.S.A.I. Act 1931—			
O	1,04.30		
R	-53.30	51.00	60.35
			+9.35
Anticipated saving was stated to be due to diversion of fund to meet larger demand on market development assistance scheme. Reasons for eventual excess have not been intimated (January 1992).			
Centrally Sponsored (New Schemes)			
1. National Project on Biogas Development—			
O	3,21.00		
R	-1,80.08	1,40.92	1,61.03
			+20.11
Reasons for anticipated saving as well as for eventual excess have not been intimated (January 1992).			
107—Sericulture Industries—			
Non-Plan			
4. Project for Development of Seed Production—			
O	36.00		
R	38.25	74.25	12.30
			-61.95
Anticipated excess was stated to be due to implementation of W.B.S. (ROPA) Rules, 1990. Reasons for eventual saving have not been intimated (January 1992).			
6. Hill Development project—			
O	21.53		
R	-0.03	21.50	..
			-21.50
Anticipated saving was stated to be due to adoption of economy measures. Reasons for non-utilisation of the provision have not been intimated (January 1992).			
Non-Plan (Developmental)			
1. Intensive Sericultural Development schemes—			
O	1,37.00		
R	-80.45	56.55	38.91
			-17.64
Reasons for anticipated saving as well as for final one have not been intimated (January 1992).			
State Plan (Annual plan)			
6. Project for Institutional Finance for development of Sericulture—			
O	37.49		
R	-18.74	18.75	10.05
			+8.70
Reasons for anticipated saving as intimated by the department are not cognizable. Reasons for eventual excess have not been intimated (January 1992).			
12. National Sericulture Project—			
O	3,78.20		
R	-1,65.12	2,13.08	2,85.04
			+71.96
Reasons for saving of Rs. 1,57.03 lakhs of out the total anticipated saving as intimated by the department are not cognizable. Reasons for balance amount as well as for eventual excess have not been intimated (January 1992).			

Grant No. 73—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
Scheduled Caste component plan—			
13. National Sericulture Project—			
O 1,12.00]	11.07	1.86	—9.21
R —1,00.93]			
Reasons for anticipated saving as well as for final one have not been intimated (January 1992).			
110—Composite village and Small Industries and Co-operatives—			
Non-Plan (Developmental)			
2. Subsidy on Sales of Handloom Cloth (Rebate)—			
O 12,00.00]	6,87.61	6,36.18	—51.43
R —5,12.39]			
Centrally Sponsored (New Schemes)			
5. Subsidy on Sales of Handloom Cloth (Rebate)—			
O 1,20.00 ]	..	..	..
R —1,20.00]			
Reasons for anticipated saving in the above cases and those for final saving in the first case have not been intimated (January 1992).			
9. Construction of House-cum-Workshed for the Weavers—			
O 48.00]	49.50	..	—49.50
R 1.50]			
Anticipated excess was stated to be due to sanction of fund on the basis of fund released by the Government of India. Reasons for non-utilisation of the provision have not been intimated			
800—Other Expenditure—			
Non-Plan			
3(b) Lump provision for Additional Dearness Allowance—			
O 7,34.08]	2,03.41	0.67	—2,02.74
R —5,30.67]			
Reasons for anticipated saving as well as for final one have not been intimated (January 1992).			
(c) Lump provision for Interim Relief—			
O 1,89.44 ]	..	..	..
R —1,89.44]			
A portion (Rs. 1,87.77 lakhs) of the total anticipated saving was stated to be due to the fact that the amount has been transferred against the respective schemes. Reasons for balance amount (Rs. 1.67 lakhs) have not been intimated (January 1992).			
(e) Lump provision for transfer of arrears of pay to G.P. Fund—			
O 3,78.88 ]	..	..	..
R —3,78.88]			
Reasons for withdrawal of the entire provision have not been intimated (January 1992).			
(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2851—Village and Small Industries (Excluding Public Undertakings)—			
001—Direction and Administration—			
Non-Plan			
1. Directorate—			
O 1,85.48]	2,73.19	3,22.09	+48.90
R 87.71]			
Anticipated excess was stated to be due to enhancement of pay and allowances. Reasons for final excess have not been intimated (January 1992).			

Grant No. 73—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
102—Small Scale Industries—			
State Plan (Annual Plan)			
5. District Industries Centre—			
O	80.00		
R	9.59	89.59	1,10.97
			+21.38
Anticipated excess was stated to be due to increased pay and allowances to the staff attached to D.I.C. Reasons for final excess have not been intimated (January 1992).			
8. Assistance under B.S.A.I. Act—			
O	4,80.78		
R	72.00	5,52.78	5,14.20
			—38.58
Anticipated excess was stated to be due to acceptance of large number of eligible cases. Reasons for eventual saving have not been intimated (January 1992).			
25. Central Footwear Training Centre—			
O	5.00		
R	35.00	40.00	40.00
			..
Anticipated excess was stated to be due to the fact that only a token provision was kept in the budget.			
Centrally sponsored (New Schemes)			
2. Census-cum-sample survey for small scale Industries Centre—			
O	18.00		
R	3.75	21.75	39.85
			+18.10
Anticipated excess was stated to be due to sanction of fund on the basis of fund released by the Government of India. Reasons for final excess have not been intimated (January 1992).			
103—Handloom Industries—			
Non-Plan			
1. Schemes for Handloom Industries—			
O	1,36.03		
R	13.06	1,49.09	1,96.46
			+47.37
Anticipated excess was stated to be due to implementation of W.B.S. (ROPA) Rules 1990. Reasons for final excess have not been intimated (January 1992).			
104—Handicraft Industries—			
State Plan (Annual Plan)			
6. West Bengal Handicraft Development Corporation—			
O	2.61		
R	20.00	22.61	25.16
			+2.55
Anticipated excess was stated to be due to setting up of a crft complex at Salt lake. Reasons for final excess have not been intimated (January 1992).			
107—Sericulture Industries—			
Non-Plan			
1. Schemes for Sericulture Industries—			
O	2,58.40		
R	6.39	2,64.79	3,01.94
			+37.15

Grant No. 73—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2. Intensification of Sericulture supply of silk-worm eggs—			
O	1.30		
R	0.30		
	1.60	25.54	+23.94
State Plan (Annual Plan)			
1. Project for development of mulberry production—			
O	12.40		
R	4.38		
	16.78	34.69	+17.91

Anticipated excess in the above cases was stated to be due to implementation of W.B.S. (KOPA) Rules, 1990. Reasons for final excess in all the above cases have not been intimated (January 1992).

110—Composite Village and Small Industries and Co-operatives—

State Plan (Annual Plan)

5. Subsidy on Sale of Handloom Cloth (Rebate)—

O	1,20.00		
R	1,00.00		
	2,20.00	2,21.78	+1.78

Anticipated excess was stated to be due to meeting arrear rebate claim. Reasons for final excess have not been intimated (January 1992).

Centrally Sponsored (New Schemes)

10. Market-Development Assistance for Marketing Handloom Products—

O	2,51.66		
R	—2,51.66		
	..	2,84.06	+2,84.06

Reasons for withdrawal of the entire fund as well as for incurring expenditure without provision have not been intimated (January 1992).

Capital—

(i) Out of saving of Rs. 64.70 lakhs, Rs. 58.51 lakhs were surrendered in March 1991.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
4851—Capital outlay on Village and Small Industries (Excluding Public Undertakings)—			
109—Composite Village and Small Industries Co-operatives—			
State Plan (Annual Plan)			
1. State participation in share Capital of Co-operative spinning Mills at Serampore—			
O	35.00		
R	35.00		
	70.00	..	—70.00

Anticipated excess was stated to be due to purchase of more shares of the spinning Mills. Reasons for non-utilisation of the provision have not been intimated (January 1992).

Centrally Sponsored (New Schemes)

2. State participation in the share capital of primary weavers co-op. Societies—

O	31.00		
R	—31.00		

Withdrawal of the entire provision was stated to be due to non-receipt of fund from the Government.

Grant No. 73—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
6851—Loans for Village and Small Industries (Excluding Public Undertakings)—			
190/195—Loans for composite village and small Industries—			
Non-Plan (Developmental)			
2. Loans to primary weavers Co-operative society and Handloom Apex Society for construction of workshed —			
O	30.00		
R	—27.59		
	2.41	3.27	+0.86

Reasons for anticipated saving as well as for eventual excess have not been intimated (January 1992).

190—Loans to public sector and other Undertakings—

 Centrally Sponsored (New Schemes)

 2. Loans for District Industries centres—

O	42.00		
R	—33.75		
	8.25	..	—8.25

Reasons for anticipated saving were stated to be non receipt of fund from the Government of India. Reasons for final saving have not been intimated (January 1992).

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4851—Capital outlay on Village and Small Industries (Excluding Public Undertakings)—			
102—Small Scale Industries—			
State Plan (Annual Plan)			
2. West Bengal Small Industries Corporation Ltd.—			
O	1,20.00		
R	9.24		
	1,29.24	2,26.24	+97.00

Anticipated excess was stated to be due to implementation of some schemes. Reasons for final excess have not been intimated (January 1992).

109—Composite village and Small Industries Co-operatives—			
State Plan (Annual Plan)			
2. Equity participation for new spinning Mills (1) Kangsabati and (2) Tamralipta Co-operative Spining Mills			
	67.75	1,38.15	+70.40

Reasons for excess have not been intimated (January 1992).

6851—Loans for village and Small Industries (Excluding Public Undertakings)			
102—Small Scale Industries—			
State Plan (Annual Plan)			
1. Interest free loans for Sales Tax refund to small scale and cottage Industrial units under West Bengal State Schemes of Incentive for cottage and Small Scale Industries 1983—			
O	52.00		
R	85.00		
	1,37.00	1,17.80	—19.20

Anticipated excess was stated to be due to the fact that large number of eligible cases could not be anticipated earlier. Reasons for eventual saving have not been intimated (January 1992).

2. State Aid to Industries Act			
	..	22.69	+22.69

Reasons for incurring expenditure without provision have not been intimated (January 1992).

Grant No. 74—Industries (Closed and Sick Industries) (All voted)

Section and Major head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
REVENUE—			
Major head : 2852—Industries (Closed and Sick Industries)—			
Original	Rs. 41,97,000		
Supplementary	23,23,000		
	65,20,000	51,73,567	—13,46,433
Amount surrendered during the year	..	..	Nil

CAPITAL—

Major heads : 4858—Capital Outlay on Engineering Industries, 4860—Capital Outlay on Consumer Industries(closed and Sick Industries), 4875—Capital Outlay on Other Industries(Closed and Sick Industries), 6857—Loans for Chemical and Pharmaceutical Industries(Closed and Sick Industries), 6858—Loans for Engineering Industries(Closed and Sick Industries), 6860—Loans for Consumer Industries(Closed and Sick Industries)—

Original	33,14,00,000		
Supplementary .. .. .	..	
	33,14,00,000	26,80,96,076	—6,33,03,924
Amount surrendered during the year	..	..	Nil

Notes and comments—

Revenue—

- (i) No portion of the saving was surrendered during the year.
- (ii) In view of the overall saving of Rs. 13.46 lakhs, Supplementary grant of Rs. 23.23 lakhs proved excessive.

Capital—

- (i) No portion of the saving was surrendered during the year.
- (ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
4858—Capital Outlay on Engineering Industries (Closed and Sick Industries)—			
60—Other Engineering Industries—			
190—Investment in Public Sector and Other Undertakings—			
State Plan (Annual Plan)			
1. Revival of Closed and Sick Industrial Units	2,05.00	90.00	—1,15.00
4860—Capital Outlay on Consumer Industries (Closed and Sick Industries)—			
60—Others—			
600—Other Industries—			
State Plan (Annual Plan)			
1. Revival of Closed and Sick Industrial Units	1,40.00	1.00	—1,39.00
4875—Capital Outlay on Other Industries (Closed and Sick Industries)—			
60—Other Industries—			
190—Investment in Public Sector and Other Undertakings—			
State Plan (Seventh Plan)			
1. Revival of Closed and Sick Industrial Units	95.00	70.00	—25.00
6858—Loans for Engineering Industries (Closed and Sick Industries)—			
02—Other Industrial Machinery Industries—			
800—Other Loans—			
Non-Plan			
1. Loans for revival of closed and sick Industrial Units	6,95.00	5,14.62	—1,80.38

Grant No. 74—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
State Plan (Annual Plan)			
1. Loans for revival of Closed and Sick Industrial Units	2,59.00	25.00	—2,34.00
Reasons for saving in the above cases have not been intimated (January 1992).			
03—Transport-Equipment Industries—			
800—Other Loans—			
Non-Plan			
1. Loans for revival of closed and Sick Industrial Units	65.00	..	—65.00
Reasons for non-utilisation of fund have not been intimated (January 1992).			
60—Other Engineering Industries—			
800—Other Loans—			
Non-Plan			
3. Loans to Closed and Sick Industrial Units for payment of arrear sales dues	2,00.00	1,22.13	—67.87
6860—Loans for Consumer Industries (Closed and Sick Industries)—			
01—Textiles—			
190—Loans to Public Sector and Other Undertakings—			
State Plan (Annual Plan)			
1. Loans to West Bengal State Textile Corporation Ltd.	40.00	15.00	—25.00
60—Others—			
600—Others—			
Non-Plan			
1. Loans for revival of Closed and Sick Industrial Units	7,50.00	6,04.84	—1,45.16
Reasons for saving in the above cases have not been intimated (January 1992).			
(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4860—Capital Outlay on Consumer Industries (Closed and Sick Industries)—			
60—Other—			
600—Other Industries—			
State Plan (Annual Plan)			
2. Acquisition of the Undertaking of Krishna silicate and Glass Works Ltd.	5.00	28.05	+23.05
6857—Loans for Chemical and Pharmaceutical Industries (Closed and Sick Industries)—			
02—Drugs and Pharmaceutic Industries—			
Non-Plan			
1. Loans for revival of the Closed and Sick Industrial Units	40.00	82.09	+42.09
Reasons for excess in the above cases have not been intimated (January 1992).			
6858—Loans for Engineering Industries (Closed and Sick Industries)—			
03—Transport Equipment Industries—			
190—Loans to Public Sector and Other Undertakings—			
Non-Plan			
Apollo Zepper Company	..	83.25	+83.25

Grant No. 74—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
60—Other Engineering Industries—			
190—Loans to Public Sector and Other Undertakings—			
Non-Plan			
Carter Pooler Engineering Co.	..	65.00	+65.00
Reasons for incurring expenditure without provision have not been intimated (January 1992).			
6860—Loans for Consumer Industries (Closed and Sick Industries)—			
01—Textiles—			
190—Loans to Public Sector and Other Undertakings—			
Non-Plan			
2. Loans to West Bengal State Textiles Corporation Ltd.	3,00.00	3,27.70	+27.70
Reasons for excess have not been intimated (January 1992).			
60—Others—			
190—Loans to Public Sector and Other Undertakings—			
State Plan (Annual Plan)			
Eastern Distortees	..	1,06.40	+1,06.40
Reasons for incurring expenditure without provision have not been intimated (January 1992).			

Grant No. 75—Industries (Excluding Public Undertakings and Closed and Sick Industries)

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2852—Industries—			
Voted—			
Original	Rs. 23,99,55,000		
Supplementary	..		
Amount surrendered during the year (March 1991)	..	..	6,12,66,659
Charged—			
Original	7,000		
Supplementary	..		
Amount surrendered during the year—	..	..	Nil

Notes and comments—

Voted—

- (i) Out of the overall saving of Rs. 13,17.56 lakhs in the grant, only Rs. 6,12.67 lakhs were surrendered during the year.
- (ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2852—Industries (excluding Public Undertakings and Closed and Sick Industries)—			
80—General—			
003—Industrial Education, Research and Training—			
Non-Plan			
2. Technical and Industrial Schools and Colleges	29.25	12.61	—16.64
Reasons for saving have not been intimated (January 1992).			

Grant No. 75—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
3. Setting up of extension Centre of the Central Institute of Plastics Engineering and Tools—			
O 30.00	..	..	..
R —30.00	..	..	..
Anticipated saving was stated to be due to non-receipt of the clearances of the Scheme from the Government of India during the year.			
800—Other Expenditure—			
Non-Plan			
1. Lump Provision for Revision of Pay Scales and Other benefits	1,62.78	..	—1,62.78
2. Lump Provision for Additional Dearness Allowance	42.00	..	—42.00
3. Lump Provision for arrears of pay to be transferred to the G. P. Fund	84.02	..	—84.02
Reasons for non-utilisation of the funds in the above cases have not been intimated (January 1992).			
Non-Plan (Development)			
1. Grants under 10 percent or 15 percent Central outright grants or subsidy scheme 1971 for Industrial Unit to be set up in selected backward district / areas	5,00.00	1,00.00	—4,00.00
07—Telecommunication and Electronics—			
202—Electronics—			
State Plan (Annual Plan)			
1. West Bengal Electronic Industries Development Corporation Ltd.—			
O 3,00.00	20.00	20.00	..
R —2,80.00			
Anticipated saving in the 2nd case was stated to be due to adoption of economy measures. Reasons for final saving have not been intimated (January 1991).			
08—Consumer Industries—			
600—Others—			
Non-Plan			
3. Operational Maintenance			
(iii) Purchase of Raw Materials	19.00	0.30	—18.70
4. Akra Brick Factory Manual Process—			
(ii) Purchase of Raw Materials	1,80.77	..	—1,80.77
(ix) Other Expenditure	1,16.21	42.79	—73.42
Reasons for non-utilisation of the fund in the second case and for saving in other two cases have not been intimated (January 1992).			
27. Oriental Gas Company—			
(a) Management	85.17	37.28	—47.89
(b) Operational Maintenance	93.62	18.89	—74.73
Reasons for saving stated to be mainly due to take over of Oriental Gas Co. Undertaking by the Greater Calcutta Gas Supply Corporation Ltd. and also due to revision of pay and allowances.			
State Plan (Annual Plan)			
Expansion, Development and Setting up of Brick Fields—			
1. Improvement and Expansion of mechanised Brick Factory at Palta	20.00	..	—20.00
2. Establishment of new mechanised Brick Factory at Akra	30.00	..	—30.00
Reasons for non-utilisation of fund at all have not been intimated (January 1992)			
3. Incentive Scheme for Industrial Growth in West Bengal—			
O 3,50.00	40.07	89.07	+49.00
R —3,09.93			
Anticipated saving was stated to be due to adoption of economy measures. Reasons for final excess have not been intimated (January 1992).			

Grant No. 75—Concl'd.

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2852—Industries (excluding Public Undertakings and Closed and Sick Industries)—			
80—General—			
001—Direction and Administration—			
Non-Plan			
1. Directorate of Industries	27.46	52.09	+24.63
<p>The excess was stated to be due to lesser allotment in the budget than the actual requirement and also for filling up of some vacant posts by recruitment or by promotion and making payment on the basis of the recommendation of 3rd Pay Commission.</p>			
08—Consumer Industries—			
600—Others—			
Non-Plan			
2. Direction and Administration	20.05	50.61	+30.56
3. Palta Brick Factory—			
(b) Mechanised Process—			
(ii) Operational Maintenance	1,05.43	1,61.37	+55.94
4. Akra Brick Factory—			
Manual Process—			
(ii) Operational and Maintenance	5.53	2,92.84	+2,87.31
5. Kalyani Brick Field—			
(ii) Operational and Maintenance	3.33	19.96	+16.63

Reasons for excess in the above cases have not been intimated (January 1992).

Grant No. 76—Non-Ferrous Mining and Metallurgical Industries (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 2853—Non-Ferrous Mining and Metallurgical Industries—			
Original	Rs. 1,32,11,000		
Supplementary .. .. .	.. .. .	
Amount surrendered during the year (March, 1991)—	.. .. .	.. .. .	18,28,251

Notes and comments—

(i) Although the overall saving worked out to Rs. 3.61 lakhs in the grant, Rs. 18.28 lakhs were surrendered during the year; it proved unjustified.

Grant No. 77—Ports and Light Houses (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 3051—Ports and Light Houses—			
Original	Rs. 99,83,000		
Supplementary	99,83,000	83,67,594	—16,15,406
Amount surrendered during the year (March 1991)	..	..	36,95,914

Notes and comments—

(i) In view of the overall saving of Rs. 16.15 lakhs in the grant, Rs. 36.96 lakhs was surrendered during the year. It proved unjustified.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
77—Ports and Light Houses—			
01—Major ports—			
800—Other Expenditure—			
Non-Plan			
6. Lump Provision for Revision of pay scales and other benefits—			
O	16.71		
R	—16.71		
8. Lump Provision for transfer of arrears of pay to the G.P. Fund—			
O	8.62		
R	—8.62		

Reasons for anticipated saving in the above cases have not been intimated (January 1992).

(iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
01—Major ports—			
800—Other Expenditure—			
Non-Plan			
1. Pooled Lunches—			
O	51.36		
R	—6.40		
	44.96	67.56	+22.60

Reasons for anticipated saving as well as for final excess have not been intimated (January 1992).

Grant No. 78—Civil Aviation (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 3053—Civil Aviation—			
Original	Rs. 53,08,000	35,33,286	-18,24,714
Supplementary	50,000		
Amount surrendered during the year (March 1991)	..	..	8,65,000

Notes and comments—

(i) In view of the saving of Rs. 18.25 lakhs, supplementary provision of Rs. 0.50 lakhs, obtained in March 1991 proved unnecessary.

(ii) Out of the overall saving of Rs. 18.25 lakhs in the grant only Rs. 8.65 lakhs were surrendered during the year.

(iii) Saving occurred mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
3053—Civil Aviation—			
80—General—			
003—Training and Education—			
State Plan (Seventh Plan)			
1. Development of Flying Training Institute of Behala—			
O	27.50	17.14	-9.58
R	-0.78		
Reasons for anticipated saving as well as the eventual one have not been intimated (January 1992).			

Grant No. 79—Roads and Bridges

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE—			
Major head : 3054—Roads and Bridges—			
Voted—			
Original	Rs. 93,66,15,000	93,26,38,564	-43,03,436
Supplementary	3,27,000		
Amount surrendered during the year	..	..	Nil
Charged—			
Original .. .. .	..	68,641	+1
Supplementary	68,640		
Amount surrendered during the year	..	..	Nil
CAPITAL—			
Major head : 5054—Capital outlay on Roads and Bridges—			
Voted—			
Original	Rs. 46,86,38,000	48,44,98,380	+78,21,380
Supplementary	80,39,000		
Amount surrendered during the year	..	..	Nil
Charged—			
Original .. .. .	..	17,500	-2,96,289
Supplementary	3,13,789		
Amount surrendered during the year	..	..	Nil

Grant No. 79—Contd.

Notes and comments—

Revenue (Voted grant)—

(i) No portion of the saving was surrendered during the year.

(ii) In view of the overall saving of Rs. 43.03 lakhs under the grant, supplementary provision of Rs. 3.27 lakhs obtained in March, 1991 proved unnecessary.

(iii) Savings occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
3054—Roads and Bridges—			
04—District and Other Roads—			
800—Other Expenditure—			
Non-Plan (Developmental)			
State Bridge Fund Works—			
(a) Construction	30.00	..	—30.00
State Plan (Annual Plan)			
(a) Construction	75.00	35.06	—39.94
80—General—			
107—Railway Safety Works—			
Non-Plan			
(a) Construction	3,50.00	3,17.31	—32.69
Reasons for saving in the above cases have not been intimated (January 1992).			
797—Transfer To/From Reserve Fund Deposit Account—			
Non-Plan			
Transfer to the deposit account for subvention from Central Road			
Fund Inter Account Transfers	15,00.00	..	—15,00.00
(iv) Subvention from Central Road Funds. The additional revenue realised from increase in excise duties on motor spirit is credited to a fund, constituted by the Government of India. From this fund, subventions are made to the States for expenditure on a scheme on road developments approved by the Government of India.			
The amount received by the State Government is initially credited as grants from the Government of India and the grant received for allocation works is transferred to the deposit account.			
No amount was received during the year as subvention from Central Fund.			
An account of the Fund is given in Statement no. 16 of the Finance Account 1990-91.			
800—Other Expenditure—			
Non-Plan			
1. Central Road Fund Allocation Works—			
(a) Construction	15,00.00	—2.26	—15,02.26
Reasons for saving in the case have not been intimated (January 1992).			
3. Contribution to Indian Road Congress—			
(a) Contribution	20.50	..	—20.50
4. Lump provision for Revision of Pay Scales and Other Benefit	4,04.61	..	—4,04.61
5. Lump provision for Additional Dearness Allowance	1,04.42	..	—1,04.42
6. Lump provision for transfer of arrears of pay to the G. P. Fund	2,08.83	..	—2,08.83
Reasons for non-utilisation of fund in the above cases have not been intimated (January 1992).			

Grant No. 79—Contd.

(v) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3054—Roads and Bridges—			
03—State Highway—			
102—Bridges—			
Non-Plan (Developmental)			
(a) Construction	10.00	1,64.93	+1,54.93
(b) Maintenance and Repairs	7,92.00	26,90.34	+18,98.34
State Plan (Seventh Plan and Committed)			
Development of State Roads—			
Maintenance and Repairs	41.00	1,82.53	+1,41.53
04—District and Other Roads—			
800—Other Expenditure—			
Non-Plan			
(b) Maintenance and Repairs—			
Voted—			
O	26,54.00		
S .. .. .	..	
	26,54.00	35,22.14	+8,68.14
State Plan (Seventh Plan and Committed)			
Maintenance and Repairs	2,50.00	3,31.34	+81.34
Reasons for excess in the above cases have not been intimated (January 1992).			
80—General—			
001—Direction and Administration—			
Non-Plan			
2. Public Works (Roads) Directorate—			
O	11,63.30		
S	3.27		
	11,66.57	16,32.50	+4,65.93
Augmentation of fund by supplementary provision was made for meeting larger establishment charges. Reasons for final excess have not been intimated (January 1992).			
797—Transfer To/From Reserve Fund Deposit Account—			
Non-Plan (Developmental)			
Transfer to State Bridge Fund—Inter Account Transfer	25.74	98.09	+72.35
Reasons for excess have not been intimated (January 1992).			
799—Suspense—			
Non-Plan			
Stock	8.50	1,16.32	+1,07.82

Grant No. 79—Contd.

(vi) **Suspense** : The expenditure in the grant (Revenue) includes Rs. 1,16.32 lakhs under the minor head 'Suspense'. This head accommodates interim transaction for purchase of the supply of materials for construction of roads etc. The nature and accounting procedure of transaction under the head 'Suspense' have been explained in Note (v) under Revenue Section of the Grant No. 66.

The transactions under each sub-head of "Suspense" are given below :—

Major head and detailed units	Opening balance Debit + Credit—	Debit	Credit	Net actuals	Closing balance Debit + Credit—
	(In lakhs of rupees)				
3054—Roads and Bridges—					
Purchases	—3,05.66	..	1.07	—1.07	—3,06.73
Stock	—85.99	74.04	..	+74.04	—11.95
Workshop suspense	—99.48	43.35	..	+43.35	—56.13
Miscellaneous Works Advance	+96.57	..	..	..	+96.57
Total	—3,94.56	1,17.39	1.07	+1,16.32	—2,78.24

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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3. Contribution to Indian Road Congress—

Non-Plan

(b) Grants to Calcutta Corporation for road work and improvement of official quarters	00.05	59.84	+59.79
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Reasons for excess in the above case have not been intimated (January 1992).

Capital—(Voted grant)—

(i) The expenditure exceeded the grant by Rs. 78.21.380; the excess required regularisation.

(ii) In view of overall excess of Rs. 78.21 lakhs under the grant, supplementary grant of Rs. 80.39 lakhs obtained in March 1991 proved inadequate.

(iii) Significant excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
------	-------------	--	----------

5054—Capital Outlay on Roads and Bridges—

03—State Highway—

052—Machinery and Equipment—

State Plan (Annual Plan)

Development of State Roads	3,85.00	5,61.73	+1,76.73
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Reasons for excess in the above case have not been intimated (January 1992).

799—Suspense—

State Plan (Annual Plan)

Development of State Roads	12,50.00	17,81.84	+5,31.84
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Grant No. 79—Contd.

(10) **Suspense:** The expenditure in the grant included Rs. 17,81.84 lakhs under the minor head "Suspense".

The transactions under each sub-head of suspense are given below :—

Minor Head	Opening balance Debit + Credit—	Debit	Credit	Net actuals	Closing balance Debit + Credit—
			(In lakhs of rupees)		
5054—Capital Outlay on Roads and Bridges—					
03—State Highways—					
799—Suspense—					
Purchases	—74,75.27	67.35	..	+67.35	—74,07.92
Stock	+13,61.74	15,92.07	..	+15,92.07	+29,53.81
Workshop Suspense	—13,13.74	..	..	..	—13,13.74
Miscellaneous Works Advance	+7,92.93	1,22.42	..	+1,22.42	+9,15.35
Total	—66,34.34	17,81.84	..	+17,81.84	—48,52.50

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
04—District and Other Roads—			
800—Other Expenditure—			
Non-Plan (Developmental)			
State Bridge Fund Works	45.00	1,25.53	+80.53
Reasons for excess have not been intimated (January 1992).			
State Plan (Annual Plan)			
Development of State Roads Expenditure on Slum Clearance—			
O .. .. .	] 38.00	89.66	+51.66
S .. .. .				38.00
Provision of fund was made by supplementary grant for meeting larger expenditure on account of development of District and other roads under expenditure on Slum Clearance.			
District Roads	86.00	1,15.15	+29.15
Reasons for excess have not been intimated (January 1992).			
05—Roads of Inter-State or Economic Importance—			
800—Other Expenditure—			
Centrally Sp onsored (New Schemes)			
Road of the Inter-State or Economic importance—			
O .. .. .	] 8.00	1,46.56	+1,38.56
S .. .. .				8.00
Supplementary provision was made for meeting larger expenditure on account of district and other roads. Reasons for final excess have not been intimated (January 1992).			
80—General—			
800—Other Expenditure—			
Development of State Roads—			
State Plan (Annual Plan)			
Establishment for development of State Roads— (Other than Special Roads)—			
Establishment for Special Road Development	2,80.00	3,07.33	+27.33
Reasons for excess have not been intimated (January 1992).			

Grant No. 79—Concl'd.

(9) Excess mentioned above was partly counter-balanced by saving mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
5054—Capital outlay on Roads and Bridges—			
03—State Highways—			
052—Machinery and Equipment—			
Non-Plan			
Purchase of Road rollers, Miller mixes, Tar boiler and paver finishers for P. W. Development	70.00	0.54	—69.46
337—Road Works—			
State Plan (Annual Plan)			
Development of State Roads	3,11.00	1,84.70	—1,26.30
800—Other Expenditure—			
State Plan (Annual Plan)			
Development of State Roads	3,71.00	28.29	—3,42.71
Road Schemes outside the Falta Export Processing Zone Area (C&I) Department	79.00	39.96	—39.04
Reasons for saving in all the above cases have not been intimated (January 1992).			
04—District and Other Roads—			
800—Other Expenditure—			
State Plan (Annual Plan)			
Development of State Roads—			
Minimum Needs Programme—			
O	9,87.00		
S	26.39		
	10,13.39	9,05.44	—1,07.95
Augmentation of fund by supplementary provision was made for larger expenditure on account of development of district and other roads under MNP.			
Special Component Plan for Scheduled Castes	5,58.10	4,64.50	—93.60
Reasons for saving in the above cases have not been intimated (January 1992).			
80—General—			
800—Other Expenditure—			
Development of State Roads—			
Centrally Sponsored (New Schemes)			
State Roads of Economic or Inter State Importance	1,70.00	..	—1,70.00
Reasons for non-utilisation of the fund have not been intimated (January 1992).			

Grant No. 80—Road Transport

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Rs.
REVENUE—			
Major heads : 3055—Road Transport and 3056—Inland Water Transport—			
Voted—			
Original	45,07,87,000		
Supplementary	..		
Amount surrendered during the year	..	..	Nil
	45,07,87,000	46,35,58,939	+1,27,71,939

Grant No. 80—Contd..

Section and Major head		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Rs.
CAPITAL—				
Major heads : 5055—Capital Outlay on Road Transport, 5056—Capital Outlay on Inland Water Transport and 7055—Loans for Road Transport—				
Voted—				
Original	Rs. 39,19,05,000	39,19,05,000	38,92,79,415	—26,25,585
Supplementary	.. .. .		
Amount surrendered during the year (March 1990)		..	..	Nil
Charged—				
Original	.. .. .	2,90,000	..	—2,90,000
Supplementary	2,90,000			
Amount surrendered during the year		..	..	Nil

Notes and comments—

Revenue—

Voted—

- (i) Expenditure exceeded the grant of Rs. 1,27.72 lakhs the excess requires regularisation.
- (ii) Excess occurred mainly under :—

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3055—Road Transport—				
190—Public Sector and Other Undertakings—				
Non-Plan				
1. Subsidy to the Calcutta State Transport Corporation—				
O	21,31.77	21,66.28	22,60.34	+94.06
R	34.51			
4. Subsidy to North Bengal State Transport Corporation		6,40.10	6,72.60	+32.50

Reasons for anticipated excess in the first case as well as for the final excess in both the cases have not been intimated (January 1992).

CAPITAL—

Voted—

- (i) Entire saving of Rs. 26.26 lakhs, remained unsurrendered during the year.
- (ii) Saving occurred mainly under :—

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving —
5055—Capital outlay on Road Transport—				
800—Other Expenditure—				
State Plan (Annual Plan)				
2. Re-organisation of P.V.D.—				
O	40.00	10.59	5.65	—4.94
R	—29.41			

Grant No. 80—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
3. Setting up of transfer and Transit Depots in District Head quarters and Calcutta—			
O 1,00.00]	87.00	73.92	—13.08
R —13.00]			
7. Creation of Transport Directorate and additional Border Check Posts—			
O 50.00 ]	..	..	..
R —50.00]			
10. Design and construction of Fly-overs/passing space destrain walk works—			
O 50.00]	11.51	..	—11.51
R —38.49]			

Reasons for anticipated saving in all the above cases and for final saving in first, second and fourth case have not been intimated (January 1992).

5056—Capital outlay on Inland Water Transport—

800—Other Expenditure—

State Plan (Annual Plan)

2. Ferry services across the river Hooghly at selected sites—

O 50.20]	63.20	15.89	—47.31
R 13.00]			

5. Construction of Dockyard—

O 28.00]	29.72	..	—29.72
R 1.72]			

Reasons for anticipated excess as well as for the final saving in the above cases have not been intimated (January 1992).

7055—Loans for Road Transport—

190—Loans for public sector and other undertakings—

State Plan (Annual Plan)

5. Loans for Development of Calcutta Tramways Company Ltd.—

O 12,00.00]	9,00.00	9,00.00	..
R —3,00.00]			

Reasons for anticipated saving have not been intimated (January 1992).

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
5055—Capital outlay on Road Transport—			
800—Other Expenditure—			
State Plan (Annual Plan)			
4. Transportation operation improvement programme, Road safety, setting up of checkpoints—			
O 2,61.00]	2,54.33	2,93.04	+38.71
R —6.67]			

Reasons for anticipated saving as well as for the final excess have not been intimated (January 1992).

Grant No. 80—Concl'd.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
5056—Capital outlay on Inland Water Transport—			
800—Other Expenditure—			
State Plan (Annual Plan)			
1. Acquisition of Ferry Vessels L.C.T.—			
O	1,20.00		
R	29.41	1,49.41	2,20.90
			+71.49
3. Terminal facilities in Sunderbans—			
O	60.00		
R	6.67	66.67	1,13.30
			+46.63
Reasons for anticipated excess as well as for the final excess have not been intimated (January 1992).			
Centrally Sponsored (New Schemes)			
Construction of 4 Nos. Jetties on the river Hooghly	0.55	25.00	+24.45
Reasons for final excess have not been intimated (January 1992).			

7055—Loans for Road Transport—

190—Loans for Public sector and other undertakings—

State Plan (Annual Plan)

2. Loans for Development of North Bengal State Transport Corporation—

O	6,00.00		
R	80.00	6,80.00	6,50.00
			—30.00

3. Loans for Development of South Bengal State Transport Corporation—

O	4,00.00		
R	2,50.00	6,50.00	6,50.00
			..

Reasons for anticipated excess in both the cases as well as for the final saving in the first case have not been intimated (January 1992).

Grant No. 81—Other Transport Services (All voted)

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
CAPITAL—			
Major head : 7075—Loans for Other Transport Services—			
Original	Rs. 29,90,00,000		
Supplementary .. .. .	..	29,90,00,000	28,95,00,000
			—95,00,000
Amount surrendered during the year (March 1991)	..	..	90,00,000

Notes and comments—

Out of the saving of Rs. 95.00 lakhs in the grant only Rs. 90.00 lakhs were surrendered during the year.

Grant No. 82—Other Scientific Research (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 3425—Other Scientific Research—			
Original	Rs. 3,33,000		
Supplementary	92,000		
Amount surrendered during the year	..	..	Nil
	4,25,000	3,88,938	—36,062

Notes and comments—

(i) In view of the overall saving of Rs. 0.36 lakh, supplementary provision of Rs. 0.92 lakh obtained in March 1991, proved excessive.

(ii) No portion of the saving was surrendered during the year.

Grant No. 83—Secretariat-Economic Services (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 3451—Secretariat-Economic Services—			
Original	Rs. 16,95,62,000		
Supplementary .. .. .	..	
Amount surrendered during the year (March 1991)	..	..	5,04,05,720
	16,95,62,000	12,29,41,627	—4,66,20,373

Notes and comments—

(i) Although the overall saving is Rs. 4,66.20 lakhs in the grant, Rs. 5,04.06 lakhs have been surrendered during the year. It proved unjustified.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
090—Secretariat—			
Non-Plan			
(6) Development and Planning Department—			
(b) Town and Country Planning Branch—			
O	1,57.85		
R	62.52		
	2,20.37	1,40.89	—79.48
Reasons for anticipated excess as well as for eventual saving have not been intimated (January 1992).			
(17) Department of Hill Affairs	20.00	8.79	—11.21
Saving was stated to be due to the fact that no posts have been created for the newly created Hill Affairs Department and insufficient tours have been undertaken during the year.			
State Plan (Annual Plan)			
2. Rural Development—			
(b) Strengthening of Development Branch (IRD^P)—			
O	25.00		
R	—3.50		
	21.50	9.68	—11.82
Reasons for anticipated excess as also for eventual saving have not been intimated (January 1992).			

Grant No. 83—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
3. Service and Technology Department—			
(a) Science and Technology	1,53.00	72.98	—80.02
Reasons for saving have not been intimated (January 1992).			
(b) Remote Sensing	15.00	..	—15.00
Reasons for non-utilisation of the provision have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
1. Lump provision for Revision of pay scales and other benefits—			
O	3,58.45	..	..
R	—3,58.45	..	..
2. Lump provision for transfer of arrears of pay to the G. P. Fund—			
O	1,85.09	..	..
R	—1,85.09	..	..
3. Lump provision for Additional Dearness Allowance—			
O	92.51	..	..
R	—92.51	..	..

Reasons for anticipated saving in the above three cases have not been intimated (January 1992).

(iii) Saving mentioned above was partly off-set by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
090—Secretariat—			
Non-Plan			
2. Department of Agriculture (Including Minor Irrigation Wing)—			
(b) Minor Irrigation Wing	25.47	54.22	+28.75
(3) Department of Animal Resources Development—			
O	26.50	..	..
R	—0.06	..	..
Reasons for final excess in the first case and those for anticipated saving as well as for final excess in the second case have not been intimated (January 1992).			
(4) Department of Forest—			
O	21.40	..	..
R	—0.75	..	..
Anticipated saving was stated to be due to non-finalisation of the payment of arrear bills and regular bills and to the deferment of proposal for purchase of certain things and tours. Reasons for final excess have not been intimated (January 1992).			
(5) Department of Co-operation—	31.52	41.55	+10.03
Reasons for the excess have not been intimated (January 1992).			
(6) Development and Planning Department—			
(a) Development Branch—			
O	48.70	..	..
R	15.84	..	..
Anticipated excess was stated to be due to implementation of West Bengal (ROPA) Rules 1990 and to the payment of arrear salary thereof. Reasons for eventual excess have not been intimated (January 1992).			

Grant No. 83—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
(10) Department of Commerce and Industries—			
O 68.45]	92.62	82.46	—10.16
R 24.17]			
Anticipated excess was attributed to the revision of pay and allowances of the State Govt. employees, increase in the price of stationery articles and to the enhancement of the rate of telephone bills. Reasons for eventual saving have not been intimated (January 1992).			
(11) Department of Public Undertakings—			
O 30.00]	30.83	40.80	+9.97
R 0.83]			
Anticipated excess was stated to be due to the payment of leave salary to the retired personnel and to the arrear payment of salary, HRA and other allowances in connection with the implementation of the recommendation of the Pay Commission. Reasons for eventual excess have not been intimated (January 1992).			
(12) Department of Industrial Reconstruction	13.30	30.19	+16.89
(13) Department of Power	24.96	40.42	+15.46
Reasons for excess in the above cases have not been intimated (January 1992).			
(14) Department of Cottage and Small Scale Industries—			
O 32.25]	44.78	61.07	+16.29
R 12.53]			
Anticipated excess was stated to be due to the implementation of WBS (ROPA) 1990 and to the increase in the rate of D.A. Reasons for final excess have not been intimated (January 1992).			
(15) Department of Irrigation and Waterways	38.19	54.35	+16.16
(16) Department of Panchayat and Community Development—			
(a) Panchayat Branch	26.16	41.65	+15.49
(b) Community Development Branch	32.73	55.28	+22.55
Reasons for excess in the above cases have not been intimated (January 1992).			
091—Attached Offices—			
Non-Plan			
(1) Home Department for Office of the Director of Movements—			
O 5.74]	5.75	18.60	+12.85
R 0.01]			
Reasons for anticipated excess as well as for the final excess have not been intimated (January 1992).			
(3) Development and planning Department—			
(a) Evaluation Machinery for setting up of a Evaluation Organisation	20.99	32.77	+11.78
Excess expenditure to the tune of Rs. 4.98 lakhs was stated to be due to (i) sanctioning of Addl. D.A. (ii) filling up of some vacant posts, (iii) extension of Career Advancement scheme and (iv) arrear payment for implementation of ROPA 1990. Reasons for residual excess have not been intimated (January 1992).			

Grant No. 84—Tourism (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 3452—Tourism—			
Original Rs. 3,88,29,000]	3,88,29,000	2,86,15,788	—1,02,13,212
Supplementary]			
Amount surrendered during the year (March 1991)	..	..	13,69,000

Grant No. 84—Contd.

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
CAPITAL—			
Major head : 5452—Capital Outlay on Tourism—			
Original	10,00,000		
Supplementary .. .. .	..	
Amount surrendered during the year	..	..	Nil

Notes and comments—

Revenue—

- (i) Out of the saving of Rs. 1,20.13 lakhs, only Rs. 13.69 lakhs were surrendered. It proved inadequate.
- (ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
3452—Tourism—			
01—Tourist Infrastructure—			
800—Other Expenditure—			
Non-Plan			
2. Maintenance of Tourist Lodge, Motel Centres etc.—			
O	20.25		
R	—00.34		
	19.91	6.62	—13.29
State Plan (Annual Plan)			
6. Development of Tourist facilities in the Sundarbans including Tourist Complex at Piyali, Closure Tourist Complex at Kai-Khali			
	23.00	12.77	—10.23
9. Tourist Lodge and Beach Cottages at Digba			
	20.00	12.52	—7.48
Reasons for saving in the above cases have not been intimated (January 1992).			
Central Sector (New Schemes)			
1. Construction of Yatri-Niwas at Darjeeling—			
O	18.00		
R	—18.00		

Reasons for anticipated saving have not been intimated (January 1992).			
7. Construction of Launch for cruiser in the Hooghly—			
O	16.00		
R	—1.00		
	15.00	9.77	—5.23
Reasons for anticipated saving as well as for the final one have not been intimated (January 1992).			
80—General—			
800—Other Expenditure—			
Non-Plan			
1. Lump Provision for Revision of pay scale and other benefits—			
O	33.60		
R	—26.76		
	6.84	..	—6.84
2. Lump Provision for Transfer of arrears of pay to the G. P. Fund—			
O	17.34		
R	—5.00		
	12.34	..	—12.34
3. Lump Provision for Additional Dearness Allowance			
	8.67	..	—8.67

Grant No. 84—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Savings —
State Plan (Annual Plan)			
6. Grants-in-aid to Darjeeling Gorkha Hill Council for implementation of plan schemes in the Hill Area of Darjeeling District and the proposed Food Crafts Institute at Darjeeling	10.00	..	-10.00
Reasons for non-utilisation of fund in the above cases have not been stated (January 1992).			
(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3452—Tourism—			
01—Tourist Infrastructure—			
101—Tourist Centres—			
Non-Plan			
1. Tourist Transport including Water Craft—			
O	16.00	21.99	+5.39
R	0.60		
Reasons for anticipated excess as well as for final saving have not been intimated (January 1992).			
800—Other Expenditure—			
Non-Plan			
1. Maintenance of tenements etc. constructed at Digha	23.20	31.39	+8.19
Reasons for saving have not been intimated (January 1992).			
State Plan (Annual Plan)			
7. Expansion of Improvement of Tourist Lodge—			
O	18.00	33.26	+14.70
R	0.56		
Reasons for anticipated excess as well as for the final one have not been intimated (January 1992).			
Central Sector (New Schemes)			
5. Construction of Tourist Lodge at Santiniketan—			
O	10.00	25.00	..
R	15.00		
No tangible reasons for anticipated excess have been intimated (January 1992).			
80—General—			
800—Other Expenditure—			
Non-Plan			
2. Tourist Information and Publicity—			
O	58.43	80.70	-4.29
R	26.56		
Reasons for anticipated excess as well as for final saving have not been intimated (January 1992).			
80—General—			
800—Other Expenditure—			
State Plan (Annual Plan)			
3. Tourist Publicity including festival advertising sales and publicity expenses materials and supplies—			
O	15.00	23.28	+6.10
R	2.18		
Reasons for anticipated excess as well as for the final one have not been intimated (January 1992).			

Grant No. 85—Census, Surveys and Statistics (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 3454—Census, Surveys and Statistics—			
Original	Rs. 5,13,69,000	8,85,36,815	-1,41,77,185
Supplementary	Rs. 5,13,45,000		
Amount surrendered during the year	..	..	Nil

Notes and comments—

- (i) No portion of the saving was surrendered during the year.
- (ii) Supplementary grant of Rs. 5,13.45 lakhs was obtained in March 1991 proved excessive in view of the eventual saving of Rs. 1,41.77 lakhs.
- (iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
3454—Census, Surveys and Statistics—			
01—Census—			
800—Other expenditure—			
Non-Plan			
2. Census Establishment 1991—			
O	1,00.00	5,26.45	-69.83
S	4,96.28		

Supplementary provision was obtained for payment of contingent charges for conduct of Census, 1991.

Reasons for eventual saving have not been intimated (January 1992).

02—Surveys and Statistics—

800—Other Expenditure—

Non-Plan

2. Strengthening of the Method Branch and other office of the Bureau	23.28	10.92	-12.36
Reasons for saving have not been intimated (January 1992).			
9. Lump provision for Additional Dearness Allowance	20.58	..	-20.58
11. Lump provision for Revision of pay scales and other benefits	79.70	..	-79.70
12. Lump Provision for transfer of arrears of Pay to the G.P. Fund	41.14	..	-41.14

Reasons for non-utilisation of provision in the above cases have not been intimated (January 1992).

(iv) Saving in the above cases was partly offset by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
02—Surveys and Statistics—			
800—Other expenditure—			
Non-Plan			
1. Bureau of Applied Economics and Statistics—			
O	1,46.34	2,26.56	+79.47
S	0.75		

Supplementary provision was made for payment of contingent charges for conduct of Census, 1991.

Eventual excess was attributed to larger establishment charges than anticipated at the budget stage.

Grant No. 86—Civil Supplies (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 3456—Civil Supplies—			
Original	Rs. 1,87,37,000		
Supplementary	4,99,000		
Amount surrendered during the year (March 1991)			23,45,200
	1,92,36,000	1,59,22,060	—33,13,940

Notes and comments—

- (i) In view of final saving of Rs. 33.14 lakhs, Supplementary grant of Rs. 4.99 lakhs proved unnecessary..
- (ii) Out of the total saving of Rs. 33.14 lakhs, only Rs. 23.45 lakhs were surrendered during the year.
- (iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
3456—Civil Supplies—			
800—Other expenditure—			
Non-Plan			
(3) Lump provision for Revision of pay scales and other benefits—			
O	39.12		
R	—39.12		
(5) Lump provision for Additional Dearness allowance—			
O	10.10		
R	—10.10		
(6) Lump provision for transfer of arrears of pay to the G.P. Fund—			
O	20.19		
R	—20.19		
Reasons for anticipated saving have not been intimated (January 1992).			
State Plan (Annual Plan)			
2. Implementation of Consumer protection Act, 1986, setting up of a State Commission and Dist. Forums—			
O	7.00		
R	—4.88		
	2.12	1.76	—0.36

Reasons for ultimate saving are mainly due to lesser utilisation of Provision for some technical difficulties, but reasons for anticipated saving have not been mentioned.

- (iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
001—Direction and Administration—			
Non-Plan			
(2) Directorate of Consumers' Goods—			
O	58.86		
S	4.99		
R	37.24		
	1,01.09	87.48	—13.61

Augmentation of fund by supplementary grant in March 91 was made for payment of revision of pay and other benefits due to implementation of ROPA Ruls, 1990. Additional fund of Rs. 37.24 lakhs was also provided by reappropriation for meeting increased salaries of the staff. Reasons for anticipated excess as well as final saving of Rs. 13.61 lakhs have not been intimated (January 1992).

Grant No. 86—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +	
(3) Directorate of Textiles—				
O	19.90	28.44	28.95	+0.51
R	8.54			
800—Other Expenditure—				
Non-Plan				
(1) Director of Inspection and Quality Control—				
O	15.53	21.17	22.00	+0.83
R	5.64			

Anticipated excess in the above cases was stated to be due to implementation of enhanced rate of D.A. for implementation of pay Commissions' Report. Reasons for final excess have not been intimated (January 1992).

Grant No. 87—Investment in General Financial and Trading Institutions (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.	
CAPITAL—				
Major heads : 5465—Investment in General Financial and Trading Institutions and 7465—Loans for General Financial and Trading Institutions—				
Original	Rs. 1,36,25,000	1,66,25,000	1,56,25,000	—10,00,000
Supplementary	30,00,000			
Amount surrendered during the year (March 1991)				25,00,000

Notes and comments—

(i) Although the overall saving in the grant worked out to Rs. 10.00 lakhs, Rs. 25.00 lakhs were surrendered during the year. It proved unjustified.

(ii) In view of the overall saving of Rs. 10.00 lakhs, the supplementary grant of Rs. 30.00 lakhs proved excessive.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —	
5465—Investment in General Financial Trading Institution—				
02—Investment in Trading Institutions—				
190—Investment in Public Sector and Undertakings—				
State Plan (Annual Plan)				
1. West Bengal Mineral Development and Trading Corporation Ltd.—				
Investment—				
O	1,10.00
R	—1,10.00			

Anticipated saving was stated to be due to the fact that investment was not possible as the authorised capital of the corporation was fully subscribed.

Grant No. 87—Concl'd.

(iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
7465—Loans for General Financial and Trading Institutions—			
102—Trading Institutions—			
Non-Plan			
1. Loans to West Bengal Mineral Development and Trading Corporation—			
O	15.00	45.00	+15.00
R	15.00		
	30.00		

Anticipated excess was due to the fact that the amount was necessary to meet the provident fund dues, sales tax dues, royalty etc. by the corporation. Reasons for the final excess have not been intimated (January 1992).

State Plan (Annual Plan)

1. Loans to West Bengal Mineral Development and Trading Corporation—			
S	30.00	1,00.00	..
R	70.00		
	1,00.00		

Supplementary provision was obtained for disbursement of larger plan loans to West Bengal Mineral Development and Trading Corporation. Anticipated excess was stated to be due to the fact that as the authorised capital of the Corporation had been fully subscribed and further investment in the Corporation could not be made. The State Government therefore, decided to provide the Corporation with loans to execute its Schemes.

Grant No. 88—Other General Economic Services (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 3475—Other General Economic Services—			
Original	Rs. 2,64,33,000	2,30,12,528	—34,20,472
Supplementary	..		
Amount surrendered during the year (March 1991)	..	..	14,28,904

Notes and comments—

(i) Out of the saving of Rs. 34.20 lakhs, only Rs. 14.29 lakhs were surrendered during the year.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
3475—Other General Economic Services—			
800—Other Expenditure—			
Non-Plan			
1. Lump Provision for Revision of Pay Scales and Other Benefits	49.66	..	—49.66
2. Lump Provision for Additional Dearness Allowances	12.82	..	—12.82
3. Lump Provision for transfer of arrears of pay to G. P. Fund	25.63	..	—25.63

Reasons for non-utilisation of provision in the above three cases have not been intimated (January 1992).

Grant No. 88—Concl'd.

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
106—Regulation of Weights and Measures—			
Non-Plan			
1. Adoption of Metric System of Weights and Measures	97.77	1,43.88	+46.11
An excess of Rs. 6.28 lakhs has been attributed to the implementation of ROPA 1990, but reason for excess of the rest, Rs. 39.83 lakhs has not been intimated (January 1992).			
201—Land Ceilings—			
Non-Plan			
3. Administration of Urban Land Ceiling Law under the Urban Land (Ceiling and Regulation) Act, 1976	53.92	73.85	+19.93
Reasons for excess in the above case have not been intimated (January 1992).			

Grant No. 89—Water Supply and Sanitation (Prevention of Air and Water Pollution) and Forestry and Wild Life (Zoological Park and Lloyd Botanic Garden, Darjeeling) (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major heads : 2215—Water Supply and Sanitation (Prevention of Air and Water Pollution) and 2406—Forestry and Wild Life (Zoological Park and Lloyd Botanic Garden, Darjeeling)—			
Original	Rs. 2,32,01,000		
Supplementary	25,81,000		
		1,83,42,753	—74,39,247
Amount surrendered during the year (March 1991)			61,32,400

Notes and comments—

(i) In view of the overall saving of Rs. 74.39 lakhs under the grant, supplementary provision of Rs. 25.81 lakhs proved totally unnecessary.

(ii) Out of the total saving of Rs. 74.39 lakhs, Rs. 61.32 lakhs was surrendered during the year.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2215—Water Supply and Sanitation (Prevention of Air and Water Pollution)—			
02—Sewerage and Sanitation—			
106—Prevention of Air and Water Pollution—			
Non-Plan			
1. Prevention of Air and Water Pollution—			
O	49.70		
R	—9.70		
	40.00	20.00	—20.00
Reasons for anticipated saving as well as for the final one have not been intimated (January 1992).			

Grant No. 89—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
State Plan (Annual Plan)			
1. Research and Training and Awareness—			
O	30.00	11.65	11.58
R	-18.35		
Reasons for anticipated saving as well as for the final one have not been intimated (January 1992).			
2406—Forestry and Wild Life (Zoological Park and Lloyd Botanic Garden, Darjeeling)—			
02—Environmental Forestry and Wild Life—			
111—Zoological Park—			
Non-Plan			
1. Zoological Park—			
O	42.09	67.90	52.69
S	25.81		
-15.21			

Augmentation of fund by supplementary provision was required for meeting larger establishment charges. Reasons for saving have not been intimated (January 1992).

(iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2406—Forestry and Wild Life (Zoological Park and Lloyd Botanic Gardens, Darjeeling)—			
02—Environmental Forestry and Wild Life—			
112—Public Gardens—			
Non-Plan			
Lloyd Botanic Garden, Darjeeling	11.71	21.42	+9.71
Reasons for excess have not been intimated (January 1992).			

**Grant No. 90—Compensation and Assignment to Local Bodies and Panchayati Raj Institutions
(Excluding Panchayat)**

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 3604—Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat)—			
Voted—			
Original	Rs. 1,26,81,05,000	1,24,50,70,830	-2,30,34,170
Supplementary	..		
Amount surrendered during the year (March 1991)	..	..	16,85,383
Charged—			
Original	7,72,000	..	-7,72,000
Supplementary	..		
Amount surrendered during the year	..	..	Nil

Notes and Comments—

Charged

(i) No portion of the saving was surrendered during the year.

Grant No. 92—Capital Outlay on Crop Husbandry (Public Undertakings) (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
CAPITAL—			
Major heads : 4401—Capital Outlay on Crop Husbandry (Public Undertakings), 4408—Capital Outlay on Food Storage and Warehousing (Public Undertakings), 4857—Capital Outlay on Chemical and Pharmaceutical Industries (Public Undertakings), 4860—Capital Outlay on Consumer Industries (Public Undertakings), 6401—Loans for Crop Husbandry (Public Undertakings), 6857—Loans for Chemical and Pharmaceutical Industries (Public Undertakings), 6858—Loans for Engineering Industries (Public Undertakings), 6860—Loans for Consumer Industries (Public Undertakings)—			
Original	36,28,00,000		
Supplementary	2,37,00,000		
Amount surrendered during the year (March 1991)			6,85,50,000
	38,65,00,000	31,59,49,400	—7,05,50,600

Notes and comments—

- (i) Out of the total saving of Rs. 7,05.51 lakhs in the grant, Rs. 6,85.50 lakhs were surrendered during the year.
- (ii) In view of the overall saving of Rs. 7,05.51 lakhs in the grant, supplementary provision of Rs. 2,37.00 lakhs obtained in March, 1991 proved wholly unnecessary.
- (iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
4857—Capital Outlay on Chemical & Pharmaceutical Industries (Public Undertakings)—			
190—Investment in Public Sector and Other Undertakings—			
State Plan (Annual Plan)			
2. Sunderban Sugarbeet Processing Co. Ltd.—			
O	24.00		
R	—24.00		
Anticipated saving was stated to be due to slow progress of implementation of the plan/scheme of the company.			

6401—Loans for Crop Husbandry (Public Undertakings)—

190—Loans to Public Sector and Other Undertakings—

Non-Plan

2. Loans to West Bengal State Seed Corporation—

O	10,00.00		
S	2,37.00	8,00.00	
R	—4,37.00	8,00.00	

Augmentation of fund by obtaining supplementary provision was stated to be due to requirement of fund for disbursement of larger agricultural input loans through different agencies. Anticipated saving was attributed to less requirement of fund on account of damage of seeds on the field.

6857—Loans to Chemical and Pharmaceutical Industries (Public Undertakings)—

190—Loans to Public Sector and Other Undertakings—

State Plan (Annual Plan)

1. Loans to Durgapur Chemicals Ltd.—

O	3,75.00		
R	—1,75.00	2,00.00	

Anticipated saving was stated to be due to non-receipt of clearance of scheme from the finance department.

Grant No. 92—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
6858—Loans for Engineering Industries (Public Undertakings)—			
03—Transport Equipment Industries—			
190—Loans to Public Sector and Other Undertakings—			
State Plan (Annual Plan)			
1. Loans to Westinghouse Saxby Farmer Ltd.—			
O	30.00		
R	-10.00	20.00	-20.00

Anticipated saving was stated to be due to slow progress of implementation of the programme of the Company.

60—Other Engineering Industries—

800—Other Loans—

 Non-Plan

 1. Loans to Electro-Medical and Allied Industries—

O	25.00		
R	-25.00		

Anticipated saving was stated to be due to non-requirement of fund by the company for its performance.

6860—Loans for consumer Industries (Public Undertakings)—

01—Textile—

190—Loans to Public Sector and Other Undertakings—

 Non-Plan

 1. Loans to Kalyani Spinning Mills Ltd.—

O	5,50.00		
R	-2,50.00	3,00.00	3,00.00

Anticipated saving was stated to be due to less requirement of fund by the company for its performance.

(iv) Saving mentioned above was counter-balanced by the excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
6401—Loans for Crop Husbandry (Public Undertakings)—			
190—Loans to Public Sector and Other Undertakings—			
Non-Plan			
1. Loans to West Bengal Agro-Industries Corporation Ltd.—			
O	3,00.00		
R	2,00.00	5,00.00	5,00.00
Anticipated excess was stated to be due to larger procurement and distribution of inputs to the farmers.			
6857—Loans for Chemical and Pharmaceutical Industries (Public Undertakings)—			
190—Loans to Public Sector and Other Undertakings—			
Non-Plan			
1. Loans to Durgapur Chemicals Ltd.—			
O	4,25.00		
R	75.00	5,00.00	4,99.99
Anticipated excess was stated to be due to larger requirement of working capital by the company.			

**Grant No. 93—Petro-chemical Fertiliser and Consumer Industries (Excluding Public Undertakings)
(All voted)**

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
CAPITAL—			
Major heads : 4856—Capital Outlay on Petro-chemical Industries, 4860—Capital Outlay on Consumer Industries, 4885—Other Capital Outlay on Industries and Minerals (Excluding Public Undertakings) and 6885—Other loans to Other Industries and Minerals (Excluding Public Undertakings)—			
Original	Rs. 37,35,00,000		
Supplementary			
Amount surrendered during the year (March 1991)			22,05,78,000
	37,35,00,000	15,19,81,921	—22,15,18,079

Notes and comments—

(i) Against the overall saving of Rs. 32,76.13 lakhs in the grant, only an amount of Rs. 22,05.78 lakhs were surrendered during the year. It proved inadequate.

(ii) Saving occurred mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
4856—Capital Outlay on Petro-chemical Industries (Excluding Public Undertakings)—			
190—Investment in Public Sector and Other Undertakings—			
State Plan (Annual Plan)			
1. Setting up of a Petro-chemical Complex at Haldia—			
O	15,00.00		
R	—15,00.00		

Anticipated saving was stated to be due to the fact that "No fund was released pending finalisation of financial tie-up with the IDBI and Other Financial Institutions and also pending final selections of licensors and technology for the Naptha Cracker and other plants."

4885—Other Capital Outlay on Industries and Minerals (Excluding Public Undertakings)—

01—Investment in Industrial Financial Institutions—

190—Investment in Public Sector and Other Undertakings—

State Plan (Annual Plan)

1. West Bengal Financial Corporation—

O	4,40.00	25.00	25.00	
R	—4,15.00			

Reasons for anticipated savings were attributed to the sanction of Rs. 25.00 lakhs as special share capital and Rs. 3,75.00 lakhs as loans to WBFC. Reasons for final saving have not been intimated (January 1992).

2. West Bengal Industrial Development Corporation Ltd.—

O	17,00.00	10,37.00	10,35.95	—1.05
R	—6,63.00			

Anticipated saving was stated to be due to the adoption of economy measures. Reasons for final saving have not been intimated (January 1992).

6885—Loans for Other Industries and Minerals (Excluding Public Undertakings)—

01—Loans to Industrial Financial Institutions—

190—Loans to Public Sector and Other Undertakings—

State Plan (Annual Plan)

1. Loans to West Bengal Financial Corporation Ltd.—

O		3,75.00	3,75.00	
R	3,75.00			

Reasons for incurring expenditure without budget provision have not been intimated (January 1992).

Grant No. 94—Tele-communication and Electronic Industries (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
CAPITAL—			
Major heads : 4859—Capital Outlay on Tele-communication and Electronic Industries and 6859—Loans for Tele-communication and Electronic Industries—			
Original	Rs. 12,50,00,000		
Supplementary			
Amount surrendered during the year (March 1991)			7,20,00,000
	12,50,00,000	5,30,00,000	—7,20,00,000

Notes and comments—

(i) Saving occurred mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
4859—Capital Outlay on Tele-communication and Electronic Industries—			
02—Electronics—			
190—Investment in Public Sector and Other Undertakings—			
State Plan (Annual Plan)			
1. West Bengal Electronic Industries—			
O	7,50.00		
R	—4,75.00		
	2,75.00	2,75.00	..
6859—Loans for Tele-communication and Electronic Industries—			
02—Electronics—			
190—Loans to Public Sector and Other Undertakings—			
State Plan (Annual Plan)			
1. Loans to West Bengal Electronic Industries Development Corporation—			
O	5,00.00		
R	—2,45.00		
	2,55.00	2,55.00	..

Anticipated saving in the above cases was stated to be due to adoption of economy measures.

Grant No. 95—Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
CAPITAL—			
Major heads : 4860—Capital Outlay on Consumer Industries, 6857—Loans for chemical and pharmaceutical Industries and 6860—Loans for Consumer Industries—			
Voted—			
Original	Rs. 15,20,00,000		
Supplementary	64,86,000		
Amount surrendered during the year (March 1991)			6,78,66,000
	15,84,86,000	13,53,99,491	—2,30,86,509

Grant No. 95—Contd.

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Charged—			
Original	Rs. 3,50,000		
Supplementary .. .. .	.. .. .	
Amount surrendered during the year	.. .. .	.. .. .	Nil

Notes and comments—

(i) In view of the overall saving of Rs. 2,30.87 lakhs in the grant, supplementary provision of Rs. 64.86 lakhs obtained in March, 1991 proved wholly unnecessary.

(ii) Though there was a saving of Rs. 2,30.87 lakhs in the grant Rs. 6,78.66 lakhs were surrendered during the year. It proved unjustified.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
4860—Capital Outlay on Consumer Industries—			
01—Textiles—			
190—Investment in Public Sector and Other Undertakings—			
State Plan (Annual Plan)			
1. Acquisition of Land and Assets of Mayurakshi Cotton Mills Ltd.—			
O	1,00.00		
R	—51.42	48.58	48.58

Anticipated saving was stated to be due to the fact that some liabilities on account of acquisition of the assets of the company e.g. liability on account of the State Govt.'s bank guarantee to IRBC could not be finally settled during the year.

60—Others—

600—Others—

State Plan (Annual Plan)

1. Greater Calcutta Gas Supply Corporation Ltd.—

O	1,00.00		
R	1,00.00		

Anticipated saving was stated to be due to the adoption of economy measures.

2. Investment in Share Capital of New Central Jute Mills Co. Ltd.—

S	64.86		
R	—64.86		

Anticipated saving was stated to be due to fact that the release of fund was deferred pending receipt of an interest free loan of Rs. 3 crores from the Government of India as per the rehabilitation package to the Mill sanctioned by the Board for Industrial Finance Reconstruction (BIFR).

6860—Loans for Consumer Industries—

01—Textiles—

800—Other Loans—

State Plan (Annual Plan)

1. Loans to Mayurakshi Cotton Mills for modernisation-cum-rehabilitation—

O	1,00.00		
R	—95.00	5.00	5.00

Anticipated saving was stated to be due to the fact that the release of fund was deferred as a part of economy measures and also due to the delay in the formation of a new company for taking over charge of the Mill.

Grant No. 95—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2. Loans to New Central Jute Mills for Modernisation-cum-rehabilitation—			
O 2,90.00			
R -2,65.15	24.85	24.85	..

Anticipated saving was stated to be due to the fact that the release of fund was deferred pending receipt of an interest free loan of Rs. 3 crores from the Govt. of India as per rehabilitation package for the mill sanctioned by the Board for Industrial Finance Reconstruction (BIFR).

60—Others—
600—Others—

State Plan (Annual Plan)

1. Loans to Greater Calcutta Gas Supply Corporation—

O 1,00.00			
R -1,00.00	..	..	..

Anticipated saving was stated to be due to the fact that the release of fund was deferred as a part of economy measures.

01—Sugar—

190—Loans to Public Sector and Other Undertakings—

Non-Plan

1. Loans to West Bengal Sugar Industries Development Corporation Ltd.

70.00	56.10	-13.90
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Reasons for saving have not been intimated (January 1992).

(iv) Saving mentioned above was partly counter-balanced by excess mainly as under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
6860—Loans to Consumer Industries—			
60—Others—			
317—Jute—			
Non-Plan			
1. Loans to Jute Mills for payment of arrear sales tax and Raw Jute dues under Jute Modernisation Fund Scheme—	5,00.00	9,18.69	+4,18.69
600—Others—			
Non-Plan			
1. Greater Calcutta Gas Supply Corporation	..	45.00	+45.00

Reasons for excess in the above cases have not been intimated (January 1992).

**Grant No. 96—Loans for Other Industries (Excluding Public Undertakings and closed and sick Industries)
(All voted)**

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
CAPITAL—			
Major heads : 6875—Loans for other Industries (Excluding Closed and Sick Industries and Public Undertakings) and 6885—Other Loans to Industries and Minerals—			
Original Rs. 13,98,00,000			
Supplementary 12,98,55,000	26,96,55,000	4,72,00,000	-22,24,55,000
Amount surrendered during the year (March 1991)			10,33,00,000

Grant No. 96—Concl'd.

Notes and comments—

(i) Out of the overall saving of Rs. 22,24.55 lakhs, only Rs. 10,33.00 lakhs were surrendered during the year. It proved inadequate

(ii) In view of the saving of Rs. 22,24.55 lakhs, supplementary grant of Rs. 12,96.55 lakhs proved unnecessary.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
6885—Other Loans to Industries and Minerals—			
60—Others—			
800—Other Loans—			
State Plan (Annual Plan)			
1 Loans to West Bengal Industrial Infrastructure— Development Corporation—			
O	4,58.00		
R	—4,58.00		
2. Loans under Incentive Scheme for Industrial Growth in West Bengal—			
O	8,50.00		
R	—5,75.00		
	2,75.00		—2,75.00

Anticipated saving in the above cases was attributed to the fact that the release of fund was restricted as a part of economy measures.

60—Others—

800—Other Loans—

Non-Plan

**Loans under Incentive Scheme for Industrial Growth in West Bengal
Industrial Development Corporation—**

O	..		
S	12,64.55		
	12,64.55		—12,64.55

Provision was made in the supplementary grant for the requirement of further adjustment in general account on the basis of actual utilisation of that amount advanced by the West Bengal Industrial Development Corporation to the various Industrial Units in West Bengal in the shape of loan by per contra credit of equivalent amount being simultaneously effected under the corresponding loan receipt head during 1990-91. Reasons for non-utilisation of the entire supplementary provision have not been intimated (January 1992).

(iv) Saving mentioned above was partly counter-balanced by excess mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
01—Loans to Industrial Financial Institutions—			
State Plan (Annual Plan)			
190—Loans to Public Sector and Other Undertakings—			
West Bengal Industrial Development Corporation (Under Incentive Scheme)			
	..	3,46.00	+3,46.00

Reasons for incurring expenditure without provision have not been intimated (January 1992).

Grant No. 97—Other Capital Outlay on Industries and Minerals (Excluding Public Undertakings and Closed and Sick Industries) (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
CAPITAL—			
Major head : 4885—Other Capital Outlay on Industries and Minerals—			
Original	Rs. 2,30,00,000		
Supplementary			
Amount surrendered during the year (March 1991)			2,30,00,000

Notes and comments—

(i) Saving occurred mainly as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
4885—Other Capital Outlay on Industries and Minerals—			
60—Others—			
800—Other Expenditure—			
State Plan (Annual Plan)			
2. Export Processing Zone at Falta—			
O	2,00.00		
R	-2,00.00		
Anticipated saving was stated to be due to adoption of economy measures.			
3. Setting up of an Exhibition Complex—			
O	25.00		
R	-25.00		
Anticipated saving was stated to be due to non-finalisation of the scheme.			

Grant No. 98—Public Debt (All charged)

Section and Major head	Total appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
CAPITAL—			
Major heads : 6003—Internal Debt of the State Government and 6004—Loans and Advances from the Central Government—			
Charged—			
Original	Rs. 7,45,28,45,000		
Supplementary			
Amount surrendered during the year (March 1991)			2,87,04,96,219

Notes and comments—

(i) Though the overall saving in the grant aggregated to Rs. 2,78,61.64 lakhs, an amount of Rs. 2,87,04.96 lakhs was surrendered. It proved unjustified.

Grant No. 90—Contd.

(ii) Saving occurred mainly under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving—
6003—Internal Debt of the State Government—			
103—Loans from the Life Insurance Corporation of India—			
O 4,37.34	3,36.97	3,48.85	+11.88
R —1,00.37			
Anticipated saving was attributed to lesser requirement for repayment of instalments of principal. Reasons for final excess have not been intimated (January 1992).			
106—Compensation and Other Bonds	50.00	27.25	—22.75
Reasons for saving have not been intimated (January 1992).			
110—Ways and Means Advances from the Reserve Bank of India—			
1. Ways and Means Advances from the Reserve Bank of India—			
O 5,00,00.00	2,01,01.00	2,08,02.72	+7,01.72
R —2,98,99.00			
Anticipated saving was attributed to lesser drawal of ways and means advance during 1990-91. Reasons for final excess have not been intimated (January 1992).			
6004—Loans and Advances from the Central Government—			
01—Non-Plan Loans—			
800—Other Loans—			
18. Loans for Roads and Bridges—			
(i) Construction of Second Bridge over Hooghly River including Kona Express Way—			
O 5,47.00	5,07.00	5,07.00	..
R —40.00			
Anticipated saving was attributed to small and actual dues payable to the Government of India following the receipt of smaller amount of loans from that Government.			
02—Loans for State Plan Schemes—			
101—Block Loans—			
(i) Loans for State Union Territory Plan Schemes—			
(iii) Special Advance assistance for Irrigation Project—			
(iv) Additional Central Assistance for IDA/IBRD assisted schemes in the State Plan—			
(xiii) Special Loans for Accelerated Development of Hill Areas—			
O 57,31.93	13,59.13	13,59.13	..
R —43,72.80			
The anticipated saving was attributed to non-payment of the consolidated portion of 1984-89 State Plan loans (Block Loans) as per terms and condition of the Ninth Finance Commission.			
04—Loans for Centrally Sponsored Plan Schemes—			
800—Other Loans—			
2. Loans for Co-operation—			
(iii) Consumer Co-operatives—			
O 46.62	11.71	10.67	—1.04
R —34.91			

The anticipated saving was attributed to smaller actual dues payable to the Government of India following the receipt of smaller amount of loan from that Government. Reasons for final saving have not been intimated.

Grant No. 98—Concl'd.

(iii) Saving mentioned above was partly counter-balanced by excess mainly under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
6003—Internal Debt of the State Government—			
101—Market Loans—			
(b) Market Loans not bearing interest	..	33.92	+33.92
105—Loans from the National Agriculture Credit Fund of the Reserve Bank of India—	..	80.75	+80.75
107—Loans from State Bank of India and Other Banks—	..	1,00.00	+1,00.00
Reasons for incurring expenditure without budget provision in the above cases have not been intimated (January 1992).			
108—Loans from National Co-operative Development Corporation—			
O	2,55.11		
R	34.96		
	2,90.07	2,90.06	—0.01
Anticipated excess is attributed to larger requirement for repayment of instalments of principal. Reasons for final saving have not been intimated (January 1992).			
109—Loans from other Institutions—			
11. Loans from National Bank for agriculture and Rural Development—			
O	80.76		
R	11,00.00		
	11,80.76	11,00.00	—80.76
Reasons for anticipated excess and for the final saving have not been intimated (January 1992).			
6004—Loans and Advances from the Central Government—			
01—Non-Plan Loans—			
800—Other Loans—			
1. Loans for Agriculture—			
(i) Purchase and distribution of fertilisers, seeds and pesticides—			
O	32,80.00		
R	4,20.00		
	37,00.00	37,00.00	..
Anticipated excess is attributed to larger actual dues payable to the Government of India following the receipt of larger amount of loans from the Government.			
02—Loans for State Union Territory Plan Schemes—			
104—1984-89 State Plan Loans—Consolidated in terms of recommendation of the Ninth Finance Commission—15 years consolidated loan, 1990 (charged) under Serial No. 98			
O	..		
R	41,99.78		
	41,99.78	41,99.78	..
Anticipated excess was attributed to the payment of the consolidated loan (1984-89 State Plan Loans) following the recommendation of the Ninth Finance Commission.			
03—Loans for Central Plan Schemes—			
800—Other Loans—			
3. Loans for Co-operation-Credit Co-operatives—Assistant to Co-operative Credit Institutions—			
O	16.68		
R	33.32		
	50.00	51.04	+1.04
Anticipated excess was attributed to larger actual dues payable to the Government of India following the receipt of larger amount of loans from the Government. Reasons for final excess have not been intimated (January 1992).			

Grant No. 99—Loans and Advances (All voted)

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
CAPITAL—			
Major heads : 7610—Loans to Government Servants etc. and 7615—Miscellaneous Loans—			
Original	Rs. 21,00,60,000		
Supplementary	7,35,00,000		
	28,35,60,000	26,79,61,083	—1,55,98,917
Amount surrendered during the year	..	..	Nil

Notes and comments—

- (i) Entire saving of Rs. 1,55.99 lakhs remained unsurrendered during the year.
- (ii) Supplementary grant of Rs. 7,35.00 lakhs obtained in March 1991 proved excessive in view of the eventual saving of Rs. 1,55.99 lakhs under the grant.
- (iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
7610—Loans to Government Servants etc.—			
Non-Plan			
201—House Building Advances—			
O	18,00.00		
S	7,35.00		
	25,35.00	25,22.14	—12.86
Supplementary provision was made for disbursement of larger loans for house building purpose to government employees. Reasons for final saving have not been intimated (January 1992).			
202—Advances for Purchase of Motor Conveyances	75.00	40.56	—34.44
203—Advances for Purchase of Other Conveyances	30.00	7.08	—22.92
800—Other Expenditure—			
Non-Plan			
2. Advances in connection with marriage, illness etc.	1,90.00	1,08.85	—81.15
Reasons for saving in the above cases have not been intimated (January 1992).			

APPENDIX

Grantwise details of Recoveries adjusted in reduction of expenditure in the Accounts for 1990-91 (Referred to in the Summary of Appropriation Accounts at page 13)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with Budget estimate More (+) / Less (—)
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
7—Land Revenue—			
Revenue	32,000		— 32,000
Capital	80,000		—80,000
8—Stamps with Registration—			
Revenue	9,00,000	5,37,254	—3,62,746
21—Police—			
Revenue	2,74,65,000		—2,74,65,000*
22—Jails—			
Revenue	20,00,000	24,66,068	+4,66,068
24—Stationery and Printing—			
Revenue	6,45,000		—6,45,000
25—Public Works—			
Revenue—			
Voted	32,30,70,000	90,41,23,241	+58,10,53,241*
Charged	2,00,000		—2,00,000
28—Pensions and Other Retirement Benefits—			
Revenue	16,00,000		—16,00,000
32—Medical—			
Revenue	5,00,00,000		—5,00,00,000*
35—Water Supply and Sanitation—			
Revenue	12,00,00,000		—12,00,00,000*
36—Housing—			
Revenue	50,00,000		—50,00,000
Capital	5,00,00,000	3,98,09,302	—1,01,90,698*
41—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—			
Revenue	11,24,000		—11,24,000
47—Crop Husbandry—			
Revenue	50,00,000		—50,00,000
54—Food Storage and Warehousing—			
Capital	38,64,00,000	37,42,52,902	—1,21,47,098*
55—Agricultural Research and Education—			
Revenue	25,24,000		— 25,24,000
57—Co-operation—			
Revenue	26,00,000		— 26,00,000
Capital	90,90,000	58,91,650	—31,98,350
66—Major and Medium Irrigation—			
Revenue	23,00,000	94,89,496	+71,89,496*
Capital	1,41,39,41,000	72,22,89,016	—69,16,51,984*
67—Minor Irrigation—			
Revenue	10,00,000	35,89,716	+25,89,716
68—Flood Control and Drainage—			
Revenue	45,00,000	2,26,78,224	+1,81,78,224*

APPENDIX—Concl.

	Number and name of grant or appropriation				Budget estimate	Actuals	Actuals compared with Budget estimate
							More (+) / Less (—)
	(1)				(2)	(3)	(4)
					Rs.	Rs.	Rs.
79—Roads and Bridges—							
Revenue	15,93,50,000	1,48,98,926	—14,44,51,074*
Capital	26,63,38,000	15,02,50,469	—11,60,87,531*
REVENUE—							
Voted	70,91,10,000	95,77,82,925	+24,86,72,925
Charged	2,00,000	..	—2,00,000
CAPITAL—	2,12,58,49,000	1,29,24,93,339	—83,33,55,661
GRAND TOTAL	2,83,51,59,000	2,25,02,76,264	—58,48,82,736

* Reasons for significant variations in these cases have not been intimated (January 1992).

