

**Government of West Bengal**

**Appropriation Accounts  
1979-80**

IX-54  
(272B)

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1979-80 presents the accounts of sums expended in the year ended the 31st March 1980 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

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

Charged appropriations and expenditure are shown in italics.

## Summary of Appropriation Accounts

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>1. State Legislatures—</b>				
Voted .. ..	76,24,000	64,31,962	11,92,038	..
Charged .. ..	1,10,000	71,386	38,614	..
<b>2. Governor—</b>				
Charged .. ..	18,03,000	17,88,057	14,943	..
<b>3. Council of Ministers—</b>				
Voted .. ..	18,46,000	16,80,407	1,65,593	..
Charged .. ..	5,840	5,839	1	..
<b>4. Administration of Justice—</b>				
Voted .. ..	5,52,22,000	5,45,76,559	6,45,441	..
Charged .. ..	1,50,83,000	1,49,82,906	1,00,094	..
<b>5. Elections—</b>				
Voted .. ..	7,06,00,000	6,66,18,567	39,81,433	..
<b>6. Collection of Taxes on Income and Expenditure—</b>				
Voted .. ..	40,15,500	27,31,318	12,84,182	..
Charged .. ..	1,000	..	2,000	..
<b>7. Land Revenue—</b>				
Voted .. ..	17,50,54,000	16,30,43,172	1,20,10,828	..
Charged .. ..	1,00,000	63	99,937	..
<b>8. Stamps and Registration—</b>				
Voted .. ..	3,04,70,000	2,53,70,198	50,99,802	..
<b>9. Collection of other Taxes on Property and Capital Transactions—</b>				
Voted .. ..	3,20,000	2,52,126	67,874	..
<b>10. State Excise—</b>				
Voted .. ..	2,65,15,000	2,54,61,055	10,53,945	..
<b>11. Sales Tax—</b>				
Voted .. ..	2,60,30,000	2,09,90,721	50,39,279	..
Charged .. ..	1,000	..	1,000	..
<b>12. Taxes on Vehicles—</b>				
Voted .. ..	49,35,000	48,98,077	36,923	..



Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
13. Other Taxes and Duties on Commodities and Services—				
Voted .. ..	1,86,65,000	1,66,86,428	19,78,572	..
14. Other Fiscal Services—				
Voted .. ..	38,34,000	39,36,106	..	1,02,106
15. Appropriation for reduction or avoidance of debt—				
Charged .. ..	8,30,13,000	8,30,13,000	..	..
16. Interest Payments—				
Voted .. ..	1,80,02,000	67,38,251	1,12,63,749	..
Charged .. ..	92,04,65,000	91,95,24,189	9,40,811	..
17. Public Service Commission—				
Charged .. ..	30,00,000	29,14,654	85,346	..
18. Secretariat—General Services—				
Voted .. ..	4,05,34,000	4,07,12,000	..	1,78,000
19. District Administration—				
Voted .. ..	4,83,66,000	4,82,41,582	1,24,418	..
20. Treasury and Accounts Administration—				
Voted .. ..	2,50,45,000	2,00,07,410	50,37,590	..
21. Police —				
Voted .. ..	67,16,20,000	65,86,02,660	1,30,17,340	..
22. Jails—				
Voted .. ..	5,93,21,000	4,85,86,249	1,07,34,751	..
24. Stationery and Printing—				
Voted .. ..	3,18,43,000	2,91,30,040	27,12,960	..
25. Public Works—				
Voted .. ..	47,68,52,000	48,53,07,948	..	84,55,948
Charged .. ..	40,64,000	53,20,383	..	12,56,383
26. Fire Protection and Control—				
Voted .. ..	2,23,38,000	1,90,58,305	32,79,695	..
Charged .. ..	36,084	35,931	153	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>27. Other Administrative Services—</b>				
Voted .. ..	10,26,36,000	10,03,09,765	17,26,235	..
Charged .. ..	1,51,289	76,026	75,263	..
<b>28. Pensions and other Retirement Benefits—</b>				
Voted .. ..	14,69,11,000	15,65,94,033	..	96,83,033
Charged .. ..	11,56,000	10,88,805	67,195	..
<b>30. Miscellaneous General Services—</b>				
Voted .. ..	3,01,45,000	2,86,21,909	15,23,091	..
<b>31. Secretariat—Social and Community Services—</b>				
Voted .. ..	1,40,91,000	1,40,86,492	4,508	..
Charged .. ..	82,650	82,650	..	..
<b>32. Education (Sports)—</b>				
Voted .. ..	2,26,06,000	94,28,126	1,32,67,874	..
<b>33. Education (Youth Welfare)—</b>				
Voted .. ..	2,90,31,000	2,83,61,245	6,69,755	..
Charged .. ..	20,817	20,817	..	..
<b>34. Education, Art and Culture (Excluding Sports and Youth Welfare)—</b>				
Voted .. ..	2,25,50,83,000	2,12,72,92,137	12,77,90,863	..
Charged .. ..	596	596	..	..
<b>35. Scientific Services and Research—</b>				
Voted .. ..	29,000	27,800	1,200	..
<b>36. Medical—</b>				
Voted .. ..	86,18,19,000	77,73,92,846	8,44,26,154	..
Charged .. ..	4,242	4,241	1	..
<b>37. Family Welfare—</b>				
Voted .. ..	7,33,56,000	6,61,01,817	72,54,183	..
<b>38. Public Health, Sanitation and Water Supply—</b>				
Voted .. ..	38,23,77,000	38,27,63,842	..	2,03,86,342

Summary of Appropriation Account—contd.

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>39. Housing—</b>				
Voted .. ..	15,29,66,000	11,66,19,002	3,63,46,998	..
Charged .. ..	21,000	..	21,000	..
<b>40. Urban Development—</b>				
Voted .. ..	56,32,41,000	51,59,43,581	4,72,97,419	..
Charged .. ..	27,958	27,958	..	..
<b>41. Information and Publicity—</b>				
Voted .. ..	4,55,36,000	3,87,80,345	67,55,655	..
Charged .. ..	2,323	2,322	1	..
<b>42. Labour and Employment—</b>				
Voted .. ..	4,91,43,000	4,87,48,423	3,94,577	..
<b>43. Social Security and Welfare (Civil Supplies)—</b>				
Voted .. ..	33,00,000	31,55,289	1,44,711	..
<b>44. Social Security and Welfare (Relief and Rehabilitation of Displaced Persons)—</b>				
Voted .. ..	13,45,07,000	9,57,31,273	3,87,75,727	..
Charged .. ..	25,60,001	21,607	25,38,394	..
<b>45. Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes)—</b>				
Voted .. ..	12,31,70,000	11,61,39,606	70,30,394	..
Charged .. ..	1,000	..	1,000	..
<b>46. Social Security and Welfare (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes)—</b>				
Voted .. ..	49,19,84,000	41,05,81,810	8,14,02,190	..
<b>47. Relief on account of Natural Calamities—</b>				
Voted .. ..	17,89,44,000	17,19,07,349	70,36,651	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
48. Other Social and Community Services—				
Voted .. ..	1,91,60,001	1,30,94,588	60,65,413	..
49. Secretariat—Economic Services—				
Voted .. ..	2,12,77,000	1,76,31,908	36,45,092	..
50. Co-operation—				
Voted .. ..	21,80,21,000	14,35,36,109	7,44,84,891	..
51. Other General Economic Services—				
Voted .. ..	1,29,24,000	1,25,87,140	3,36,860	..
52. Agriculture—				
Voted .. ..	62,94,28,000	44,83,37,558	18,10,90,442	..
Charged .. ..	6,49,628	6,17,626	32,002	..
53. Minor Irrigation, Soil Conservation and Area Development—				
Voted .. ..	63,91,72,000	48,87,61,072	15,04,10,928	..
54. Food—				
Voted .. ..	22,55,90,000	16,15,85,453	6,40,04,547	..
Charged .. ..	1,64,000	87,090	76,910	..
55. Animal Husbandry—				
Voted .. ..	13,78,00,000	9,36,43,694	4,41,53,306	..
Charged .. ..	35,966	35,966	..	..
56. Dairy Development (Excluding Public Undertakings)—				
Voted .. ..	25,89,96,000	20,72,27,500	3,17,68,500	..
57. Fisheries—				
Voted .. ..	7,11,33,000	2,98,58,958	4,12,74,042	..
58. Forest—				
Voted .. ..	9,67,75,000	9,27,08,855	40,66,145	..
Charged .. ..	7,100	..	7,100	..
59. Community Development (Panchayat)—				
Voted .. ..	12,99,13,000	9,18,03,405	3,81,09,595	..
Charged .. ..	2,000	..	2,000	..
60. Community Development (Excluding Panchayat)—				
Voted .. ..	13,22,45,000	12,45,47,595	76,97,405	..
Charged .. ..	3,134	..	3,134	..

**Summary of Appropriation Accounts—contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>61. Industries (Closed and Sick Industries)—</b>				
Voted .. ..	5,70,80,000	5,65,01,558	5,78,442	..
Charged .. ..	11,373	11,373	..	..
<b>62. Industries (Excluding Closed and Sick Industries)—</b>				
Voted .. ..	15,33,48,001	14,57,87,718	75,60,283	..
Charged .. ..	20,15,000	66,095	19,48,905	..
<b>63. Village and Small Industries (Excluding Public Undertakings)—</b>				
Voted .. ..	9,00,73,000	6,69,83,736	2,30,89,264	..
<b>64. Mines and Minerals—</b>				
Voted .. ..	26,73,000	21,15,266	5,57,734	..
<b>65. Water and Power Development Services—</b>				
Voted .. ..	2,00,000	56,765	1,43,235	..
<b>66. Multipurpose River Projects, (Irrigation, Navigations, Drainage and Flood Control Projects)—</b>				
Voted .. ..	95,34,06,000	98,04,28,636	..	2,70,22,636
Charged .. ..	1,00,000	2,430	97,570	..
<b>67. Loans for Power Projects—</b>				
Voted .. ..	59,53,00,000	49,98,91,305	9,54,08,695	..
<b>98. Ports, Lighthouses and Shipping—</b>				
Voted .. ..	32,00,000	30,64,898	1,35,102	..
<b>69. Civil Aviation—</b>				
Voted .. ..	5,13,000	4,13,154	99,846	..
<b>70. Roads and Bridges—</b>				
Voted .. ..	51,69,73,000	64,32,00,412	..	12,62,27,412
Charged .. ..	3,91,065	3,96,734	..	5,669
<b>71. Road and Water Transport Services—</b>				
Voted .. ..	29,96,56,000	31,74,08,331	..	1,30,50,331

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
72. Tourism—				
Voted .. ..	73,01,000	65,43,588	7,57,412	..
73. Other Transport and Communication Services—				
Voted .. ..	8,50,000	8,00,000	50,000	..
74. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat)—				
Voted .. ..	34,18,07,000	23,09,31,722	11,08,75,278	..
Charged .. ..	11,48,000	11,32,466	15,534	..
75. Investments in General Financial and Trading Institutions—				
Voted .. ..	28,00,000	23,00,000	5,00,000	..
76. Public Undertakings—				
Voted .. ..	18,28,27,000	12,95,13,243	5,33,13,757	..
79. Capital Outlay on Petroleum, Chemical and Fertiliser Industries (Excluding Public Undertakings)—				
Voted .. ..	2,50,93,000	2,05,46,012	45,46,988	..
80. Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)—				
Voted .. ..	75,00,000	41,65,955	33,34,045	..
82. Investments in Industrial Financial Institutions (Excluding Public Undertakings)—				
Voted .. ..	60,00,000	60,00,040	..	40
83. Public Debt—				
Charged .. ..	6,94,60,42,000	7,15,69,85,248	..	21,09,43,248
84. Loans and Advances—				
Voted .. ..	10,38,10,000	7,38,71,824	2,99,38,176	..
Total {				
Voted ..	13,38,28,60,502	12,06,03,93,329	1,51,85,73,021	20,51,05,848
Charged	7,98,22,80,066	8,18,83,16,458	61,68,908	21,22,05,300
<b>Grand Total ..</b>	<b>21,36,51,40,568</b>	<b>20,25,77,09,787</b>	<b>1,52,47,41,929</b>	<b>41,73,11,148</b>

Excess over the following grants requires regularisation :—

Number of grant	Name of grant
14	Other Fiscal Services
18	Secretariat—General Services
25	Public Works
28	Pensions and other Retirement Benefits
38	Public Health, Sanitation and Water Supply
66	Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects
70	Roads and Bridges
71	Road and Water Transport Services
82	Investments in Industrial Financial Institutions (Excluding Public Undertakings)

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

Number of appropriation	Name of appropriation
25	Public Works
70	Roads and Bridges
83	Public Debt

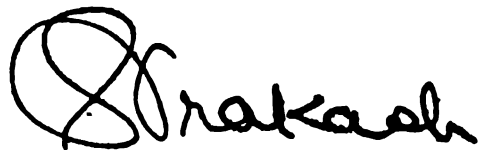
The expenditure shown in the summary of Appropriation Accounts does not include Rs. 13,97,415 spent from out of advances from the Contingency Fund which were not recouped to the fund till the close of the year. The details of such expenditure are as follows :—

Sl. Number and name no. of grant/appro- priation	Major head of account	Amount Charged Rs.	Month of sanction
1. 36—Medical ..	280—Medical	88,710	March 1980
2. 41—Information and Publicity	485—Capital Outlay on Information and Publi- city	13,00,000	March 1980
3. 54—Food ..	509—Capital Outlay on Food	8,705	February 1980
Total: ..		13,97,415	

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 the Appropriation Accounts for 1979-80 and the Finance Accounts for that year is shown below :—

	Voted Rs.	Charged Rs.
Total expenditure according to the Appropriation Accounts	12,06,93,93,329	8,18,83,16,458
<i>Deduct</i> —Recoveries shown in Appendix	1,06,24,00,001	2,46,356
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	11,00,69,93,328	8,18,80,70,102

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of information and explanations that my officers required and 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 1979-80.



(GIAN PRAKASH)

*Comptroller and Auditor General of India.*

New Delhi :  
The 1981

23 AUG 1981



**Grant No. 1—State Legislature**

11

			Total grant or appropriation	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
<b>Major Head : 211—Parliament/ States/Union Territory Legislatures</b>					
<b>Voted—</b>					
		Rs.			
Original	..	70,13,000	} 76,24,000	64,31,962	-11,92,038
Supplementary	..	6,11,000			
Amount surrendered during the year (March 1980)			..	..	8,67,582
<b>Charged—</b>					
Original	..	1,10,000	} 1,10,000	71,386	-38,614
Supplementary	..	..			
Amount surrendered during the year (March 1980)			..	..	50,969

**Note/comment—**

**Voted grant**

Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>B—State Legislatures—</b>			
<b>B(1)—Legislative Assembly—</b>			
O .. ..	31.76	} 28.59	25.32
S .. ..	3.31		
R .. ..	-6.48		
			-3.27

Anticipated saving was stated to be mainly due to less tour during the year. Reasons for final saving of Rs. 3.27 lakhs have not been intimated (May 1981).

## Appropriation No.2—Governor (All charged)

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head : 212—President, Vice-President/Governor/Administrator of Union Territories</b>			
	<i>Rs.</i>		
<i>Original</i> ..	16,22,000	17,88,057	—14,943
<i>Supplementary</i> ..	1,81,000		
	} 18,03,000		
<i>Amount surrendered during the year (March 1980)</i>	..	..	40,400

## Grant No. 3

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head : 213—Council of Ministers</b>			
<b>Voted—</b>			
	<i>Rs.</i>		
<i>Original</i> ..	17,00,000	16,80,407	—1,65,593
<i>Supplementary</i> ..	1,46,000		
	} 18,46,000		
<i>Amount surrendered during the year</i>	..	..	..
<b>Charged—</b>			
<i>Original</i> ..	..	5,839	—1
<i>Supplementary</i>	5,840		
	} 5,840		
<i>Amount surrendered during the year</i>	..	..	..

**Grant No. 4—Administration of Justice**

13

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head : 214—Administration of Justice</b>				
<b>Voted—</b>				
	Rs.			
Original ..	5,14,20,000	} 5,52,22,000	5,45,76,559	-6,45,441
Supplementary	38,02,000			
Amount surrendered during the year (March 1980)	..	..	..	16,91,000
<b>Charged—</b>				
Original ..	1,48,80,000	} 1,50,83,000	1,49,82,906	-1,00,094
Supplementary	2,03,000			
Amount surrendered during the year (March 1980)	..	..	..	32,091

**Grant No. 5—Elections (All voted)**

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head : 215—Elections</b>				
	Rs.			
Original ..	51,00,000	} 7,06,00,000	6,66,18,567	-39,81,433
Supplementary	6,55,00,000			
Amount surrendered during the year (March 1980)	..	..	..	1,50,000

**Notes and comments—**

(i) Saving in the provision occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>IV—Charges for conduct of Elec- tions to Parliament—</b>			
O .. ..	5.00	} 4,60.00	3,99.97
S .. ..	4,40.00		
R .. ..	15.00		
			-60.03

Additional provision was made for meeting expenditure in connection with the conduct of the mid-term General Elections to the Lok Sabha in January 1980. Reasons for final saving of Rs. 60.03 lakhs have not been intimated (May 1981).

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

### II—Preparation and Printing of Electoral Rolls—

O ..	..	10.00	}				
S ..	..	2,10.00					
R ..	..	-10.00					
				2,10.00	1,92.33	-17.67	

Anticipated saving was stated to be due to difficulties by local officers to spend the whole amount within the financial year after checking properly the bills and vouchers submitted by private press.

Reasons for final saving of Rs. 17.67 lakhs have not been intimated (May 1981)

(ii) Saving under the above heads was partly counter-balanced by excess under :—

### III—Charges for conduct of Elections for Lok Sabha and State Legislature when held simultaneously—

O ..	..	1.00	}				
R ..	..	4.00					
				5.00	27.94	+22.94	

Additional provision was made for meeting expenditure in connection with mid-term general elections to the Lok Sabha. Reasons for final excess of Rs. 22.94 lakhs have not been intimated (May 1981).

### I—Electoral Officers—

O ..	..	20.00	}				
S ..	..	5.00					
R ..	..	-1.50					
				23.50	39.17	+15.67	

Reasons for final excess of Rs. 15.67 lakhs have not been intimated (May 1981).

			Total grant or appropriation	Actual expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
<b>Major head : 220—Collection of Taxes on Income and Expenditure</b>					
<b>Voted—</b>					
		Rs.			
Original	..	20,12,000	} 40,15,500	27,31,318	-12,84,182
Supplementary		20,03,500			
Amount surrendered during the year (March 1980)			..	..	13,28,000
<b>Charged—</b>					
Original	..	2,000	} 2,000	..	-2,000
Supplementary		..			
Amount (surrendered during the year (March 1980))			..	..	2,000

**Note/comments—**

**Voted grant**

Saving in the provision occurred mainly under :—

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

**VIII—Collection charges—**

**Taxes on Professions, Trades, Callings and Employments—**

S	..	..	19.77	} 6.49	6.91	+0.42
R	..	..	-13.28			

Saving (Rs. 12.86 lakhs net) was stated to be due to new posts lying vacant.

## Grant No. 7—Land Revenue

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major Heads : 229—Land Revenue and 504—Capital Outlay on Other General Economic Services</b>			
<b>Voted—</b>			
	Rs.		
Original ..	17,50,54,000	17,50,54,000	16,30,43,172
Supplementary ..			
Amount surrendered during the year (March 1980) ..	..	..	1,31,62,080
<b>Charged—</b>			
Original ..	1,00,000	1,00,000	63
Supplementary ..			
Amount surrendered during the year (March 1980) ..	..	..	84,990

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

Saving in the provision occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>504—Capital Outlay on Other General Economic Services—</b>			
<b>II—Compensation to land holders on abolition of Zamindari System—</b>			
<b>II(1) Cash Compensation—</b>			
Final Compensation in lieu of acquired lands—			
O ..	2,00.00	95.00	87.52
R ..	—1,05.00		
			—7.48
<b>II(2)—Payment by Estates Acquisition Bonds—</b>			
O ..	1,00.00	40.00	50.11
R ..	—60.00		
			+10.11

In both the above cases, withdrawal of funds by reappropriation was attributed to non-receipt of reports on damage fees in respect of compensation assessment rolls and illegal transfer involving vested *khas* lands and delay in obtaining other reports and certificates under the Estate Acquisition Act. Reasons for final saving (Rs. 7.48 lakhs) and excess (Rs. 10.11 lakhs) have not been intimated (May 1981)

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
I—Land Ceilings .. .. .	15.00	..	—15.00

Reasons for the saving have not been intimated (May 1981).

### Grant No. 8—Stamps and Registration

(All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major Head : 230—Stamps and Registration</b>			
	Rs.		
Original ..	2,93,20,000	2,53,70,198	—50,99,802
Supplementary	11,50,000		
Amount surrendered during the year (March 1980) .. .. .			
			61,21,530

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major Head : 235—Collection of Other Taxes on Property and Capital Transactions</b>			
	Rs.		
Original ..	3,20,000	2,52,126	—67,874
Supplementary ..	..		
Amount surrendered during the year (March 1980) .. .. .			
			67,838

## Grant No. 10—State Excise (All Voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head : 239—State Excise</b>			
	Rs.		
Original . . .	2,55,10,000	2,54,61,055	—10,53,945
Supplementary	10,05,000		
Amount surrendered during the year	--	--	--

**Notes and comments—**

(i) The supplementary grant of Rs. 10.05 lakhs, obtained towards the end of the financial year, proved unnecessary in view of the eventual saving of Rs. 10.54 lakhs.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>I—Direction and Administration—</b>			
I-(2)—District Charges ..	1,82.60	1,46.58	—36.02

Reasons for the saving have not been intimated (May 1981).

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

**I—Direction and Administration—****I(1)—Superintendence—**

O ..	58.50	68.55	97.11	+28.56
S ..	10.05			

The supplementary grant of Rs. 10.05 lakhs was obtained for meeting larger establishment charges. Reasons for the final excess of Rs. 28.56 lakhs have not been intimated (May 1981).



	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major head : 240—Sales Tax</b>			
<b>Voted—</b>			
	Rs.		
Original ..	2,45,69,000	2,09,90,721	-50,39,279
Supplementary ..	14,61,000		
Amount surrendered during the year (March 1980) ..	..	..	27,35,000
<b>Charged—</b>			
Original ..	1,000	..	1,000
Supplementary ..	..		
Amount surrendered during the year (March, 1980) ..	..	..	1,000

**Note/comment—****Voted grant**

Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>II—Collection charges—</b>			
<b>II(1)—General Establishment—</b>			
O ..	2,04.99	1,73.91	-18.24
S ..	8.00		
R ..	-20.84		
<b>I—Direction and Administration—</b>			
<b>I(1)—Commercial Taxes Directorate—</b>			
O ..	24.32	19.74	-4.67
S ..	4.23		
R ..	-4.14		

Total savings, viz., Rs. 39.08 lakhs and Rs. 8.81 lakhs respectively under the above heads were attributed non-filling up of posts of different cadres throughout the year.

**Grant No. 12—Taxes on vehicles (All voted)**

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
<b>Major head : 241—Taxes on Vehicles</b>					
		Rs.			
Original	..	49,35,000	49,35,000	48,98,077	-36,923
Supplementary	..				
Amount surrendered during the year			..	..	..

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

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
<b>Major head : 245—Other Taxes and Duties on Commodities and Services</b>					
		Rs.			
Original	..	1,80,49,000	1,86,65,000	1,66,86,428	-19,78,572
Supplementary	..	6,16,000			
Amount surrendered during the year (March 1980)			..	..	12,94,000

**Note/comment—**

Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>III—Collection Charges—</b>			
<b>Electricity Duty—</b>			
<b>III(4)—Charges connected with the Administration of the Bengal Electricity Duty Act, 1935—</b>			
O	19.38	11.29	-4.70
R	-3.69		
	15.99		

Anticipated saving was stated to be mainly due to less payment of rebate to licensees than anticipated. Reasons for final saving of Rs. 4.70 lakhs have not been intimated (May 1981).

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

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			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
<b>Major head : 247—Other Fiscal Services</b>					
		Rs.			
Original	..	34,12,000	} 38,34,000	39,36,106	+1,02,106
Supplementary		4,22,000			
Amount surrendered during the year			--	--	--

**Note/comment—**

(1) Excess of Rs. 1,02,106 over the grant requires regularisation.

**Appropriation No. 15—Appropriation for Reduction or Avoidance of Debt  
(All charged)**

			Total appropriation	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
<b>Major head : 248—Appropriation for Reduction or Avoidance of Debt</b>					
		Rs.			
Original	..	8,30,13,000	} 8,30,13,000	8,30,13,000	..
Supplementary	..				
Amount surrendered during the year			..	..	..

**Note/comment—**

The expenditure represents contribution of Rs. 6,38.07 lakhs to the Sinking Funds and of Rs. 1,92.06 lakhs to the Depreciation Funds for amortisation of loans raised in the open market.

The balances in these funds at the end of 1979-80 were—

(In lakhs of rupees)

<i>Sinking Funds</i>	..	..	56,18.01
<i>Depreciation Funds</i>	..	..	21,26.22

An account of these funds is given in Statement No. 19 of the Finance Accounts 1979-80.

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## Grant No. 16—Interest Payments

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major head : 249—Interest Payments</b>				
<b>Voted—</b>				
	Rs.			
Original ..	1,80,02,000	1,80,02,000	67,38,251	-1,12,63,749
Supplementary ..				
Amount surrendered during the year (March 1980) ..		..	..	1,11,25,000
<b>Charged—</b>				
Original ..	89,92,87,000	92,04,65,000	91,95,24,189	-9,40,811
Supplementary ..	2,11,78,000			
Amount surrendered during the year ..		..	..	..

**Note/comment—****Voted grant**

Saving occurred mainly under —

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>F—Interest on other obligations—</b>			
<b>F—II—Miscellaneous—</b>			
<b>F—II(1)—Interest on Compensation money payable to land holders—</b>			
O ..	1,80.00	68.75	67.38
R ..	-1,11.25		

Surrender of Rs. 1,11.25 lakhs was attributed to delay in obtaining reports and certificates required in terms of the Estate Acquisition Act.

**Appropriation No. 47—Public Service Commission (All charged) 23**

		Total appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major head : 251—Public Service Commission</b>				
	Rs.			
<i>Original</i>	.. 24,50,000	} 30,00,000	29,14,654	-85,346
<i>Supplementary</i>	5,50,000			
<i>Amount surrendered during the year (March 1980)</i>				
	..	..	..	50,000

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major head : 252—Secretariat—</b>				
<b>General Services—</b>				
	Rs.			
<i>Original</i>	.. 3,66,00,000	} 4,05,34,000	4,07,12,000	+1,78,000
<i>Supplementary</i>	39,34,000			
<i>Amount surrendered during the year (March 1980)</i>				
	..	..	..	4,33,574

**Notes and comments—**

(i) Expenditure exceeded the grant by Rs. 1,78,000; the excess requires regularisation.

(ii) Surrender of Rs. 4.34 lakhs on the last day of the financial year proved unrealistic in view of excess over the grant.

(iii) Excess occurred mainly under —

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>I—Secretariat—</b>			
<b>I(12)—Chief Minister's Secretariat—</b>			
O .. ..	10.22	} 20.36	+5.44
S .. ..	4.70		
	14.92		

Excess was due to payment of additional dearness allowance and retention of temporary posts.

Heads	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>I(2)—Finance Department (including Excise)—</b>			
O .. ..	98.50	1,15.89	+4.62
S .. ..	12.15		
R .. ..	0.62		
	1,11.27		

Excess was attributed partly to payment of some outstanding bills at the fag end of the year.

(iv) Excess under the heads mentioned above was partly offset by saving under the following head :

Head	Total grant	Actual grant	Excess + Saving—
	(In lakhs of rupees)		
<b>I—Secretariat—</b>			
<b>1(3)—Finance Department (Data Processing Centre)—</b>			
	Rs.		
O .. ..	7.80	6.49	—3.01
S .. ..	2.32		
R .. ..	—0.62		
	9.50		

Reasons for the saving of Rs. 3.63 lakhs have not been intimated (May 1981).

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head : 253—District Administration—</b>			
	Rs.		
Original.. ..	4,81,16,000	4,82,41,582	—1,24,418
Supplementary	2,50,000		
	4,83,66,000		
Amount surrendered during the year (March 1980)	..	..	2,80,186

**Grant No. 20—Treasury and Accounts Administration (All voted) 25**

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head : 254—Treasury and Accounts Administration</b>			
	Rs.		
Original ..	2,50,45,000	2,00,07,410	-50,37,590
Supplementary ..			
	2,50,45,000		
Amount surrendered during the year	..	..	..

**Note/comment—**

Saving occurred mainly under —

Head	Total grant	Actual , expenditure	Excess + Saving +
	(In lakhs of rupees)		
II—Treasury Establishment	2,06.67	1,67.73	-38.94
III—Local Fund Audit ..	35.69	25.22	-10.47

Reasons for saving in the above cases have not been intimated (May 1981).

**Grant No. 21—Police (All voted)**

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head : 255—Police</b>			
	Rs.		
Original ..	63,86,61,000	65,86,02,660	-1,30,17,340
Supplementary ..	3,29,59,000		
	67,16,20,000		
Amount surrendered during the year (March 1980)	..	..	52,15,250

## Grant No. 22—Jails (All Voted)

	Total grant	Actual expenditure	Excess + / Saving—
	Rs.	Rs.	Rs.
<b>Major head : 256—Jails</b>			
	Rs.		
Original ..	5,93,21,000	4,85,86,249	-1,07,34,751
Supplementary ..			
	5,93,21,000		
Amount surrendered during the year (March 1980)	..	..	1,10,37,398

## Notes and comments—

(i) Surrender of anticipated saving made on the last day of the financial year exceeded the available saving by Rs. 3.03 lakhs.

(ii) Saving in the original provision occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>256—Jails</b>			
<b>II—Jails—</b>			
<b>II(3)—District Jails—</b>			
O .. ..	1,66.20	1,33.31	+2.10
R .. ..	-34.99		
	1,31.21		
<b>II(2)—Central Jails—</b>			
O .. ..	1,98.35	1,74.93	+1.93
R .. ..	-25.35		
	1,73.00		
<b>II(1)—Presidency Jails—</b>			
O .. ..	60.70	54.27	+2.27
R .. ..	-8.70		
	52.00		

Saving in provision was attributed to fall in average number of prisoners and less purchase of foodgrains owing to accumulation of stock during previous years. Reasons for final excess have not been intimated (May 1981).



Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>III—Jail Manufacturers—</b>			
<b>III(1)—Clerical and Mechanical Establishment—</b>			
O .. ..	38.75	14.48	14.85
R .. ..	—24.27		
			+0.37

Saving (Rs. 23.90 lakhs net) was attributed to non-filling up of vacant posts and non-purchase of mustard seeds, woolen yarn, textile goods, etc.

**IV—Other expenditure—**

**IV(7)—Expenditure on account of State Prisoners and Detenues—**

O .. ..	26.00	18.72	17.33
R .. ..	—7.28		
			—1.39

Saving was attributed to non-finalisation of a large number of cases in time owing to non-receipt of reports from local officers.

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

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major head : 258—Stationery and Printing</b>			
	Rs.		
Original ..	2,57,14,000	2,91,30,040	—27,12,960
Supplementary	61,29,000		
	3,18,43,000		
Amount surrendered during the year	..	..	..

**Notes and comments—**

(i) The entire saving of Rs. 27·13 lakhs remained unsurrendered.

(ii) Supplementary provision obtained towards the end of the year proved excessive in view of the eventual saving.

(iii) Saving occurred under :—

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

258—Stationary and Printing—

**IV—Government Presses—****State Plan (Fifth Plan and Annual Plan)—**

IV(3)—Modernisation of machinery  
of West Bengal Government  
Press, Alipore ..

21·50	13·46	—8·04
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Reasons for saving have not been intimated (May 1981).

(iv) In the following case, supplementary provision proved excessive :—

**II—Purchase and Supply of Stationery Stores—****Non-Plan—****II(2)—Purchase of Stationery Stores—**

0 .. ..	60·93	} 80·00	67·80	—12·20
5 .. ..	19·07			

Additional provision of Rs. 19·07 lakhs was required for meeting larger expenditure on account of establishment charges. Reasons for final saving have not been intimated (May 1981).

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
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Major heads : 259—Public Works, 277—Education, 278—Art and Culture, 280—Medical, 282—Public Health, Sanitation and Water Supply, 283—Housing, 287—Labour and Employment, 295—Other Social and Community Services, 304—Other General Economic Services, 305—Agriculture, 309—Food, 310—Animal Husbandry, 311—Dairy Development, 320—Industries, 459—Capital Outlay on Public Works, 477—Capital Outlay on Education, Art and Culture, 480—Capital Outlay on Medical, 481—Capital Outlay on Family Welfare, 482—Capital Outlay on Public Health, Sanitation and Water Supply, 483—Capital Outlay on Housing, 485—Capital Outlay on Information and Publicity, 488—Capital Outlay on Social Security and Welfare, 495—Capital Outlay on Other Social and Community Services, 505—Capital Outlay on Agriculture, 509—Capital Outlay on Food, 510—Capital Outlay on Animal Husbandry, 511—Capital Outlay on Dairy Development, 514—Capital Outlay on Community Development, 520—Capital Outlay on Industrial Research and Development and 521—Capital Outlay on Village and Small Industries.

Voted—		Rs.				
Original	..	47,68,52,000	}	47,68,52,000	48,53,07,948	+84,55,948
Supplementary	..					
Amount surrendered during the year (March 1980)		..		..		9,02,41,000
Charged—						
Original	..	31,39,000	}	40,64,000	53,20,383	+12,56,383
Supplementary		9,25,000				
Amount surrendered during the year		..		..		..

## Notes and comments—

## Voted grant

- (i) Excess of Rs. 84,55,948 over the voted grant requires regularisation.  
(ii) In view of the excess of Rs. 84.56 lakhs, surrender of Rs. 9,02.41 lakhs proved unrealistic.  
(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
259—Public Works			
IX—Suspense—			
IX(2)—P.W. Directorate	.. 6,22.86	17,87.26	+11,64.40
IX(1)—Construction Board	.. 1,00.00	3,57.29	+2,57.29

Excess in the above cases was mainly due to adjustment of larger debits for acquisition of materials.

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
481—Capital Outlay on Family Welfare			
I—Welfare Centres—			
I(1)—Buildings .. .. .	35.00	87.91	+52.91
<p>Excess of Rs. 41.00 lakhs was attributed to larger developmental expenditure in connection with Rural Family Welfare Planning Centres. Reasons for the remaining excess of Rs. 11.91 lakhs have not been intimated (May 1981).</p>			
459—Capital Outlay on Public Works			
II—Construction—			
State Plan (Fifth Plan and Annual Plan)—			
III(21)—Public Works—			
O .. .. . 74.20	45.80	1,11.95	+66.15
R .. .. . —28.40			
III(19)—Jails—			
O .. .. . 6.51	5.02	12.87	+7.85
R .. .. . —1.49			
Non-Plan—			
III(5)—District Administration—			
O .. .. . 3.05	..	12.68	+12.68
R .. .. . —3.05			
III(6)—Treasury and Accounts Administration—			
O .. .. . 9.40	2.85	14.88	+12.03
R .. .. . —6.55			

In the above cases provision was reduced by surrender on the ground of scarcity of materials and certain technical difficulties. This increased the final excess under the heads, reasons for which have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
259—Public Works			
IV—Maintenance and Repairs—			
Non-Plan—			
IV(4)—Maintenance of other Government non-residential buildings—			
Public Works Directorate—			
O .. 3,70.81	4,66.61	4,06.40	-60.21
R .. 95.80			
Additional funds provided by reappropriation for meeting larger expenditure on maintenance of buildings in different circles of the Public Works Directorate proved excessive in view of the final saving of Rs. 60.21 lakhs, reasons for which have not been intimated (May 1981).			
VIII—Machinery and Equipment—			
VIII(2)—P.W. Directorate—	61.00	89.45	+28.45
VIII(1)—Construction Board—	9.50	16.24	+6.74
283—Housing			
C—Government Residential Buildings—			
C-III—Maintenance and Repairs—			
C-III(1)—Buildings—	81.10	1,02.36	+21.26
459—Capital Outlay on Public Works			
III—Construction—			
Non-Plan—			
III(3)—Sales tax—	1.40	18.78	+17.38
III(9)—Public Works—	2.00	16.39	+14.39
State Plan (Fifth Plan and Annual Plan)—			
III(8)—Police—	..	7.46	+7.46

Reasons for excess under the above heads have not been intimated (May 1981).

Head		Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)					
259—Public Works					
I—Direction and Administration—					
I(3)—Superintendence—					
O	..	35.09	38.21	45.24	+7.03
R	..	3.12			
<p>The anticipated excess was attributed to creation of additional organisation under the Public Works Department. Reasons for the final excess have not been intimated (May 1981).</p>					
(iii) Saving occurred mainly under :—					
480—Capital Outlay on Medical					
A—Allopathy—					
A-I—Medical Relief—					
A-I(1)—Buildings—					
O	..	7,59.67	7,09.81	4,74.81	-2,35.00
R	..	-49.86			
<p>Of the total saving of Rs. 2,84.86 lakhs, a saving of Rs. 55.86 lakhs was attributed to non-finalisation of schemes. Reasons for the remaining saving of Rs. 2,29.00 lakhs have not been intimated (May 1981).</p>					
459—Capital Outlay on Public Works					
III—Construction—					
State Plan (Fifth Plan and Annual Plan)—					
III(22)—Other Administrative Services—					
O	....	2,10.75	93.24	20.34	-72.30
R	..	-1,17.51			
III(15)—Sales Tax—					
O	..	23.00	19.66	..	-19.66
R	..	-3.34			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Non-Plan—			
III(7)—Police—			
O ..	1,40.33	78.35	-37.12
R ..	-24.86		
III(1)—Administration of Justice—			
O ..	27.27	7.81	-7.69
R ..	-11.77		

Anticipated savings under the above heads were attributed to partial execution/non-execution of works due to scarcity of materials and other difficulties. Reasons for the final savings have not intimated (May 1981).

#### 483—Capital Outlay on Housing

##### A—Government Residential Buildings—

##### A-II—Construction—

##### A-II(1)—Buildings—

O ..	75.81	8.86	7.66	-1.20
R ..	-66.95			

Saving was attributed mainly to slow progress of works for want of materials and non-sanction of certain schemes.

#### 477—Capital Outlay on Education, Art and Culture

##### VI—Sports and Youth Welfare—

##### VI(1)—Buildings—

O ..	1,76.00	1,09.65	36.84	-72.81
R ..	-66.35			

Saving was attributed mainly to suspension of the work of construction of a stadium complex at Bidhan Nagar and non-sanction of schemes.

##### V—Technical Education—

##### V(1)—Buildings—

O ..	1,62.00	35.65	62.72	+27.06
R ..	-1,26.35			

Reduction of the provision by surrender on the ground of non-sanction of schemes proved excessive in view of the final excess of Rs. 27.06 lakhs, reasons for which have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
259—Public Works			
IV—Maintenance and Repairs—			
Fifth Plan(Committed)—			
IV(7)—Maintenance of Government non-residential buildings—			
O .. 95·80	..	3·24	+3·24
R .. -95·80			
III—Construction—			
Non-Plan—			
III(3)—Administration of Justice	10·26	2·32	-7·94
77—Capital Outlay on Education, Art and Culture			
IV—University and other Higher Education—			
IV(1)—Buildings— .. ..	37·65	23·01	-14·64
80—Capital Outlay on Medical			
A—Allopathy—			
A-IV—Medical Stores—			
A-IV(1)—Buildings— .. ..	13·20	..	-13·20
A-II—Medical Education—			
A-II(1)—Buildings—			
O .. 60·25	60·35	49·13	-11·2
R .. 0·10			



Total	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
511—Capital Outlay on Dairy Development			
VI—Milk Supply Schemes—			
VI(1)—Buildings— ..	28·00	20·00	—8·00
459—Capital Outlay on Public Works—			
III—Construction—			
Non-Plan—			
III(4)—Secretariat—General Services ..	26·55	20·23	—6·32

Reasons for savings under the above heads have not been intimated (May 1981).

477—Capital Outlay on Education, Art and Culture

VII—Other expenditure—

VII(1)—Buildings—

O ..	61·45	} 30·97	20·92	—10·05
R ..	—30·48			

The anticipated saving was attributed to non-sanction/postponement of schemes. Reasons for the final saving have not been intimated (May 1981).

521—Capital Outlay on Village and Small Industries

VIII—Sericulture Industries—

VIII(1)—Buildings—

O ..	85·50	} 43·00	8·94	—34·06
R ..	—42·50			

II—Industrial Estates—

II(1)—Buildings—

O ..	6·65	} 2·47	0·06	—2·41
R ..	—4·18			

Anticipated savings under the above heads were attributed to delay in finalisation/non-sanction of schemes. Reasons for the final savings have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
459—Capital Outlay on Public Works			
II—Acquisition of Land—			
Non-Plan—			
II(3)—Police—			
O .. 49.39	1.11	..	-1.11
R ... -48.28			
II(5)—Fire Protection and Control—			
O .. 6.57	..	..	..
R .. -6.57			

Saving: under the above heads were attributed mainly to non-receipt of debits for acquisition of land.

495—Capital Outlay on Other Social and Community Services

III—Employment—

III(1)—Buildings—

O .. 56.29	16.99	..	-16.99
R .. -39.30			

The anticipated saving was attributed to delay in finalisation of schemes. Reasons for the final saving have not been intimated (May 1981).

509—Capital Outlay on Food

IV—Other expenditure—

IV(1)—Buildings—

O .. 50.80	31.04	20.24	-10.80
R .. -19.76			

510—Capital Outlay on Animal Husbandry

I—Cattle Development—

I(1)—Buildings—

O .. 24.15	17.38	4.19	-13.19
R .. -6.77			

The anticipated savings under the above heads were attributed to delay in finalisation of schemes. Reasons for the final savings have not been intimated (May 1981).

Heads	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
II—Poultry Development—			
II(1)—Buildings—			
O ..	28.70	0.30	..
R ..	-28.40		
511—Capital Outlay on Dairy Development			

## VII—Other expenditure—

## VII(1)—Buildings—

O ..	12.00	..	..
R ..	-12.00		

Savings under the above heads were attributed mainly to non-sanction of schemes.

## 259—Public Works

## III—Construction—

## Non-Plan—

## III(11)—Police—

O ..	10.88	7.89	1.61	-6.28
R ..	-2.99			

The anticipated saving was attributed mainly to non-execution/partial execution of works for want of materials. Reasons for the final saving have not been intimated (May 1981).

(iv) **Suspense** : The expenditure in the grant includes Rs. 21,47.58 lakhs under the head "Suspense". This head accommodates interim transactions for the purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedure of transactions under the head have been explained in note (v) below Grant No. 66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects.

The transactions under the various sub-heads of Suspense are given below :

## 259—Public Works

## Public Works Directorate—

	Opening balance Debit + Credit —	Debits	Credits	Closing balance Debit + Credit —
		(In lakhs of rupees)		
<b>Voted—</b>				
Purchases ..	—48,24·17	5,62·05	8,91·48	—51,53·60
Stock ..	+4,27·02	10,50·18	8,29·40	+6,47·80
<b>Miscellaneous Works</b>				
Advances ..	+7,90·10	1,75·03	81·71	+8,83·42
<b>Total ..</b>	<b>—36,07·05</b>	<b>17,87·26</b>	<b>18,02·59</b>	<b>—36,22·38</b>
<b>Charged—</b>				
Purchases ..	—1·96	1·07	0·24	—1·13
Stock ..	+0·30	0·24	..	+0·54
<b>Miscellaneous Works</b>				
Advances ..	+1·42	0·25	0·09	+1·58
<b>Total ..</b>	<b>—0·24</b>	<b>1·56</b>	<b>0·33</b>	<b>+0·99</b>
<b>Construction Board—</b>				
Purchases ..	—11,22·39	89·84	2,11·88	—12,44·43
Stock ..	+1,84·54	2,51·90	1,94·31	+2,42·13
<b>Miscellaneous Works</b>				
Advances ..	+4,79·60	15·55	9·96	+4,85·19
<b>Total ..</b>	<b>—4,58·25</b>	<b>3,57·29</b>	<b>4,16·15</b>	<b>—517·11</b>

	Opening balance Debit + Credit—	Debits	Credits	Closing balance Debit + Credit—
(In lakhs of rupees)				
<b>459—Capital Outlay on Public Works</b>				
Purchases ..	—22.79	1.34	5.97	—27.42
Stock ..	..	..	..	..
Miscellaneous works Advances ..	..	0.13	..	+0.13
<b>Total ..</b>	<b>—22.79</b>	<b>1.47</b>	<b>5.97</b>	<b>—27.29</b>
<b>Grand Total ..</b>	<b>—40,88.33</b>	<b>21,47.58</b>	<b>22,25.04</b>	<b>—41,65.79</b>

(v) **General Reserve Fund, Cooch Behar** : The Fund was created with the surplus assets of the former State of Cooch Behar on the date of its merger with West Bengal and is earmarked for being spent for the benefit of the people of Cooch Behar. The receipts of the Fund represent interest, dividend, etc., on securities belonging to it, and disbursements are made from the Fund to finance different schemes of Cooch Behar. The expenditure to be met from the Fund is initially debited to this grant and other relevant grants and is transferred to the Fund before closing the accounts for the year.

During 1979-80 an expenditure of Rs. 0.62 lakh (under Grant No. 25) was met from the Fund. The balance, including investment, at the credit of the Fund on 31st March, 1980 was Rs. 62.06 lakhs.

#### Charged appropriation

#### Notes and comments—

- (i) Excess of Rs. 12,56,383 over the charged appropriation requires regularisation

Head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(ii) Excess occurred mainly under :—			
259—Public Works			
I—Direction and Administration—			
I(4)—Execution—	4.08	20.84	+16.76
IV—Maintenance and Repairs—			
Non-Plan—			
IV—(4)—Maintenance of other Government non-residential buildings—			
Public Works Directorate—	25.00	30.42	+5.42

Reasons for the excess have not been intimated (May 1981).

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
480—Capital Outlay on Medical			
A—Allopathy—			
A-I—Medical Relief—			
A-I(1)—Buildings—			
S ..	9.08	9.08 ..	—9.08

Reasons for non-utilisation of the supplementary appropriation obtained for payment of decretal dues have not been intimated (May 1981).

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major head : 260—Fire Protection and Control</b>				
<b>Voted—</b>				
	Rs.			
Original ..	2,23,38,000	2,23,38,000	1,90,58,305	-32,79,695
Supplementary ..				
Amount surrendered during the year		..	..	..
<b>Charged—</b>				
	Rs.			
Original ..	..	36,084	35,931	-153
Supplementary	36,084			
Amount surrendered during the year		..	..	..

**Notes and comments—**

(i) No portion of the saving of Rs. 32.80 lakhs was surrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
II—Protection and control— ..	56.87	35.13	-21.74

Reasons for saving have not been intimated (May 1981).

## Grant No. 27—Other Administrative Services

		Total grant or appropriation	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major head : 265—Other Administrative Services</b>				
Voted—				
	Rs.			
Original ..	10,12,78,000	10,26,36,000	10,09,09,765	-17,26,235
Supplementary ..	13,58,000			
Amount surrendered during the year (March 1980)		..	..	42,59,244
Charged—				
Original ..	..	1,51,289	76,026	-75,263
Supplementary	1,51,289			
Amount surrendered during the year		..	..	..

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

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major head : 266—Pensions and and Other Retirement Benefits</b>				
Voted—				
	Rs.			
Original ..	12,93,62,000	14,69,11,000	15,65,94,033	+96,83,033
Supplementary	1,75,49,000			
Amount surrendered during the year		..	..	..
Charged—				
Original ..	11,56,000	11,56,000	10,88,805	-67,195
Supplementary	..			
Amount surrendered during the year (March 1980)		..	..	6,000



## Notes and comments—

## Voted grant

(i) Expenditure exceeded the voted grant by Rs. 96,83,033 ; the excess requires regularisation.

(ii) Supplementary provision obtained in March 1980 proved inadequate in view of the excess over the grant.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>VII—Family Pensions—</b>			
O ..	1,60.00	2,28.54	+53.54
S ..	15.00		
	1,75.00		

Excess was due to sanction of ex-gratia payment, interim increase in the rate of family pension and increase in the number of pensioners.

## VI—Gratuities—

## 3. Retiring Gratuities—

O ..	2,00.00	2,43.28	+18.28
S ..	25.00		
	2,25.00		

Excess was due to increase in the number of retirement cases and sanction of provisional gratuity in most cases.

## Grant No. 30—Miscellaneous General Services (All Voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head : 268—Miscellaneous General Services</b>			
	Rs.		
Original ..	3,01,45,000	2,86,21,909	-15,23,091
Supplementary ..	..		
	3,01,45,000		
Amount surrendered during the year (March 1980)	..	..	26,67,051

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head : 276—Secretariat— Social and Community Services</b>				
<b>Voted—</b>				
	Rs.			
Original ..	1,27,00,000	1,40,91,000	1,40,86,492	-4,508
Supplementary	13,91,000			
Amount surrendered during the year (March 1980)		..	..	6,59,292
<b>Charged—</b>				
Original ..	..	82,650	82,650	..
Supplementary	82,650			
Amount surrendered during the year		..	..	..

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

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head : 277—Education</b>				
	Rs.			
Original ..	2,25,97,000	2,26,96,000	94,28,126	-1,32,67,874
Supplementary	99,000			
Amount surrendered during the year		..	..	..

**Notes and comments—**

- (i) Above 58 per cent of the provision remained unutilised.
- (ii) No portion of the saving was surrendered.
- (iii) Supplementary provision of Rs. 0.99 lakh obtained towards the end of the financial year proved unnecessary in view of overall saving of Rs. 1,32.68 lakhs.
- (iv) Provision remained wholly unutilised under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>G—Sports and Youth Welfare—</b>			
<b>G-III—Sports and Games—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
III(4)—Establishment of Eastern Wing of National Institute of of Sports—	40.00	..	-40.00
<b>Non-Plan—</b>			
G-III(5)—Holding of Rene Frank Hockey Tournament	12.00	..	-12.00

Reasons for saving in the above two cases have not been intimated (May 1981).

(v) Substantial saving also occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
G-III(3)—Campus Works, Stadium playgrounds, etc.—	40.00	8.44	—31.53
G-III(1)—Improvement of Sports and games—	30.00	14.12	—15.8
G-III(2)—Maintenance of Indoor Stadium, Khudiram Stadium, Ranji Stadium.—	15.00	3.30	—11.70
<b>G-II—Physical Education—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
G-II(2)—Improvement and Expansion of teachers' training facilities—	15.72	5.84	—9.88

Reasons for saving in the above cases have not been intimated (May 1981).

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head : 277—Education</b>			
<b>Voted—</b>			
	Rs.		
Original ..	2,66,06,000	2,83,61,245	—6,69,755
Supplementary	24,25,000		
Amount surrendered during the year (March 1980)	..	..	13,06,731
<b>Charged—</b>			
Original ..	..	20,817	..
Supplementary	20,817		
Amount surrendered during the year	..	..	..

## Notes and comments—

## Voted grant

(i) Surrender of anticipated saving made on the last day of the financial year exceeded the available saving by Rs. 6.37 lakhs.

(ii) Saving occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
G—Sports and Youth Welfare—			
III—Youth Welfare Schemes—			
Fifth Plan (Committed)—			
1. Youth Centre Schemes—			
O .. 11.20	9.62	2.69	-6.93
R .. -1.58			

Saving was attributed to non-opening of additional Block youth offices under Plan schemes. Reasons for final saving have not been intimated (May 1981).

G-III—Youth Welfare Schemes—  
State Plan (Fifth Plan and Annual Plan)—

G-III(4)—Establishment of school co-operatives for sale of books and stationery at controlled rates—

O .. 6.00	2.23	0.10	-2.13
R .. -3.77			

Reasons for saving have not been intimated (May 1981).

(iii) Saving under the above heads was partly counterbalanced by excess under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
G-III—Youth Welfare Schemes—			
State Plan (Fifth Plan and Annual Plan)—			
G-III(1)—Youth Centre Scheme—			
O .. 20.00	28.40	39.83	+11.43
R .. 8.40			

Reasons for excess have not been intimated (May 1981).

(iv) Withdrawal of funds by re-appropriation proved unrealistic under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>G-III—Youth Welfare Schemes—</b>			
<b>Non-Plan—</b>			
<b>G-III(1)—National Cadet Corps—</b>			
O ..	1,22.70	1,29.92	+9.42
R ..	-2.20		
	1,20.50		

Anticipated saving was attributed to economy measures. Reasons for final excess of Rs. 9.42 lakhs have not been intimated (May 1981).

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 277—Education, 278—Art and Culture and 677—Loans for Education, Art and Culture</b>			
<b>Voted—</b>	Rs.		
Original ..	2,23,95,43,000	2,12,72,92,137	-12,77,90,863
Supplementary	1,55,40,000		
Amount surrendered during the year (March 1980)	..	..	3,97,47,000
<b>Charged—</b>			
Original ..	..	596	..
Supplementary	596		
Amount surrendered during the year	..	..	..
<b>Notes and comments—</b>	<b>Voted grant</b>		

(i) Out of the saving of Rs. 12,77.91 lakhs, Rs. 3,97.47 lakhs were surrendered in February 1980 leaving a balance of Rs. 8,80.44 lakhs unsurrendered.

(ii) Supplementary grant obtained towards the end of the year proved unnecessary as the actual expenditure did not come up even to the original provision.

(iii) Saving in the original plus supplementary provision occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
277—Education			
A—Primary Education—			
A-VII—Minimum Needs Programme—			
State Plan (Fifth Plan and Annual Plan)—			
1. Expansion of teaching and educational facilities for children of age group 11-14—			
O .. 7,17.58	4,12.08	2,27.17	-1,84.91
R .. -3,05.50			
Reasons neither for anticipated saving nor for final saving have been intimated (May 1981).			
B—Secondary Education—			
B-IV—Assistance to non-Government Secondary Schools—			
State Plan (Fifth Plan and Annual Plan)—			
2. Expansion of teaching and educational facilities for children of age group 14-16—			
O .. 3,87.50	1,60.00	29.22	-1,30.78
R .. -2,27.50			
C—Special Education—			
C-VI—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
3. Publication of Rabindra Rachanabali—			
O .. 75.00	15.00	5.02	-9.98
R .. -60.00			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>1. Development of Institutions for education of handicapped—</b>			
O .. 41.00 } R .. -34.80 }	6.20	4.41	-1.78
<b>C-1—Adult Education—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>3. Non-formal education programme for youths in the age group 15-25—</b>			
O .. 50.00 } R .. -50.00 }	..	22.99	+22.99
<b>E—University and Other Higher Education—</b>			
<b>E—IV—Assistance to non-Government Colleges—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>3. Development of non-Govt. Colleges—</b>			
O .. 45.00 } R .. -27.05 }	17.95	20.00	+2.05
<b>E—V—Institutes of Higher Learning—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>1. Development of Special Institutions—</b>			
O .. 30.00 } R .. -15.57 }	14.43	17.30	+2.87

Anticipated saving in the above cases was attributed to non-processing of many proposals on account of some unavoidable circumstances. Reasons for final savings/excesses have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>C—Special Education—</b>			
<b>C—VI—Other expenditure—</b>			
State Plan (Fifth Plan and Annual Plan)—			
2. Development of training institutions for the handicapped—			
O .. 11.00	..	..	..
R .. -11.00			
Non-utilisation of the provision was stated to be due to non-processing of many proposals on account of some unavoidable circumstances.			
<b>H—General—</b>			
<b>H—V—Other expenditure—</b>			
State Plan (Fifth Plan and Annual Plan)—			
4. Development and expansion of Library Services—			
O .. 5,46.15	2,26.47	1,63.96	-62.51
R .. -3,19.68			
<b>D—Pre-University Education—</b>			
<b>D—III—Assistance to Non-Govt. Institutions—</b>			
State Plan (Fifth Plan and Annual Plan)—			
1. Assistance to Non-Government Higher Secondary Institutions—			
O .. 3,79.54	1,53.05	1,36.56	-16.49
R .. -2,25.49			
<b>B—Secondary Education—</b>			
<b>B—IV—Assistance to Non-Government Secondary Schools—</b>			
Fifth Plan (Committed)—			
3. Free education for boys reading in Classes V-VI—			
O .. 3,00.00	4,05.00	65.81	-3,39.19
R .. 1,05.00			

Reasons for saving in the above cases have not been intimated (May 1981).



Head	Total grant	Actual expenditure	Excess + Saving
(In lakhs of rupees)			
<b>B—Secondary Education—</b>			
<b>B—IV—Assistance to Non-Government Secondary Schools—</b>			
State Plan (Fifth Plan and Annual Plan)—			
8. Free education for boys reading in classes VII-VIII—			
O .. 3,38.00	3,20.00	1,08.90	-2,11.10
R .. -18.00			
Non-Plan—			
6. Development and expansion of educational facilities for children of age group 14-16—			
O .. 2,60.00	2,41.00	44.63	-1,96.37
R .. -19.00			
<b>E—University and other Higher Education—</b>			
<b>E—IV—Assistance to non-Government Colleges—</b>			
Non-Plan—			
6. Salary deficit schemes for non-Government Colleges—			
O .. 4,00.00	3,30.00	2,19.61	-1,10.39
R .. -70.00			
<b>B—Secondary Education—</b>			
<b>B—IV—Assistance to non-Government Secondary Schools—</b>			
Non-Plan—			
9. Teaching and educational facilities for children of age group 11-14—			
O .. 1,65.00	1,45.00	0.26	-1,44.74
R .. -20.00			

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<b>C—Special Education—</b>			
<b>C—1—Adult Education—</b>			
State Plan (Fifth Plan and Annual Plan)—			
1. Literacy Programme—			
O .. 1,71.00	55.00	43.04	-11.96
R .. -1,16.00			
<b>B—Secondary Education—</b>			
<b>B—IV—Assistance to non-Government Secondary Schools—</b>			
Non-Plan—			
5. Improvement of the conditions of services of staff in secondary schools—			
O .. 1,30.00	97.50	18.95	-78.55
R .. -32.50			
<b>A—Primary Education—</b>			
<b>A—VIII—Other expenditure—</b>			
Non-Plan—			
2. Mid-day meals for children—			
O .. 1,32.43	54.98	27.12	-27.86
R .. -77.45			
<b>E—University and Other Higher Education—</b>			
<b>E—IV—Assistance to non-Government Colleges—</b>			
Non-Plan—			
4. Improvement of Service Condition of College teachers—			
O .. 2,00.70	1,95.00	1,08.79	-86.21
R .. -5.70			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>A—Primary Education—</b>			
<b>A—VII—Minimum Needs Programme—</b>			
Fifth Plan (Committed)—			
<b>4. Mid-day meals for children—</b>			
O ..	1,50.00	} 1,39.60	83.65
R ..	-10.40		
			-55.95
<b>B—Secondary Education—</b>			
<b>B—IV—Assistance to non-Government Secondary Schools—</b>			
Non-Plan—			
<b>7. Upgrading of high schools into Higher Secondary Schools—</b>			
O ..	43.00	} 33.50	1.56
R ..	-9.50		
			31.94
<b>E—University and other Higher Education—</b>			
<b>E—IV—Assistance to non-Government Colleges—</b>			
Non-Plan—			
<b>3. Professional Colleges—</b>			
O ..	1,00.00	} 70.50	68.55
R ..	-29.50		
			-1.95
<b>E—II—Assistance to Universities for non-technical education—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>3. Establishment of a new University at Midnapore—</b>			
O ..	30.00	} 0.01	0.01
R ..	-29.99		
			..

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>E—III—Government Colleges—</b>			
State Plan (Fifth Plan and Annual Plan)—			
Development of Colleges—			
O .. 65.65	54.82	42.67	-12.15
R .. -10.83			
<b>H—General—</b>			
H—IV—Scholarships—			
Non-Plan—			
<b>3. National Scholarships—</b>			
O .. 26.00	15.00	8.22	-6.78
R .. -11.00			
<b>F—Technical Education—</b>			
F—VI—Engineering Colleges and Institutes—			
State Plan (Fifth Plan and Annual Plan)—			
1. Development of Engineering Colleges—			
O .. 29.00	27.97	15.56	-12.41
R .. -1.03			
<b>H—General—</b>			
H—V—Other expenditure—			
Fifth Plan (Committed)—			
2. Development and expansion of library services—			
O .. 14.50	10.00	2.00	-8.00
R .. -4.50			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>B—Secondary Education—</b>			
<b>B—VI—Teachers' Training—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>2. Provision for short course training of secondary school teachers in Life Science and appointment of teachers in optional subjects—</b>			
O ..	21.50	17.80	11.08
R ..	-3.70		
			-6.72
In the above cases reasons neither for anticipated savings nor for final savings have been intimated (May 1981).			
<b>A—Primary Education—</b>			
<b>A—VII—Minimum needs Programme—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>4. Free and Compulsory Primary Education—</b>			
O ..	4,33.79	1,18.93	1,81.77
R ..	-3,14.86		
			+62.84
<b>6. Provision for incentives to the development of elementary education—</b>			
O ..	3,11.17	78.88	1,64.28
R ..	-2,32.29		
			+85.40
<b>D—Pre-University Education—</b>			
<b>D—II—Government Institution—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>1. Government Higher Secondary Institutions—Teaching and Educational facilities for higher secondary education—</b>			
O ..	45.00	9.38	11.51
R ..	-35.62		
			+2.13

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>A—Primary Education—</b>			
<b>A—IV—Assistance to non-Government Primary Schools—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>1. Free and Compulsory Primary Education—</b>			
O .. 67.00	25.00	35.62	+10.62
R .. -42.00			
<b>B—Secondary Education—</b>			
<b>B—VIII—Other expenditure—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>3. Provision for introduction of work experience in Schools (Class VI-VIII)—</b>			
O .. 38.00	20.00	20.72	+0.72
R .. -18.00			
In the above cases reasons neither for reduction of the provision by reappropriation nor for the final excesses have been intimated (May 1981).			
<b>B—Secondary Education—</b>			
<b>B—IV—Assistance to non-Government Secondary Schools—</b>			
<b>Fifth Plan (Committed)—</b>			
<b>2. Expansion of teaching and educational facilities for children of age group 14-16—</b>	2,25.00	22.74	-2,02.26
<b>A—Primary Education—</b>			
<b>A—VII—Minimum Needs Programme—</b>			
<b>Fifth Plan (Committed)—</b>			
<b>3. Free and Compulsory Primary Education—</b>	2,00.00	1,48.74	-1.51.26

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
A—VIII—Other expenditure—			
Non-Plan—			
11. Expansion of elementary education—	1,75·00	65·86	—1,09·14
A—Primary Education—			
A—VII—Minimum Needs Programme—			
Fifth Plan (Committed)—			
5. Provision for incentive to the Development of Elementary Education—	86·00	13·09	—72·91
A—IV—Assistance to non-Government Primary Schools—			
Non-Plan—			
6. Free and Compulsory Primary Education—Free education for boys reading in Classes I-IV in urban areas—	90·00	38·11	—51·89
A—VII—Minimum Needs Programme—			
State Plan (Fifth Plan and Annual Plan)—			
2. Provision for incentives to the development of elementary education (Classes VI-VIII)—	1,12·40	63·69	—48·71
A—V—Assistance to Local Bodies for Primary Education—			
Non-Plan—			
2. Expansion of Education and Welfare Services to relieve educated unemployment—	2,75·00	2,28·42	—46·58
A—Primary Education—			
A—IV—Assistance to non-Government Primary Schools—			
Non-Plan—			
3. Improvement of conditions of services of teachers—	3,15·00	2,92·11	—22·89

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>B—Secondary Education—</b>			
<b>B—IV—Assistance to non-Government Secondary Schools—</b>			
<b>Fifth Plan (Committed)—</b>			
1. Expansion of teaching and educational facilities for children of age group 11-14—	20.00	4.65	-15.35
<b>A—Primary Education—</b>			
<b>A—II—Inspection—</b>			
<b>Non-Plan—</b>			
2. Supervisory Staff for reducing wastages and stagnation—	21.75	7.33	-14.4
<b>A—VIII—Other expenditure—</b>			
<b>Non-Plan—</b>			
7. Incentive payments and awards to Teachers—	17.00	6.43	-10.57
Reasons for final savings in the above cases have not been intimated (May 1981)†			
<b>D—Pre-University Education—</b>			
<b>D—III—Assistance to non-Government Institutions—</b>			
<b>Fifth Plan (Committed)—</b>			
1. Assistance to non-Government higher secondary institutions	1,30.00	..	-1,30.00
<b>E—University and other Higher Education—</b>			
<b>E—II—Assistance to Universities for non-Technical education—</b>			
<b>Fifth Plan (Committed)—</b>			
1. Development of Universities—	48.00	..	-48.00



Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B—Secondary Education—			
B—VIII—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
11. Provision for twin quarters for teachers of secondary schools in tribal or backward areas (Class VI-VIII)—			
O .. 34.00	10.00	..	-10.00
R .. -24.00			
E—University and other Higher Education—			
E—V—Institutes of Higher Learning—			
Fifth Plan (Committed)—			
1. Development of special institutions—	27.00	..	-27.00
B—Secondary Education—			
B—VIII—Other expenditure—			
Fifth Plan (Committed)—			
1. Provision for introduction of work experience in existing high schools under the new pattern of secondary education—	25.00	..	-25.00
B-VI—Teachers' Training—			
Fifth Plan(Committed)—			
3. Provision for short course training of secondary school teachers in life science and appointment of teachers in optional subjects—	22.00	..	-22.00

Reasons for non-utilisation of the provision in the above cases have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>E—University and other Higher Education—</b>			
<b>E-III—Government Colleges—</b>			
<b>Non-Plan—</b>			
<b>5. Improvement of service conditions of Government College Teachers—</b>			
O .. . 13.00 } .. .. .			
R .. . -13.00 } .. .. .			
<b>B—Secondary Education—</b>			
<b>B-VII—Text Books—</b>			
<b>Non-Plan—</b>			
<b>2. Provision of free books, etc., for children of Primary Schools—</b>			
O .. . 12.37 } .. .. .			
R .. . -12.37 } .. .. .			
<b>B-VIII—Other expenditure—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>2. Vocational and educational guidance on account of re-structure of education at 10+2 stage—</b>			
O .. . 11.00 } .. .. .			
R .. . -11.00 } .. .. .			

Reasons for savings in the above cases have not been intimated (May 1981).

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

(iv) Saving under the above heads was partly counterbalanced by excess mainly under:—

**B—Secondary Education—**

**B—IV—Assistance to non-Government Secondary Schools—**

**Non-Plan—**

**1. Secondary Schools for boys—**

O	..	35,72·00	}	40,69·49	48,13·57	+7,44·08
S	..	1,38·04				
R	..	3,59·45				

**E—University and other Higher Education—**

**E-IV—Assistance to non-Government Colleges—**

**Non-Plan—**

**1. Arts Colleges for men—**

O	..	5,70·00	}	9,03·00	10,84·87	+1,81·87
R	..	3,33·00				

**E-II—Assistance to Universities for non-technical education—**

**Non-Plan—**

**Assistance to Universities—**

O	..	8,11·25	}	10,22·13	10,34·30	+12·17
R	..	2,10·88				

**A-IV—Assistance to non-Government Primary Schools—**

**State Plan (Fifth Plan and Annual Plan)—**

II.	Improvement of buildings of existing Primary Schools (M.N.P.)—	..	1,02·30	+1,02·30
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Head		Total grant	Actual expenditure	Excess + Saving—	
(In lakhs of rupees)					
<b>B—Secondary Education—</b>					
<b>B—IV—Assistance to non-Government Secondary Schools—</b>					
<b>Non-Plan—</b>					
<b>8. Improvement of condition of services of teaching and non-teaching staff of secondary schools—</b>					
O	..	4,25·00	5,00·00	5,32·18	+32·18
R	..	75·00			
<b>2. Secondary Schools for Girls—</b>					
O	..	12,62·25	14,85·00	16,45·37	+1,60·37
R	..	2,22·75			
<b>B-II—Inspection—</b>					
<b>Non-Plan—</b>					
<b>1. Men's Branch—</b>					
O	..	44·15	45·30	70·57	+25·27
R	..	1·15			
<b>B-III—Government Secondary Schools—</b>					
<b>Non-Plan—</b>					
<b>1. Government Secondary Schools for boys—</b>					
O	..	1,13·59	1,20·92	1,30·43	+9·51
R	..	7·33			

Reasons for excess in the above cases have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>B—Secondary Education—</b>			
<b>B—IV—Assistance to non-Government Secondary Schools—</b>			
<b>Non-Plan—</b>			
<b>3. Schools for boys and girls (Anglo-Indian)—</b>			
O .. 86.10	1,29.30	1,28.38	-0.92
R .. 43.20			
<b>E—University and other Higher Education—</b>			
<b>E—IV—Assistance to non-Government Colleges—</b>			
<b>Non-Plan—</b>			
<b>2. Arts Colleges for Women—</b>			
O .. 1,30.00	1,74.00	1,50.77	-23.23
R .. 44.00			
<b>F—Technical Education—</b>			
<b>F-V—Polytechnics—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
O \ .. 73.50	52.63	94.01	+41.38
R .. -20.87			
Reasons for excess in the above cases have not been intimated (May 1981).			
<b>C—Special Education—</b>			
<b>C—I—Adult Education—</b>			
<b>Central Sector(New Schemes)—</b>			
4. Rural Functional Literacy Projects—	..	18.63	+18.63

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—Primary Education—			
A-IV—Assistance to non-Government Primary Schools—			
Fifth Plan(Committed)—			
1. Free and Compulsory Primary Education—	..	17.19	+17.19
E—University and other Higher Education—			
E-II—Assistance to Universities for non-technical education—			
Non-Plan(Developmental)—			
1. Improvement of service conditions of university teachers—	..	14.00	+14.00
Reasons for excess in the above cases have not been intimated (May 1981).			
A—Primary Education—			
A-V—Assistance to Local Bodies for Primary Education—			
Non-Plan—			
3. Other grants—	..	26,25.00	36,81.72 +10,56.72
A-VII—Minimum Needs Programme—			
Fifth Plan(Committed)—			
1. Expansion of teaching and educational facilities for children of age group 11-14.—	1,01.00	1,63.12	+62.12

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
A-IV—Assistance to non-Government Primary Schools—			
Non-Plan—			
5. Free and Compulsory Primary Education—Improvement of service condition of existing Primary School Teachers—	6,25.00	6,86.18	+ 61.18
A-II—Inspection—			
Fifth Plan(Committed)—			
1. Strengthening of Administrative and supervisory staff—	2.22	24.13	+ 21.91
A-VII—Minimum Needs Programme—			
Fifth Plan(Committed)—			
2. Provision for incentive to the development of elementary education (Classes VI-VIII)—	20.00	36.20	+ 16.20
F—Technical Education—			
F-VI—Engineering Colleges and Institutes—			
Non-Plan—			
7. Non-Government Engineering Colleges—Jalpaiguri Engineering College—	63.53	78.72	+ 15.19

Reasons for excess in the above cases have not been intimated (May 1981).

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 279—Scientific Services and Research			
Rs.			
Original .. 29,000	29,000	27,800	-1,200
Supplementary ..			
Amount surrendered during the year	..	..	..

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major heads : 280—Medical and 480—Capital Outlay on Medical</b>				
<b>Voted—</b>				
	Rs.			
Original	} 86,18,19,000	86,18,19,000	77,73,92,846	-8,44,26,154
Supplementary				
Amount surrendered during the year		..	..	..
<b>Charged—</b>				
Original	.. ..	} 4,242	4,241	-1
Supplementary	4,242			
Amount surrendered during the year		..	..	..

A charged expenditure of Rs. 88,710 was incurred out of an advance sanctioned from Contingency Fund in March 1980; the amount was not recouped to the Fund till the close of the year.

**Notes and comments—**

**Voted grant**

- (i) No portion of the saving was surrendered.  
(ii) Saving in the provision occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>280—Medical</b>			
<b>A—Allopathy—</b>			
<b>A—IX—Medical Stores Depot—</b>			
<b>Non-Plan—</b>			
<b>A-IX(1)—Central Medical Stores and Regional Stores—</b>			
O	.. 13,92.00	} 12,34.36	11,95.80
R	.. -1,57.64		
			-38.56

Anticipated saving was stated to be due to less adjustment of book debit bills for purchase of equipments, some posts remaining vacant and non-appointment of daily-rate workers. Reasons for final saving have not been intimated (May 1981).



Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>A-II—Medical Relief—</b>			
<b>Non-Plan—</b>			
<b>A-II(28)—Aid to General Hospitals—</b>			
O ..	49·00	28·75	27·92
R ..	—20·25		
			—0·83
<b>A-II(24)—Aid to non-Government Hospitals and Dispensaries—</b>			
O ....	58·50	42·00	42·36
R ..	—16·50		
			+0·36
<p>In the above two cases anticipated saving was stated to be due to sanction of smaller grants than envisaged earlier. Reasons for final saving have not been intimated (May 1981).</p>			
<b>A-VI—Employees' State Insurance Scheme—</b>			
<b>Non-Plan—</b>			
<b>A—VI(4)—Hospital cost for the insured workers and their families—</b>			
	2,70·00	2,22·64	—47·36
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>A—VI(15)—Hospital cost for the insured workers and their families—</b>			
	52·00	12·01	—39·99
<b>B—Other system of Medicine—</b>			
<b>B-II—Homeopathy—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>B-II(3)—Homeopathic system of medicine—</b>			
	44·50	5·99	—38·51
<b>B-I—Ayurvedic—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>B—I(3)—Ayurvedic system of medicine—</b>			
	34·80	10·78	—24·

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
A—Allopathy—			
A—VI—Employees' State Insurance Scheme—			
State Plan (Fifth Plan and Annual Plan)—			
A-VI(7)—Employees' State Insurance (M.B.) Scheme—	24.00	0.98	—23.02
A-III—Education—			
Centrally sponsored (New Schemes)—			
A—III(21)—Re-orientation of Medical Education—	17.00	1.11	—15.89
A-II—Medical Relief—			
State Plan (Fifth Plan and Annual Plan)—			
A-II(39)—Establishment and improvement of T.B. Hospitals—	19.00	5.14	—13.86
A-VI—Employees' State Insurance Scheme—			
State Plan (Fifth Plan and Annual Plan)—			
A-VI(13)—Opening of Rajya Bima Ousadhalaya—	14.96	2.28	—12.68
A-VI—Employees' State Insurance Scheme—			
Fifth Plan (Committed)—			
A-VI(21)—Extension of Employees' State Insurance (M.B.) Scheme—	6.50	0.08	—6.42
A-III—Education—			
State Plan (Fifth Plan and Annual Plan)—			
A-III(17)—Post-graduate Medical Education and Research—	7.75	2.51	—5.24

asons for final saving in the above cases have not been intimated (May 1981).

(iii) In the following cases funds provided by re-appropriation on the last day of the financial year proved unnecessary:—

Head	Total grant	Actual expenditure	Excess + Saving—	
((In lakhs of rupees))				
A—Allopathy—				
A—II—Medical Relief—				
Non-Plan—				
A—II(10)—Improvement and establishment of hospitals, other than Sadar and Subdivisional hospitals—				
O ..	2,78·91	} 2,88·65	1,75·06	-1.13·59
R ..	9·74			
A—II(20)—District and Sub-divisional Hospitals—				
O ..	3,45·35	} 3,72·75	2,77·54	-95·21
R ..	27·40			
A—II(23)—Provincialisation of Sadar and Sub-divisional Hospitals—				
O ..	3,90·00	} 4,53·50	3,50·75	-1,02,75
R ..	63·50			
A—II(22)—Health Units—				
O ..	56·96	} 62·20	24·20	-38·00
R ..	5·24			
A—I—Direction and Administration—				
Non-Plan—				
A—I(4)—Organisation for maintenance and repair of vehicles—				
O ..	41·00	} 41·47	31·52	-9·95
R ..	0·47			

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>A—II—Medical Relief—</b>			
<b>Non-Plan—</b>			
<b>A—II(7)—Auxiliary Government Hospitals—</b>			
O ..	46.00	39.97	—6.88
R ..	0.85		
	46.85		

Expenditure, in the above cases, did not come up even to the original provision. Provision, however, was augmented by re-appropriation which was stated to be due to payment of increased dearness allowance; adjustment of more book debit Bills, purchase of stores, appointment of more daily-wage workers and increased touring. Reasons for final savings have not been intimated (May 1981).

(iv) Substantial saving also occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>AIII—Education—</b>			
<b>Non-Plan—</b>			
<b>A—III(8)—Improvement of State Medical Colleges—</b>			
O ..	85.90	47.95	—17.30
R ..	—20.65		
	65.25		
<b>A—I—Direction and Administration—</b>			
<b>Non-Plan—</b>			
<b>A—I(2)—District Medical Establishment—</b>			
O ..	1,15.85	82.95	—7.10
R ..	—25.80		
	90.05		

Anticipated savings were stated to be due to some posts remaining vacant, non-appointment of daily-rate workers and less purchase of stores. Reasons for final savings have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B—IV—Other System of Medicine—			
Non-Plan—			
B—IV(1)—Indigeneous System of Medicine—			
O	..	9.00	} .
R	..	-0.74	
		8.26	0.68
			-7.58

Anticipated saving was stated to be due to less purchase of stores, non-payment of taxes and less touring. Reasons for final saving have not been intimated (May 1981).

#### A—III—Education—

##### Non-Plan—

#### A—III(6)—Dental College—

O	..	19.00	} .
R	..	-2.57	
		16.43	13.74
			-2.69

Anticipated saving was stated to be mainly due to some posts remaining vacant and less purchase of stores. Reasons for final saving have not been intimated (May 1981).

#### 480—Capital Outlay on Medical

##### A—Allopathy—

#### A—VI—Minimum Needs Programme—

#### State Plan (Fifth Plan and Annual Plan)—

A—VI(1)—Establishment of Health Centres—		30.00	..	-30.00
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Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
280—Medical			
A—Allopathy—			
A—VI—Employees' State Insurance Scheme—			
State Plan (Fifth Plan and Annual Plan)—			
A—VI(8)—Establishment of Diagnostic Centres—	20·00	..	—20·00
A—VI(10)—Improvement in administrative arrangements relating to Employees' State Insurance (M. B.) Scheme—	20·00	..	—20·00
A—VI(20)—Setting up of a Printing Press for the Employees' State Insurance (M. B. ) Scheme—	10·00	..	—10·00
A—VI(11)—Setting up of Physiotherapy Centre—	8·00	..	—8·00
A—VI(19)—Implementation of Immunisation Programme—	8·00	..	—8·00
A—VI(18)—Opening of Family Welfare Centre—	6·00	..	—6·00
A—VI(16)—Improvement of the Ambulance Service, under the Employees' State Insurance (M. B. ) Scheme—	6·00	..	—6·00
A—VI(12)—Establishment of Nurses' Training Centre—	5·52	..	—5·52

Reasons for final saving in the above cases have not been intimated (May 1981).

(v) Above saving was partly counterbalanced by excess over provision mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
280—Medical			
A—Allopathy—			
A—VI—Employees' State Insurance Scheme—			
Non-Plan—			
A—VI(2)—Medical Benefit Scheme—	3,45.74	4,15.12	+69.38
A—II—Medical Relief—			
Fifth Plan (Committed)—			
A—II (46)—Improvement and expansion of hospitals at districts and subdivisional headquarters—	90.00	1,23.89	+33.89
A—II(47)—Improvement and expansion of General Hospitals—	1,65.00	1,97.40	+32.40
A—XI—Minimum Needs Programme—			
State Plan (Fifth Plan and Annual Plan)—			
A—XI(1)—Establishment of Health Centres—	25.00	43.93	+18.93
A—II—Medical Relief—			
State Plan (Fifth Plan and Annual Plan)—			
A—II(34)—Improvement and expansion of General Hospitals—	47.30	63.84	+16.54
A—VI—Employees' State Insurance Scheme—			
Fifth Plan (Committed)—			
A—VI(27)—Hospital cost for the insured workers and their families—	24.00	34.03	+10.03

Reasons for excess in the above cases have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—II—Medical Relief—			
Non-Plan—			
A—II(19)—Other General Hospitals—			
O ..	2,94.70	3,23.79	3,50.48
R ..	29.09		
			+26.69

Anticipated excess was stated to be due to appointment of more daily-rate workers, adjustment of larger number of book debit bills and more purchase of materials. Reasons for final excess of Rs. 26.69 lakhs have not been intimated (May 1981).

A—XI—Minimum Needs Programme—

Fifth Plan (Committed)—

A—XI—(2)—Establishment of Health Centres—

O ..	80.00	73.41	1,02.53
R ..	-6.59		
			+29.12

Withdrawal of funds by reappropriation proved unrealistic in view of final excess, reasons for which have not been intimated (May 1981).

A—II—Medical Relief—

Non-Plan—

A—II(30)—K. S. Roy T. B. Hospital, Jadavpur—

O ..	6.70	17.15	24.05
R ..	10.45		
			+6.90

Anticipated excess was stated to be due to taking over of the K. S. Roy T. B. Hospital by Government and payment of salaries of the staff as per Government scale. Reasons for final excess have not been intimated (May 1981).

A—III—Education—

Non-Plan—

A—III(12)—Burdwan University  
Medica' College—

O ..	24.00	26.87	34.75
R ..	2.87		
			+7.88



Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
<b>A-III(5)—Nilratan Sarker Medical College—</b>			
O .. 30.00	} 34.63	39.53	+4.90
R .. 4.63			
<b>A-III(1)—Medical College, Calcutta—</b>			
O .. 35.12	} 41.19	41.97	+0.78
R .. 6.07			
<b>A-III(9)—Under-graduate Medical Education—</b>			
O .. 62.00	} 74.65	67.24	-7.41
R .. 12.65			

Anticipated excess in the above cases was stated to be due to payment of dearness allowance at increased rate and purchase of stores. Reasons for final saving have not been intimated (May 1981).

#### A-II—Medical Relief—

##### Non-Plan —

#### A-II(1)—Presidency Hospital and Dispensaries—

O .. 7,34.40	} 8,40.60	7,37.36	-1,03.24
R .. 1,06.20			

Augmentation of provision by Rs. 1,06.20 lakhs proved injudicious. This was stated to be due to payment of increased dearness allowance, filling up of vacant posts, purchase of stores and increased tour. Reasons for final saving of Rs. 1,03.24 lakhs have not been intimated (May 1981).

#### Grant No. 37—Family Welfare (All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— R.
<b>Major heads : 281—Family Welfare and 481—Capital Outlay on Family Welfare</b>			
Original .. 7,00,06,000	} 7,33,56,000	6,61,01,817	-72,54,183
Supplementary 33,50,000			
Amount surrendered during the year	..	..	..

**Notes and comments—**

(i) In view of eventual saving under the grant, supplementary provision obtained proved unnecessary. No portion of the saving was surrendered.

(ii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
281—Family Welfare			
VI—Compensation—			
Centrally sponsored (New Schemes)			
VI(2)—Compensation for Vasectomy—			
O .. 1,00.00 } R .. -38.00 }	62.00	55.46	-6.54

Anticipated saving was attributed to acceptance of vasectomy by less number of male acceptors,. Reasons for final saving have not been intimated (May 1981).

II—Rural Family Planning Services—

Centrally sponsored (New Schemes)—

II(3)—Establishment and maintenance of Rural Family Welfare Planning Sub-centres—

O .. 36.00 } R .. -19.50 }	16.50	10.49	-6.01
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Anticipated saving was attributed to non-posting of staff and provision of estimate on higher side. Reasons for final saving have not been intimated (May 1981).

IV—Maternity and Child Health—

Centrally sponsored (New Schemes)—

IV(5)—Prophylaxis Scheme—

O .. 12.00 } R .. -1.00 }	11.00	..	-11.00
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Anticipated saving of Rs. 1.00 lakhs was attributed to supply of materials by the Government of India in kind. Reasons for non-utilisation of the balance provision have not been intimated (March 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
VII—Other Services and Supplies—			
Centrally sponsored (New Schemes)—			
VII(6)—Conventional Contraceptives—			
O .. 10.90	..	..	..
R .. -10.90			

Entire saving was stated to be due to the supply of materials being made by the Government of India.

#### VI—Compensation—

##### Centrally sponsored (New Schemes)—

##### VI(4)—Other expenditure—

O .. 10.00	4.50	0.37	-4.13
R .. -5.50			

Anticipated saving was attributed to low performance of voluntary organisations. Reasons for final saving have not been intimated (May 1981).

#### V—Transport—

##### Centrally sponsored (New Schemes)—

##### V(1)—Purchase and maintenance of vehicles under F.P. Programme—

O .. 30.00	24.00	21.01	- 2.99
R .. -6.00			

Anticipated saving was attributed to less consumption of petrol, etc., due to certain vehicles being out of order. Reasons for final saving have not been intimated (May 1981).

#### 481—Capital Outlay on Family Welfare—

##### I—Welfare Centre—

##### Centrally sponsored (New Schemes)—

##### I(3)—Construction of A.N.M. Schools, Hostels etc.—

S .. 5.50	5.50	..	--5.50
-----------	------	----	--------

Reasons for non-utilisation of the supplementary provision made for construction of auxiliary nurses and midwifery schools, hostels, etc., have not been intimated (May 1981).

(iii) Saving under the above heads was partly counterbalanced by excess over the provision mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
281—Family Welfare			
VI—Compensation—			
Centrally sponsored(New Schemes)—			
VI(3)—Compensation for Tubectomy—			
O .. 1,00.00	1,17.00	1,41.51	+24.51
R .. 17.00			

The requirement of additional fund was attributed to larger acceptance of tubectomy in larger number of cases than anticipated. Reasons for final excess have not been intimated (May 1981).

II—Rural Family Planning Services—

Centrally sponsored(New Schemes)—

II(2)—Establishment and maintenance of Rural Family Welfare Planning Centre—

O .. 1,63.00	2,55.50	2,30.35	-25.15
S .. 28.00			
R .. 64.50			

Supplementary provision was obtained for meeting larger expenditure on account of establishment charges. Further funds were made available by re-appropriation for coping with the anticipated enhancement of dearness allowance and benefit of Selection Grade. Reasons for final saving have not been intimated (May 1981).

VI—Compensation—

Non-Plan—

VI(2)—Compensation for Sterilization—

R .. 30.00	30.00	19.04	-10.96
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Funds provided by re-appropriation proved excessive in view of the final saving reasons for which have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
I—Direction and Administration—			
Centrally sponsored (New Schemes)—			
I(5)—District Family Planning Bureau—			
O ..	43.00	52.28	+2.38
R ..	6.90		
	49.90		

Anticipated excess was attributed to enhancement of dearness allowance and extension of the benefit of Selection Grade. Reasons for final excess have not been intimated (May 1981).

III—Urban Family Planning Service—

Centrally sponsored (New Schemes)—

III(2)—Establishment and maintenance of Urban Family Welfare Planning Centre—

O ..	26.00	33.59	+3.79
R ..	3.80		
	29.80		

Additional funds of Rs. 3.80 lakhs were provided by re-appropriation to cope with expenditure in connection with enhancement of dearness allowance and extension of the benefit of Selection Grade. Reasons for final excess have not been intimated (May 1981).

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major heads : 282—Public Health, Sanitation and Water Supply and 682—Loans for Public Health, Sanitation and Water Supply</b>			
	Rs.		
Original ..	35,39,68,000	38,27,63,342	+2,03,86,342
Supplementary	84,09,000		
Amount surrendered during the year	..	..	..

**Notes and comments—**

(i) Expenditure exceeded the grant by Rs. 2,03,86,342; the excess requires regularisation.

(ii) Supplementary provision of Rs. 84.09 lakhs obtained in March 1980 proved inadequate in view of the eventual excess under the grant.

(iii) Excess over the original plus supplementary provision occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>B—Sewerage and Water Supply—</b>			
<b>B-VI—Suspense—</b>			
<b>Non-Plan—</b>			
B-VI(1)—Suspense—	4,50.00	11,38.70	+6,88.70
Excess was mainly due to larger expenditure on purchase of materials.			
<b>B-X—Rural Piped Water Supply Scheme—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
B-X(2)—Raniganj Coal Field Area Water Supply Scheme	50.00	2,06.85	+1,56.85
<b>B-XI—Other Rural Water Supply Schemes—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>B-XI(1)—Expenditure in connection with the drought 1979. Improvement of Rural Water Supply arrangement in drought affected areas—</b>			
R .. .. .	1,20.00	1,20.00	—6.07
<b>B-V—Machinery and Equipments—</b>			
<b>Non-Plan—</b>			
B-V(1)—Works—	20.00	96.65	+76.65

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
A—Public Health and Sanitation—			
A-II—Prevention and Control of Diseases—			
State Plan (Fifth Plan and Annual Plan)—			
A-II(vi)—Expenditure in connection with the flood 1978—			
P.H. measures in flood-affected areas—	..	54.29	+54.29
Centrally sponsored (New Schemes)			
A-II(vi)—Leprosy—			
A-II(vi) (1)—National Leprosy Control Programme—			
O .. .. 42.50	73.80	91.63	+17.83
R .. .. 31.30			
A-VI—Training—			
Centrally sponsored (New Schemes)—			
A-VI (3)—Training of Multipurpose Workers—			
O .. .. 21.00	22.23	56.64	+34.41
R .. .. 1.23			
B—Sewerage and Water Supply—			
B-I—Direction and Administration—			
Non-Plan—			
B-I(1)—Public Health Engineering—	2,55.00	2,83.19	+28.19

Head	Total grant	Actual expenditure	Excess+ Saving —
(In lakhs of rupees)			
A—Public Health and Sanitation—			
A-II—Prevention and Control of Diseases—			
State Plan (Fifth Plan and Annual Plan)—			
A-II(v)—Malaria—			
A-II(v)(1)—Malaria Eradication Programme—			
O .. .. .	37.00	90.70	+5.95
S .. .. .	34.09		
R .. .. .	13.66		
B—Sewerage and Water Supply			
B-XI—Other rural water supply scheme—			
State Plan (Fifth Plan and Annual Plan)—			
B-XI(2)—Expenditure in connection with flood 1978—			
Permanent drinking water supply arrangement in flood affected areas—	..	15.74	+15.74
B-VIII—Sewerage Scheme—			
State Plan (Fifth Plan and Annual Plan)—			
B-VIII(2)—Sewerage and Drainage Schemes for non-municipal Urban Areas—	3.00	16.71	+13.71
B-IX—Urban Water Supply Scheme—			
State Plan (Fifth Plan and Annual Plan)—			
B-IX(4)—Water Supply for non-municipal Urban Areas—	10.00	17.89	+7.89

Reasons for excess in the above cases have not been intimated (May 1981).



(iv) Above excess was partly offset by saving in the original plus supplementary provision mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—Sewerage and Water Supply—			
B-XII—Minimum Needs Programme—			
State Plan (Fifth Plan and Annual Plan)—			
B-XII (i) (1)—Piped Water Supply Scheme (for rural areas)—			
O .. .. . 2,50.00	2,20.00	12.10	-2,07.90
R .. .. . -30.00			
B-X—Rural Piped Water Supply Scheme—			
Centrally sponsored (New Schemes)—			
B-X(3)—Accelerated rural water supply programme—			
	5,06.00	3,07.59	-1,98.41
B-IX—Urban Water Supply Scheme—			
State Plan (Fifth Plan and Annual Plan)—			
B-IX(5)—Water Supply Scheme for Haldia Industrial Complex—			
O .. .. . 1,50.00	89.00	..	-89.00
R .. .. . -61.00			
A—Public Health and Sanitation—			
A-II—Prevention and Control of Diseases—			
Centrally sponsored (New Schemes)—			
A-II(iii)—Small Pox—			
A-II(iii) (1)—Small Pox Eradication Programme—			
O .. .. . 70.00	15.15	1.50	-13.65
R .. .. . -54.85			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>B-XII—Minimum Needs Programme—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>B-XII (i) (2)—Rural Water Supply Scheme—</b>			
O .. .. . 2,00.00	1,96.00	1,29.37	-66.63
R .. .. . -4.00			
<b>A—Public Health and Sanitation—</b>			
<b>A-II—Prevention and Control of Diseases—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>A-II (vii)—Expenditure in connection with Drought, 1979—</b>			
<b>P.H. measures to prevent water-borne diseases—</b>			
S .. .. . 40.00	40.00	..	-40.00
<b>Centrally Sponsored (Committed)—</b>			
<b>A-II(1)—Leprosy—</b>			
<b>A-II(i) (1)—National Leprosy Control—</b>			
O .. .. . 41.00	7.50	3.14	-4.35
R .. .. . -33.50			
<b>B—Sewerage and Water Supply—</b>			
<b>B-X—Rural piped water supply Scheme—</b>			
<b>Fifth Plan (Committed)—</b>			
<b>B-X(4)—Raniganj Coal Field Area Water Supply Scheme—</b>	30.00	0.16	-29.84

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
B-IX—Urban Water Supply Scheme—			
State Plan (Fifth Plan and Annual Plan)—			
B-IX(2)—Urban water supply and sanitation (for municipalities having population above 20,000)—			
O .. .. 80.00	77.00	53.27	-23.73
R .. .. -3.00			
B-IX(3)—Urban water supply and sanitation scheme (for municipalities having population of 20,000 or less)—			
O .. .. 40.00	19.50	17.01	-2.49
R .. .. -20.50			
B-VII—Other expenditure—			
Non-Plan—			
B-VII(i)—Works	80.00	66.79	-13.21
A—Public Health and Sanitation—			
A-II—Prevention and Control of Diseases—			
Centrally sponsored (New Schemes)—			
A-II(i)—Malaria—			
A-II(i) (1)—Malaria Eradication Programme—			
O .. .. 91.00	82.00	70.70	-11.30
R .. .. -9.00			
A-I—Direction and Administration—			
Non-Plan—			
A-I(1)—Director of Health Services—			
O .. .. 77.45	72.45	65.32	-7.13
R .. .. -5.00			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
A-II—Prevention and Control of Diseases—			
Non-Plan—			
A-II(ii)—Tuberculosis—			
A-II(ii) (1)—Prevention and Control of Tuberculosis—			
O .. .. .	76·03	}	}
R .. .. .	8·00		
	84·03	63·90	—20·13
A-VI Training—			
State Plan (Fifth Plan and Annual Plan)—			
A-VI(1)—Training of Multipurpose Workers and Community Health Workers—			
S ... ..	10·00	10·00	—10·00
A-II—Prevention and Control of Diseases—			
Centrally sponsored (New Schemes)—			
A-II(v)—Tuberculosis—			
A-II(v) (1)—Tuberculosis Control—	9·50	0·08	—9·42
B—Sewerage and Water Supply—			
B-VIII—Sewerage Scheme—			
Centrally sponsored (New Scheme)—			
B-VIII(3)—Conversion of dry latrines into sanitary one—			
O .. .. .	10·00	}	}
R .. .. .	—8·50		
	1·50	0·65	—0·85
B-II—Survey and Investigation—			
State Plan (Fifth Plan and Annual Plan)—			
B-II(1)—Planning Circle and Divisions under the P.H.E. Directorate			
	10·00	1·94	—8·06

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
A—Public Health and Sanitation—			
A-II—Prevention and Control of Diseases—			
Non-Plan—			
A-II(vii)—Other epidemic and communicable diseases—			
A-II(vii) (1)—Control of other epidemic diseases—			
O .. .. 49.81	47.21	42.45	-4.76
R .. .. -2.60			
682—Loans for Public Health, Sanitation and Water Supply—			
III—Urban Water Supply Scheme—			
State Plan (Fifth Plan and Annual Plan)—			
III (1)—Loans to municipalities (for municipalities having population above 20,000)—	12.00	4.91	-7.09
282—Public Health, Sanitation and Water Supply—			
A—Public Health and Sanitation—			
A-II—Prevention and Control of Diseases—			
Non-Plan			
A-II(VI)—Small Pox—			
A-II(VI)(1)—Control and Eradication of Small Pox—			
O .. .. 46.59	45.32	40.13	-5.19
R .. .. -1.27			
B—Sewerage and Water Supply—			
B-XII—Minimum Needs Programme—			
Fifth Plan (Committed)—			
B-XII(i)—Piped water supply Scheme (for rural areas)—			
B-XII(i) (1)—Piped water supply Scheme (for rural areas)—	20.00	14.53	-5.47

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—Public Health and Sanitation—			
A-IV—Prevention of Air and Water pollution—			
State Plan (Fifth Plan and Annual Plan)—			
A-IV(2)—Prevention of Water and Air Pollution—			
O ..	13.00	12.00	7.94
R ..	-1.00		

Reasons for saving in the above cases have not been intimated (May 1981).

(v) In the following cases funds provided by re-appropriation remained unutilised:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A-VI—Training—			
State Plan (Fifth Plan and Annual Plan)—			
A-VI(2)—Training of Community Health Volunteers—			
R .. ..	11.00	11.00	..
A-VI—Training—			
Centrally sponsored (New Schemes)—			
A-VI(4)—Community Health Workers' Training Programme—			
R .. ..	11.00	11.00	..

Although funds were provided by re-appropriation, no expenditure was incurred, reasons for which have not been intimated (May 1981).

(vi) The expenditure in the grant includes Rs. 11,38.71 lakhs under 'Suspense' which accommodates interim transactions for the purchase and supply of equipment and other materials for Water Supply and Sanitation and other Schemes of the Department of Health and Family Welfare.

The nature and accounting procedure of transactions under suspense have been explained in note v) below grant No. 66—Multipurpose River Project, Irrigation, Navigation, Drainage and Flood Control Projects.

An account of the transactions during 1979-80 under each sub-division of suspense is given below :—

	Opening balance	Debits	Credits	Closing balance	
	Debit+ Credit—			Debit+ Credit—	
(In lakhs of rupees)					
Purchases ..	..	—24,30.89	2,46.11	6,71.09	—28,55.87
Miscellaneous Work Advances	..	+2,83.85	1,76.93	83.97	+3,76.81
Stock ..	..	+2,64.81	7,15.67	6,47.66	+3,32.82
		—18,82.23	11,38.71	14,02.72	—21,46.24

#### Grant No. 39—Housing

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major heads: 283—Housing, 483— Capital Outlay on Housing and 683—Loans for Housing—</b>			
	Rs.		
<b>Voted—</b>			
Original ..	15,29,66,000	15,29,66,000	11,66,19,002
Supplementary ..	..		
Amount surrendered during the year (March 1980)	..	..	59,15,506
<b>Charged—</b>			
Original ..	21,000	21,000	..
Supplementary ..	..		
Amount surrendered during the year (March 1980)	..	..	21,000

## Notes and comments—

## Voted grant

- (i) Of the unutilised provision, Rs. 3,04.31 lakhs remained unsurrendered.  
(ii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
683—Loans for Housing—			
IX—Rural Housing Scheme—			
Non-Plan—			
O .. 1,00.00	}	..	..
R .. —1,00.00			

Entire provision was surrendered on the ground that the guidelines for Rural Housing Scheme were not framed.

## 283—Housing—

## C—Government Residential Buildings—

## VI—Estate Management—

## Fifth Plan (Committed)—

VI(1)—Maintenance of different Housing Schemes ..	25.00	..	—25.00
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## 483—Capital Outlay on Housing—

## B—Other Housing Scheme—

## XI—Kharagpur Housing Scheme—

## State Plan (Fifth Plan and Annual Plan)—

XI(1)—Industrial Housing Project at Kharagpur	5.00	..	—5.00
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In the above cases the entire provision remained unutilised. Reasons for the saving have not been intimated (May 1981).

## 683—Loans for Housing—

III—Middle Income Group Housing Scheme ..	2,00.00	50.00	—1,50.00
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II—Low Income Group Housing Scheme ..	2,25.00	89.34	—1,35.66
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Reasons for saving in the above two cases have not been intimated (May 1981).



Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
283—Housing—			
C—Government Residential Buildings—			
VI—Estate Management—			
Non-Plan—			
VI(1)—Estate Directorate—			
O .. 2,72.11	2,65.42	1,54.77	-1,10.65
R .. -6.69			

Anticipated saving was attributed to non-filling up of vacant posts, failure to purchase jeep car and adding machine and non-payment of rent. Reasons for final saving have not been intimated (May 1981).

## 683—Loans for Housing—

## VIII—Subsidised Housing Scheme for plantation Workers—

## Central Sector (New Schemes)—

O .. 40.00	67.89	30.97	-36.92
R .. 27.89			

Anticipated excess was attributed to release of more funds by the Government of India. Reasons for final saving have not been intimated (May 1981).

## 483—Capital Outlay on Housing—

## B—Other Housing Schemes—

## X—Other expenditure—

## State Plan (Fifth Plan and Annual Plan)—

## X(1)—Land Acquisition and Development Scheme—

O .. 20.00	34.00	6.36	-27.64
R .. 14.00			

Reasons for anticipated excess as well as final saving have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>683—Loans for Housing—</b>			
<b>VI—Integrated Subsidised Housing Scheme for Industrial Workers and Weaker Section of the Community—</b>			
O ..	10.00	2.09	-2.09
R ..	-7.91		
Saving was stated to be due to non-fulfilment by the employers of the condition required for receiving loan assistance.			
<b>483—Capital Outlay on Housing—</b>			
<b>B III—Subsidised Industrial Housing Schemes—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>BIII(1)—Integrated Subsidised Housing Scheme for Industrial Workers and Weaker Sections of the Community—</b>			
O ..	14.00	8.43	-4.57
R ..	-5.57		
<b>B—Other Housing Schemes—</b>			
<b>VIII—Haldia Housing Project—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>VIII(1)—Industrial Housing Project at Haldia—</b>			
..	10.00	3.96	-6.04
<b>283—Housing—</b>			
<b>C—Government Residential Buildings—</b>			
<b>VI—Estate Management—</b>			
<b>Non-Plan—</b>			
<b>IV(2)—Maintenance of Government Housing Estates</b>			
..	6.70	1.10	-5.60

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
483—Capital Outlay on Housing—			
B—Other Housing Scheme—			
V—Middle Income Group Housing Scheme—			
State Plan (Fifth Plan and Annual Plan)—			
V(1)—Construction of Houses under Middle Income Group, Housing Scheme—			
O .. 30.00	23.72	24.59	+0.87
R .. —6.28			

Reasons for saving in the above cases have not been intimated (May 1981).

(iii) The saving mentioned in note (ii) was partly counter balanced by excess mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
283—Housing—			
C—Government Residential Buildings—			
III—Maintenance and Repairs—			
Non-Plan—			
III(2)—Government Housing Scheme—	3.77	1,37.47	+1,33.70

Reasons for final excess have not been intimated (March 1980).

283—Housing			
A—General—			
I—Direction and Administration—			
Non-Plan—			
I(1)—Housing Directorate—			
O .. 56.70	67.51	69.27	+1.76
R .. 10.81			

Reasons for excess have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>B—Housing Schemes—</b>			
<b>X—Administration of Bidhan Nagar—</b>			
<b>Non-Plan—</b>			
<b>X(1)—Administration of Bidhan Nagar</b>	.. 3.76	10.87	+7.11

Reasons for final excess have not been intimated (May 1981).

(iv) In the following cases expenditure was incurred without any provision—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>283—Housing—</b>			
<b>A—General—</b>			
<b>I—Direction and Administration—</b>			
<b>Non-Plan—</b>			
<b>A-I(2)—Establishment charges transferred from the Revenue head "259—Public Works"</b>	.. ..	27.61	+27.61
<b>483—Capital Outlay on Housing—</b>			
<b>A—Government Residential Buildings—</b>			
<b>IV—Suspense—</b>			
<b>Non-Plan—</b>			
<b>IV—Suspense—</b>	.. ..	13.75	+13.75
<b>283—Housing—</b>			
<b>C—Government Residential Buildings—</b>			
<b>VIII—Suspense—</b>			
<b>Non-Plan—</b>			
<b>VIII—Suspense</b>	.. ..	11.65	+11.65

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>VII—Machinery and Equipments—</b>			
<b>Non-Plan—</b>			
VII(2)—Tools and Plant charges of the Housing Directorate—	..	5.67	+5.67
VII(1)—Tools and Plant charges transferred from the Revenue Head : 259—Public Works—	—	5.38	+5.38

Reasons for excess in the above cases have not been intimated (May 1981).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>483—Capital Outlay on Housing—</b>			
<b>B—Other Housing Schemes—</b>			
<b>VI—Rental Housing Scheme—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>VI(1)—Construction of Houses under Rental Housing Scheme for State Government Employees—</b>			
O .. .. .	1,00.00	92.93	—26.64
R .. .. .	19.57		
	1,19.57		

Anticipated excess was attributed to better progress of work. Reasons for final saving of Rs. 26.64 lakhs have not been intimated (May 1981).

## Grant No. 40—Urban Development

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 284—Urban Development, 484—Capital Outlay on Urban Development and 684—Loans for Urban Development</b>			
Voted—			
Original ..	54,74,14,000	56,32,41,000	51,59,43,581
Supplementary	1,58,27,000		
			-4,72,97,419
Amount surrendered during the year (March 1980)	..	..	4,89,75,444

*Charged—*

<i>Original</i> .. ..	}	27,958	27,958	..
<i>Supplementary</i> .. .. 27,958				
<i>Amount surrendered during the year</i>	..	..	..	..

**Notes and comments—**

(i) Substantial saving in the original and supplementary provision occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
------	-------------	--------------------	------------------

(In lakhs of rupees)

## 684—Loans for Urban Development—

## I—Urban Development—

## Non-Plan (Developmental)—

## I(1)—Loans to Calcutta Metropolitan Development Authority—

O .. ..	10,50.00	}	..	..
R .. ..	-10,50.00			

Saving was attributed to non-availability of loan from Government of India.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
484—Capital Outlay on Urban Development			
A—General—			
II—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
A-II(3) Haldia Development Scheme—			
Integrated Development of Indus- trial Urban Complex and Town- ship at Haldia—			
O .. .. . 2,45.00	} 1.17.11	88.04	-29.07
R .. .. . -1,27.89			

Out of total saving of Rs. 1,56.96 lakhs, saving of Rs. 16 lakhs was stated to be due to non-execution of street lighting works during the year. Reasons for the balance saving have not been intimated (May 1981).

284—Urban Development

C—Greater Calcutta Development  
Scheme—

C(V)—Other expenditure—

Non-Plan (Developmental)—

C(V)3—Assistance to Calcutta  
Metropolitan Development Autho-  
rity for resettlement of city kept  
cattle—

O .. .. . 1,00.00	} ..
R .. .. . -1,00.00	

Saving was attributed to the non-receipt of loan from Government of India.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>F—Siliguri-Darjeeling Development Schemes—</b>			
<b>F—II—Construction—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>F—II(7)—Other Departmental Work in Siliguri Area—</b>			
O .. .. .	48.00	} 13.54	10.24
R .. .. .	--34.46		
 <b>684—Loans for Urban Development</b>			
<b>I—Urban Development—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>I—(8) Loans for Manicktala area Development Project (Excluding Manicktala Connector and Beliaghata and Narkeldanga Connectors proper including related area development scheme)—</b>			
O .. .. .	32.00	} ..	..
R .. .. .	-32.00		
 <b>I—(7) Loans for East Calcutta Phase II, North of Rashbehari Connector—</b>			
O .. .. .	20.00	} ..	..
R .. .. .	-20.00		



Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
284—Urban Development			
D—Asansol Durgapur Development Schemes—			
D—II—Construction—			
II(2)—Other Development works in Assansol Area—			
O — — 38.10	18.42	12.05	-6.37
R — — -19.68			
A—II—Assistance to Municipalities, Corporations, etc.—			
Non-Plan—			
A—II(22) Grants to Calcutta Improvement Trust for dearness concession to its employees—			
O .. .. 19.00	16.78	6.84	-9.94
R .. .. -2.22			
A—II(23)—Grants to Calcutta Improvement Trust for maintenance of tenements constructed at Deshpran Shasmal Road—			
O .. .. 1.00	25.00	..	-25.00
R .. .. 24.00			
State Plan (Fifth Plan and Annual Plan)—			
A—II(1) Development of Municipal Areas—			
O .. .. 90.00	1,03.27	90.55	-12.72
R .. .. 13.27			
A—II(3)—Comprehensive Development of Selected Towns—	1,50.00	1,28.81	-21.19
A—II(5) Construction of Community Halls and Commercial Estates—	65.00	47.93	-17.07

Head	Total grant	Actual expenditure	Excess+ Saving--
(In lakhs of rupees)			
<b>A—II(9) Grant to Calcutta Improvement Trust for widening of Bentinok Street—</b>			
O .. .. .	11.50	..	..
R .. .. .	-11.50		
<b>A—II(10) Grants to Calcutta Improvement Trust for Amherst Street Extention beyond S. N. Banerjee Road—</b>			
O .. .. .	13.35	..	..
R .. .. .	-13.35		

Resons for savings under the above heads have not been intimated (May 1981).

**A.—General—**

**A—I—Direocton and Administration—**

**State Plan (Fifth Plan and Annual Plan)—**

**A—I(3)—Planning, execution and supervision of Municipal Development schemes—**

O .. .. .	12.50	5.08	3.48	-1.60
R .. .. .	-7.42			

Saving was attributed to late establishmentt of the Directorate Office and non-appointment of staff, non-purchase of vehicles and training and research work not being undertaken.

**A—III—Town and Regional Planning—**

**Non-Plan—**

**A—III(2) Townships and administrative colonies—**

O .. .. .	16.00	7.15	9.72	+2.57
R .. .. .	8.85			

Saving was stated to be due to observance of economy in purchase of materials and avoidance of non-essential repair and maintenance work ; non-payment of arrear tax and non-receipt of claims from local bodies.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
484—Capital Outlay on Urban Development—			
A—General—			
II—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
II(2)—Kaljani Township—			
O .. .. 15.87	} 2.25	1.96	-- (0.29)
R .. .. -13.62			
Saving was attributed to non-impementation of the scheme.			
684—Loans for the Urban Development—			
I—Urban Development—			
State Plan (Fifth Plan and Annual Plan)—			
I(9)—Loans for Dum Dum Belgachia Area Development Project—			
O .. .. 16.00	} ..	..	..
R .. .. -16.00			
I(11) Loans for Phase I of South Suburban Municipality—			
O .. .. 13.00	} ..	..	..
R .. .. -13.00			
I(12) Loans for Development of Kadamtala Area—			
O .. .. 9.00	} ..	..	..
R .. .. -9.00			
I(13) Loans for Development of Salkia Salt Gola Area—			
O .. .. 9.00	} ..	..	..
R .. .. -9.00			

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>I(14) Loans for Development of the area north of the Central Park—</b>				
O ..	..	9.00	..	-
R ..	..	-9.00		
<b>I(15)—Loans for the Development of Doorrajala—</b>				
O ..	..	11.00	..	..
R ..	..	-11.00		

Provisions under the above heads remained fully unutilised reasons for which have not been intimated (May 1981).

(ii) Excess occurred mainly under :—

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

684—Loans for Urban Development—

I—Urban Development—

State Plan (Fifth Plan and Annual Plan)—

I(1)—Loans under Calcutta Metropolitan District Development Schemes—

O ..	..	13,20.00	22,14.00	22,14.00	..
R ..	..	8,94.00			

Additional provision was made by re-appropriation for financing Calcutta Metropolitan District Schemes for which loan assistance from Government of India was not available in terms of revised decision.

284—Urban Development—

A—General—

A—II—Assistance to Municipalities, Corporations, etc.—

State Plan (Fifth Plan and Annual Plan)—

A—II(16)—Short-term Development Scheme of Municipal Areas.

..	59.87	+59.87
----	-------	--------

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—II(17)—Expenditure in connection with drought 1979—			
Grants to local bodies for improvement of urban water supply arrangement in Drought affected areas—	..	39.50	+39.50

## 684—Loans for Urban Development

## I—Urban Development—

## Non-Plan—

I(1)—Loans to Calcutta Corporation	1,25.00	1,61.50	+36.50
------------------------------------	---------	---------	--------

Reasons for excess in the above cases have not been intimated (May 1981).

## A. II—Assistance to Municipalities, Corporations, etc.—

## Non-Plan—

II(24)—Grants to local bodies in connection with their elections.	..	35.27	+35.27
---	----	-------	--------

Excess was ascribed to a post-budget decision to hold municipal elections.

## 684—Loans for Urban Development—

## I—Urban Development—

## State Plan (Fifth Plan and Annual Plan)—

## I(6)—Loans for Spot Development of Gariahat and Civic Centre at Manicktala—

O .. ..	80.00	} 1,00.00	1,00.00	..
R .. ..	20.00			

Reasons for augmentation of provision by Rs. 20 lakhs have not been intimated (May 1981)..

## Grant No. 41—Information and Publicity

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.	
<b>Major heads : 285—Information and Publicity, 485—Capital Outlay on Information and Publicity and 685—Loans for Information and Publicity</b>				
<b>Voted—</b>	Rs.			
Original ..	4,54,41,000	4,55,36,000	3,87,80,346	-67,55,654
Supplementary	95,000			
Amount surrendered during the year (March 1980)	..	..	..	75,04,900
<b>Charged—</b>				
Original ..	..	2,323	2,322	-
Supplementary	2,323			
Amount surrendered during the year	..	..	..	..

A charged expenditure of Rs. 13,00,000 was incurred from out of an advance sanctioned from Contingency Fund in March 1980 ; the amount was not recouped to the Fund till the close of the year.

**Notes and Comments—****Voted grant**

Saving in the provision occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>285—Information and Publicity—</b>			
<b>VIII—Films—</b>			
<b>Non-Plan—</b>			
<b>VIII(2)—Films Development Board—</b>			
O .. ..	40.00	16.68	+3.25
R .. ..	-26.57		
	13.43		

Anticipated saving was attributed mainly due to non-completion by the grantees of the formalities for receiving the grants. Reasons for final excess of Rs. 3.25 lakhs have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
VI—Field Publicity—			
Non-Plan—			
VI(1)—Field Information—			
O .. .. .	20.67	11.78	12.71
R .. .. .	-8.89		
			+0.93

Saving (Rs. 7.96 lakhs net) was attributed to non-purchase of vehicles.

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major head : 287—Labour and Employment</b>			
	Rs.		
Original ..	4,91,43,000	4,87,48,423	-3,94,577
Supplementary ..			
Amount surrendered during the year	..	..	..

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major head : 288—Social Security and Welfare</b>			
	Rs.		
Original ..	33,00,000	31,55,289	-1,44,711
Supplementary ..			
Amount surrendered during the year (March 1980)	..	..	93,000

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

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Major heads : 288—Social Security and Welfare, 488—Capital Outlay on Social Security and Welfare and 688—Loans for Social Security and Welfare</b>				
<b>Voted—</b>				
	Rs.			
Original ..	13,45,07,000	13,45,07,000	9,57,31,273	-3,87,75,727
Supplementary ..				
Amount surrendered during the year (March 1980)		..	—	2,91,47,700
<b>Charged—</b>				
Original ..	25,60,000	25,60,001	21,607	-25,38,394
Supplementary	1			
Amount surrendered during the year (March 1980)		..	..	11,03,000

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

(i) Unutilised provision to the extent of Rs. 96.28 lakhs remained unsurrendered.

(ii) Substantial saving occurred under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
288—Social Security and Welfare—			
B—Relief and Rehabilitation of Displaced Persons and Repatriates—			
VII—Other expenditure—			
VII(2) (ii)—Agricultural Grants—			
O ..	1,40.00	0.16	-0.84
R ..	-1,39.00		
	1.00		

Saving was attributed to non-implementation of scheme due to some technical reasons.



Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>288—Loans for Social Security and Welfare—</b>			
<b>I—Rehabilitation Schemes—</b>			
<b>I(1)—Loans to Displaced Persons—</b>			
O ..	1,00.00	36.00	32.88
R ..	-64.00		
			-3.12

Anticipated saving was attributed to non-finalisation of certain schemes. Reasons for final saving have not been intimated (May 1981).

**288—Social Security and Welfare—**

**B—Relief and Rehabilitation of Displaced Persons and Repatriates—**

**IV—Bangladesh Refugees—**

**IV(C)—Shelter, Water Supply and Sanitation—**

O ..	46.00	3.00	6.82
R ..	-43.00		
			+3.82

**IV(F)—Miscellaneous—**

O ..	30.00	5.00	2.33
R ..	-25.00		
			2.67

**IV(D)—Health measures—**

O ..	25.00	0.50	3.35
R ..	-24.50		
			+2.85

In the above cases, anticipated saving was attributed to non-payment of certain bills. Reasons for final excess/saving have not been intimated (May 1981).

Head			Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>I—Direction and Administration—</b>					
<b>I(1)—Refugee Relief and Rehabilitation Directorate Establishment—</b>					
O	..	45.60	38.21	34.14	-4.07
R	..	-7.39			

Anticipated saving was attributed to non-finalisation of certain claims and no n-payment of rent due to some technical reasons. Reasons for final saving have not been intimated (May 1981).

**VI—Other Rehabilitation Scheme—**

**VI(1)—Expenditure on P.L. Homes—**

O	..	63.21	40.44	54.99	+14.55
R	..	-22.77			

Anticipated saving was attributed to non-payment of certain bills and non-finalisation of certain claims. Reasons for final excess have not been intimated (May 1981).

**VII—Other expenditure—**

**VII(2) (i)—Market Poultry and other schemes—**

O	..	10.00	1.00	4.56	+3.56
R	..	-9.00			

Anticipated saving was attributed to non-payment of certain bills. Reasons for final excess have not been intimated (May 1981).

(iii) In the following case, additional funds provided by re-appropriation proved unnecessary—

Head			Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>VI—Other Rehabilitation Schemes—</b>					
<b>VI(7)—Other Schemes—</b>					
O	..	4,74.61	5,20.41	3,95.95	-1,24.46
R	..	45.80			

Provision of additional funds by re-appropriation was attributed mainly to expenditure incurred on account of DHK deserters (Rs. 30.32 lakhs), purchase of hospital equipments (32.45 lakhs), partly counterbalanced by saving under "Acquisition of Land (Housing Scheme)" owing to non-finalisation of schemes (Rs. 24.89 lakhs). Reasons for final saving of Rs. 1,24.46 lakhs have not been intimated (May 1981).

(iv) Provision remained wholly unutilised under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
IV—Bangladesh Refugees—			
IV(G)—Losses/Write off ..	5.00	..	—5.00

Reasons of saving have not been intimated (May 1981).

### Charged appropriation

(i) Saving occurred under ;—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
288—Social Security and Welfare			
B—Relief and Rehabilitation of Displaced Persons—			
VI—Other Rehabilitation Schemes—			
VI(7)—Other Schemes—			
O .. .. . 25.00	4.47	0.22	—2.25
R .. .. . —20.53			

Anticipated saving under “Acquisition of land (Housing Scheme)” was attributed to non-payment of anticipated decretal costs. Reasons for final saving have not been intimated (May 1981).

(ii) In the following case, the provision made by re-appropriation remained wholly unutilised :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
288—Social Security and Welfare			
B—Relief and Rehabilitation of Displaced Persons and Repatriates—			
IV—Bangladesh Refugees—			
IV(c)—Shelter, Water Supply and Sanitation—			
R .. .. . 10.00	10.00	..	—10.00

Reasons for provision of funds by re-appropriation and eventual final saving have not been intimated (May 1981).

110 Grant No. 45—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes)

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major heads : 288—Social Security and Welfare, 488—Capital Outlay on Social Security and Welfare and 688—Loans for Social Security and Welfare</b>			
<b>Voted—</b>			
	Rs.		
Original ..	12,31,70,000	12,31,70,000	11,61,39,606
Supplementary ..			
Amount surrendered during the year	..	..	..
<b>Charged—</b>			
Original ..	1,000	1,000	..
Supplementary ..			
Amount surrendered during the year	..	..	..

**Notes and comments—**

(i) The entire saving of Rs. 70.30 lakhs remained unsurrendered.

(ii) Provision remained wholly unutilised under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
288—Social Security and Welfare—			
C—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
C-IV—Tribal Areas Sub-Plan—			
Non-Plan—			
C-IV(1)—Upgradation of Students of Tribal Administration—			
O ..	18.00	..	..
R ..	-18.00		

Reasons for saving have not been intimated (May 1981).

(iii) Significant saving in the provision also occurred under :—

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
<b>288—Social Security and Welfare</b>					
<b>C-II—Welfare of Scheduled Castes—</b>					
<b>Centrally sponsored (Committed)—</b>					
<b>C-II(1)—Education—</b>					
O	..	1,58.00	1,34.43	1,23.71	-10.72
R	..	-23.57			
<b>Centrally sponsored (New Schemes)—</b>					
<b>C-II(1)—Education—</b>					
O	..	46.25	35.77	27.37	-8.40
R	..	-10.48			
<b>Non-Plan—</b>					
<b>C II(1)—Education—</b>					
O	..	1,40.20	1,38.65	1,28.71	-9.94
R	..	-1.55			
<b>C-III—Welfare of Scheduled Tribes—</b>					
<b>Centrally sponsored (New Schemes)—</b>					
<b>C-III(1)—Education—</b>					
O	..	12.00	5.71	4.89	-0.82
R	..	-6.29			

Reasons for saving in the above cases have not been intimated (May 1981).

**Notes and comments—**

(i) Supplementary provision of Rs. 2,48.49 lakhs obtained in March 1980 proved unnecessary in view of eventual saving of Rs. 8,14.02 lakhs under the grant.

(ii) Of the saving, Rs. 86.49 lakhs remained unsurrendered even though surrender of anticipated saving was made on the 31st March 1980.

(iii) Provision remained wholly unutilised under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
288—Social Security and Welfare—			
D—Social Welfare—			
V—Family and Child Welfare—			
State Plan (Fifth Plan and Annual Plan)—			
V(5)—Grant-in-aid to voluntary organisation for services for children in need of care and protection— .. .. .	10.00	.. .. .	-10.00
III—Education and Welfare of Handicapped—			
State Plan (Fifth Plan and Annual Plan)—			
III(4)—Establishment of composit Homes for deaf, mute and blind boys and girls— .. .. .	8.00	.. .. .	-8.00

Reasons for saving in the above cases have not been intimated (May 1981).

(iv) Substantial saving in the original and supplementary provisions also occurred under :—

288—Social Security and Welfare—			
D—Social Welfare—			
D—X—Other expenditure			
State Plan (Fifth Plan and Annual Plan)—			
D—X(4)—Rural Works Programme—			
O .. 18,76.00	15,31.05	14,18.97	-1,12.08
R .. -3,44.95			

Anticipated saving of Rs. 3,44.95 lakhs was attributed to non-filling up of sanctioned posts, non-execution of spill over works and non-requirement of funds for payment of grants-in-aid by the executing departments. Reasons for the final saving of Rs. 1,12.08 lakhs have not been intimated (May 1981).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>Non-Plan—</b>			
<b>D—X(5)—A new scheme for Social Welfare—</b>			
O .. 15,99.33	} 12,83.96	12,55.66	-28.29
R .. -3,15.37			

Anticipated saving of Rs. 3,15.37 lakhs was stated to be due to non-filling up of most of the vacant posts under unemployment Assistance Scheme, non-running of separate employment exchange during the year 1979-80, adoption of economy measures, placement of some unemployment allowance recipients in regular posts and non-drawal of unemployment assistance allowance (4th and last instalments) by some employment exchanges during the year 1979-80. Reasons for the final saving of Rs. 28.29 lakhs have not been intimated (May 1981).

**D—X(4)—Rural Works Programme—**

O .. 76.00	} 12.09	16.16	+4.07
R .. -63.91			

Anticipated saving of Rs. 63.91 lakhs was stated to be due to non-purchase of some road-rollers. Reasons for final excess of Rs. 4.07 lakhs have not been intimated (May 1981).

**D—Social Welfare—**

**D—IX—Minimum Needs Programmes—**

**State Plan (Fifth Plan and Annual Plan)—**

D—IX(1)—Supplementary Nutrition Programme for children and expectant and nursing mothers	1,95.18	1,20.65	-74.53
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**D—I—Direction and Administration—**

D—I(3)—Directorate of Education (Social Welfare)— ..	26.18	3.10	-23.08
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**E—Other Social Security and Welfare Programmes—**

**E-III—Pension under Social Security Scheme—**

**Non-Plan—**

**E-III(1)—Grant of old age pension to the old and infirm—**

O .. 63.46	} 74.35	55.85	-18.50
S .. 10.89			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
D—Social Welfare—			
D—V—Family and Child Welfare—			
Centrally sponsored (Committed)—			
D-V(1)—Grants-in-aid to Voluntary Organisations ..	24.00	14.08	₹-9.92
D-V(2)—Integrated Child Development Services Schemes ..	9.26	2.86	-6.40

Reasons for saving in the above cases have not been intimated (May 1981).

(v) Saving mentioned above was partly counterbalanced by excess over the original and supplementary provision mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
288—Social Security and Welfare—			
D—Social Welfare—			
D-X—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
D-X(5)—Expenditure in connection with the Drought, 1979—			
Employment—General Schemes—			
S ..	1,97.88	1,97.88	3,55.61 +1,57.73
Non-Plan (Developmental)—			
D-X(1)—Mother and Child Welfare Programme with UNICEF Assistance . . . . .	..	..	46.01 +46.01
D—I—Direction and Administration—			
Non-Plan—			
D-I(1)—Directorate of Social Welfare ..	10.17	30.98	+20.81



Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
E—Other Social Security and Welfare Programmes—			
E-II—Insurance Schemes—			
Non-Plan—			
E-II(1)—Government contribution under State Employees Group Insurance Scheme other than Police .. .. .	55.50	73.69	+18.19
D—Social Welfare—			
D-V—Family and Child Welfare Centrally sponsored (New Schemes)—			
D-V(2)—Integrated Services Programmes—			
O .. .. . 10.00	21.00	30.28	+9.28
S .. .. . 11.00			
E—Other Social Security and Welfare Programme—			
E-II—Insurance Schemes—			
Non-Plan			
E-II(2)—Government contribution under State Employees Group Insurance Scheme for Police	32.50	41.52	+9.02
D—Social Welfare—			
D-V—Family and Child Welfare—			
Non-Plan			
D-V(3)—Family and Child Welfare Project—			
O .. .. . 25.00	32.15	41.00	+8.85
S .. .. . 7.15			

Head	Total grant	Actual expenditure	Excess + Saving—
Centrally sponsored (New Schemes)—			
D-V(1)—Grant-in-aid to voluntary organisations for services for children in need of care and protection	10.00	18.51	+8.51

(In lakhs of rupees)

Reasons for excess in the above cases have not been intimated (May 1981).

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head : 289—Relief on account of Natural Calamities</b>			
Original .. 13,60,00,000	17,89,44,000	17,19,07,349	-70,36,651
Supplementary .. 4,29,44,000			
Amount surrendered during the year (March 1980)	..	..	80,18,000

**Notes and comments—**

(i) Supplementary provision obtained in March 1980 proved excessive in view of saving in the grant.

(ii) Provision remained wholly unutilised under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
D—General—			
D—II—Other expenditure—			
D-II(h)—Transfer to Famine Relief Fund—			
West Bengal Famine Insurance fund—			
O .. .. 80.00	..	..	
R .. .. -80.00			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>D-II(g)—Expenditure in connection with Food for Work Project in collaboration with CARE—</b>			
O .. .. 10.00	..	..	..
R .. .. -10.00			
<b>B—Gratuitous Relief—</b>			
<b>B-VIII—Other Gratuitous Relief—</b>			
<b>B-VIII(b)—Supply of nets, fish pawns, etc.—</b>			
O .. .. 10.00	..	..	..
R .. .. -10.00			

Reasons for non-utilisation of funds in the above cases have not been intimated (May 1981).

**D—General—**

**D-II—Other expenditure—**

**D-II(d)—Measures for prevention of Cattle epidemic—**

O .. .. 10.00	..	..	..
R .. .. -10.00			

Saving was attributed to non-requirement of funds for purchase of medicines in connection with prevention of cattle epidemics during natural calamities.

(iii) Significant saving in the original provision also occurred under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>D—General—</b>			
<b>D-II—Other expenditure—</b>			
<b>D-II(e)—Expenditure on account of relief of distress other than distress due to natural calamities—</b>			
O .. .. 1,00.00	30.55	27.32	-3.23
R .. .. -69.45			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>D-II(c)—Supply of Tarpaulins, etc.—</b>			
O .. .. 20.00	11.10	11.03	-0.07
R .. .. -8.90			

Reasons for saving in the above cases have not been intimated (May 1981).

**C—Relief Works—**

**C-III—Other Works—**

**C-III(b)—Expenditure on Modified Test Relief Works—**

O .. .. 10.00	..	0.36	+0.36
R .. .. -10.00			

Reasons for anticipated saving have not been intimated (May 1981).

(iv) Significant excess over the provision occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>B—Gratuitous Relief—</b>			
<b>B-III—Housing—</b>			
<b>B-III(a)—Housing—</b>			
O .. .. 20.50	2,56.25	2,55.97	-0.28
S .. .. 1,71.39			
R .. .. 64.36			
<b>D—General—</b>			
<b>D-I—Direction and Administration—</b>			
O .. .. 1,00.00	1,33.37	1,33.68	+0.31
R .. .. 33.37			

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>A—Special Relief—</b>			
<b>A-II—Public Health, Water Supply and Sanitation—</b>			
A-II(b)—Provision for drinking water due to natural calamities—	40.00	56.04	+16.04
<b>D—General—</b>			
<b>D-II—Other expenditure—</b>			
D-II(b)—Remuneration to Test Relief and Dry Dole Dealers—			
O .. .. 10.00	21.65	22.18	+0.53
R .. .. 11.65			

Reasons for excess in the above cases have not been intimated (May 1981).

(v) **West Bengal Famine Insurance Fund** : The Fund was created by Government in 1938-39 under the Bengal Famine Insurance Fund Act, 1937.

The Fund is intended to meet the expenditure on relief of famine and distress caused by serious drought, flood, earthquake and other natural calamities. The Fund is credited with contributions made by Government from time to time and by interest on securities in which the sums at credit are invested. The expenditure to be met from the Fund is initially debited to this grant and is transferred to the Fund account before the close of the year. No amount was contributed by Government to the Fund during the year. The balance at the credit of the Fund on 31st March 1980 was Rs. 1,16.02 lakhs (Rs. 20.04 lakhs investment and Rs. 95.98 lakhs in cash).

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1979-80.

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 295—Other Social and Community Services, 495—Capital Outlay on Other Social and Community Services and 695—Loans for other Social and Community Services</b>			
Original .. 1,91,60,000	1,91,60,001	1,30,94,588	—60,65,413
Supplementary .. 1			
Amount surrendered during the year (March 1980)	..	..	56,11,770

**Notes and comments—**

(i) Saving in the provision occurred mainly under—

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

695—Loans for Other Social and Community Services—

II—Employment—

II(1)—Loans under Additional Employment Programme—

O .. ..	1,10.00	} 29.18	29.18	..
R .. ..	-80.82			

Reasons for saving of Rs. 80.82 lakhs have not been intimated (May 1981).

(ii) Saving under the above head was partly counterbalanced by excess over the original provision mainly under :—

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

295—Other Social and Community Services

V—Other expenditure—

Non-Plan—

VI(1)—Grants-in-aid/Contribution/Subsidies—

O .. ..	14.86	} 35.95	37.00	+1.05
R .. ..	21.09			

Reasons for excess have not been intimated (May 1981).



(ii) Saving in the provision also occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Development and Planning Department—			
II(1)—District Planning Committee—			
O .. .. 12.66	1.80	1.39	-0.41
R .. .. -10.86			

Saving was attributed to the fact that though larger outlay was provided in the budget on the recommendation of the Working Group on Block Level Planning for strengthening the staff-structure of the District Planning Committee with various technical experts, the staff-structure was not strengthened, reasons therefor have not been intimated (May 1981).

II(2)—Strengthening of the Development Branch—

O .. .. 13.00	3.51	2.55	-0.96
R .. .. -9.49			

Saving was attributed to non-filling up of vacant posts and delayed receipt of the recommendations on execution of research and development projects from the Science and Technology Committee (Rs. 9.41 lakhs).

### Grant No. 50—Co-operation (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major head : 298—Co-operation, 498—Capital Outlay on Co-operation and 698—Loans for Co-operation</b>			
	Rs.		
Original .. 21,80,21,000	21,80,21,000	14,35,36,109	-7,44,84,891
Supplementary .. . . .			
Amount surrendered during the year (March 1980)	..	..	7,28,48,945

#### Notes and comments—

(i) Out of the saving of Rs. 7,44.85 lakhs, an amount of Rs. 16.36 lakhs remained unsurrendered even though surrender of anticipated saving was made on the last day of the financial year.



## (ii) Provision remained wholly unutilised under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
698—Loans for Co-operation—			
I—Credit Co-operatives—			
Non-Plan—			
1. Loans to West Bengal State Co-operative Bank—			
(i) Loans under the Scheme for distribution of chemical fertilisers	}		
(ii) Loans under the scheme for distribution of seeds			
(iii) Loans under the scheme for distribution of pesticides—			
O .. .. 1,00·00	}		
R .. .. -1,00·00			

Saving was attributed to non-sanction of loan assistance.

I—Credit Co-operatives—  
State Plan (Fifth Plan and Annual  
Plan)—

(i) Loans to Central Co-operative  
Banks for providing non-overdue  
cover in co-operatively under-  
developed areas—

O .. .. 67·00	}		
R .. .. -67·00			

Centrally Sponsored (New Schemes)—

(2) Loans to Central Co-operative  
Banks for providing non-overdue  
cover in the co-operatively under-  
developed areas—

O .. .. 67·00	}		
R .. .. -67·00			

Saving under the above heads was attributed to non-release of funds by the Government of India.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
298—Co-operation—			
V—Credit Co-operatives—			
State Plan (Fifth Plan and Annual Plan)—			
3. Organisation of Service Co-operatives—			
(vi) Common Cadre Fund of Primary Agricultural Credit Societies—			
O .. .. .	47.49	}	.. .. .
R .. .. .	-47.49		
Centrally sponsored (New Schemes)—			
3. Common Cadre Fund of Primary Agricultural Credit Societies—			
O .. .. .	47.49	}	.. .. .
R .. .. .	-47.49		
Saving under the above heads was attributed to non-implementation of the schemes.			
698—Loans for Co-operation—			
I—Credit Co-operatives—			
Non-Plan—			
1. Loans to West Bengal State Co-operative Bank—			
(iv) Loans for distribution of Cattle purchase loans—			
O .. .. .	28.00	}	.. .. .
R .. .. .	-28.00		

Saving was attributed to non-sanction of loan assistance reasons for which have not been intimated (May 1981). \*

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

## 298—Co-operation—

## V—Credit Co-operatives—

## State Plan (Fifth Plan and Annual Plan)—

## 2. Expansion of Rural Credit—

## (iv) Assistance to Central Co-operative Banks for writing off Bad Debts—

O .. ..	20.00	}	..	..	..
R .. ..	-20.00				

## Centrally sponsored (New Schemes)—

## 2. Assistance to Central Co-operative Banks for writing off Bad Debts—

O .. ..	20.00	}	..	..	..
R .. ..	-20.00				

Saving under the above heads was attributed to non-sanction of any amount by the Government of India, reasons for which have not been intimated (May 1981)

## 498—Capital Outlay of Co-operation—

## xi—Industrial Co-operatives—

## State Plan (Fifth Plan and Annual Plan)—

## Industrial Co-operatives—

## 3. Share participation in the West Bengal State Handloom Weavers' Co-operative Society Ltd.—

## Investments—

O .. ..	20.00	}	..	..	..
R .. ..	-20.00				

Saving was attributed to non-sanction of the amount, reasons for which have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>(VI) Processing Co-operatives—</b>			
<b>Non-Plan (Developmental)—</b>			
<b>1. Development of Co-operative Processing Societies and Cold Storages—</b>			
<b>Investments—</b>			
O .. .. .	18.00	}	}
R .. .. .	-18.00		
	..	..	..

## 298—Co-operation—

**(IX) Warehousing and Marketing Co-operatives—****State Plan (Fifth Plan and Annual Plan)—****1. Development of Agricultural Marketing Societies—****(ii) Assistance to Apex Marketing Societies—**

O .. .. .	13.50	}	}
R .. .. .	-13.50		
	..	..	..

In the above two cases savings were attributed to non-receipt of any proposal.

## 498—Capital Outlay on Co-operation—

**V—Warehousing and Marketing Co-operatives—****Non-Plan (Developmental)—****(1) Margin money to Co-operative Marketing Societies for distribution of fertilisers and other agricultural inputs—**

<b>Investments—</b>			
O .. .. .	10.00	}	}
R .. .. .	-10.00		
	..	..	..

Saving was attributed to non-sanction of amount under this scheme by the National Co-operative Development Corporation, reasons for which have not been intimated (May 1981).

(iii) Substantial saving over the provision also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
498—Capital Outlay on Co-operation—			
I—Credit Co-operatives—			
State Plan (Fifth Plan and Annual Plan)—			
(i) Investment in shares of Co-operative Organisations—			
Investment—			
O .. .. .	2,95.50	73.83	-19.07
R .. .. .	-2,02.60		
	92.90		

Saving was due to release of less amount by the Reserve Bank of India, reasons for which have not been intimated (May 1981).

(2) Purchase of Debentures of Land Mortgage Banks—

Investments/Loans—

O .. .. .	1,30.00	53.49	53.49	..
R .. .. .	-76.51			
	53.49			

Saving was attributed to the fact that debenture for special development programme could not be floated as per target fixed due to non-collection of adequate paid mortgages by the West Bengal Central Co-operative Land Development Bank.

VI—Processing Co-operatives—

State Plan (Fifth Plan and Annual Plan)—

2. Establishment of Cold Storages—

Investments—

O .. .. .	64.14	6.31	6.31	..
R .. .. .	-57.83			
	6.31			

Saving was attributed to sanction of Rs. 6.31 lakhs only at the post-budget stage under the State Plan Scheme for construction of Cold Storages as approved by the National Co-operative Development Corporation.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>XII—Consumers' Co-operatives—</b>			
Centrally sponsored (New Schemes)—			
1. Accelerated Development of Consumers' Co-operatives—			
Investments—			
O ..	39.25	4.26	4.26
R ..	—34.99		
Saving was due to non-receipt of adequate number of qualified financial proposals.			
Non-Plan (Developmental)—			
1. Distribution of Consumers' Articles in Rural Areas—			
Investments—			
O ..	29.00	6.46	6.46
R ..	—22.54		
Saving was attributed to non-accommodation of all proposals during the year by the National Co-operative Development Corporation.			
298—Co-operation—			
V—Credit Co-operatives—			
State Plan (Fifth Plan and Annual Plan)—			
3. Organisation of Service Co-operatives—			
(ii) Special Bad Debt Reserve of Primary Credit Societies—			
O ..	39.26	20.00	20.00
R ..	—19.26		
2. Expansion of Rural Credit—			
(i) Strengthening of Central Co-operative Banks—			
O ..	26.40	8.22	8.22
R ..	—18.18		

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
698—Loans for Co-operation—			
X—Consumers' Co-operatives—			
Centrally sponsored (New Schemes)—			
(i) Loans for accelerated development of Consumers' Co-operatives—			
O .. 15.75	0.76	0.76	..
R .. -14.99			

## 498—Capital Outlay on Co-operation—

## V—Warehousing and Marketing Co-operatives—

## State Plan (Fifth Plan and Annual Plan)—

## 1. Development of Agricultural Marketing Societies—

## (i) Agricultural Marketing Societies (Primary)—

## Investments—

O .. 19.75	5.46	5.46	..
R .. -14.29			

In the above four cases savings were attributed to non-receipt of adequate number of qualified proposals.

## 298—Co-operation—

## VI—Housing Co-operatives—

## State Plan (Fifth Plan and Annual Plan)—

## (1) Development of Housing Co-operatives—

O .. 13.82	0.85	0.85	..
R .. -12.97			

Saving was attributed to non-sanction of managerial subsidy to Housing Federation for want of suitable proposals and non-approval of the scheme for granting interest subsidy to the Federation.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>III—Education, Research and Training—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>1. Scheme for Co-operative Training and Education—</b>			
O .. 20.00	8.26	7.47	-0.79
R .. -11.74			

Saving was ascribed to less expenditure on pay and allowances and non-sanction of training centres.

**V—Credit Co-operatives—**

**State Plan (Fifth Plan and Annual Plan)—**

**4. Supply of Long Term Credit—**

O .. 30.00	18.51	18.51	..
R .. -11.49			

Saving was attributed to non-receipt of adequate number of financial proposals qualifying for assistance.

**X—Processing Co-operatives—**

**Non-Plan (Developmental)—**

**(1) Development of Co-operative Processing Societies and Cold Storages—**

O .. 13.00	1.60	1.60	..
R .. -11.40			

Saving was attributed to non-approval of certain proposals by the National Co-operative Development Corporation.



Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
698—Loans for Co-operation—			
VII—Dairy Co-operatives—			
Non-Plan—			
(1) Loans to Co-operative Milk Unions under the World Food Programme No. 618—			
O .. 42.00	31.24	31.04	-0.20
R .. -10.76			

Saving was due to non-receipt of required funds from the Indian Dairy Corporation for reimbursement to the Co-operative Milk Unions.

## 298—Co-operation—

## XIV—Consumers' Co-operatives—

## State Plan (Fifth Plan and Annual Plan)—

## 1. Development of Consumers' Co-operatives—

## (i) Urban Consumers' Co-operatives—

O .. 22.41	12.20	12.20	..
R .. -10.21			

Saving was attributed to post-budget decision to sanction less grants to Co-operatives.

## 498—Capital Outlay on Co-operation—

## II—Housing Co-operatives—

## State Plan (Fifth Plan and Annual Plan)—

## (1) Development of Housing Co-operatives—

## Investments—

O .. 30.00	20.00	20.00	..
R .. -10.00			

Saving was due to non-approval of certain financial proposals.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
298—Co-operation—			
IX—Warehousing and Marketing Co-operatives—			
State Plan (Fifth Plan and Annual Plan)—			
1. Development of Agricultural Marketing Societies—			
(iv) Establishment of Rural Godowns—			
O .. 34.37	6.95	7.18	+0.23
R .. -27.42			

Saving (Rs. 27.19 lakhs net) was attributed to non-sanction of certain financial proposals for want of adequate matching provision under the corresponding loan head.

I—Direction and Administration—

State Plan (Fifth Plan and Annual Plan)—

Additional Departmental Staff and Equipment—

O .. 11.75	0.01	0.89	+0.88
R .. -11.74			

Saving (Rs. 10.86 lakhs net) was due to non-appointment of staff.

498—Capital Outlay on Co-operation—

XI—Industrial Co-operatives—

Centrally sponsored (New Schemes)—

2. State participation in the West Bengal State Handloom Weavers' Co-operative Societies—

Investments—

O .. 20.00	..	10.00	+10.00
R .. -20.00			

Anticipated saving of Rs. 20 lakhs was attributed to non-sanction of necessary funds by the Government of India, reasons for which as also for the final excess of Rs. 10 lakhs have not been intimated (May 1981).

(iv) Saving in the above cases was partly counterbalanced by excess over provision (no provision in certain cases) mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
298—Co-operation—			
XIII—Industrial Co-operatives—			
Non-Plan (Developmental)—			
Subsidy on Sales of Handloom Cloth (Rebate)—			
R ..	1,58.89	1,58.89	1,82.68 +23.79

Funds were provided by re-appropriation on the basis of funds released by the Government of India. Reasons for final excess have not been intimated (May 1981).

698—Loans for Co-operation—

V—Warehousing and Marketing Co-operatives—

Non-Plan—

(1) Loans to West Bengal State Co-operative Marketing Federation—

O ..	0.01	1,00.00	1,00.00	..
R ..	99.99			

Excess was due to a post-budget decision to sanction loan assistance to West Bengal State Co-operative Marketing Federation Ltd., for procurement of jute during 1979-80.

298—Co-operation—

V—Credit Co-operatives—

Centrally sponsored (New Schemes)—

1. Agricultural Credit Stabilisation Fund—

O ..	7.50	66.00	66.00	..
R ..	58.50			

Excess was attributed mainly to sanction of more funds under the scheme by the Government of India.

Head	Total grant	Actual expenditure	Excess+ Saving—
------	-------------	--------------------	-----------------

(In lakhs of rupees)

## 698—Loans for Co-operation—

## I—Credit Co-operatives—

## State Plan (Fifth Plan and Annual Plan)—

## (2) Loans to West Bengal Central Co-operative Land Development Bank Ltd.—

R	..	40·00	40·00	40·00	..
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Provision of funds by re-appropriation was due to sanction of loan assistance to the West Bengal Central Cooperative Land Development Bank for setting off the interest dues for the flood affected loanee members of Primary Land Development Bank by the Government.

## 298—Co-operation—

## XIII—Industrial Co-operatives—

## State Plan (Fifth Plan and Annual Plan)—

## Handloom—

## 2. Subsidy on sales of handloom cloth (rebate)—

O	..	48·18	74·74	74·66	—0·08
R	..	26·56			

Augmentation of funds by re-appropriation was attributed to payment of arrears of rebate.

## 698—Loans for Co-operation—

## I—Credit Co-operatives—

## Centrally sponsored (New Schemes)—

## (1) Loans to Agricultural Credit Stabilisation Fund—

O	..	2·50	22·00	22·00	..
R	..	19·50			

Excess was stated to be due to sanction of more funds under the scheme by the Government of India.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
298—Co-operation—			
V—Credit Co-operatives—			
State Plan (Fifth Plan and Annual Plan)—			
3. Organisation of Service Co-operatives—			
(i) Assistance to Viable and Potentially Viable Societies—			
R ..	14.85	14.85	14.85 ..

Provision of fund by re-appropriation was due to subsidy, not contemplated at the budget stage, being sanctioned for meeting the pay of Managers of the Societies.

698—Loans for Co-operation

IX—Industrial Co-operatives—

Centrally Sponsored (New Schemes)—

(b) Handloom—

Share Capital Loans to Weavers—

R ..	13.00 ..	13.00	11.70	—1.30
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Reasons for provision of funds by reappropriation and for final saving have not been intimated (May 1981).

298—Co-operation—

V—Credit Co-operatives—

State Plan (Fifth Plan and Annual Plan)

1. Scheme for Contribution to West Bengal State Agricultural Credit (Relief and Guarantee) Fund—

O ..	10.00	} 20.00	20.00	..
R ..	10.00			

Excess was due to sanction of enhanced amount by the Government, reasons for which have not intimated (May 1981).

Head	Total grant	Actual expenditure	Excess + Saving --
(In lakhs of rupees)			
498—Capital Outlay on Co-operation—			
XIII—Other Co-operatives—			
Non-Plan—			
State participation in the Share Capital of Rural Electric Co-operatives—			
Investments—			
R ..	10.00	10.00	..

Funds received from Rural Electrification Corporation at post-budget stage were invested in the Co-operative Societies resulting in excess.

(v) In the following case funds provided by reappropriation proved unnecessary—

Head	Total grant	Actual expenditure	Excess + Saving --
(In lakhs of rupees)			
298—Co-operation			
XIII—Industrial Co-operatives—			
Non-Plan (Developmental)—			
Scheme for subsidy for Control Cloth—			
Janata Saree—			
R ..	42.54	42.54	..
			—42.54

Funds were provided by re-appropriation on the basis of fund released by the Government of India. Reasons for non-utilisation have not been intimated (May 1981).

**Grant No. 51—Other General Economic Services  
(All voted)**

	Total grant	Actual expenditure	Excess + Saving --
	Rs.	Rs.	Rs.
<b>Major head : 304—Other General Economic Services</b>			
Rs.			
Original ..	1,29,24,000	1,25,87,140	—3,36,860
Supplementary ..	..		
Amount surrendered during the year (March 1980) ..	..	..	5,70,151

Grant No. 52—Agriculture

139

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Major heads : 305—Agriculture, 505—Capital Outlay on Agriculture and 705—Loans for Agriculture—</b>				
<b>Voted—</b>				
	Rs.			
Original	.. 56,90,18,000	62,94,28,000	44,83,37,558	-18,10,90,442
Supplementary	6,04,10,000			
Amount surrendered during the year (March 1980)		..	..	8,55,25,900
<b>Charged—</b>				
Original	.. 14,000	6,49,628	6,17,626	-32,002
Supplementary	6,35,628			
Amount surrendered during the year		..	..	..

**Notes and comments—**

(i) Of the unutilised provision, nearly 53 per cent (Rs. 9,55.65 lakhs) were not surrendered.

(ii) Supplementary grant obtained towards the end of the year proved unnecessary as the expenditure did not come up even to the original provision.

(iii) Substantial saving in the provision occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>305—Agriculture—</b>			
<b>II—Land Reforms—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>II(2)—Integrated Scheme on Land Reforms—</b>			
O	.. 3,00.00	1,90.19	0.29
R	.. -1,09.81		
			-1,89.90

Saving was attributed to non-implementation of the scheme due to some administrative reasons.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
705—Loans for Agriculture—			
I—Seeds—			
Non-Plan—			
I—(1)—Loans under the Scheme for distribution of Seeds—			
O .. 1,70.00	3,00.00	2,27.57	-72.43
S .. 2,30.00			
R .. -1,00.00			

Additional provision was obtained by supplementary grant for payment of loans to cultivators for the purchase of seeds. Reasons for total saving of Rs. 1,72.43 lakhs have not been intimated (May 1981).

505—Capital Outlay on Agriculture—

XIV—Other expenditure—

State Plan (Fifth Plan and Annual Plan)—

XIV(2)—World Bank Project on Agricultural Development—Improvement of Agricultural Extension and Research—

O .. 3,65.00	2.00	..	-2.00
R .. -3,63.00			

The entire provision remained unutilised as no construction work could be taken up during the year.

305—Agriculture—

XII—Drought-Prone Areas Programme—

Central Sector (New Schemes)—

XII(3)—Intensive and Integrated Rural Development Programme under D.P.A.P. Blocks—

..	1,86.00	20.92	-1,65.08
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Reasons for saving have not been intimated (May 1981).

XIX—Agricultural Marketing and Quality Control—

Central Sector (New Schemes)—

XIX(1)—Schemes for development of regulated markets situated in underdeveloped areas—

O .. 1,00.00	..	2.28	+2.28
R .. -1,00.00			

Withdrawal of the entire provision was stated to be due to non-sanction of funds by the Government of India for this scheme during 1979-80. Reasons for final excess have not been intimated (May 1981).



Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
VII—Manures and Fertilisers— Non-Plan (Developmental)— VII(1)—Distribution of Chemical Fertilisers—			
O .. 1,16.90	55.00	26.01	-28.99
R .. -61.90			

Saving of Rs. 61.90 lakhs was anticipated due to less expenditure arising from nonreceipt of subsidy from the Government of India during the year to the expected extent. Reasons for final saving have not been intimated (May 1981).

XII—Drought-Prone Areas Programme—

State Plan (Fifth Plan and Annual Plan)—

XII(a)—Minor Irrigation Schemes—

XII(a)(ii)—Irrigation—

O .. 73.75	41.71	1.04	-40.67
R .. -32.04			

Reasons for saving have not been intimated (May 1981).

XIV—Agricultural Education—

State Plan (Fifth Plan and Annual Plan)—

XIV(3)—Development of Agricultural Education at Bidhan Chandra Krishi Viswa Vidyalaya and other Universities—

O .. 2,00.00	1,04.51	1,30.21	+25.70
R .. -95.49			

Saving of Rs. 95.49 lakhs was anticipated due to non-sanction of the proposal of the University for want of detailed justifications. Reasons for final excess have not been intimated (May 1981).

I—Direction and Administration—

Non-Plan—

I(1)—Direction .. ..	1,10.54	46.39	-64.15
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Reasons for saving have not been intimated (May 1981).

XVII—Agricultural Economics—

State Plan (Fifth Plan and Annual Plan)—

XVII(5)—Scheme for establishment of an agency for reporting agricultural statistics in West Bengal—

O .. 52.00	0.96	0.23	-9.73
R .. -51.04			

Anticipated saving of Rs 51.04 lakhs was attributed to non-finalisation of the basic structure of the scheme during the year. Reasons for final saving have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
I—Direction and Administration— State Plan (Fifth Plan and Annual Plan)—			
I(5)—World Bank Project on Agricultural Development— Improvement of Agricultural Extension and Research—			
O .. 4,30.00	1,12.00	70.77	-41.23
R .. -3,18.00			

Anticipated saving of Rs. 3,18.00 lakhs was stated to have occurred most of the posts could not be filled up and construction of buildings could not be taken up. Reasons for final saving have not been intimated (May 1981).

V—Agricultural Farms— Non-Plan—			
V(1)—Experimental Farms ..	2,33.00	1,99.07	-33.98
Reasons for saving have not been intimated (May 1981).			

XVI—Agricultural Research— State Plan (Fifth Plan and Annual Plan)—			
XVI(6)—Development of Adaptive Research—			
O .. 30.00	..	0.02	+0.02
R .. -30.00			

Entire provision was withdrawn due to non-sanction of the scheme during the year.

I—Direction and Administration— State Plan (Fifth Plan and Annual Plan)—			
I(6)—Strengthening and Re-organisation of Agricultural Extension and Administration—			
O .. 40.00	1.43	14.36	+12.93
R .. -38.57			

Anticipated saving of Rs. 38.57 lakhs was attributed to non-filling up of most of the posts during the year. Reasons for final excess of Rs. 12.93 lakhs have not been intimated (May 1981).

XIV—Agricultural Education— State Plan (Fifth Plan and Annual Plan)—			
IV(5)—Establishment of College of Agriculture in North Bengal including establishment of a Research Station and Krishi Vijnan Kendra—			
O .. 25.00	25.39	..	-25.39
R .. 0.39			

Reasons for final saving have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>XV—Agricultural Engineering—</b>			
State Plan (Fifth Plan and Annual Plan)—			
<b>XV(4)—Scheme for introduction and popularisation of improved implements and water lifts—</b>			
O ..	30.00	..	0.06
R ..	-30.00		
			+0.06
Withdrawal of the entire provision was attributed to non-finalisation of the scheme during the year.			
<b>505—Capital Outlay on Agriculture—</b>			
<b>II—Agricultural Farms—</b>			
State Plan (Fifth Plan and Annual Plan)—			
<b>II(1)—Establishment and development of Seed and Horticultural Farms—</b>			
O ..	48.00	17.65	20.16
R ..	-30.35		
			+2.51
Saving of Rs. 30.35 lakhs was anticipated due to non-sanctioning of certain proposals. Reasons for final excess have not been intimated (May 1981).			
<b>II(2)—Establishment of a 3,000 acre Seed Multiplication Farm at Islampore in the district of West Dinajpur—</b>			
O ..	20.00	..	..
R ..	-20.00		
			..
The entire provision was stated to have been withdrawn due to non-execution of the proposal as no land was available for the purpose.			
<b>VII—Agricultural Education—</b>			
<b>VII(2)—Establishment of a College of Agriculture in North Bengal including establishment of a research station and a Krishi Vignan Kendra—</b>			
O ..	25.00	..	0.10
R ..	-25.00		
			+0.10
Saving of the entire provision was attributed to the cut imposed by Government on Plan schemes.			

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
305—Agriculture—			
XXIII—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
XXIII(1)—Agricultural Development in special problem areas like Kanksa, Bubud, An gram, Gopiballavpur, etc.—			
O .. 10.00	..	0.38	+0.38
R .. -10.00			
Anticipated saving was attributed to incurring of expenditure on this scheme from the Tribal Sub-Plan. Reasons for final excess have not been intimated (May 1981).			
XXIII(2)—Agricultural Development of Scheduled Castes, Scheduled Tribes and Other Backward Classes outside the Tribal Sub-Plan—			
O .. 20.00	..	0.01	+0.01
R .. -20.00			
Saving of the entire provision was attributed to the cut imposed by Government on Plan schemes.			
XXIII(3)—Crop Insurance Scheme—			
O .. 25.00	..	..	..
R .. -25.00			
Saving of the entire provision was stated to be due to diversion of funds to "XXIV—Transfers to from Reserve Funds and Deposit Accounts."			
XII—Drought-Prone Areas Programme—			
Central Sector (New Schemes)—			
XII(2)—Medium Irrigation Projects—			
O .. 20.00	..	0.86	+0.86
R .. -20.00			
Saving of the entire provision was anticipated due to exclusion of the scheme from the Central Sector from 1979-80. Reasons for final excess have not been intimated (May 1981).			
XIII—Extension and Farmers' Training—			
State Plan (Fifth Plan and Annual Plan)—			
XIII(7)—Agricultural Information and Publicity—			
O .. 23.60	9.26	5.94	-3.32
R .. -14.34			
Anticipated saving was attributed to non-finalisation of the re-organisation proposal. Reasons for final saving have not been intimated (May 1981).			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>IX—Plant Protection—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>IX(1)—Scheme for strengthening of the State Plant Protection Organisation including quality control of pesticides—</b>			
O .. 19.00	0.49	0.38	-0.11
R .. -18.51			
Saving was attributed mainly to non-finalisation of the scheme.			

**305—Agriculture—****XVIII—Storage and Warehousing—  
Central Sector (New Scheme)—****XVIII(1)—Scheme for reduction of foodgrains losses on storage—**

O .. 15.00	..	..	..
R .. -15.00			

Saving of the entire provision was attributed to discontinuance of the scheme from the year 1979-80 as a result of a post-budget decision.

**XIX—Agricultural Marketing and Quality Control—****Central Sector (New Schemes)—****XIX(3)—Scheme for Rural markets and Wholesale Markets in tribal/hilly and backward areas—**

O .. 15.00	..	..	..
R .. -15.00			

Saving of the entire provision was attributed to non-receipt of sanction from the Government of India during the year.

**505—Capital outlay on Agriculture—****XIII—Tribal Areas Sub-Plan—****State Plan (Fifth Plan and Annual Plan)—****XIII(1)—Establishment and development of seed and Horticultural Farms—**

O .. 15.00	..	..	..
R .. -15.00			

Saving of the entire provision was attributed to non-finalisation of the proposal

Head	Total grant	Actual expenditure	Excess + Saving.—
(In lakhs of rupees)			
<b>305—Agriculture</b>			
<b>I—Direction and Administration—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>I(9)—Strengthening of the Directorate Organisation including establishment of a Planning Cell at the Directorate Headquarters—</b>			
O	15.00	..	0.20
R	-15.00		
			+0.20

Saving of entire provision was anticipated due to merger of the scheme with the scheme "Setting up of agricultural development, planning and project formulation cell at the district level"

**XIV—Agricultural Education—**

**Non-Plan—**

XIV(1)—Agricultural Education—	38.58	25.84	-12.74
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Reasons for saving have not been intimated (May 1981).

**VII—Manures and Fertilisers—**

**Centrally Sponsored (New Schemes)—**

**VII(1)—Pilot Project for amendment of acid soils—**

O	13.15	..	0.03
R	-13.15		
			+0.03

Saving of the whole provision was attributed to merger of the scheme with the State Plan scheme for distribution of soil conditioners after its discontinuance as a centrally sponsored scheme from the year 1979-80.

**XVI—Agricultural Research—**

**State Plan (Fifth Plan and Annual Plan)—**

**XVI(10)—Development of Field Demonstration Service in West Bengal—**

O	12.00	..	..
R	-12.00		
			..

Non-utilisation of the provision was attributed to non-sanction of the scheme during the year.

**XXII—Tribal Areas Sub-Plan—**

**State Plan (Fifth Plan and Annual Plan)—**

**XXII(22)—Market Development—**

O	12.00	..	..
R	-12.00		
			..

Saving of the whole provision was stated to be due to non-finalisation of the proposal for development of the regulated markets owing to the non-acquisition of land by the collector.

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
505—Capital Outlay on Agriculture—			
X—Marketing—			
State Plan (Fifth Plan and Annual Plan)—			
2—Development of Markets—			
O .. 30.00	20.49	18.62	-1.87
R .. -9.51			

Anticipated saving of Rs. 9.51 lakhs was attributed to (i) non-receipt of proposals for payment of land compensation and (ii) non-finalisation of the proposal for construction subsidy to a certain Market committee. Reasons for final saving have not been intimated (May 1981).

### III—Manures and Fertilisers—

State Plan (Fifth Plan and Annual Plan)—

III(1) Establishment and development of soil Testing Services—

O .. 12.00	4.00	0.69	-3.31
R .. -8.00			

Anticipated saving of Rs. 8.00 lakhs was attributed to shortage of materials. Reasons for final saving have not been intimated. (May 1981).

### 305—Agriculture—

IV—Multiplication and Distribution of seeds—

State Plan (Fifth Plan and Annual Plan)—

IV(2) Development of Seed Testing Laboratories—

O .. 16.00	6.45	4.92	-1.53
R .. -9.55			

Anticipated saving (Rs. 9.55) lakhs was attributed to the cut imposed by Government on Plan schemes. Reasons for final saving have not been intimated (May 1981).

### X—Commercial Crops—

Centrally Sponsored (New Schemes)—

X(1)—Intensive Jute District Programme—

O .. 85.00	27.26	74.69	+47.43
R .. -57.74			

Saving of Rs. 57.74 lakhs was anticipated due to the scheme being financed on 50 : 50 basis between the state and the centre, instead of 100% grant from the centre from the year 1979-80. The centres share of anticipated expenditure of Rs. 54.50 lakhs was Rs. 27.25 lakhs and the states share of 50% was chargeable to the plan budget. Reasons for final excess have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>XVII—Agricultural Economics and Statistics—</b>			
<b>Centrally Sponsored (New Schemes)—</b>			
<b>XVII(1)—Scheme for establishment of an agency for reporting agricultural statistics—</b>			
O ..	10.00	..	..
R ..	-10.00		
Saving of the entire provision was stated to be due to non-execution of the scheme for want of administrative approval from the Government of India during the year.			
<b>XIX—Agricultural Marketing and Quality Control—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>XIX(12)—Scheme for development of farm to market link road—</b>			
O ..	10.00	..	..
R ..	-10.00		
Saving of the whole provision was stated to be due to expenditure being sanctioned from the capital budget.			
<b>505—Capital outlay on Agriculture—</b>			
<b>I—Seeds—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>I(2)—West Bengal State Seeds Corporation—</b>			
<b>Contribution to the Share Capital—</b>			
O ..	10.00	..	..
R ..	-10.00		
Saving was stated to be due to non-finalisation of the proposal for setting up of the seed corporation during the year.			
<b>VIII—Agricultural Research—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>VIII(3)—Development of Adoptive Research—</b>			
O ..	10.00	..	..
R ..	-10.00		
Saving of the whole provision was stated to be due to non-sanction of the scheme within the year.			



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

705—Loans for Agriculture—

XIV—Other Agricultural Loans—

State Plan (Fifth Plan and Annual Plan)—

XIV(3)—World Bank Project on improvement of Agricultural Extension and Research—

Loans for purchase of vehicles by Extension Staff—

O	..	10.00	}	..	..	..
R	..	-10.00				

Saving was attributed to non-finalisation of the proposal for giving loans to agricultural extension staff for purchase of vehicles during the year.

(iv) Saving in the above mentioned cases was partly counterbalanced by excess over the original plus supplementary provision under :—

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

305—Agriculture

II—Land Reforms—

State Plan (Fifth Plan and Annual Plan)—

II(1)—Scheme for Revision of Records-of-Right in nine districts of the State under section 51 of the West Bengal Land Reforms Act, 1955—

O	..	5,00.00	}	6,08.70	5,87.72	-20.98
R	..	1,08.70				

Excess (Rs. 87.72 lakhs net) was stated to be due to inadequate provision relating to employment of staff for settlement work during 1979-80 in connection with 'Integrated Scheme'.

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
<b>XIII—Extension and Farmers' Training—</b>			
State Plan (Fifth Plan and Annual Plan)—			
<b>XIII(3)—Minikit Demonstration—</b>			
O ..	30.00	3,28.00	3,31.75
R ..	2,98.00		
Additional provision by rerappropriation, was for distribution of minikits amongst the drought affected cultivators. Reasons for final excess have not been intimated (May 1981).			
<b>705—Loans for Agriculture—</b>			
<b>XIV—Other Agricultural Loans—</b>			
Non-Plan—			
<b>XIV(1)—Advances to Cultivators—</b>			
O ..	60.00	43.94	2,28.33
R ..	—16.00		
Reasons for the final excess of Rs. 1,84.39 lakhs have not been intimated (May 1981).			
<b>305—Agriculture—</b>			
State Plan (Fifth Plan and Annual Plan)—			
<b>XI(1)—Scheme for development of small farmers and agricultural labourers—</b>			
R ..	1,59.25	1,59.25	92.54
			—66.71
Provision was made by reappropriation after a post budget decision to run the scheme on 50 : 50 basis between the state and the centre from 1979-80. Reasons for final saving have not been intimated (May 1981).			
<b>505—Capital Outlay on Agriculture</b>			
<b>X(4)—Expenditure in connection with the Drought 1979—</b>			
Scheme for Development of Farm to Market Link Road—			
R ..	1,08.00	1,08.00	92.59
			—15.41
Provision was made by reappropriation out of the amount allocated by the Government of India after a post-budget decision for construction of link roads in the drought affected districts of the State during 1979-80. Reasons for final saving have not been intimated (May 1981).			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>305—Agriculture—</b>			
<b>XI—Schemes for Small and Marginal Farmers and Agricultural Labour—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>XI(2)—Financial Assistance to Small/Marginal Farmers in areas not covered by Centrally assisted special programmes—</b>			
R ..	17.46	17.46	56.16 +38.70

Provision by reappropriation was stated to have been made to meet the expenditure for this central sector scheme, finalised after the budget estimates (1979-80). Reasons for final excess have not been intimated (May 1981).

**XII—Drought-Prone Areas Programme—**

**State Plan (Fifth Plan and Annual Plan)—**

**XII(3)—Afforestation—**

O ..	25.00	48.28	57.52	+9.24
R ..	23.28			

Reasons for the total excess of Rs. 32.52 lakhs have not been intimated (May 1981).

**XI—Schemes for Small and Marginal Farmers and Agricultural Labour—**

**Non-Plan—**

**XI(1)—Scheme for development of small farmers and marginal farmers and agricultural labourers—**

O ..	0.34	0.45	30.09	+29.64
R ..	0.11			

Reasons for excess have not been intimated (May 1981).

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
<b>X—Commercial Crops—</b>					
State Plan (Fifth Plan and Annual Plan)—					
X(16c)—Price Support Scheme—					
O	..	2.00	15.00	15.09	+0.09
R	..	13.00			

Provision was augmented by reappropriation as the scheme was stated to have been taken up at a post-budget stage. Reasons for final excess have not been intimated (May 1981).

**XIII—Extension and Farmers' Training—**

State Plan (Fifth Plan and Annual Plan)—

XIII(1)—Multicrops and other demonstrations—

O	..	20.00	23.25	31.70	+8.45
R	..	3.25			

Provision was augmented by reappropriation as the programme was stated to have been taken up to help the cultivators affected by unprecedented drought during the year. Reasons for final excess have not been intimated (May 1981).

(v) In the following case, funds provided by re-appropriation remained unutilised ;—

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
<b>305—Agriculture</b>					
<b>XII—Drought Prone Areas Programme—</b>					
State Plan (Fifth Plan and Annual Plan)—					
XII(p)—Medium Irrigation—					
R	..	50.00	50.00	..	—50.00

The scheme was stated to be a Central Sector one and was transferred to the State Plan from 1979-80 as per a post-budget decision. Provision by reappropriation was made for meeting expenditure on that account. Reasons for final saving have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
X—Commercial Crops—			
State Plan (Fifth Plan and Annual Plan)—			
X(4a)—Expenditure in connection with the Droughts, 1979—			
Distribution of Foiler Spray of Urea for Jute—			
R .. ..	35.00	35.00 ..	—35.00

Provision by reappropriation was stated to be due to administrative approval of the Government of India after a post budget decision for foiler spray of urea on jute in the drought affected districts of the state. Reasons for final saving have not been intimated (May 1981).

XXIV—Transfers to/from Reserve Funds and Deposit Accounts—

State Plan (Fifth Plan and Annual Plan)—

XXIV(1)—Transfer to the West Bengal Crop Insurance Fund— Inter Account Transfer—			
R .. ..	24.00	24.00 ..	—24.00

Provision by reappropriation was stated to be due to diversion of fund for 'Crop Insurance Scheme' from the head 'xxiii-Other expenditure' to this head. Reasons for final saving have not been intimated (May 1981).

(vi) In the following case; augmentation of funds by reappropriation proved unnecessary—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
505—Capital Outlay on Agriculture—			
X—Marketing—			
State Plan (Fifth Plan and Annual Plan)—			
X(3)—Scheme for development of farm to market link road—			
O .. ..	98.00	22.58	—75.42
R .. ..			

Augmentation of funds by reappropriation was stated to be due to drought situation during the year. Reasons for final saving have not been intimated (May 1981).

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 306—Minor Irrigation, 307—Soil and Water Conservation, 308—Area Development, 506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development and 706—Loans for Minor Irrigation, Soil Conservation and Area Development—</b>			
	Rs.		
Original ..	63,91,72,000		
Supplementary ..			
	} 63,91,72,000	48,87,61,072	—15,04,10,928
Amount surrendered during the year (March 1980)	..	..	8,52,94,446

**Notes and comments—**

(i) Unutilised provision to the extent of Rs. 6,51.16 lakhs remained unsurrendered.

(ii) Provision remained wholly unutilised under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
306—Minor Irrigation—			
X—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
X(11)—Insurance of Minor Irrigation Installations—			
O .. .. 35.00			
R .. .. —35.00	..	.	..
II—Investigation and Development of Ground Water Resources—			
State Plan (Fifth Plan and Annual Plan)—			
II(4)—Strengthening of Ground Water and Surface Water (Minor Irrigation) Organisation—			
O .. .. 11.00			
R .. .. —7.74	3.26	..	—3.26

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

## X—Other expenditure—

## State Plan (Fifth Plan and Annual Plan)—

## X(1)—West Bengal Minor Irrigation Corporation—Water rate subsidy—

O .. .. .	50.00	}	.. .. .
R .. .. .	-50.00		

Savings under the above heads were attributed to non-finalisation of the work programme and schemes/non-filling up of certain posts.

## 706—Loans for Minor Irrigation, Soil Conservation and Area Development

## I—Minor Irrigation—

## State Plan (Fifth Plan and Annual Plan)—

## I(1)—Loans for dugwells—

O .. .. .	20.00	}	.. .. .
R .. .. .	-20.00		

Non-utilisation of the entire provision was attributed to restriction to extension of further financial assistance in the form of loan on account of raising of quantum of Government subsidy to 75 per cent.

## 506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—

## I—Minor Irrigation—

## State Plan (Fifth Plan and Annual Plan)—

## I(9)—Construction of office buildings at the districts and subdivisional levels under the Department of Agriculture and Community Development—

O .. .. .	40.00	}	0.10 .. .	-0.10
R .. .. .	-39.90			

Saving was attributed to non-sanctioning of the scheme due to non-completion of formalities.

## II—Soil Conservation Schemes—

## II(5)—Scheme for development-cum-observation centres—

O .. .. .	10.00	}	.. .. .
R .. .. .	-10.00		

Non-utilisation of the entire provision was stated to be due to non-finalisation of the scheme.

(iii) Substantial saving in the provision also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
I—Minor Irrigation—			
State Plan (Fifth Plan and Annual Plan)—			
I(3)—River Lift Irrigation—			
O .. .. . 10,00.00	5,17.03	4,64.38	-52.65
R .. .. . -4,82.97			
Anticipated saving was due mainly to cut imposed by Government at post budget stage. Reasons for the final saving have not been intimated (May 1981).			
306—Minor Irrigation—			
II—Investigation of Ground Water and Surface Water resources—			
State Plan(Fifth Plan and Annual Plan)—			
II(1)—Survey and investigation of Ground Water and Surface Water resources—			
O .. .. . 1,61.00	24.00	20.04	-3.96
R .. .. . -1,37.00			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
I—Minor Irrigation—			
State Plan (Fifth Plan and Annual Plan)—			
I(4)—Survey and investigation of ground water and surface water resources—			
O .. .. . 1,40.00	50.00	11.11	-38.89
R .. .. . -90.00			
Anticipated savings under the above heads were stated to be mainly due to non-finalisation of the proposal for strengthening the State Water Board within the year and cut imposed by Government on different plan schemes. Reasons for the final savings have not been intimated (May 1981).			



Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
308—Area Development—			
V—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
V(1)—Development of Sunderban—			
O .. .. . 2,00.00	1,73.69	71.31	-1,02.38
R .. .. . -26.31			

Anticipated saving was attributed to non-sanctioning of a considerable number of schemes and holding up of some bills due to non-compliance of formalities. Reasons for final saving have not been intimated (May 1981).

306—Minor Irrigation—			
X—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
X(8)—Call Centres for repair of pumps and shallow tubewells—			
O .. .. . 1,00.00	2.00	..	-2.00
R .. .. . -98.00			
X(12)—Scheme for optimisation of irrigation capacities of Minor Irrigation Schemes—			
O .. .. . 1,00.00	8.13	12.29	+4.16
R .. .. . -91.87			

Anticipated savings in the above two cases were stated to be mainly due to late finalisation of the schemes. Reasons for the final saving of Rs. 2.00 lakhs and final excess of Rs. 4.16 lakhs have not been intimated (May 1981).

308—Area Development—			
V—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
V(4)—Command Area Development Programme—			
O .. .. . 1,00.00	7.25	17.14	+9.89
R .. .. . -92.75			

Anticipated saving was stated to be due to non-completion of works programme. Reasons for final excess have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
I—Minor Irrigation—			
State Plan (Fifth Plan and Annual Plan)—			
I(1)—The West Bengal State Minor Irrigation Corporation—			
O .. .. .	1,50.00	75.00	75.00
R .. .. .	—75.00		

The provision was withdrawn on the ground that final decision on the question of further participation in the share capital of the West Bengal State Minor Irrigation Corporation had not been taken.

306—Minor Irrigation—

I—Direction and Administration—

State Plan (Fifth Plan and Annual Plan)—

I(1)—Strengthening the Organisation and Administration of the Directorate of Agricultural Engineering—

O .. .. .	1,00.00	7.50	32.97	—25.47
R .. .. .	—92.50			

IX—Tribal Areas Sub-Plan—

State Plan (Fifth Plan and Annual Plan)—

IX(3)—Surface Drainage and Irrigation Scheme—

O .. .. .	51.40	..	0.01	+0.01
R .. .. .	—51.40			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
308—Area Development—			
V—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
V(9)—Agricultural Development of Scheduled Castes, Scheduled Tribes and Other Backward Classes outside the Tribal Sub-Plan Areas—			
O .. .. 50.00	..	..	..
R .. .. -50.00			
Anticipated savings under the above heads were stated to be mainly due to non-receipt of proposals from districts and non-finalisation/non-implementation of the schemes due to cut imposed by Government. Reasons for final excess of Rs.25.47 Lakhs under one head have not been intimated (May 1981).			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
III—Area Development Programme—			
State Plan (Fifth Plan and Annual Plan)—			
III(1) Command Area Development Programme—			
O .. .. 50.00	33.02	2.73	-30.29
R .. .. -16.98			
IV—Tribal Areas Sub-Plan—			
IV(ii)—Area Development Programmes—			
O .. .. 10.00	..	0.16	+0.16
R .. .. -10.00			
Anticipated savings were attributed to non completion of works programme on account of lack of motivation on the part of the farmers and other difficulties at the organisational level. Reasons for final saving of Rs.30.29 lakhs under one head have not been intimated (May 1981).			
308—Area Development—			
V—Other expenditure—			
Central Sector (New Schemes)—			
V(2)—Command Area Development Programme in Selected Areas in West Bengal—			
O .. .. 50.00	7.25	5.20	-2.05
R .. .. -42.75			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
307—Soil and Water Conservation—			
State Plan (Fifth Plan and Annual Plan)—			
V—Soil Conservation Schemes—			
V(2)—Scheme for extension of Soil Conservation Work on waste lands on watershed basis—			
O .. ....	50.00	6.37	-32.51
R .. ..	-11.12		
	38.88		

Reasons for savings in the above two cases have not been intimated (May 1981)

## 306—Minor Irrigation—

## IV—Tubewells—

## State Plan (Fifth Plan and Annual Plan)—

## IV(5)—Private Shallow Tubewells—

O .. ..	46.78	8.00	7.00	-1.00
R .. ..	-38.78			

Saving was attributed mainly to non-availability of sufficient funds on account of cut imposed by Government.

## VI—Other Minor Irrigation Works—

## State Plan (Fifth Plan and Annual Plan)—

## VI(3)—Minor Irrigation Schemes—

## Irrigation—

O .. ..	43.72	43.37	5.17	-38.20
R .. ..	-0.35			

## X—Other expenditure—

## State Plan (Fifth Plan)—

## X(4)—Minor Drainage Scheme—

## Irrigation—

O .. ..	41.28	21.48	9.79	-11.69
R .. ..	-19.80			

Reasons for saving under the above heads have not been intimated (May 1981)

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>V—Lift Irrigation Schemes—</b>			
<b>Fifth Plan (Committed)—</b>			
<b>V(1)—River Lift Irrigation—</b>			
O .. .. . 1,60.00	2,59.85	1,30.48	-1,09.37
R .. .. . 79.85			
Anticipated excess was stated to be due mainly to increase in the rate of dearness allowance, rise in the prices of diesel and lubricants, cost of electricity tariff and cost of labour and materials for maintenance and repair works. Reasons for eventual saving have not been intimated (May 1981).			
<b>506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—</b>			
<b>I—Minor Irrigation—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>I(2)—Deep Tubewell Irrigation—</b>			
O .. .. . 60.00	29.07	34.79	+5.72
R .. .. . -30.93			
Anticipated saving was attributed to non-requirement of funds to that extent owing to completion of major portion of work. Reasons for the final excess have not been intimated (May 1981).			
<b>306—Minor Irrigation—</b>			
<b>II—Investigation and Development of Ground Water Resources—</b>			
<b>Fifth Plan (Committed)—</b>			
<b>II(1)—Survey and Investigation of Ground Water and Surface Water Resources—</b>			
O .. .. . 44.18	26.24	20.03	-6.21
R .. .. . -17.94			
Anticipated saving was stated to be due mainly to non-filling up of certain posts, curtailment of expenditure on fuel and lubricant and reduction of travelling expenditure and expenditure on contingent items as a measure of economy. Reasons for final saving have not been intimated (May 1981).			
<b>I—Direction and Administration—</b>			
<b>Fifth Plan (Committed)—</b>			
<b>I(1)—Scheme for strengthening, extension and administration under the Director of Agricultural Engineering—</b>			
O .. .. . 54.80	66.66	31.04	-35.62
R .. .. . 11.86			

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>IV—Tubewells—</b>			
<b>Non-Plan—</b>			
<b>IV(2)—Maintenance of State-owned Shallow Tubewells—</b>			
O .. .. .	32.00	45.75	14.70
R .. .. .	13.75		
			—31.05
Anticipated excess under the above heads was stated to be due mainly to increase in the rate of dearness allowance, cost of labour and in the rate of electricity tariff. Reasons for final savings have not been intimated (May 1981).			
<b>X—Other expenditure—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>X(7)—World Bank Project on Agricultural Development—Establishment and Development of Workshop—</b>			
O .. .. .	10.00	0.82	0.27
R .. .. .	—9.18		
			—0.55
Provision was withdrawn on the ground that no new purchase was made during the year as the equipments purchased during the preceding year were installed during 1979-80.			
<b>II—Investigation and Development of Ground Water Resources—</b>			
<b>Central by Sponsored (New Schemes)—</b>			
<b>II(1)—Strengthening of Ground and Surface Water (Minor Irrigation)—Organisation—</b>			
O .. .. .	11.00	3.26	1.42
R .. .. .	—7.74		
			—1.84
<b>307—Soil and Water Conservation</b>			
<b>VII—Other expenditure—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>VII(1)—Agricultural Development of Scheduled Castes, Scheduled Tribes and Other Backward Classes outside the tribal sub-plan areas—</b>			
O .. .. .	15.00	..	..
	—15.00		

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>IV—Education and Training—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>IV(1)—Scheme for Development of demonstration-cum-observation centres—</b>			
O .. .. . 14.00	1.97	0.85	-1.12
R .. .. . -12.03			
<b>III—Research—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>III(2)—Scheme for establishment of Soil Conservation Research Station—</b>			
O .. .. . 7.00	2.78	1.44	-1.34
R .. .. . -4.22			
<b>II—Soil Survey and Testing—</b>			
<b>Central Sector (New Schemes)—</b>			
<b>II(1)—Strengthening/Creation of State Soil Survey Organisation—</b>			
O .. .. . 5.48	..	0.12	+0.12
R .. .. . -5.48			
Reasons for saving under the above heads have not been intimated (May 1981).			
<b>308—Area Development—</b>			
<b>III—Development of Hill Areas—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>III(2)—Agricultural Development in the Hill Areas—</b>			
O .. .. . 10.00	..	2.75	+2.75
R .. .. . -10.00			

Saving of the entire provision was anticipated due to abandonment of the programme as a measure of economy. Reasons for the final excess have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
307—Soil and Water Conservation—			
V—Soil Conservation Schemes—			
State Plan (Fifth Plan and Annual Plan)—			
V(5)—Protective afforestation and erosion control on landslides, slips stream banks, etc. in forest areas—			
O .. .. . 49.00	34.22	12.59	—21.63
R .. .. . —14.78			

Anticipated saving was attributed to non-sanction of certain posts, less office expenses and deferment of certain works under VI—Tribal Areas Sub-Plan. Reasons for final saving have not been intimated (May 1981).

506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—

III—Area Development Programmes—

State Plan (Fifth Plan and Annual Plan)—

III(2)—Development of Digha—

O .. .. . 25.20	19.01	13.67	—5.34
R .. .. . —6.19			

Anticipated saving was attributed to non-drawal of funds by the implementing agencies as the allotment of funds was made towards the end of the year. Reasons for final saving have not been intimated (May 1981).

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

III—Area Development Programmes—

State Plan (Fifth Plan and Annual Plan)—

III(2)—Loans for Development of Sundarban Growth Centre Schemes—

O .. .. . 20.00	0.23	..	—0.23
R .. .. . —19.77			

Anticipated saving was attributed to delay in observing necessary formalities resulting in non-sanctioning of the schemes during the year.



(iv) Saving under the above heads was partly counterbalanced by excess over the original provision mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>306—Minor Irrigation—</b>			
<b>III—Construction and Deepening of Wells and Tanks—</b>			
State Plan (Fifth Plan and Annual Plan)—			
<b>III(1)—Dugwells—</b>			
O .. .. . 10.00	1,36.00	2,25.82	+89.82
R .. .. . 1,26.00			
<b>IX—Tribal Areas Sub-Plan—</b>			
State Plan (Fifth Plan and Annual Plan)—			
<b>IX(1)—Dugwells—</b>			
O .. .. . 0.83	20.00	14.69	-5.31
R .. .. . 19.17			
Provision under the above heads was augmented by reappropriation as a crash scheme for extending irrigation facilities through dugwells was taken up by Government. Reasons for final excess saving have not been intimated (May 1981).			
<b>V—Lift Irrigation Schemes—</b>			
Non-Plan—			
<b>V(1)—Lift Irrigation—</b>			
O .. .. . 4,40.00	6,07.57	5,86.14	-21.43
R .. .. . 1,67.57			
<b>IV—Tubewells—</b>			
Fifth Plan (Committed)			
<b>IV(1)—Deep Tubewell Irrigation—</b>			
O .. .. . 89.60	1,68.74	1,00.04	-68.70
R .. .. . 79.14			
Anticipated excess in the above two cases was stated to be due mainly to increase in the rate of dearness allowance, electricity tariff and labour charges. Reasons for the final savings have not been intimated (May 1981).			
State Plan (Fifth Plan and Annual Plan)—			
<b>IV(6)—Expenditure in connection with the Droughts, 1979—</b>			
Restoration of Deep and Shallow Tubewells—			
R .. .. . 50.00	50.00	56.54	+6.54

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
Provision was made by re-appropriation as per post-budget decision for meeting expenditure on account of restoration of deep and shallow tubewells in drought affected districts. Reasons for final excess have not been intimated (May 1981).			
X—Other expenditure—			
X(6)—Small Irrigation—			
O .. .. .	35.00	23.00	56.12
R .. .. .	-12.00		
			+33.12

Anticipated saving was attributed to the fact that expenditure in connection with the scheme was met out of the fund released by the Central Government as advance plan assistance for small irrigation works in the drought affected districts. Reasons for the final excess have not been intimated (May 1981)

### 308—Area Development—

#### V—Other expenditure—

#### State Plan (Fifth Plan and Annual Plan)—

#### V(10)—Intensive and Integrated Rural Development Programme under CMDA Blocks—

	75.00	1,24.00	+49.00
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Reasons for excess have not been intimated (May 1981).

#### V(5)—Comprehensive Area Development Project—

O .. .. .	1,00.00	1,40.00	1,40.19
R .. .. .	40.00		
			+0.19

Provision was augmented by re-appropriation for making payments to the West Bengal State Minor Irrigation Corporation Ltd. for sinking of deep tubewells.

(v) In the following cases, withdrawal of funds by re-appropriation proved unnecessary in view of final excess :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
306—Minor Irrigation—			
VI—Other Minor Irrigation Works—			
State Plan (Fifth Plan and Annual Plan)—			
VI(1)—Surface Drainage and Irrigation Scheme—			
O .. .. .	60.00	28.90	1,13.22
R .. .. .	-31.10		
			+84.32
VI(2)—Boro Bundhs—			
O .. .. .	50.00	42.14	64.17
R .. .. .	-7.86		
			+22.03

Anticipated savings under the above cases were attributed to cut imposed by Government. Reasons for final excess have not been intimated (May 1981).

(vi) In the following case augmentation of funds by reappropriation proved inadequate—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
I—Minor Irrigation—			
State Plan (Fifth Plan and Annual Plan)—			
I(7)—World Bank Project on Agricultural Development—			
O .. .. .	1,40.00	2,32.42	+73.99
R .. .. .	18.43		
	1,58.43		

Provision under the sub-scheme river lift Irrigation was augmented by re-appropriation for the purpose of completion of residual work of previous year.

Reasons for final excess have not been intimated (May 1981).

(vii) In the following cases, funds provided by reappropriation proved excessive / unnecessary—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
306—Minor Irrigation—			
III—Construction and Deepening of Wells and Tanks—			
State Plan (Fifth Plan and Annual Plan)—			
III(4)—Expenditure in connection with Droughts, 1979—Tank Improvement—			
R .. .. .	30.00	..	—30.00
X—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
X(13)—Expenditure in connection with the Droughts, 1979—			
R .. .. .	87.00	34.39	—52.61

Head	Total-grant	Actual expenditure	Excess + Saving—	
(In lakhs of rupees)				
<b>V—Lift Irrigation Schemes—</b>				
State Plan (Fifth Plan and Annual Plan)—				
V(1)—Expenditure in connection with the droughts, 1979—				
Restoration of River Lift Irrigation—				
R .. .. .	1,14.00	1,14.00	61.79	—52.21
<b>III—Construction and Deepening of Wells and Tanks—</b>				
State Plan (Fifth Plan and Annual Plan)—				
III(3)—Expenditure in connection with the Droughts, 1979—				
Subsidy for Dugwells—				
R .. .. .	1,00.00	1,00.00	74.99	—25.01
<p>Provision by re-appropriation was attributed to a post-budget decision on the basis of approval of Government of India to additional expenditure for sinking dugwells, small irrigation, tank improvement and restoration of state owned lift irrigation units in the drought affected districts of the state. Reasons for final saving have not been intimated (May 1981).</p>				
<b>307—Soil and Water Conservation—</b>				
<b>V—Soil Conservation Schemes—</b>				
State Plan (Fifth Plan and Annual Plan)—				
V(7)—Soil Conservation Works in the Upper Catchment areas of the Kangsabati River—				
R .. .. .	7.78	7.78	..	—7.78
<b>VI—Tribal Areas Sub-Plan—</b>				
State Plan (Fifth Plan and Annual Plan)—				
I(3)—Protective afforestation and erosion control on land slides, slips, stream bank, etc., in forest areas—				
R .. .. .	9.10	9.10	..	—9.10

Reasons for provision of funds by re-appropriation and for final savings in the above cases have not been intimated (May 1981).

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major Heads : 309—Food, 509—Capital Outlay on Food and 709—Loans for Food</b>				
Voted—		Rs.		
Original	.. 22,55,90,000	22,55,90,000	16,15,85,453	-6,40,04,547
Supplementary	..			
Amount surrendered during the year (March 1980)		..	..	4,72,02,000
<b>Charged—</b>				
Original	.. 10,000	1,64,000	87,090	-76,910
Supplementary	1,54,000			
Amount surrendered during the year (March 1980)		..	..	5,000

A charged expenditure of Rs. 8,705 was incurred from out of an advance sanctioned from Contingency Fund in February 1980; the amount was not recouped to the fund till the close of the year.

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

(i) Of the unutilised provision, Rs. 1,68.03 lakhs were not surrendered though surrender of anticipated saving was made on 31st March 1980.

(ii) Provision remained wholly unutilised under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
509—Capital Outlay on Food			
I—Procurement and Supply—			
Non-Plan—			
I(i)—Cost of purchase of grains—			
I(i)(4)—Scheme for purchase of non- Cereal essential commodities—			
O .. .. 2,00.90	..	..	..
R .. .. -2,00.90			

Withdrawal of funds was attributed to discontinuance of schemes for storing 'Kalai' in rented godowns in North Bengal (Rs. 0.90 lakh) and non-payment of subsidy to West Bengal Essential Commodities Supply Corporation Limited on some technical grounds (Rs. 2,00.00 lakhs).

(iii) Saving in the provision also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
509—Capital Outlay on Food			
I—Procurement and Supply—			
Non-Plan—			
I(1)—Cost of purchase of grains—			
I(i)(1)—Purchase of Foodgrains other than wheat—			
O .. .. . 2,00.00	1,00.00	0.92	-0.08
R .. .. . -1,99.00			

Saving was attributed to non-payment of price differential to Food Corporation of India for supply of non-Bengal rice at old rates during November and December 1973.

309—Food

I—Direction and Administration—

Non-Plan—

I(1)—Directorate of District Distribution, Procurement and Supply—

O .. .. . 2,37.38	1,72.55	1,69.65	-2.90
R .. .. . -64.83			

Saving was attributed to non-filling up of vacant posts and less requirement of funds for professional and special services.

509—Capital Outlay on Food

I—Procurement and Supply—

Non-Plan—

I(i)—Cost of purchase of grains—

I(i)(2)—Purchase of wheat and wheat products—

O .. .. . 50.00	26.25	0.23	-26.02
R .. .. . -23.75			

Anticipated saving was attributed to non-payment of some bills due to non-finalisation of claims. Reasons for final saving have not been intimated (May 1981).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
309—Food			
I—Direction and Administration—			
Non-Plan—			
I(5)—Directorate of Transportation—			
O .. .. 40.93	35.18	35.66	+ 0.48
R .. .. -5.75			

Anticipated saving was attributed to non-purchase of vehicles. Reasons for final excess have not been intimated (May 1981).

(iv) Excess over the provision occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
709—Loans for Food			
I—Procurement and Supply—			
State Plan (Fifth Plan and Annual Plan)—			
I(1)—Loans to West Bengal Essential Commodities Supply Corporation Limited	10.00	36.00	+26.00

Final excess was stated to be due to giving loan to West Bengal Essential Commodities Supply Corporation Limited for setting up its oil refinery unit to cope up with the chronic scarcity of oil.

309—Food

1—Direction and Administration—

Non-Plan—

1(3)—Calcutta (including Industrial Area) Rationing—

O .. .. 1,59.75	1,65.48	1,65.03	— 0.45
R .. .. 5.73			

Anticipated excess was attributed to payment of dearness allowance at enhanced rate and larger requirement of funds for payment to contingent staff and of conveyance allowance to Inspectors and other staff. Reasons for final saving have not been intimated (May 1981).

## Grant No. 55—Animal Husbandry

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major heads : 310—Animal Husbandry, 510—Capital Outlay on Animal Husbandry and 710—Loans for Animal Husbandry</b>			
<b>Voted—</b>			
Original .. 13,78,00,000	} 13,78,00,000	9,36,43,694	-4,41,56,306
Supplementary ..			
Amount surrendered during the year (March 1980) ..	..	.. ..	2,68,16,536

**Charged—**

Original .. ..	} 35,966	35,966	..
Supplementary 35,966			
Amount surrendered during the year .. ..	..	..	..

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

(i) Of the unutilised provision of Rs. 4,41.56 lakhs, Rs. 1,73.40 lakhs remained unsurrendered even though surrender of anticipated saving was made on the last day of the financial year.

(ii) Saving in the provision occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>310—Animal Husbandry—</b>			
<b>VII—Poultry Development—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>VII(15)—Poultry production through Co-operative Poultry Unions—</b>			
O .. 40.00	} ..	0.09	+0.09
R .. -40.00			

Saving (Rs. 39.91 lakhs net) was attributed to non-sanction of the scheme.



Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
510—Capital Outlay on Animal Husbandry—			
II—Veterinary Services and Animal Health—			
State Plan (Fifth Plan and Annual Plan)—			
1. New Veterinary Hospitals—			
O .. 45.00	40.00	5.65	-34.35
R .. -5.00			

Anticipated saving was attributed to reduction in Plan allocation. Reasons for final saving of Rs. 34.35 lakhs have not been intimated (May 1981).

### III—Cattle Development—

#### State Plan (Fifth Plan and Annual Plan)—

##### 1. Resettlement of City-kept Khatahs—

O .. 63.00	1.40	..	-1.40
R .. -61.60			

Saving was attributed to poor performance by the Calcutta Metropolitan Development Authority to whom the work was entrusted.

### v—Fodder and Feed Development—

#### Non-Plan—

##### 1. Balanced Cattle Feed—

O .. 60.00	27.78	28.01	+0.23
R .. -32.22			

Saving (Rs. 31.99 lakhs net) was attributed to non-receipt of required fund from the Indian Dairy Corporation.

Head			Total grant	Actual expenditure	Excess— Saving+
(In lakhs of rupees)					
310—Animal Husbandry—					
VI—Cattle Development—					
State Plan (Fifth Plan and Annual Plan)—					
VI(1)—Intensive Cattle Development Project—					
O	..	56.00	23.71	34.58	+10.87
R	..	-32.29			

Anticipated saving was attributed to late starting of the project. Reasons for final excess have not been intimated (May 1981).

510—Capital Outlay on Animal Husbandry—

II—Veterinary Services and Animal Health—

Centrally Sponsored (New Schemes)—

1. Strengthening of Biological Production Division—

O	..	14.00	..	..	..
R	..	-14.00			

Saving was attributed to decision at post-budget stage to include of the scheme in State Plan.

310—Animal Husbandry—

VI—Cattle Development—

Centrally Sponsored (New Schemes)—

VI(1)—Scheme for establishment of an exotic cattle breeding farm at Salboni—

O	..	16.09	0.35	2.92	+2.57
R	..	-15.74			

Anticipated saving was attributed to the inclusion of the scheme in State Plan as per decision of the Government of India. Reasons for final excess have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
510—Capital Outlay on Animal Husbandry—			
VI—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
West Bengal Live-stock Processing Development Corporation Ltd.—			
Investment in Share Capital for establishment of a slaughter house—			
O .. 35.00 } R .. 15.00 }	20.00	20.00	—
* Saving was stated to be due to release of funds according to actual requirement.			
310—Animal Husbandry—			
III—Veterinary Services and Animal Health—			
State Plan (Fifth Plan and Annual Plan)—			
III(2)—New Veterinary Hospitals—			
O .. 20.00 } R .. -16.32 }	3.68	3.64	-0.04
III(4)—Mobile Clinics—			
O .. 16.00 } R .. -10.26 }	5.74	4.97	-0.77
III(6)—Strengthening of disease investigation—			
O .. 10.00 } R .. -7.33 }	2.67	2.66	-0.01
III(3)—New Veterinary Aid Centres—			
O .. 8.00 } R .. -6.29 }	1.71	1.69	-0.02

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
III(8)—Strengthening of Biological Production Division—					
O	..	5.00	..	..	..
R	..	-5.00			
Centrally Sponsored (New Schemes)—					
III(1)—Strengthening of Biological Production Division—					
O	..	5.00	..	..	..
R	..	-5.00			
Saving under the above heads was attributed to partial implementation of the schemes.					
XI.—Fodder and Feed Development—					
Non-Plan—					
XI(3)(ii)—Balanced Cattle Feed—					
O	..	12.15	..	0.28	+0.28
R	..	-12.15			
Saving was attributed to post-budget decision to hand over the plant at Siliguri to HIMUL.					
510—Capital Outlay on Animal Husbandry—					
II—Veterinary Services and Animal Health—					
State Plan (Fifth Plan and Annual Plan)—					
2. Strengthening of Biological Production Division—		..	14.00	4.73	-9.27
Reasons for saving have not been intimated (May 1981).					
310—Animal Husbandry—					
VI—Cattle Development—					
Centrally Sponsored (New Schemes)—					

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
VI(2)—Assistance to small/marginal farmers and agricultural labourers for rearing of cross-bred heifers—			
O .. 20.98	13.08	14.95	+1.87
R .. -7.90			

Anticipated saving was stated to be due to change of pattern of financing the scheme. Reasons for final excess have not been intimated (May 1981).

State Plan (Fifth Plan and Annual Plan)—

VI(20)—Establishment of A.I. Centre attached to Veterinary Hospitals—

O .. 7.00	0.88	..	-0.88
R .. -6.12			

Saving was stated to be due to partial implementation of the scheme.

X—Other Live-stock Development—

Central Sector (New Schemes)—

Assistance to small/marginal farmers and agricultural labourers for Poultry and piggery production programme—

O .. 27.36	12.97	20.54	+7.57
R .. -14.39			

Anticipated saving was attributed to change in pattern of financing the scheme by the Government of India at post-budget stage. Reasons for final excess have not been intimated (May 1981).

VI—Cattle Development—

State Plan (Fifth Plan and Annual Plan)—

VI(7)—Strengthening of Harin-gkata-Kalyani Complex—

O .. 6.00	3.99	0.73	-3.26
R .. -2.01			

Reasons for anticipated as well as final saving have not been intimated (May 1981,

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>IX—Piggery Development—</b>			
<b>Non-Plan—</b>			
<b>IX(2)—Pig-breeding station-cum-bacon factory—</b>			
O ..	10.84	5.79	—5.35
R ..	0.30		
	11.14		

Reasons for final saving of Rs. 5.35 lakhs have not been intimated (May 1981).

(iii) Saving under the above heads was partly counter-balanced by excess over the provision under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>310—Animal Husbandry—</b>			
<b>XII—Poultry Production-cum-Marketing Centre—</b>			
<b>Non-Plan—</b>			
<b>XII(1)—Intensive egg and poultry Production-cum-marketing centre—</b>			
<b>XII(1)(iii)—Purchase of materials—</b>			
O ..	43.00	56.95	—3.16
R ..	17.11		
	60.11		

Reasons neither for anticipated excess nor for final saving have been intimated (May 1981).

**X—Other Live-stock Development—**

**State Plan (Fifth Plan and Annual Plan)—**

**X(3)—Assistance to small/marginal farmers and agricultural labourers for poultry and piggery production—**

R ..	12.97	12.97	..	—12.97
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Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		

Provision was made by re-appropriation owing to a change in pattern of financing the scheme. Reasons for non-utilisation of the provision have not been intimated (May 1981).

**XI—Fodder and Feed Development—**

**Non-Plan—**

**XI(7)—Kalyani Fodder Farm—**

O	..	20.00	}	28.00	29.07	+1.07
R	..	8.00				

Excess was stated to be due to less provision at the budget stage and grant of additional dearness allowance.

**XIV—Tribal Areas Sub-Plan—**

**State Plan (Fifth Plan and Annual Plan)—**

**XIV(1)—Subsidised distribution of goat keeping/sheep rearing/house dairy and poultry distribution in I.T.D. areas under Tribal Sub-Plan programme—**

O	..	2.00	}	13.26	10.16	-3.10
R	..	11.26				

Augmentation of funds by re-appropriation was stated to be due to sanction of more expenditure at post-budget stage. Reasons for final saving have not been intimated (May 1981).

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

	Total grant	Actual expenditure	Excess + Saving—	
	Rs.	Rs.	Rs.	
<b>Major heads : 311—Dairy Development, 511—Capital Outlay on Dairy Development and 711—Loans for Dairy Development—</b>				
	Rs.			
Original	..	23,03,24,000	}	
Supplementary	..	86,72,000		
		23,89,96,000	20,72,27,500	-3,17,68,500

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Amount surrendered during the year (March 1980)	..	..	3,80,62,600

**Notes and comments—**

(i) Supplementary grant obtained towards the end of the year proved unnecessary in view of the saving of Rs. 3,17.69 lakhs.

(ii) provision of Rs. 3,80.63 lakhs was surrendered in March 1980; the saving in the grant ultimately worked up to only Rs. 3,17.69 lakhs.

(iii) Substantial saving in the provision occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
511—Capital Outlay on Dairy Development—			
I—Dairy Development—			
Non-Plan—			
1. Expenditure under World Food Programme No. 618—Dairy Project—			
(2) Establishment of new city dairies—			
O .. 90.00	0.62	1.71	+1.08
S .. 11.50			
R .. -1,00.88			

Saving (Rs. 99.80 lakhs net) was attributed to non-finalisation of revised cost estimates of the distribution system in Mother Dairy, Dankuni and non-incurrence of expenditure for the purpose during the year in accordance with the decision at post-budget stage.

(4) Establishment of feeder balancing dairies—

O .. 1,50.00	70.33	72.04	+1.71
R .. -79.87			

Saving (Rs. 77.96 lakhs net) was attributed to non-purchase of machinery and other appliances due to non-completion of the construction work of a feeder balancing dairy at Berhampore, entrusted to the National Dairy Development Board on turn-key basis.



Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
VII—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
2. West Bengal Dairy and Poultry Development Corporation Limited—			
O ..	49.22	..	7.88
R ..	-49.22		
			+7.88

Saving was attributed to the non-investment in share capital of the Corporation as measures of economy. Reasons for final excess have not been intimated (May 1981).

## 311—Dairy Development—

## II—Dairy Development—

## State Plan (Fifth Plan and Annual Plan)—

## 2. Initiation of the work for operation Flood II—

O ..	7.00	0.04	0.09
R ..	-6.96		
			+0.05

Saving (Rs. 6.91 lakhs net) was stated to be due to the fact that the provision was made in connection with the expenses on operation Flood-II but period of operation Flood I was extended up to the year 1981.

(iv) In the following two cases, funds provided by re-appropriation remained wholly unutilised :

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

511—Capital Outlay on Dairy—  
Development

## I—Dairy Development—

## Non-Plan—

## 1. Expenditure under World Food Programme No. 618—Dairy Project—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>(3) Establishment of Milk Collection cum-Chilling Stations—</b>			
O ..	26.00	..	..
R ..	—26.00		

Saving was attributed to non-finalisation of the sites for setting up of chilling plants in the districts of Midnapore and Nadia due to non-availability of suitable area in milk-shed areas of the districts.

**VII—Other expenditure—**

**State Plan (Fifth Plan and Annual Plan)—**

**1. Scheme for long distance transport—**

O ..	5.00	..	..
R ..	—5.00		

Saving was attributed to non-procurement of the vehicle within the financial year.

**Grant No. 57—Fisheries (All voted)**

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major heads : 312—Fisheries, 512—Capital Outlay on Fisheries and 712—Loans for Fisheries</b>			
	Rs.		
Original ..	7,11,33,000	2,98,58,958	—4,12,74,042
Supplementary ..			
	7,11,33,000		
Amount surrendered during the year (March 1980) ..	..	..	3,60,92,390

**Notes and comments—**

(i) 58 per cent of the provision remained unutilised.

(ii) Of the saving, Rs. 51.82 lakhs remained unsurrendered even though surrender of saving was made on the 31st March 1980.

(iii) Provision remained wholly unutilised under :—

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
512—Capital Outlay on Fisheries—			
IV—Mechanisation of Fishing Crafts—			
Non-Plan (Development)—			
1. Scheme for development of Coastal Fishing with mechanised boats (including one inspection launch)—			
O ..	1,20.00	}	..
R ..	-1,20.00		
State Plan (Fifth Plan and Annual Plan)—			
1. Scheme for exploitation of marine resources by mechanisation and improvement of craft gears—			
O ..	40.00	}	..
R ..	-40.00		
312—Fisheries			
VII—Deep-sea Fisheries—			
Central Sector (New Schemes)—			
1. Scheme for shore complex at Roychowk Fishing Harbour—			
O ..	40.00	}	..
R ..	-20.00		
	20.00		-20.00

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
512—Capital Outlay on Fisheries—			
VI—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
1. Scheme for Share Capital Contribution to West Bengal State Fishermen Co-operative Federation—			
O	..	15.00	}
R	..	—15.00	
		..	..
312—Fisheries—			
IV—Inland Fisheries—			
Central Sector (New Schemes)—			
1. Scheme for Fish Farmers' Development Agency at West Dinajpur—			
O	..	12.16	}
R	..	—12.16	
		..	..
3. Scheme for Fish Farmers' Development Agency in Malda—			
O	..	12.16	}
R	..	—12.16	
		..	..
IX—Mechanisation and improvement of fishing crafts—			
Centrally sponsored (New Schemes)			
1. Scheme for development of infrastructural facilities for marine fishing villages—			
O	..	10.00	}
R	..	—10.00	
		..	..

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
A1—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
2. Scheme for Development of Infrastructural facilities for In-land Fishing Villages—			
O ..	9.00	}	..
R ..	—9.00		
III—Education and Training—			
Centrally sponsored (New Schemes)—			
1. Scheme for strengthening the Extension Wing and rendering extension services—			
O ..	8.00	}	..
R ..	—8.00		
XI—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
4. Scheme for survey and collection of statistics of fishery resources of a number of districts of West Bengal—			
O ..	6.50	}	..
R ..	—6.30		
	0.20		—0.20
IV—Inland Fisheries—			
Central Sector (New Schemes)—			
5. Scheme for Fish Farmers' Development Agency at Birbhum—			
O ..	5.73	}	..
R ..	—5.73		

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

**XI—Other expenditure—**

**State Plan (Fifth Plan and Annual Plan)—**

**6. Scheme for Administrative cost to operate the Co-operative schemes—**

O .. ..	5.00	}	..	..
R .. ..	-5.00			

Reasons for saving in the above cases have not been intimated (May 1981).

**(iv) Substantial saving in the provision occurred under—**

Head	Total grant	Actual expenditure	Excess + Saving—
------	-------------	--------------------	------------------

(In lakhs of rupees)

**IV—Inland Fisheries—**

**State Plan (Fifth Plan and Annual Plan)—**

**2. Scheme for State Contribution in respect of the scheme for Development of Tank Fisheries through institutional finances—**

	Rs.			
O .. ..	50.00	}	47.25	18.07
R .. ..	-2.75			
				-29.18

**III—Education and Training—**

**State Plan (Fifth Plan and Annual Plan)—**

**1. Scheme for training of fish farmers, unemployed fishermen, holding of Farmer's field day, educational tour etc—**

O .. ..	20.00	}	20.18	6.48
R .. ..	0.18			
				-13.70

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>XI—Other expenditure—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>5. Scheme for subsidy for fishing nets and fishery requisites—</b>			
O .. .. .	20.00	3.35	3.25
R .. .. .	-16.65		
			-0.10
<b>V—Fishing Harbour and landing facilities—</b>			
<b>State Plan (Fifth Plan and Annual Plan)</b>			
<b>1. Scheme for landing facilities at small fishing centres providing with guide lights and other infrastructures—</b>			
O .. .. .	20.00	3.81	3.83
R .. .. .	-16.19		
			+0.02

Reasons for saving (Rs. 16.17 lakhs net) have not been intimated (May 1981).

#### 512—Capital Outlay on Fisheries—

##### I—Inland Fisheries—

##### State Plan (Fifth Plan and Annual Plan)—

##### 2. Share capital contribution to the State Fisheries Development Corporation—

O .. .. .	30.00	15.00	15.00
R .. .. .	-15.00		
			..

Anticipated saving to the extent of Rs. 13.27 lakhs was re-appropriated to "Loans for Primary/Central Fisheries' Co-operative Society for development of Beel Fisheries".

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
312—Fisheries—			
I—Direction and Administration—			
State Plan (Fifth Plan and Annual Plan)—			
1. Scheme for augmenting supervisory and Administrative staff both in the field and headquarters—			
O .. .. .	14.00	4.30	2.07
R .. .. .	-9.70		
			-2.23

Reasons for saving have not been intimated (May 1981).

(v) Saving in the above cases was partly counterbalanced by excess under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
712—Loans for Fisheries—			
III—Other loans—			
Non-Plan (Developmental)—			
1. Loans for Primary/Central Fishermen's Co-operative Society for development of Beel Fisheries—			
R .. .. .	14.76	14.76	..

Reasons for provision of funds by re-appropriation have not been intimated (May 1981).

312—Fisheries—			
III—Education and Training—			
State Plan (Fifth Plan and Annual Plan)—			
3. Scheme for training of Junior Field Officers and a separate Institute for training of officers—			
O .. .. .	1.70	12.02	16.31
R .. .. .	10.32		
			+4.29

Reasons for excess have not been intimated (May 1981).



(vi) Withdrawal of funds by re-appropriation proved unrealistic under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
312—Fisheries			
VII—Deep-Sea Fisheries—			
State Plan (Fifth Plan and Annual Plan)—			
1. Scheme for construction of shore installation at Raichak Fishing Harbour by S.F.D.C.—			
O .. .. .	10.00	20.00	+20.00
R .. .. .	-10.00		

Reasons for the final excess of Rs. 20.00 lakhs have not been intimated (May 1981).

## Grant No. 58—Forest

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 313—Forest and 513—Capital Outlay on Forests</b>			
Voted—			
	Rs.		
Original ..	8,76,30,000	9,27,08,855	-40,66,14
Supplementary	91,45,000		
Amount surrendered during the year	..	..	..
Charged—			
Original ..	7,100	7,100	-7,100
Supplementary	..		

## Notes and comments—

## Voted grant

(i) No portion of the saving was surrendered.

(ii) Supplementary grant of Rs. 91.45 lakhs obtained towards the end of the year proved excessive in view of the eventual saving of Rs. 40.66 lakhs.

(iii) Provision remained wholly unutilised under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>313—Forest—</b>			
<b>I—Direction and Administration—</b>			
<b>Non-Plan—</b>			
<b>I(3)—Southern Circle—</b>			
O .. .. . 1,18.50	}	..	..
R .. .. . -1,18.50			
<b>IV—Forest Conservation and Development—</b>			
<b>Non-plan—</b>			
<b>IV(3)—Southern Circle—</b>			
O .. .. . 12.36	}	..	..
R .. .. . -12.36			
<b>VIII—Forest Produce—</b>			
<b>Non-Plan—</b>			
<b>VIII(3)—Southern Circle—</b>			
O .. .. . 10.52	}	..	..
R .. .. . -10.52			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>IX—Communications and Buildings—</b>			
<b>Non-Plan—</b>			
<b>IX(3)—Southern Circle—</b>			
O .. ..	12.00	}	.. ..
R .. ..	-12.00		
<b>XIV—Other expenditure—</b>			
<b>Non-Plan—</b>			
<b>XIV(3)—Southern Circle—</b>			
O .. ..	12.20	}	.. ..
R .. ..	-12.20		

In the above cases withdrawal of funds by reappropriation was attributed to re-organisation of Forest Divisions and Circles of Forest Directorate, West Bengal.

(iv) Saving in the provision also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>XIII—Tribal Areas Sub-Plan—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>(VI) Plantation Schemes—</b>			
O .. ..	4.49	}	-51.30
S .. ..	48.94		
R .. ..	7.12		
	60.55	9.25	

Supplementary grant of Rs. 48.94 lakhs obtained towards the end of the year to meet larger expenditure on account of Plan schemes proved unnecessary in view of final saving of Rs. 51.30 lakhs. Additional provision of Rs. 7.12 lakhs by re-appropriation was attributed to transfer of the schemes from Centrally sponsored Schemes to State Plan Schemes at post-budget stage. Reasons for final saving have not been intimated (May 1981).

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

## VI—Plantation Schemes—

## State Plan (Fifth Plan and Annual Plan)—

## VI(2)—Plantation of quick growing species—

O ..	60.00	} 21.31	28.25	+6.94
R ..	-38.69			

Anticipated saving was attributed to financing the same scheme under "XIII—Tribal Areas Sub-Plan" and also to diversion of fund to other schemes due to a post-budget decision. Reasons for final excess have not been intimated (May 1981).

## I—Direction and Administration—

## Non-Plan—

## I(1)—General Direction—

O ..	43.50	} 12.58	12.87	+0.29.
R ..	-30.92			

Anticipated saving was attributed to non-filling up of vacant posts and re-organisation of Forest Divisions and Circles of Forest Directorate, West Bengal.

## VIII—Forest Produce—

## State Plan (Fifth Plan and Annual Plan)—

## VIII(2)—Timber operation and forest utilisation by mechanised logging extraction and marketing (Departmental operation of timber to eliminate the exploitation of middle-men)—

O ..	30.00	} 41.16	9.73	-31.43
R ..	11.16			

Augmentation of funds by Rs. 11.16 lakhs through reappropriation proved unnecessary as the actual expenditure did not come up even to the original revision. Reasons for final saving havenot been intimated (May 1981).

			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
XIV—Other expenditure—					
Non-Plan—					
XIV(2)—Northern Circle—					
O .. ..	23.00	}	19.63	17.17	-2.46
S .. ..	12.38				
R .. ..	-15.75				

Expenditure was less than even the original provision. Supplementary grant of Rs. 12.38 lakhs obtained to meet larger expenditure for works of other departments and re-organisation of Forest Circles proved unnecessary in view of the anticipated saving of Rs. 15.75 lakhs, attributed to less requirement of funds under the head. Reasons for final saving have not been intimated (May 1981).

(v) Saving in the above cases was partly counterbalanced by excess over original plus supplementary provision under—

			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
I—Direction and Administration—					
Non-Plan—					
I(10)—Western Circle—					
R .. ..	1,09.47		1,09.47	1,02.29	-7.18
I(II)—Planning and Research Circle—					
R .. ..	22.28		22.28	22.28	..
I(13)—Development Circle—					
R .. ..	11.45		11.45	11.34	-0.11
IV—Forest Conservation and Development—					
Non-Plan—					
IV(7)—Western Circle—					
R .. ..	14.55		14.55	14.53	-0.02

Head		Total grant	Actual expenditure	Excess + Saving—	
(In lakhs of rupees)					
VIII—Forest Produce—					
Non-Plan—					
VIII(10)—Western Circle—					
S ..	..	4.43	17.41	17.36	-0.05
R ..	..	12.98			
IX—Communications and Buildings—					
Non-Plan—					
IX(9)—Western Circle—					
R ..	..	11.06	11.06	10.97	-0.09
<p>Provision/augmentation of funds by reappropriation in the above cases was attributed to re-organisation of Forest Divisions and Circles of Forest Directorate of West Bengal.</p>					
VI—Plantation Schemes—					
Centrally sponsored (New Schemes)—					
VI(1)—Reforestation of Degraded Forest and Raising of Shelter Belts—					
O ..	..	2.00	..	68.17	+68.17
R ..	..	-2.00			
<p>Reasons for anticipated saving and final excess have not been intimated (May 1981).</p>					
IV—Forest Conservation and Development—					
Non-Plan—					
IV(2)—Northern Circle—					
O ..	..	41.40	61.14	59.48	-1.66
R ..	..	19.74			

Anticipated excess was attributed to sanction of ex gratia payment to staff, increase in minimum wage rate, rise in price of essential commodities, more requirement for maintenance of plantations, undertaking of more area for regeneration and plantation and re-organisation of Forest Divisions and Circles.

Head	Total grant	Actual expenditure	Excess+ Saving—
------	-------------	-----------------------	--------------------

(In lakhs of rupees)

## VI—Plantation Schemes—

## State Plan (Fifth Plan and Annual Plan)—

## VI(3)—Reforestation of Degraded Forest and Raising of Shelter Belts—

O .. ..	..	3.24	} 40.97	12.07	-28.90
R .. ..	..	37.73			

Provision of additional funds by reappropriation was attributed to post-budget decision to transfer the schemes from Centrally sponsored Schemes to State Plan Schemes. Reasons for final saving have not been intimated (May 1981).

(vi) In the following case, augmentation of fund by re-appropriation proved inadequate—

Head	Total grant	Actual expenditure	Excess+ Saving—
------	-------------	-----------------------	--------------------

(In lakhs of rupees)

## VIII—Forest Produce—

## Non-Plan—

## VIII(4)—Central Circle—

O .. ..	..	6.29	} 11.66	16.41	+4.75
R .. ..	..	5.37			

Anticipated excess was attributed to increase in minimum wage rate, purchase of more honey from honey-collectors and rise in the price of essential commodities.

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 314—Community Development, 363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions and 714—Loan for Community Development</b>			
<b>Voted—</b>			
	Rs.		
Original . . . . .	12,99,13,000	9,18,03,405	-3,81,09,595
Supplementary . . . . .	..		
Amount surrendered during the year (March 1980)	..	..	2,49,06,000
<b>Charged—</b>			
Original . . . . .	2,000	..	-2,000
Supplementary . . . . .	..		
Amount surrendered during the year (March, 1980)	..	..	2,000

**Notes and comments—**

(i) Of the unutilised provision of Rs. 3,81.10 lakhs, Rs. 1,32.04 lakhs remained unsundered.

(ii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>314—Community Development—</b>			
<b>A—General—</b>			
<b>A-III—Assistance to Panchayati Raj Institutions—</b>			
<b>Non-Plan—</b>			
<b>A-III(1)—Grants-in-aid/Contributions—</b>			
O . . . . .	8,94.78	6,29.53	-1,14.13
R . . . . .	-1,51.12		
	7,43.66		

Anticipated saving of Rs. 1,51.12 lakhs was stated to be mainly due to non-sanction of grant for administrative reasons, want of proposals, non-filling up of posts and non-holding of by-election during the year 1979-80. Reasons for final saving of Rs. 1,14.13 lakhs have not been intimated (May 1981).



Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
State Plan (Fifth Plan and Annual Plan)—			
A-III—Assistance to Panchayati Raj Institutions—			
A-III(1)—Grants-in-aid/Contributions—			
O .. .. .	1,10.00	56.19	47.30
R .. .. .	-53.81		

## A—Direction and Administration—

## State Plan (Fifth Plan and Annual Plan)—

## A-I(3)—Strengthening of Implementation Machinery for Panchayat—

O .. .. .	50.00	..	..
R .. .. .	-50.00		

Saving in the above two cases was stated to be mainly due to revision of Plan provision and non-implementation of the scheme. Reasons for final saving of Rs. 8.89 lakhs in the first case have not been intimated (May 1981).

## A-II—Training—

## State Plan (Fifth Plan and Annual Plan)—

## A-II(1)—Training of Functionaries of Panchayats—

O .. .. .	20.00	12.49	8.03
R .. .. .	-7.51		

Anticipated saving was stated to be due to non-holding of training programme because of Lok Sabha Election, 1980.

(iii) The above savings were partly counterbalanced by excess over provision under—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<b>363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Panchayat)—</b>			
<b>I—Land Revenue—</b>			
O .. ..	15.00	} 27.70	32.59
R .. ..	12.70		
			+4.89

Reasons for the total excess of Rs. 17.59 lakhs have not been intimated (May 1981).

**Grant No. 60—Community Development (Excluding Panchayat)**

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major Heads : 314—Community Development and 514—Capital Outlay on Community Development</b>			
<b>Voted—</b>			
	Rs.		
Original ..	12,82,03,000	} 13,22,45,000	12,45,47,595
Supplementary	40,42,000		
Amount surrendered during the year (March 1980)	..	..	..
<b>Charged—</b>			
Original .. ..	..	} 3,134	..
Supplementary	3,134		
Amount surrendered during the year	..	..	..

## Notes and comments—

## Voted grant

(i) Unutilised provision of Rs. 76.97 lakhs in the voted grant remained unsurrendered.

(ii) Substantial saving in the provision occurred under—

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

514—Capital Outlay on Community Development (Excluding Panchayat)—

I—Community Development—

State Plan (Fifth Plan and Annual Plan)—

I(2)—Housing—

I(2)a—Housing Scheme in Converted Blocks—

O .. ..	70.00	} 30.00	32.10	-2.10
R .. ..	-40.00			

Anticipated saving of Rs. 40.00 lakhs was stated to be due to pruning of the original Plan. Reasons for final saving have not been intimated (May 1981).

314—Community Development—

A—General—

A(I)—Direction and Administration—

State Plan (Fifth Plan and Annual Plan)—

A(I)2—Converted Blocks—

O .. ..	42.00	} 9.82	18.31	+8.49
R .. ..	-32.18			

The net saving of Rs. 23.69 lakhs was stated to be mainly due to non-filling up of posts at Blocks. Reasons for final excess have not been intimated (May 1981).

Head			Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)					
<b>B—Community Development Programme—</b>					
<b>B(IV)—Animal Husbandry—</b>					
State Plan (Fifth Plan and Annual Plan)					
<b>B(IV)2—Animal Health and Slaughter Houses—</b>					
O	..	22.00	6.66	5.94	-0.72
R	..	-15.34			
514—Capital Outlay on Community Development (Excluding Panchayat)					
<b>I—Community Development—</b>					
State Plan (Fifth Plan and Annual Plan)—					
<b>I(1)—Animal Husbandry—</b>					
<b>I(1)a—New Veterinary Dispensaries</b>			10.00	1.46	-8.54
314—Community Development					
<b>B—Community Development Programme—</b>					
<b>B(XIV)—Other expenditure—</b>					
State Plan (Fifth Plan and Annual Plan)—					
<b>B(XIV)2—Development of Tank Fisheries in the selected C.D. Blocks in the State—</b>					
O	..	24.00	20.50	17.36	-3.14
R	..	-3.50			

Reasons for saving in the above cases have not been intimated (May 1981).

(iii) Saving mentioned above was partly counterbalanced by excess over the provision under:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
314—Community Development—			
C—Rural Works Programme—			
C(IV)—Roads and Bridges—			
Central Sector (New Schemes)—			
C(IV)1—Construction of Rural Roads	.. ..	25.89	+25.89

Reasons for excess have not been intimated (May 1981).

(iv) Additional funds provided by reappropriation on 31st March 1980 proved unrealistic in view of eventual saving under:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
314—Community Development—			
A—General—			
A(I)—Direction and Administration—			
Fifth Plan (Committed)—			
A(I)3—Converted Blocks—			
O ..	12.00	2.22	—11.03
R ..	1.25		
	13.25		

Anticipated excess of Rs. 1.25 lakhs was stated to be due to awarding of selection grade benefit with retrospective effect, enhancement of dearness allowance and payment of arrears of house-rent allowance. Reasons for final saving of Rs 11.03 lakhs have not been intimated (May 1981).

B—Community Development Programme—			
B(XIV)—Other expenditure—			
Non-Plan—			
B(XIV)1—Intensive development of fisheries in C. D. Blocks—			
O ..	8.92	2.06	—11.36
R ..	4.50		
	13.42		

Reasons for anticipated excess of Rs. 4.50 lakhs and for final saving of Rs. 11.36 lakhs have not been intimated (May 1981).

## Grant No. 61—Industries (Closed and Sick Industries)

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
<b>Major heads : 320—Industries, 522—Capital Outlay on Machinery and Engineering Industries, 526—Capital Outlay on Consumer Industries, 722—Loans for Machinery and Engineering Industries, 723—Loans for Petroleum, Chemical and Fertiliser Industries and 726—Loans for Consumer Industries</b>				
Voted—		Rs.		
Original ..	1,48,14,000	5,70,80,000	5,65,01,558	-5,78,442
Supplementary	4,22,66,000			
Amount surrendered during the year (March 1980)		..	..	85,695
<i>Charged—</i>				
Original ..	..	11,373	11,373	..
Supplementary	11,373			
Amount surrendered during the year		..	..	..

## Grant No. 62—Industries (Excluding Closed and Sick Industries)

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
<b>Major heads : 320—Industries, 520—Capital Outlay on Industrial Research and Development, 525—Capital Outlay on Tele-communication and Electronics Industries, and 720—Loans for Industrial Research and Development</b>				
Voted—		Rs.		
Original ..	11,96,98,000	15,33,48,001	14,57,87,718	-75,60,283
Supplementary	3,36,50,001			
Amount surrendered during the year (March 1980)		..	..	74,23,965

Head	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<i>Charged—</i>			
<i>Original</i> ..	20,15,000	66,095	-19,48,905
<i>Supplementary</i>	20,15,000		
<i>Amount surrendered during the year (March 1980)</i> ..	-	-	20,15,000

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

(i) Saving in the provision occurred mainly under :—

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

## 320—Industries—

## B—Large and Medium Industries—

## Non-Plan—

## B—VII—Oriental Gas Company's Undertaking—

## B—VII(3)—Purchase of raw materials—

O	..	1,20.00	} 46.30	46.30	-
R	..	-73.70			

Saving was attributed to inadequate supply of gas and non-submission of bills in time by the Durgapur Projects Limited.

## B—VII(1)—Management—

O	..	24.60	} 23.37	7.45	-15.92
R	..	-1.23			

Anticipated saving was attributed mainly to non-filling up of vacant posts. Reasons for final saving of Rs. 15.92 lakhs have not been intimated (Mar. 1981).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
525—Capital Outlay on Tele-communication and Electronics Industries—			
II—Electronics—			
State Plan (Fifth Plan and Annual Plan)—			
West Bengal Electronics Industry Development Corporation Limited—			
O            ..            40.00	30.00	30.00	—
R            ..            -10.00			

Saving was attributed to reduction in the Plan allocation for the scheme at post-budget stage.

320—Industries—

C—Plantations—

C—III—Cinchona—

Non-Plan—

C—III(3)—Scheme for supply of foodstuff to the staff under Cinchona plantations—

O            ..            25.00	16.19	16.52	+0.33
R            ..            -8.81			

Saving was attributed to availability of foodstuff in the open market at cheaper rate and lower utilisation of foodgrains from departmental grain shop. Reasons for final excess (Rs. 0.33 lakhs) have not been intimated (May 1981).

B—Large and Medium Industries—

Non-Plan—

B—VI—Brick Field and Factories—

B—VI(4)—Kalyani Brick Field—

O            —            6.40	2.16	0.26	-1.90
R            —            -4.24			

Saving was attributed to slow progress of work.



Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
B—III—Petroleum, Chemicals and Fertilisers Industries—			
State Plan (Fifth Plan and Annual Plan)—			
B—III(1)—Setting up of a Petro-Chemical Complex at Haldia—			
O .. .	15.00	10.00	-
R .. .	-5.00		

Saving was attributed to revised Plan allocation made by the Planning Commission.

(ii) Provision remained wholly unutilised under —

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
720.—Loans for Industrial Research and Development—			
III—Other loans—			
State Plan (Fifth Plan and Annual Plan)—			
III(1)—Loans to West Bengal Industrial Infrastructure Development Corporation—			
O .. .	80.00	..	..
R .. .	-80.00		

Withdrawal of funds was attributed to the inability on the part of the Corporation to complete all the necessary formalities for giving a start to the specific projects which were due for implementation during 1979-80.

520—Capital Outlay on Industrial Research and Development

II—Other expenditure—

State Plan (Fifth Plan and Annual Plan)—

II(1)—Development of Haldia Water Supply Scheme—

O .. .	5.00	1.80	-1.80
R .. .	-3.20		

Saving was attributed to non-receipt of necessary permission of the Geological Survey to start Phase II of Haldia Water Supply Project.

(iii) Saving in the above cases was partly counterbalanced by excess over the original provision under:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
320—Industries—			
B—Large and Medium Industries—			
B—IX—Other Industries—			
State Plan (Fifth Plan and Annual Plan)—			
B—IX(2)—Grants under 15 per cent Captive Power Generator's installation subsidy scheme, 1979 to the existing large and medium scale industrial units in the State—			
S .. Token	75.00	75.00	..
R .. 75.00			

Provision of funds by re-appropriation was due to a post-budget decision to pay grants to large and medium scale industrial units in the State for maintaining and increasing industrial production and ensuring steady employment.

720—Loans for Industrial Research and Development—

III—Other loans—

State Plan (Fifth Plan and Annual Plan)—

III(2)—Loans under Incentive Scheme for Industrial Growth in West Bengal—

O .. 2,50.00	3,12.71	3,12.71	—
R .. 62.71			

Excess was attributed to loans given to various Industrial units under the West Bengal Incentive Scheme, 1978 through the West Bengal Industrial Development Corporation Limited.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>320—Industries—</b>			
<b>B—Large and Medium Industries—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>B—IX—Other Industries—</b>			
<b>B—IX(I)—Incentive Scheme for Industrial Growth in West Bengal—</b>			
O .. 80.00	1,11.43	1,13.23	+1.80
S .. 1.80			
R .. 29.63			

Excess was stated to be due to receipt of more applications by the West Bengal Development Corporation for power subsidy and octroi grant than anticipated at the beginning of the year.

**B—VII—Oriental Gas Company's Undertaking—**

**Non-Plan—**

**B—VII(2)—Operation and Maintenance—**

O .. 50.28	46.91	64.72	+17.81
R .. -3.27			

Anticipated saving was attributed to nonfilling up of vacant posts, non-employment of daily labourers, observance of economy measures and non-purchase of materials due to various formalities which were required to be observed. Reasons for final excess of Rs. 17.81 lakhs have not been intimated (May 1981).

(iv) Funds provided by re-appropriation in the following case, proved unrealistic :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>320—Industries—</b>			
<b>B—Large and Medium Industries—</b>			
<b>B—VI—Brick Fields and Factories—</b>			
<b>Non-Plan—</b>			
<b>B—VI(2)—Palta Brick Factory—</b>			
O .. 32.24	44.10	23.51	-20.59
R .. 11.86			

Reasons for anticipated excess of Rs. 11.86 lakhs and final saving of Rs. 20.59 lakhs have not been intimated (May 1981).

## Charged appropriation

Saving in the provision occurred under—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
520—Capital Outlay on Industrial Research and Development—			
II—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
II(3)—Development of Subsidiary Industries at Durgapur—			
O .. 20.13	..	0.66	+0.66
R .. -20.13			

Withdrawal of the entire provision was attributed to non-receipt of demand from local offices. Reasons for final excess of Rs. 0.66 lakh have not been intimated (May 1981).

**Grant No. 63—Village and Small Industries (Excluding Public Undertakings)  
(All voted)**

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 321—Village and Small Industries, 521—Capital Outlay on Village and Small Industries and 721—Loans for Village and Small Industries—</b>			
	Rs.		
Original ..	8,61,05,000	6,69,83,736	-2,30,89,264
Supplementary ..	39,68,000		
Amount surrendered during the year (March 1980) ..	-	..	1,58,51,500

**Notes and comments—**

(i) In view of the eventual saving, supplementary grant obtained towards the end of the year proved unnecessary.

(ii) Of the unutilised provision of Rs. 2,30.89 lakhs, an amount of Rs. 72.38 lakhs remained unsundered.

(iii) Provision remained wholly unutilised under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
721—Loans for Village and Small Industries—			
(vii)—Sericulture Industries—			
State Plan (Fifth Plan and Annual Plan)—			
VII(1)—Loans for Integrated Scheme for development of Sericulture Industries—			
O .. 25.00	—	—	—
R .. -25.00			
III—Handloom Industries—			
State Plan (Fifth Plan and Annual Plan)—			
III(2)—Loans for Intensive Development Project—			
O .. 20.00	—	—	—
R .. -20.00			
321—Village and Small Industries—			
III—Small Scale Industries—			
State Plan (Fifth Plan and Annual Plan)—			
III(6)—Common Service Facility Centre—			
O .. 15.00	—	—	—
R .. -15.00			

Saving in the above three cases was attributed to non-implementation of the schemes.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
521—Capital Outlay on Village and Small Industries—			
III—Handloom Industries—			
State Plan (Fifth Plan and Annual Plan)—			
III(1)—Share Capital for purchase of shares of West Bengal Handloom and Powerloom Development Corporation—			
O ..	10.00	}	..
R ..	-10.00		
Saving was attributed to non-sanction of the amount due to procedural difficulties.			
321—Village and Small Industries—			
IV—Handloom Industries—			
Centrally sponsored (New Schemes)—			
IV(1)—Intensive Development of Handloom Industries in West Bengal—			
O ..	8.35	}	-
R ..	-8.35		
Saving was attributed to non-availability of fund from Government of India.			
721—Loans for Village and Small Industries			
III—Handloom Industries—			
Centrally sponsored (New Schemes)—			
III(1)—Loans for Intensive Development of Handloom Industry in West Bengal—			
O ..	8.35	}	..
R ..	-8.35		

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
VI—Coir Industries—					
State Plan (Fifth Plan and Annual Plan)—					
VI(2)—Loans for Revitalisation Assistance to Sick/Closed Coir Units and modernisation of Small Coir Industries—					
O	..	5.00	..	..	..
R	..	-5.00			
321—Village and Small Industries—					
V—Handicraft Industries—					
State Plan (Fifth Plan and Annual Plan)—					
V(2)—Establishment of Sales Depot, holding of exhibitions. etc.—					
O	..	5.00	-	-	..
R	..	-5.00			
V(5)—Financial Assistance programme to Handicrafts under B.S.A.I. Act, 1931—					
O	..	5.00	-	..	..
R	..	-5.00			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
V(9)—Rebate on sale of Handicrafts—			
O .. 5.00	..	..	..
R .. -5.00			
VI—Khadi Industries—			
State Plan (Fifth Plan and Annual Plan)—			
VI(3)—Financial assistance for sustenance of Village Industries under B. S. A. I. Act, 1931—			
O .. 5.00	..	..	..
R .. -5.00			

Saving in the above six cases was attributed to non-implementation of the schemes.

521—Capital Outlay on Village and Small Industries—

III—Handloom Industries—

Centrally Sponsored (New Schemes)—

III(1)—State Participation in the share capital of West Bengal Handloom and Powerloom Development Corporation—

O .. 5.00	..	..	..
R .. -5.00			

Saving was attributed to non-sanction of the amount due to procedural difficulties.

(iv) Significant saving in the provision also occurred under—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
721—Loans for Village and Small Industries—			
II—Small Scale Industries—	..		
State Plan (Fifth Plan and Annual Plan)—			
II(1)—Loans for margin money for Industrial Development—			
O .. 45.00	..	0.18	+0.18
R .. -45.00			

Anticipated saving of Rs. 45.00 lakhs was attributed to availability of funds from the Development and Planning Department and diversion of fund for other schemes



Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
321—Village and Small Industries—			
III—Small Scale Industries—			
Non-Plan—			
III(1)—Schemes for Small Scale Industries—			
O .. 81.55	95.49	62.72	-32.77
S .. 19.50			
R .. -5.66			

Anticipated saving was due to some posts lying vacant. Reasons for final saving of Rs. 32.77 lakhs have not been intimated (May 1981).

IV—Handloom Industries—

State Plan (Fifth Plan and Annual Plan)—

IV(6)—Intensive Development of Handloom Industry in West Bengal—

O .. 20.00	..	0.34	+0.34
R .. -20.00			

Saving (Rs. 19.66 lakhs net) was attributed to non-implementation of the scheme.

721—Loans for Village and Small Industries—

II—Small Scale Industries—

Centrally Sponsored (New Schemes)—

II(1)—Loans for District Industries Centre—

O .. 15.00	7.50	1.70	-5.80
R .. -7.50			

Saving was attributed to non-receipt of necessary fund from Government of India.

Head	Total grant	Actual expenditure	Excess $\uparrow$ Saving—
	(In lakhs of rupees)		
321—Village and Small Industries—			
VI—Khadi Industries—			
State Plan (Fifth Plan and Annual Plan)—			
VI(4)—Promotional Training Programmes to Khadi and Village Industries under B.S.A.I. Act, 1931—			
O .. 17.00	3.44	3.75	+0.31
R .. -13.56			

Saving (Rs. 13.25 lakhs net) was attributed to non-availability of implements required for distribution to ex-trainees.

521—Capital Outlay on Village and Small Industries—

II—Small Scale Industries—

State Plan (Fifth Plan and Annual Plan)—

II(1)—Equity Participation—

O .. 15.00	2.84	2.84	—
R .. -12.16			

Saving was attributed to non-sanction of the full amount reasons for which have not been intimated (May 1981).

321—Village and Small Industries—

VIII—Sericulture Industries—

State Plan (Fifth Plan and Annual Plan)—

VIII(3)—Incentive for Bivoltine Cocoon Production—

O .. 16.85	7.93	5.43	-2.50
R .. -8.92			

Saving was attributed to less production of Bivoltine Cocoon due to floods in the year 1978.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VIII(6)—Project for development of quality Raw Silk and Fabric Production—			
O ..	13.15	5.59	7.30
R ..	-7.56		

Anticipated saving was attributed to partial implementation of the schemes. Reasons for final excess have not been intimated (May 1981).

521—Capital Outlay on Village and Small Industries—

IV—Handicraft Industries—

State Plan (Fifth Plan and Annual Plan)—

IV(1)—Equity participation in the scheme of West Bengal Handicraft Development Corporation—

O ..	10.00	5.00	5.00
R ..	-5.00		

Saving of Rs. 5.00 lakhs was attributed to non-sanction of the amount owing to procedural difficulties.

(v) Saving in the above heads was partly counterbalanced by excess over the provision under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
321—Village and Small Industries—			
VIII—Sericulture Industries—			
State Plan (Fifth Plan and Annual Plan)—			
VIII(10)—Intensive Sericulture Development Project—			
R ..	50.26	50.26	..

Fund provided by re-appropriation were stated to be due to transfer of the scheme from Centrally sponsored to State Plan.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
721—Loans for Village and Small Industries—			
II—Small Scale Industries—			
State Plan (Fifth Plan and Annual Plan)—			
II(2)—Loans under the State Aid to Industries Act—			
O .. 44.00	68.69	67.65	-1.04
R .. 24.69			

Excess was attributed to a greater demand for small capital loans by the cottage and small scale industrial units.

321—Village and Small Industries—			
VI—Khadi Industries—			
Non-Plan—			
VI(1)—Assistance to Khadi Board—			
O .. 10.00	10.79	28.34	+17.55
R .. 0.79			

Anticipated excess was attributed mainly to (i) Provident Fund contribution, (ii) provision of staff amenities, payment of outstanding bills and extending the gratuity benefit scheme. Reasons for final excess of Rs. 17.55 lakhs have not been intimated (May 1981).

321—Village and Small Industries—			
III—Small Scale Industries—			
Centrally Sponsored (New Schemes)—			
III(1)—District Industries Centre—			
O .. 15.00	22.50	26.45	+3.95
R .. 7.50			

Excess was stated to be due to release of more funds by the Government of India.

VIII—Sericulture Industries—			
Non-Plan—			
VIII(1)—Scheme for Sericulture Industries—			
O .. 61.90	72.12	70.89	-1.23
S .. 1.22			
R .. 9.00			

Anticipated excess was attributed to (i) payment of dearness allowance at enhanced rate and (ii) rise in price of raw materials, stationery articles, etc.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I—Direction and Administration—			
Non-Plan—			
I(1)—Directorate—			
O ..	59.45	65.88	+0.35
R ..	6.08		
	65.53		

Excess was attributed to (i) payment of dearness allowance at enhanced rate and need for more funds under travelling allowance.

521—Capital Outlay on Village and Small Industries—

II—Small Scale Industries—

State Plan (Fifth Plan and Annual Plan)—

II(3)—Equity participation in the share of West Bengal Small Industries Development Corporation—

O ..	15.00	20.00	20.00	—
R ..	5.00			
	20.00			

Provision of funds provided by re-appropriation was attributed to expansion of development programme in the Cottage and Small Scale Industries Department.

(vi) Fund provided by re-appropriation proved wholly unnecessary in the following case :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
321—Village and Small Industries—			
X—Other expenditure—			
Non-Plan—			
X(1)—Other Miscellaneous Cottage Industries—			
O ..	52.10	41.12	—18.80
R ..	7.82		
	59.92		

Anticipated excess was attributed to payment of arrear rent of Sales Emporia, provident fund contribution sanctioned to Khadi Board employees and holding of greater number of exhibitions. Reasons for final saving have not been intimated (May 1981).

**Grant No. 64—Mines and Minerals (All voted)**

Head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head - 328—Mines and Minerals</b>			
	Rs.		
Original ..	26,73,000	21,15,266	-5,57,734
Supplementary ..	..		
	26,73,000		
Amount surrendered during the year (March 1980) ..	..	..	5,59,813

**Grant No. 65—Water and Power Development Services (All voted)**

Head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head : 331—Water and Power Development Services</b>			
	Rs.		
Original —	2,00,000	56,765	-1,43,23
Supplementary ..	..		
	2,00,000		
Amount surrendered during the year ..	..	..	2,00,00

**Grant No. 66—Multipurpose River Projects, Irrigation, Navigation, 219  
Drainage and Flood Control Projects**

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

**Major heads : 332—Multipurpose River Projects, 333—Irrigation, Navigation, Drainage and Flood Control Projects, 532—Capital Outlay on Multipurpose River Projects and 533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects**

Voted—

	Rs.			
Original ..	95,34,06,000	}	95,34,06,000	, 98,04,28,636
Supplementary ..	..			
Amount surrendered during the year (March 1980)	..		..	25,55,19,000

Charged—

Original ..	1,00,000	}	1,00,000	2,430	-97,570
Supplementary ..	..				
Amount surrendered during the year	..		..	..	

Notes and comments—

**Voted grant**

(i) Expenditure exceeded the original grant by Rs. 2,70,22,636, the excess requires regularisation.

(ii) Surrender of Rs. 25,55.19 lakhs on the last day of the financial year proved unrealistic in view of excess over the grant.

(iii) Excess over the provision occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>333—Irrigation, Navigation, Drainage and Flood Control Projects—</b>			
<b>G—Flood Control and Anti-Sea Erosion Projects—</b>			
<b>VI—Major and Medium Flood Control Projects—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>G—VI(e)—Flood Control Schemes ..</b>		11,66·90	+11,66·90
The expenditure was incurred without any provision. Reasons for excess have not been intimated (May 1981).			
<b>532—Capital Outlay on Multipur- pose River Projects—</b>			
<b>D—Teesta Barrage Projects—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>III—Suspense ..</b>	50·00	8,38·73	+7,88·73
<b>333—Irrigation, Navigation, Drain- age and Flood Control Projects—</b>			
<b>G—Flood Control and Anti-Sea Erosion Projects—</b>			
<b>VI—Major and Medium Flood Control Projects—</b>			
<b>Non-Plan—</b>			
<b>G—VI(e)—Flood Control Schemes</b>	2,70·00	4,54·53	+1,84·53
<b>332—Multipurpose River Projects—</b>			
<b>C—Damodar Valley Projects—</b>			
<b>V—Damodar Valley Irrigation Scheme—</b>			
<b>Non-Plan ..</b>	1,25·60	2,91·59	+1,65·99



Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
F--Drainage Projects (Non-Commercial)—			
F--III—Suspense—			
Non-Plan—	25.00	1,80.04	+1,55.04
532—Capital Outlay on Multipurpose River Projects—			
B—Kangsabati Reservoir Project— State Plan (Fifth Plan and Annual Plan)—			
B-V—Kangsabati Irrigation Scheme	1,45.00	2,54.75	+1,09.75
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
G—Flood Control and Anti-Sea Erosion Projects—			
G—III—Suspense—			
Non-Plan—	20.00	1,18.71	+98.71
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—			
G—Flood Control and Anti-Sea Erosion Projects—			
State Plan (Fifth Plan and Annual Plan)—			
G—VI—Major and Medium Flood Control Projects—			
G—VI(e)—Embankments	3,88.50	4,59.54	+71.04
532—Capital Outlay on Multipurpose River Projects			
B—Kangsabati Reservoir Project—			
State Plan (Fifth Plan and Annual Plan)—			
B—III—Suspense—	1.00	56.52	+55.52

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
D—Teesta Barrage Project—			
State Plan (Fifth Plan and Annual Plan)—			
D—I—Direction and Administration—	40·00	82·20	+42·20
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
F—Drainage Projects (Non-Commercial)—			
VI—Major and Medium Drainage Projects—			
Non-Plan—			
VI(c)—Drainage Project—	2,56·00	2,86·47	+30·47
VI(a)—Direction and Administration—	30·00	53·98	+23·98
D—Navigation Projects (Non-Commercial)—			
VI—Major and Medium Navigation Projects—			
Non-Plan—			
VI(e)—Navigation Schemes—	21·50	40·76	+19·26
532—Capital Outlay on Multi-purpose River Projects—			
A—Mayurakshi Reservoir Project—			
VII—Mayurakshi Irrigation Scheme—			
State Plan (Fifth Plan and Annual Plan)	50·00	62·75	+12·75
B—Kangsabati Reservoir Project—			
State Plan (Fifth Plan and Annual Plan)—			
I—Direction and Administration—	50·00	62·40	+12·40

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
<b>533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—</b>			
<b>A—Irrigation Projects (Commercial)—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
VI—Hinglow Irrigation Projects	16.00	27.70	+11.70
<b>333—Irrigation, Navigation, Drainage and Flood Control Projects—</b>			
<b>B—Irrigation Projects (Non-Commercial)—</b>			
<b>VII—Suspense—</b>			
Non-Plan—	12.00	23.55	+11.55
<b>E—Drainage Projects (Commercial)—</b>			
<b>VI—Major and Medium Drainage Projects—</b>			
<b>Non-Plan—</b>			
VI(e)—Drainage Schemes—	12.09	23.48	+11.39
Reasons for excess in the cases mentioned above have not been intimated (May 1981).			
<b>532—Capital Outlay on Multipurpose River Projects—</b>			
<b>C—Damodar Valley Project—</b>			
<b>V—Damodar Valley Irrigation Scheme—</b>			
<b>Non-Plan—</b>			
O ..	1,07.11	2,54.06	+2,54.06
R ..	-1,07.11		
<b>332—Multipurpose River Projects—</b>			
<b>A—Mayurakshi Reservoir Project</b>			
<b>V--Mayurakshi Irrigation Schemes—</b>			
<b>Non-Plan—</b>			
O ..	1,05.50	2,29.97	+1,24.74
R ..	-0.27		

Head	Total grant	Actual expenditure	Excess — Saving —
(In lakhs of rupees)			
333—Irrigation, Navigation, Drainage and Flood Control Projects			
E—Irrigation Projects (Non- Commercial)—			
V—Major and Medium Irrigation Projects—			
Non-Plan—			
V(e)—Irrigation Schemes—			
O .. 38.75	38.02	1,05.91	+67.89
R .. -0.73			
A—Irrigation Projects (Commercial)—			
I—Direction and Administration—			
Non-Plan—			
A—I—(1)—General Administration—			
O .. 1,25.50	1,24.30	1,50.29	+25.99
R .. -1.20			

In the above cases withdrawal of funds by re-appropriation did not prove justified in view of the eventual excess, reasons for which have not been intimated (May 1981).

(iv) Excess was partly offset by saving in provision mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
532—Capital Outlay on Multi- purpose River Projects			
D—Teesta Barrage Project—			
State Plan (Fifth Plan and Annual Plan)—			
VII—Teesta Barrage Irrigation Scheme—			
O .. 22,08.40	14,10.04	11,22.42	-2,87.62
R .. -7,98.36			

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects			
E—Drainage Projects (Commercial)—			
V—Major and Medium Drainage Projects—			
State Plan (Fifth Plan)—			
V(e)—Drainage Works—			
O .. 12,20.00	11,93.00	7,59.03	-4,33.97
R .. -27.00			
G—Flood Control and Anti-Sea Erosion Projects—			
VI—Major and Medium Flood Control Projects—			
State Plan (Fifth Plan and Annual Plan)—			
VI(f)—Protective Works ..	7,17.70	3,63.59	-3,54.11
333—Irrigation, Navigation, Drain- age and Flood Control Projects			
B—Irrigation Projects (Non-Com- mercial)—			
VI—Major and Medium Irrigation Projects—			
VI(e)—Irrigation Schemes—			
O .. 1,94.25	73.79	61.23	-12.56
R .. -1,20.46			
C—Navigation Projects (Commer- cial)—			
VI—Major and Medium Irrigation Projects—			
Non-Plan—			
VI(d)—Other expenditure—			
Interest ..	4,03.42	3,41.21	-62.21

Head	Total grant	Actual expenditure	Excess— Saving +
	(In lakhs of rupees)		
<b>532—Capital Outlay on Multipurpose River Projects</b>			
<b>J—Modernisation of Kangsabati Reservoir Project—</b>			
<b>VII—Kangsabati Modernisation Scheme—</b>			
State Plan (Fifth Plan and Annual Plan) .. .. .	95.00	29.33	-65.67
<b>D—Teesta Barrage Project—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
II—Machinery and Equipment ..	1,60.00	1,01.29	-58.71
<b>C—Damodar Valley Project—</b>			
<b>VI—Damodar Valley Power Scheme—</b>			
<b>Non-Plan—</b>			
<b>C—VI(1)—Additional expenditure on Power other than interest—</b>			
O .. .. . 8,79.58	..	8,23.47	+8,23.47
R .. .. . -8,79.58			
<b>I—Modernisation of the Barrage and Irrigation System of Damodar Valley Project—</b>			
<b>VII—Damodar Valley Modernisation Scheme—</b>			
State Plan (Fifth Plan and Annual Plan) .. .. .	1,00.00	46.49	-53.51
<b>H—Modernisation of Mayurakshi—</b>			
<b>VII—Mayurakshi Modernisation Scheme—</b>			
State Plan (Fifth Plan and Annual Plan) .. .. .	1,00.00	88.26	-11.74

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
A—Irrigation Projects (Commercial)—			
VI—Major and Medium Irrigation Projects—			
Non-Plan—			
VI(e)—Irrigation Scheme ..	26.98	15.19	—11.79
Reasons for saving in the above cases have not been intimated (May 1981).			
532—Capital Outlay on Multipurpose River Projects			
L—Participation of Capital Component of Tenughat Dam—			
I—150—Cusecs Reservation—			
O .. 4,00.00	..	..	..
R .. —4,00.00			
C—Damodar Valley Project—			
IV—Other expenditure—			
State Plan (Fifth Plan and Annual Plan)—			
IV(1)—Land acquisition in D.V.C., Maithan and Panchet—			
O .. 1,50.00	..	..	..
R .. —1,50.00			
V—Damodar Valley Irrigation Scheme—			
V(1)—Government's share of the expenditure on flood control excluding interest ..	50.00	..	—50.00
K—Upper Kangsabati Project—			
VII—Upper Kangsabati Scheme—			
State Plan (Fifth Plan and Annual Plan)—			
O .. 50.00	20.00	..	—20.00
R .. —30.00			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>332—Multipurpose River Projects</b>			
<b>A—Mayurakshi Reservoir Project—</b>			
<b>I—Direction and Administration—</b>			
<b>Non-Plan—</b>			
<b>AI(1)—General Establishment—</b>			
O ..	25.26	25.23	..
R ..	-0.03		
			-25.23

In the above cases provision remained wholly unutilised. Reasons for saving have not been intimated (May 1981).

(V) **Suspense** : The expenditure in the grant includes Rs. 12,29.78 lakhs booked under "Suspense". The minor head "Suspense" is not a final head of account. It accommodates interim transactions for which further operations (generally of payment or adjustment of value) are necessary before the transaction can be considered complete and finally accounted for. The operations in 1979-80 under this minor head were under the sub-heads (1) Purchases, (2) Stock and (3) Miscellaneous Works Advances. The transactions under each of these heads are explained below :—

- (1) **Purchases** : When materials are received from a supplier or from another division or department either for a specific work or for stock, their value is credited to "Purchases" so that per contra; the cost may be included at once in the accounts of the work or stock. When payment is made the head "Purchases" is debited. The head "Purchases", therefore, shows a negative (Credit) balance which represents the value of stores received but not paid for.
- (2) **Stock** : The head is debited with all expenditure connected with acquisition of stock of materials and with manufacturing operations. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges, etc., connected with the manufacture.
- (3) **Miscellaneous Works Advances** : Accommodates (a) sales on credit, (b) expenditure incurred on deposit works in excess of deposits received, (c) losses, retrenchments, errors, etc. and (d) other items. Broadly speaking, the head is debited with all the sums which are eventually to be recovered. The balance under this head represents recoverable amounts.



The transactions during 1979-80 under each sub-head of "Suspense" under various major heads of account operated in this grant are given below :—

Major heads and detailed units	Opening balance Debit+ Credit—	Debit	Credit	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
<b>332—Multipurpose River Projects</b>					
<b>A—Mayurakshi Reservoir Project—</b>					
Purchases ..	—19.66	11.46	13.13	—1.67	—21.33
Stock ..	+4.73	2.40	8.71	—6.31	—1.58
Miscellaneous Works Advance ..	+1.76	..	..	..	+1.76
<b>Total ..</b>	<b>—13.17</b>	<b>13.86</b>	<b>21.84</b>	<b>—7.98</b>	<b>—21.15</b>
<b>C—Damodar Valley Project—</b>					
Purchases ..	—74.28	6.81	30.78	—23.97	—98.25
Stock ..	+33.75	38.39	39.16	—0.77	+32.98
Miscellaneous Works Advances ..	+25.29	17.54	2.38	+15.16	+40.45
<b>Total ..</b>	<b>—15.24</b>	<b>62.74</b>	<b>72.32</b>	<b>—9.58</b>	<b>—24.82</b>
<b>333—Irrigation, Navigation, Drainage and Flood Control Projects—</b>					
Purchases ..	—8,25.23	59.24	2,06.09	—1,46.85	—9,72.08
Stock ..	+1,91.36	97.10	1,43.23	—46.13	+1,45.23
Miscellaneous Works Advances ..	+1,55.32	49.14	25.96	+23.18	+1,78.50
<b>Total ..</b>	<b>—4,78.55</b>	<b>2,05.48</b>	<b>3,75.28</b>	<b>—1,69.80</b>	<b>—6,48.35</b>
<b>532—Capital Outlay on Multipurpose River Projects—</b>					
<b>A—Mayurakshi Reservoir Project—</b>					
<b>1. Reservoir—</b>					
Purchases ..	..	..	..	..	..
Stock ..	—1.61	..	..	..	—1.61 (a)
<b>Total ..</b>	<b>—1.61</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>—1.61</b>

(a) Reasons for adverse balance have not to be intimated (May 1981)

Major heads and detailed units	Opening balance Debit+ Credit—	Debit	Credit	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
<b>2. Dam and Appurtenant Works—</b>					
Purchases ..	—7.50	..	..	..	—7.50
Stock ..	+0.06	..	..	..	+0.06
Miscellaneous Works Advances ..	+26.94	..	..	..	+26.94
<b>Total</b> ..	<b>+19.50</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>+19.50</b>
<b>3. Barrage—</b>					
Purchases ..	—1,02.94	17.52	30.69	—13.17	—1,16.11
Stock ..	+21.15	32.83	28.78	+4.05	+25.20
Miscellaneous Works Advances ..	+45.77	2.10	0.02	+2.08	+47.85
<b>Total</b> ..	<b>—36.02</b>	<b>52.45</b>	<b>59.49</b>	<b>—7.04</b>	<b>+43.06</b>
<b>B—Kangsabati Reservoir Project—</b>					
Purchases ..	—4,16.10	59.10	54.30	+4.80	—4,11.30
Stock ..	+1,87.04	11.20	54.73	—43.53	+1,43.51
Miscellaneous Works Advances ..	+73.30	—13.78	2.63	—16.41	+56.89
<b>Total</b> ..	<b>—1,55.76</b>	<b>56.52</b>	<b>1,11.66</b>	<b>—55.14</b>	<b>—2,10.90</b>
<b>D—Teesta Barrage Project—</b>					
Purchases ..	—5,50.84	59.10	3,63.99	—3,04.89	—8,55.73
Stock ..	+2,30.38	4,66.51	7,33.91	—2,67.40	—37.02
Miscellaneous Works Advances ..	+9,24.63	3,13.12	3,33.04	—19.92	+9,04.71
<b>Total</b> ..	<b>+6,04.17</b>	<b>8,38.73</b>	<b>14,30.94</b>	<b>—5,92.21</b>	<b>+11.96</b>

**Grant No. 67—Loans for Power Projects (All voted)**

231

Head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head : 734—Loans for Power Projects</b>			
	Rs.		
Original .. 59,53,00,000	59,53,00,000	49,98,91,305	-9,54,08,695
Supplementary .. .. .			
Amount surrendered during the year	..	..	..

**Notes and comments—**

- (i) Entire amount of saving of Rs. 9.54.09 lakhs remained unsurrendered.
- (ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<b>I—Thermo-electric Schemes—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
I(1)—Loans to West Bengal State Electricity Board— ..	51,48.00	41,82.00	-9,66.00
<b>IV—Transmission and Distribution Schemes—</b>			
<b>Non-Plan—</b>			
IV(1)—Loans to West Bengal State Electricity Board for transmission and distribution of Power in Salt Lake Township— ..	65.00	55.41	-9.59

Reasons for saving in the above cases have not been intimated (May 1981).

- (iii) The saving mentioned above was partly counterbalanced by excess under :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<b>Centrally sponsored (New Schemes)</b>			
IV(1)—Loans to West Bengal State Electricity Board for construction of inter-state transmission lines ..		21.50	+21.50

Reasons for incurring expenditure without any provision have not been intimated (May 1981).

**Grant No. 68—Ports, Light houses and Shipping (All voted)**

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major head : 335—Ports, Light houses and Shipping</b>				
	Rs.			
Original ..	31,23,000	32,00,000	30,64,898	-1,35,102
Supplementary ..	77,000			
Amount surrendered during the year (March 1980)		..	..	2,68,917

**Grant No. 69—Civil Aviation (All voted)**

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major head : 336—Civil Aviation</b>				
	Rs.			
Original ..	4,87,000	5,13,000	4,13,154	-99,846
Supplementary ..	26,000			
Amount surrendered during the year (March 1980)		..	..	74,100

**Grant No. 70—Roads and Bridges**

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Major heads : 337—Roads and Bridges, 537—Capital Outlay on Roads and Bridges and 737—Loans for Roads and Bridges</b>				
Voted—				
	Rs.			
Original ..	51,69,73,000	51,69,73,000	64,32,00,412	+12,62,27,412
Supplementary ..	..			
Amount surrendered during the year (March 1980)		..	..	4,68,58,000

		Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.	Rs.
<i>Charged—</i>				
<i>Original ..</i>		3,91,065	3,96,734	+5,669
<i>Supplementary ..</i>	3,91,065			
<i>Amount surrendered during the year</i>		..	..	..

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

(i) Excess of Rs. 12,62,27,412 over the voted grant requires regularisation.

(ii) In view of the excess of Rs. 12,62.27 lakhs, surrender of 4,68.58 lakhs proved unrealistic.

(iii) Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
337—Roads and Bridges			
VII—District and Other Roads—			
State Plan (Fifth Plan and Annual Plan)—			
VII(4)(b)—Maintenance and Repairs—			
Expenditure in connection with the floods, 1978—			
Repairs/restoration of roads damaged by floods.	..	8,91.78	+8,91.78
VI—State Highways—			
State Plan (Fifth Plan and Annual Plan)—			
VI(3)—Expenditure in connection with the floods, 1978—			
Repairs/restoration of roads damaged by floods.	..	1,06.07	+1,06.07

Reasons for non-provision of funds in the above cases have not been intimated (May 1981)

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
537—Capital Outlay on Roads and Bridges—			
IX—Suspense ..	7,00.00	14,02.29	+7,02.29
337—Roads and Bridges—			
X—Suspense ..	10.00	20.09	+10.09

In the foregoing cases, excess was due to adjustment of larger debits for purchase of stores, stock materials, etc.

737—Loans for Roads and Bridges

I—District and Other Roads—

Non-Plan—

I(1)—Loans for construction of  
Second Bridge over Hooghly River—

R ..	6,00.00	6,00.00	6,00.00	..
------	---------	---------	---------	----

Excess was attributed to the scheme, provided for as a Centrally sponsored scheme in the budget, being implemented as a non-Plan Scheme.

337—Roads and Bridges

I—Direction and Administration—

I(1)—Establishment charges transferred from the revenue head

“259—Public Works” ..	..	..	3,04.95	+3,04.95
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IX—Machinery and Equipment—

IX(1)—Tools and Plant charges transferred from the revenue head “259—Public Works” ..

..	..	..	62.61	+62.61
----	----	----	-------	--------

Excess under the above heads was due to omission to provide for transfer of establishment charges and tools and plant charges on a prorata basis from common charges under Grant No. 25—Public Works.

537—Capital Outlay on Roads  
and Bridges

VI—District and Other Roads—

State Plan (Fifth Plan and Annual  
Plan)—

VI(3)—Development of State Roads—

O ..	5,46.00	} 5,46.75	6,57.72	+1,10.97
R ..	0.75			

Additional funds provided by re-appropriation on the ground of better progress of work proved inadequate in view of the final excess of Rs. 1,10.97 lakhs, reasons for which have not been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
VI—District and Other Roads—			
Non-Plan—			
VI(1)—District Roads ..	3.19	13.36	+10.17
337—Roads and Bridges			
V—Strategic and Border Roads—			
V(1)—Border Roads ..	14.86	20.49	+5.63

Reasons for excess under the above heads have not been intimated (May 1981).

(iv) Saving occurred mainly under—

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

737—Loans for Roads and Bridges

I—District and Other Roads—

Centrally sponsored (New Schemes)—

I(3)—Loans for construction of Second Bridge over Hooghly River—

O	..	8,64.00	}	..	..
R	..	—8,64.00			

Withdrawal of the entire provision by re-appropriation of which Rs. 2,64.00 lakhs were surrendered was due mainly execution of the scheme as a non-Plan scheme.

State Plan (Fifth Plan and Annual Plan)—

I(2)—Construction of Second Bridge over Hooghly River—

O	..	2,00.00	}	33.42	33.42	..
R	..	—1,66.58				

The anticipated saving was stated to be due to less requirements.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
537—Capital Outlay on Roads and Bridges			
X-Tribal Areas Sub-Plan—			
X(1)—Development of State Roads—			
O .. .. .	1,60.00	31.66	—1,21.59
R .. .. .	—6.75		
	1,53.25		
Provision was reduced by re-appropriation on the ground of technical difficulties. Reasons for the final saving have not been intimated (May 1981).			
337—Roads and Bridges—			
XIII—Other expenditure—			
Non-Plan—			
XIII(1)—Central Road Fund Allocation Works	1,72.64	1,09.58	—63.06
Reasons for the saving have not been intimated (May 1981).			
VII—District and Other Roads—			
State Plan (Fifth Plan and Annual Plan)—			
VII(4) (a)—Construction—			
O .. .. .	75.00	13.48	—31.52
R .. .. .	—30.00		
	45.00		
Of the total saving of Rs. 61.52 lakhs, a saving of Rs. 30.00 lakhs was attributed to delay in finalisation of schemes due to scarcity of road construction materials and other difficulties. Reasons for the balance saving of Rs. 31.52 lakhs have not been intimated (May 1981).			
Transfer to Reserve Funds and Deposit Accounts—			
XII(1)—Transfer to the deposit account for subventions from Central Road Fund—			
Inter-Account Transfer	1,73.64	1,31.00	—42.64

The actuals represent the amount of subvention received from the Central Road Fund.



Head	Total grant	Actual expenditure	Excess- Saving.
	(In lakhs of rupees)		
537—Capital Outlay on Roads and Bridges			
V—State Highways—			
State Plan (Fifth Plan and Annual Plan)—			
V(3)—Development of State Roads—	30.00	—6.37	—36.37
Out of the saving of Rs. 36.37 lakhs, Rs. 10.36 lakhs represent a minus adjustment, i. e. an adjustment in reduction of expenditure, on account of transfer of materials from a work. Reasons for the remaining saving of Rs. 26.01 lakhs have not been intimated (May 1981).			
537—Capital Outlay on Roads and Bridges			
XI—Other expenditure—			
XI(1)—Development of State Roads	40.00	1.04	—38.96
VIII—Machinery and Equipment	2,10.00	1,84.09	—25.91
V—State Highways—			
Non-Plan (Developmental)—			
V(2)—State Bridge Fund Works	12.00	..	—12.00
I—Direction and Administration—			
State Plan (Fifth Plan and Annual Plan)—			
I(1)—Development of State Roads	10.00	3.14	—6.86
337—Roads and Bridges			
XII—Transfers to Reserve Funds and Deposit Accounts—			
XII(2)—Transfer to State Bridge Fund—			
Inter-Account Transfer	37.00	..	—37.00
VII—District and Other Roads—			
Fifth Plan (Committed)—			
VII(5)—Development of State Roads	70.00	44.67	—25.33
V—Strategic and Border Roads—			
V(3)—Lateral Roads	18.50	7.50	—11.00

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
VI—State Highways—			
Fifth Plan (Committed)—			
VI(4)—Development of Roads	State 10.00	0.49	—9.51

Reasons for savings under the above heads have not been intimated (May 1981).

### 337—Roads and Bridges

#### VII—District and Other Roads—

#### Non-Plan (Developmental)—

#### VII(3)—Cooch Behar Development—

O .. ..	8.00	}	..	..	..
R .. ..	—8.00				

The entire provision was surrendered on the ground of non-receipt of recommendations of the Cooch Behar Development Fund Committee.

(V) **Subventions from Central Road Fund** : The additional revenue realised from increase in excise duties on motor spirit is credited to a fund constituted by the Government of India. From this fund subventions are made to States for expenditure on schemes of road development approved by the Government of India.

The amount received by the State Government is initially credited as grants from the Government of India and an equal amount transferred to the deposit account "Subventions from Central Road Fund". The expenditure under this grant (Grant No. 70—Roads and Bridges) includes Rs, 1,11.70 lakhs which was met from the deposit account.

An amount of Rs. 1,31.00 lakhs was received during the year as subvention from the Central Road Fund.

An account of the Fund is given in statement No. 16 of the Finance Accounts, 1979-80.

(vi) **Suspense** : The expenditure in the grant includes Rs. 14,22.38 lakhs under the minor head "Suspense". This head accommodates interim transactions for purchase and supply of materials for construction of roads, etc. The nature and accounting procedure of transactions under the head "Suspense" have been explained in note ( v ) under Grant No. 66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects.

The transactions under each sub-head of 'Suspense' are given below :

Major heads and detailed units	Opening balance Debit+ Credit—	Debits	Credits	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
<b>337—Roads and Bridges</b>					
Purchases ..	—37.36	7.35	15.14	—7.79	—45.15
Stock ..	+12.77	12.55	5.58	+6.97	+19.74
Miscellaneous Works Advances	+2.44	0.19	0.77	—0.55	+1.86
<b>Total . .</b>	<b>—22.15</b>	<b>20.09</b>	<b>21.49</b>	<b>—1.40</b>	<b>—23.55</b>
<b>537—Capital Outlay on Roads and Bridges</b>					
Purchases ..	—26,29.15	5,23.29	8,49.72	—3,26.43	—29,55.58
Stock ..	+2,43.00	7,05.91	5,49.61	+1,65.30	+4,11.30
Miscellaneous Works Advances	+4,90.07	1,73.09	97.40	+75.69	+5,65.76
<b>Total . .</b>	<b>—18,93.08</b>	<b>14,02.29</b>	<b>14,87.73</b>	<b>—85.44</b>	<b>—19,78.52</b>

#### Charged appropriation

Excess of Rs. 5,669 over the charged appropriation requires regularisation.

#### Grant No. 71—Road and Water Transport Services (All voted)

Major heads :	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>338—Road and Water Transport Services, 538—Capital Outlay on Road and Water Transport Services and 738—Loans for Road and Water Transport Services</b>			
Original ..	25,30,25,000	31,27,06,331	+1,30,50,331
Supplementary	4,66,31,000		
Amount surrendered during the year	..	..	..

**Notes and comments**

(i) Excess of Rs. 1,30,50,331 over the grant requires regularisation.

(ii) Excess over the provision occurred mainly under—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—	
<b>338—Road and Water Transport Services</b>				
<b>A—Road Transport—</b>				
<b>A-IV—Government Transport Services—Working Expenses—Undertaking of the Calcutta Tramways Company Limited—</b>				
<b>A-IV(b)—Operation—</b>				
O .. .. .	4,95.00	} 5,71.57	7,78.78	+2,07.21
S .. .. .	76.57			
<b>A-IV(c)—Repairs and Maintenance—</b>				
O .. .. .	2,20.00	} 2,26.09	4,02.76	+1,76.67
S .. .. .	6.09			
<b>A-IV(d)—Other expenditure—</b>				
O .. .. .	1,01.00	} 1,01.60	1,96.90	+95.30
S .. .. .	0.60			
<b>A-IV(a)—Management—</b>				
O .. .. .	79.00	} 84.61	1,35.20	+50.59
S .. .. .	-5.61			

The supplementary grants, obtained under the above heads for meeting larger expenditure in connection with the Undertaking of the Calcutta Tramways Company Limited, proved inadequate in view of the eventual excess, which was attributed to adjustment of debits relating to the previous year.

**538—Capital Outlay on Road and Water Transport Services**

**A—Road Transport—**

**A-V—Other expenditure—**

**Non-Plan—**

**A-V(1)—Payment of consultancy fees in connection with the Calcutta Urban Transport Project—**

R .. .. .	12.10	12.10	12.10	..
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Reasons for provision of funds by reappropriation have not been intimated (May 1981).

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
<b>738—Loans for Road and Water Transport Services</b>			
<b>I—Road Transport—</b>			
<b>State Plan (Fifth Plan and Annual Plan)—</b>			
<b>I(3)—Loans for development of Calcutta State Transport Corporation</b>	4,55.00	2,51.27	—2,03.73
<b>538—Capital Outlay on Road and Water Transport Services</b>			
<b>B—Water Transport—</b>			
<b>B—V—Other expenditure—</b>			
<b>B—V(3)—Procurement of vessels under the Home (Transport) Department</b>	15.02	1.56	—13.46
<b>B—V(4)—Construction of Terminal Facilities</b>	20.37	9.76	—10.61
<b>A—Road Transport—</b>			
<b>A—V—Other expenditure—</b>			
<b>A—V(3)—Construction of Truck Terminals</b>	7.00	1.43	—5.57

Reasons for savings under the above heads have not been intimated (May 1981).

**738—Loans for Road and Water Transport Services**

**I—Road Transport—**

**Non-Plan—**

**I(2)—Loans to Calcutta State Transport Corporation in connection with the Calcutta Urban Transport Project—**

S	..	1,00.00	} 87.90	..	—87.90
R	..	—12.10			

Provision was made by supplementary grant for payment of loans to the Calcutta State Transport Corporation in connection with the Calcutta Urban Transport Project. Reasons neither for the anticipated saving nor for the final saving have been intimated (May 1981).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>338—Road and Water Transport Services</b>			
B-Water Transport—			
B-V—Other expenditure—			
Centrally sponsored (New Schemes)—			
B-V(3)—Procurement of passenger-carrying units and construction of jetties for passenger ferry service across the river Hooghly—			
O ..	25.00		
S ..	5.00		
R ..	-6.59		
	23.41	17.88	-5.53

The supplementary grant was obtained for meeting larger developmental expenditure. Reasons neither for withdrawal of funds by re-appropriation nor for the final saving have been intimated (May 1981).

#### Grant No. 72—Tourism (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major head : 339—Tourism</b>			
	Rs.		
Original ..	72,07,000		
Supplementary	94,000		
	73,01,000	65,43,588	-7,57,412
Amount surrendered during the year (March 1980) .. ..	..	..	13,09,242

#### Notes and comments—

(i) Surrender of Rs. 13.09 lakhs proved excessive in view of the eventual saving of Rs. 7.57 lakhs.

(ii) Supplementary grant of Rs. 0.94 lakh obtained towards the end of year proved unnecessary in view of eventual saving of Rs. 7.57 lakhs.

(iii) Provision remained wholly unutilised under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
339—Tourism			
IV—Tourist Accommodation—			
State Plan (Fifth Plan and Annual Plan)—			
23. Janata Hotel-cum-Youth Hostel at Salt Lake City, Calcutta—			
O .. 7.00	..	..	..
R .. -7.00			

Withdrawal of funds by re-appropriation was attributed to non-receipt of scheme and plans from the executing agencies.

15. Tourist's Rest Centre, Kalighat, Calcutta—

O .. 5.00	..	..	..
R .. -5.00			

Saving was attributed to non-availability of land.

### Grant No. 73—Other Transport and Communication Services (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major head : 544—Capital Outlay on Other Transport and Communication Services</b>			
	Rs.		
Original .. 8,50,000	8,50,000	8,00,000	-50,000
Supplementary ..			
Amount surrendered during the year .. ..	..	..	

**244 Grant No. 74—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat)**

		Total grant or appropriation	Actual expenditure	Excess + Saving—	
		Rs.	Rs.	Rs.	
<b>Major head : 363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>					
<b>Voted—</b>					
Original	..	28,40,12,000	34,18,07,000	23,09,31,722	—11,08,75,278
Supplementary		5,77,95,000			
Amount surrendered during the year (March 1980)	..	..	..	..	6,26,83,295
<i>Charged</i>	..	..	11,48,000	11,32,466	—15,534
<i>Amount surrendered during the year (March 1980)</i>	..	..	..	..	13,474

**Notes and comments—**

(i) Of the unutilised provision of Rs. 11,08,75 lakhs, Rs. 4,81.92 lakhs remained unsurrendered. In view of the saving, the supplementary grant obtained in March 1980 proved unnecessary.

(ii) Substantial saving in the provision occurred under—

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

**363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions**

**I—Terminal Tax—**

**I—(4)-Grants to Calcutta Metropolitan Development Authority—**

O	..	12,03,00	16,83.00	12,03.00	—4,80.00
S	..	4,80.00			

Supplementary grant was obtained for payment of larger grants to the Calcutta Metropolitan Development Authority out of Octroi collections. Reasons for final saving have not been intimated (May 1981).



Head	Total grant	Actual expenditure	Excess + Saving—
------	-------------	--------------------	------------------

(In lakhs of rupees)

## I(1)—Grants to Calcutta Corporation—

O	..	5,51.00	} 3,00.00	3,00.00	..
S	..	97.95			
R	..	-3,48.95			

Saving was stated to be due to less release of funds.

## II—Taxes on Vehicles—

## II(1)—Grants to Calcutta Corporation—

O	..	3,75.00	} 1,00.00	1,00.00	..
R	..	-2,75.00			

Saving was stated to be due to non-availability of adequate funds.

**Grant No. 75—Investments in General Financial and Trading Institutions  
(All voted)**

	Total grant	Actual expenditure	Excess + Saving—	
	Rs.	Rs.	Rs.	
<b>Major head : 500.—Investments In General Financial and Trading Institutions</b>				
	Rs.			
Original ..	20,25,000	} 28,00,000	23,00,000	-5,00,000
Supplementary ..	7,75,000			
Amount surrendered during the year (March 1980)	..	..	5,00,000	

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 320—Industries, 321—Village and Small Industries, 505—Capital Outlay on Agriculture, 526—Capital Outlay on Consumer Industries, 705—Loans for Agriculture, 722—Loans for Machinery and Engineering Industries, 723—Loans for Petroleum, Chemical and Fertiliser Industries, 726—Loans for Consumer Industries and 734—Loans for Power Projects</b>			
	Rs.		
Original ..	18,28,27,000	12,95,13,243	-5,33,13,757
Supplementary ..	..		
Amount surrendered during the year (March 1980)	..	..	5,50,22,300

**Notes and comments—**

(i) Provision remained wholly unutilised under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
722—Loans for Machinery and Engineering Industries—			
II—Other Industries—			
State Plan (Fifth Plan and Annual Plan)—			
Loans to Electro-Medical and Allied Industries Limited—			
O .. ..	66.00	..	..
R .. ..	-66.00		

Withdrawal of provision was attributed to non-finalisation of terms and conditions of foreign collaboration.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
726—Loans for Consumer Industries			
III—Ceramics—			
State Plan (Fifth Plan and Annual Plan)—			
Loans to West Bengal Development Limited—	Ceramic Corporation.		
O .. .. .	55.00	}	..
R .. .. .	-55.00		

Saving was attributed to non-receipt of clearance of the Cabinet Sub-Committee.

## 505—Capital Outlay on Agriculture

## I—Agricultural Engineering—

## State Plan (Fifth Plan and Annual Plan)—

West Bengal Agro Industries Corporation—			
O .. .. .	51.00	}	..
R .. .. .	-51.00		

Saving was attributed to the advance Plan assistance sanctioned to the Company in 1978-79.

(ii) Substantial saving also occurred under;—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
726—Loans for Consumer Industries			
II—Coke oven and Gas—			
State Plan (Fifth Plan and Annual Plan)—			
Loans to Durgapur Projects Limited—			
O .. .. .	3,59.70	}	..
R .. .. .	-3,49.20		
	10.50	10.50	

Saving was attributed to the cut imposed by the Government and non-requirement of funds by the implementing Company.

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

## 734—Loans for Power Project

## I—Thermo-Electric Schemes—

## State Plan (Fifth Plan and Annual Plan)—

## Loans to Durgapur Projects Limited—

O .. ..	8,00.00	} 5,00.00	5,00.00	..
R .. ..	-3,00.00			

Saving was attributed to slow progress in the implementation of the scheme resulting in less requirement of fund.

## 505—Capital Outlay on Agriculture

## II—Storage and Warehousing—

## State Plan (Fifth Plan and Annual Plan)—

## West Bengal State Warehousing Corporation—

O .. ..	45.00	} 15.00	15.00	..
R .. ..	-30.00			

Saving was attributed to non clearance by Government of the proposal for investment in the Corporation.

## 723—Loans for Petroleum, Chemical and Fertiliser Industries

## IV—Fertilisers—

## State Plan (Fifth Plan and Annual Plan)—

## Loans for Coalbased Fertiliser Project—

O .. ..	10.00	} 2.17	2.17	..
R .. ..	-7.83			

Saving was attributed to slow progress of work.

(iii) Saving in the above cases was partly counterbalanced by excess over provision under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
722—Loans for Machinery and Engineering Industries—			
I—Heavy Engineering Industries—			
Non-Plan—			
Loans to Westinghouse Saxby Farmer Limited—			
O .. .. .	65.00	} 3,11.00	3,11.00 ..
R .. .. .	2,46.00		

Anticipated excess was attributed to sanction of additional funds towards the working capital of the Company at post-budget stage.

726—Loans for Consumer Industries

I—Textiles—

Non-Plan—

Loans to Kalyani Spinning Mills Limited—

O .. .. .	1,00.00	} 1,70.00	1,70.00 ..
R .. .. .	70.00		

Additional funds were provided at post-budget stage by re-appropriation to enable the Company to meet its statutory liabilities and commitments.

320—Industries—

B—Large and Medium Industries

B-V—Kalyani Spinning Mills Limited—

O .. .. .	1.60	} 7.60	7.60 ..
R .. .. .	6.00		

Additional provision was made for finalisation of certain cases of payment of back wages.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
505—Capital Outlay on Agriculture			
I—Agricultural Engineering—			
Non-Plan (Developmental)—			
Setting up of Mechanical Compost plant by West Bengal Agro-Industries Corporation at Calcutta—			
Central assistance by way of Central subsidy	..	5.58	+5.58

Reasons for excess have not been intimated (May 1981).

**Grant No. 79—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries (Excluding Public Undertaking) (All voted)**

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<b>Major head : 523—Capital Outlay on Petroleum, Chemicals and Fertilisers Industries</b>			
	Rs. ..		
Original .. 2,50,93,000	2,50,93,000	2,05,46,012	—45,46,988
Supplementary .. ..			
Amount surrendered during the year (March 1980)	.. ..	..	35,67,000

**Grant No. 80—Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and sick Industries) (All voted)**

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<b>Major heads : 526—Capital Outlay Loans on Consumer Industries and 726—Loans for Consumer Industries</b>			
	Rs.		
Original .. 75,00,000	75,00,000	41,65,955	—33,34,045
Supplementary .. ..			
Amount surrendered during the year (March 1980)	.. ..	..	35,92,000

## Notes and comments—

(i) Saving in the grant amounted to 44 per cent of the provision.

(ii) Saving occurred under :—

Head	Total grant	Actual expenditure	Excess- Saving—
(In lakhs of rupees)			
526—Capital Outlay on Consumer Industries			
IX--Brick Fields and Factories—			
State Plan (Fifth Plan and Annual Plan)—			
IX(2)—Establishment of a Mecha- nised Brick Plant at Akra—			
O .. 12.60 } R .. -12.60 }	..	..	..

Saving was attributed to non-sanction of the scheme.

## I—Sugar—

State Plan (Fifth Plan and Annual  
Plan)—

I(1)—West Bengal Sugar Industries  
Development Corporation  
Limited—

O .. 25.00 } R .. -10.00 }	15.00,	15.00	..
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Saving was attributed to reduction of Plan allocation.

## X—Coke oven and Gas—

## Non-Plan—

X(1)—Acquisition of Gas Supply  
Undertaking of Calcutta—

O .. 6.00 } R .. -6.00 }	..	..	..
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Saving was attributed to non-setting up of the Tribunal to determine the compensation payable to the owners in terms of the Oriental Gas Company, Act 1960. In the previous year also the entire provision of Rs. 6.00 lakhs remained unutilised.

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

State Plan (Fifth Plan and Annual Plan)—

X(1)—Scheme for supply of Gas in Greater Calcutta Area—

O	..	5.00	}	..	..	..
R	..	-5.00				

Saving was attributed to non-receipt of clearance from Government of India for their Low Temperature Carbonization Plant at Dankuni.

**Grant No. 82—Investments in Industrial Financial Institutions (Excluding Public Undertakings) (All voted)**

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major head : 530—Investments in Industrial Financial Institutions</b>			
Original ..	..	..	}
Supplementary ..	60,00,000	60,00,040	
Amount surrendered during the year ..	..	..	..

**Note/comment—**

Excess of Rs. 40 over the grant requires regularisation.



	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 603—Internal Debt of the State Government and 604—Loans and Advances from Central Government</b>			
	Rs.		
<i>Original</i>	2,40,86,69,000	6,94,60,42,000	7,15,69,85,248
<i>Supplementary</i>	4,50,73,73,000		
<i>Amount surrendered during the year</i>	.. ..	..	..

**Notes and comments—**

(i) Expenditure exceeded the appropriation by Rs. 21,09,43,348; the excess requires regularisation.

(ii) Supplementary provision of Rs. 4,53.74 crores, obtained in March 1980 proved inadequate in view of the eventual excess of Rs. 21.09 crores under the appropriation.

(iii) Excess over the provision occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
604—Loans and Advances from Central Government			
D—Pre-1979-80 Loans—			
Rehabilitation of Displaced persons, Repatriates, etc.—			
D(5)—Other Consolidated Loans—			
R ..	40,11.57	40,11.57	..
D(4)—Short term loan—			
R ..	25,03.50	25,30.50	..

Provision of funds by re-appropriation under the above heads was stated to be due to changes in accounts classification consequent on consolidation of Central loans received up to March 1979 in the light of the recommendations of the Seventh Finance Commission.

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
C—Ways and Means Advances—			
CI—Other Ways and Means Advances—			
CI(1)—Ways and Means Advance as loan—			
S .. 54,18.29	60,04.42	75,00.00	+14,95.58
R .. 5,86.13			

Excess was stated to be due to the fact that advances were repaid to the Government of India in terms of an order received after presentation of the supplementary estimates to the Legislature.

603—Internal Debt of the State Government—

VII—Ways and Means Advances from Reserve Bank of India—

O .. 1,50,00.00	5,50,04.01	5,56,48.52	+6,44.51
S .. 3,99,55.44			
R .. 48.57			

Excess was attributed to requirement of huge amount of advances even after finalisation of the revised estimates as a result of which the excess could not be covered by supplementary appropriation.

II—Market loans not bearing interest—

II(2)—5½ per cent West Bengal Loan, 1977 .. .. .	20.01	+20.01
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Excess was due to repayment of an expired market loan.

(iv) Above excess was partly offset by saving in the provision mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
604—Loans and Advances from Central Government—			
B—Other loans—			
Pre-1979—Loan—			
O .. 74,10.28	..	..	..
R .. -74,10.28			

Reasons for saving have not been intimated (May 1981).

Head	Total appropriation	Actual expenditure	Excess + Saving—
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(In lakhs of rupees)

603—Internal Debt of the State Government

VI—Loans from Other Institutions—

VI(4)—Loans from Calcutta Metropolitan Development Authority—

<i>O</i>	..	25.00	}	..	..
<i>R</i>	..	-25.00			

Reasons for saving have not been intimated (May 1981).

VIII—Compensation and Other Bonds—

VIII(1)—West Bengal Estate Acquisition Compensation Bonds—

<i>O</i>	..	47.00	}	42.00	35.72	-6.28
<i>R</i>	..	-5.00				

Anticipated saving was stated to be due to sufficient number of intermediaries not turning up for receiving compensation payable in the form of bonds. Reasons for saving have not been intimated (May 1980).

**Grant No. 84—Loans and Advances (All voted)**

	Total grant	Actual expenditure	Excess + Saving—			
	Rs.	Rs.	Rs.			
<b>Major head : 766—Loans to Government Servants, etc. and 767—Miscellaneous Loans</b>						
	Rs.					
Original	..	7,31,10,000	}	10,38,10,000	7,38,71,824	-2,99,38,176
Supplementary	..	3,07,00,000				
Amount surrendered during the year	..	..	..	..	..	..

**Notes and comments—**

(i) Entire saving of Rs. 2,99.38 lakhs remained unsurrendered.

(ii) Saving occurred mainly under :—

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

766—Loans to Government Servants,  
etc.—

## IV—Festival Advances—

O	..	5,30.00	} 7,50.00	4,34.37	-3,15.63
S	..	2,20.00			

Reasons for saving have not been intimated (May 1981).

(iii) Above saving was partly counterbalanced by excess under :—

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

## I—House Building Advances—

O	..	1,25.00	} 1,75.00	1,98.84	+23.84
S	..	50.00			

Reasons for excess have not been intimated (May 1981).

**Grantwise details of recoveries adjusted in reduction of expenditure in the  
Accounts for 1979-80**

(Referred to in the Summary of Appropriation Accounts at page 7)

Serial No.	Number and name of grant or appropriation	Budget Estimates	Actuals	Actuals compared with budget estimates More+ Less—
		Rs.	Rs.	Rs.
1	7—Land Revenue ..	80,000	95,647	+15,647
2	8—Stamps and Registration	2,34,000	1,34,586	—99,414
3	21—Police ..	2,19,45,000	1,40,83,649	—78,61,351
4	22—Jails ...	17,00,000	15,80,307	—1,19,693
5	24—Stationery and Printing	2,14,000	..	—2,14,000
6	25—Public Works—			
	Voted ..	9,85,67,000	26,73,25,056	+16,87,58,056*
	Charged ..	2,00,000	33,754	—1, 66,246
7	28—Pensions and Other Re- tirement Benefits ..	6,50,000	4,40,099	—2,09,901
8	36—Medical ..	14,00,00,000	93,07,639	—13,06,92,361*
9	38—Public Health, Sanitation and Water Supply ..	4,50,00,000	14,02,71,568	+9,52,71,568*
10	39—Housing ..	4,93,48,000	6,68,20,318	+1,74,72,318*
11	40—Urban Development ..	12,20,000	7,10,809	—5,09,191
12	44—Social Security and Wel- fare (Relief and Rehabilita- tion of Displaced Persons)	1,00,000	22,817	—77,183
13	45—Social Security and Wel- fare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Class- es) .. ..	11,24,000	6,84,164	—4,39,836
14	53—Minor Irrigation, Soil Conservation and Area Development ..	1,00,000	1,05,697	+5,697
15	54—Food .. ..	12,60,00,000	8,84,31,745	—3,75,68,255*



**Grantwise details of recoveries adjusted in reduction of expenditure in the  
Accounts for 1979-80**

(Referred to in the Summary of Appropriation Accounts at page 7)

Serial Number and name of grant or No.	Budget Estimates	Actuals	Actuals compared with budget estimates More+ Less—
16 55—Animal Husbandry ..	55,00,000	..	—55,00,000
17 58—Forest .. ..	1,50,000	1,54,403	+4,403
18 62—Industries (Excluding Closed and Sick Industries)	37,000	1,91,580	+1,54,580
19 64—Mines and Minerals ..	5,27,000	..	—5,27,000
20 66—Multipurpose River Pro- jects, Irrigation, Naviga- tion, Drainage and Flood Control Projects ..	10,58,69,000	30,57,97,791	+19,99,28,791*
21 70—Roads and Bridges ..			
Voted .. ..	11,17,97,000	16,62,42,126	+5,44,45,126*
Charged .. ..	..	2,12,602	+2,12,602
<hr/>			
Total	Voted .. ..	71,01,62,000	1,06,24,00,001 +35,22,38,001
	Charged .. ..	2,00,000	2,46,356 +46,356
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<b>Grand Total</b> ..	<b>71,03,62,000</b>	<b>1,06,26,46,357</b>	<b>+35,22,84,357</b>

\*Reason for significant variations between the Budget estimates and the actuals in these cases have not been intimated (May 1981).