

GOVERNMENT OF WEST BENGAL

APPROPRIATION ACCOUNTS

1986-87

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 GOVERNMENT OF WEST BENGAL

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1986-87 presents the Accounts of sums expended in the year ended the 31st March 1987 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 of 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 (1)	Grant or appropriation (2) Rs.	Expenditure (3) Rs.	Expenditure compared with grant or appropriation	
			Saving (4) Rs.	Excess (5) Rs.
1. State Legislature				
Revenue—				
Voted	2,00,49,000	1,75,18,011	25,30,989	..
Charged	2,66,000	1,34,707	1,31,293	..
2. Governor				
Revenue—				
Charged	41,84,000	41,30,219	53,781	..
3. Council of Ministers				
Revenue—				
Voted	52,80,000	56,22,919	..	3,42,919
4. Administration of Justice				
Revenue—				
Voted	13,00,79,000	12,97,51,026	3,27,974	..
Charged	3,07,34,000	2,99,25,090	8,08,910	..
5. Elections				
Revenue—				
Voted	12,54,26,000	11,06,13,143	1,48,12,857	..
6. Collection of Taxes on Income and Expenditure				
Revenue—				
Voted	1,02,69,000	96,73,485	5,95,515	..
Charged	2,000	..	2,000	..
7. Land Revenue				
Revenue—				
Voted	34,53,52,000	27,16,72,810	7,36,79,190	..
Charged	1,00,000	..	1,00,000	..
Capital—				
Voted	1,10,30,000	45,08,339	65,21,661	..
8. Stamps and Registration				
Revenue—				
Voted	6,48,93,000	6,41,65,896	7,27,104	..
9. Collection of Other Taxes on Property and Capital Transactions				
Revenue—				
Voted	7,57,000	6,98,620	58,380	..
10. State Excise				
Revenue—				
Voted	6,26,98,000	5,74,36,106	52,61,894	..
11. Sales Tax				
Revenue—				
Voted	6,94,62,000	7,07,15,283	..	12,53,283

Summary of Appropriation Accounts—Contd.

Number and name of grant or appropriation	(1)	Grant or appropriation	(2)	Expenditure	(3)	Expenditure compared with grant or appropriation	
						Saving	Excess
						(4)	(5)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12. Taxes on Vehicles							
Revenue—							
Voted		1,30,25,000		1,25,39,657		4,85,343	..
Charged		40,000		40,000		..	..
13. Other Taxes and Duties on Commodities and Services							
Revenue—							
Voted		4,10,29,000		4,65,53,276		..	55,24,276
Charged		12,13,569		..		12,13,569	..
14. Other Fiscal Services							
Revenue—							
Voted		1,80,60,000		1,64,27,220		16,32,780	..
16. Interest Payments							
Revenue—							
Voted		60,65,000		27,87,064		32,77,936	..
Charged		3,40,27,77,000		3,33,21,37,846		7,06,39,154	..
17. Public Services Commission							
Revenue—							
Charged		80,32,000		77,40,161		2,91,839	..
18. Secretariat—General Services							
Revenue—							
Voted		10,06,84,000		8,98,89,450		1,07,94,550	..
Charged		1,27,000		1,27,000		..	..
19. District Administration							
Revenue—							
Voted		10,11,02,000		9,50,34,267		60,67,733	..
20. Treasury and Accounts Administration							
Revenue—							
Voted		6,24,73,000		5,97,73,327		26,99,673	..
21. Police							
Revenue—							
Voted		1,70,04,28,000		1,62,80,57,852		7,23,70,148	..
Charged		6,700		5,000		1,700	..
22. Jails							
Revenue—							
Voted		10,27,73,000		10,33,98,238		—	6,25,238
24. Stationery and Printing							
Revenue—							
Voted		6,12,17,000		5,89,01,645		23,15,355	..

Summary of Appropriation Accounts—contd.

Number and name of grant or appropriation (1)	Grant or appropriation (2) Rs.	Expenditure (3) Rs.	Expenditure compared with grant or appropriation	
			Saving (4) Rs.	Excess (5) Rs.
25. Public Works				
Revenue—				
Voted	53,69,01,000	62,17,76,313	..	9,02,75,313
Charged	82,48,000	52,37,605	30,10,395	..
Capital—				
Voted	53,54,19,000	22,94,86,673	30,59,32,327	..
Charged	14,16,999	7,28,368	6,88,631	..
26. Fire Protection and Control				
Revenue—				
Voted	7,56,59,000	6,63,79,764	92,79,236	..
27. Other Administrative Services				
Revenue—				
Voted	27,79,39,000	31,16,39,350	..	3,37,00,350
28. Pensions and Other Retirement Benefits				
Revenue—				
Voted	68,90,68,001	69,35,92,576	..	45,24,575
Charged	25,51,000	7,64,494	17,86,506	..
30. Miscellaneous General Services				
Revenue—				
Voted	8,48,35,000	5,07,62,958	3,40,72,042	..
Charged	2,000	..	2,000	..
31. Secretariat—Social and Community Services				
Revenue—				
Voted	3,80,50,000	3,40,84,347	39,65,653	..
32. Education (Sports)				
Revenue—				
Voted	6,93,51,000	7,33,89,606	..	40,38,606
33. Education (Youth Welfare)				
Revenue—				
Voted	7,01,95,000	6,46,07,961	55,87,039	..
34. Education, Art and Culture (Excluding Sports and Youth Welfare)				
Revenue—				
Voted	6,80,55,00,000	6,64,91,80,664	15,63,19,336	..
Capital—				
Voted	30,10,000	27,61,591	2,48,409	..
35. Scientific Services and Research				
Revenue—				
Voted	2,14,000	25,234	1,88,766	..

Summary of Appropriation Accounts—contd.

Number and name of grant or appropriation	(1)	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
				Saving	Excess
				(4)	(5)
		Rs.	Rs.	Rs.	Rs.
36. Medical					
Revenue—					
Voted	1,68,32,58,000	1,76,05,65,856	..	7,73,07,856
Charged	2,57,350	..	2,57,350	..
Capital—					
Voted	20,00,000	61,18,200	..	41,18,200
Charged	5,43,724	2,15,733	3,27,991	..
37. Family Welfare					
Revenue—					
Voted	32,96,32,000	30,21,78,602	2,74,53,398	..
38. Public Health (Excluding Prevention of Air and Water Pollution and Sewerage and Water Supply)					
Revenue—					
Voted	27,92,22,000	27,00,11,016	92,10,984	..
39. Housing					
Revenue—					
Voted	11,56,31,000	21,08,84,540	..	9,52,53,540
Charged	22,000	..	22,000	..
Capital—					
Voted	11,91,29,000	18,94,36,819	..	7,03,07,819
Charged	4,62,089	..	4,62,089	..
40. Urban Development					
Revenue—					
Voted	1,09,12,17,000	88,19,33,993	20,92,83,007	..
Capital—					
Voted	33,66,50,000	29,20,80,366	4,45,69,634	..
41. Information and Publicity					
Revenue—					
Voted	7,65,11,000	7,81,77,789	..	16,66,789
Capital—					
Voted	2,09,74,860	1,15,09,844	94,65,016	..
Charged	18,45,266	18,45,266	..	..
42. Labour and Employment					
Revenue—					
Voted	13,90,07,000	13,97,17,965	..	7,10,965
43. Social Security and Welfare (Civil Services)					
Revenue—					
Voted	69,55,000	62,16,340	7,38,660	..

Summary of Appropriation Accounts—contd.

Number and name of grant or appropriation	(1)	Grant or appropriation	(2)	Expenditure	(3)	Expenditure compared with grant or appropriation	
						Saving	Excess
						(4)	(5)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
44. Social Security and Welfare (Relief and Rehabilitation of Displaced Persons and Repatriates)							
Revenue—							
Voted		25,96,79,000		8,06,96,733		17,89,82,267	..
Charged		77,24,000		66,08,446		11,15,554	..
Capital—							
Voted		60,00,000		16,33,800		43,66,200	..
45. Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)							
Revenue—							
Voted		63,80,45,000		53,34,45,299		10,45,99,701	..
Capital—							
Voted		9,99,80,000		8,70,78,536		1,29,01,464	..
Charged		1,16,173		..		1,16,173	..
46. Social Security and Welfare (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Repatriates and Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes)							
Revenue—							
Voted		90,69,95,000		71,11,49,834		19,58,45,166	..
Charged		97,074		..		97,074	..
47. Relief on account of Natural Calamities							
Revenue—							
Voted		47,97,66,000		49,39,06,788		..	1,45,40,788
48. Other Social and Community Services							
Revenue—							
Voted		3,04,91,000		2,78,53,828		26,37,172	..
Capital—							
Voted		1,33,26,000		1,14,70,975		18,55,025	..
49. Secretariat—Economic Services							
Revenue—							
Voted		6,92,31,000		5,67,44,025		1,24,86,975	..
Charged		11,35,000		..		11,35,000	..
50. Co-operation							
Revenue—							
Voted		28,52,15,000		22,41,48,554		6,10,66,446	..
Capital—							
Voted		29,58,62,000		17,71,46,591		11,87,15,409	..
51. Other General Economic Services							
Revenue—							
Voted		2,89,98,000		2,85,05,718		4,92,282	..

Summary of Appropriation Accounts—contd.

Number and name of grant or appropriation (1)	Grant or appropriation (2) Rs.	Expenditure (3) Rs.	Expenditure compared with grant or appropriation	
			Saving (4) Rs.	Excess (5) Rs.
52. Agriculture				
Revenue—				
Voted	80,03,52,000	73,67,05,725	6,36,46,275	..
Charged	33,220	..	33,220	..
Capital—				
Voted	7,03,80,000	5,54,55,268	1,49,24,732	..
Charged	4,32,588	4,31,588	1,000	..
53. Minor Irrigation, Soil Conservation and Area Development				
Revenue—				
Voted	86,35,62,000	81,81,72,861	4,53,89,139	..
Charged	1,17,387	91,345	26,042	..
Capital—				
Voted	17,82,73,000	7,18,45,418	10,64,27,582	..
Charged	10,896	10,896	..	..
54. Food				
Revenue—				
Voted	13,14,54,000	12,50,06,155	64,47,845	..
Capital—				
Voted	29,00,10,000	9,48,56,761	19,51,53,239	..
Charged	23,000	17,984	5,016	..
55. Animal Husbandry				
Revenue—				
Voted	21,82,95,000	20,87,24,525	95,70,475	..
Capital—				
Voted	1,78,15,000	1,15,68,528	62,46,472	..
56. Dairy Development				
Revenue—				
Voted	38,44,00,000	36,97,19,346	1,46,80,654	..
Charged	26,356	26,356	..	..
Capital—				
Voted	1,50,00,000	1,28,48,039	21,51,961	..
57. Fisheries				
Revenue—				
Voted	10,98,11,000	8,23,15,798	2,74,95,202	..
Capital—				
Voted	95,50,000	47,00,000	48,50,000	..

Summary of Appropriation Accounts—contd.

Number and name of grant or appropriation	(1)	Grant or appropriation	(2)	Expenditure	(3)	Expenditure compared with grant or appropriation	
						Saving	Excess
						(4)	(5)
		Rs.	Rs.	Rs.	Rs.		
58. Forest							
Revenue—							
Voted	22,99,13,000	24,06,54,898	..	1,07,41,898		
Charged	15,000	..	15,000	..		
Capital—							
Voted	25,00,000	25,00,000	..	..
59. Community Development (Panchayat)							
Revenue—							
Voted	34,09,96,000	27,93,93,218	6,16,02,782	..		
Charged	2,000	..	2,000	..		
Capital—							
Voted	10,000	14,00,000	..	13,90,000		
60. Community Development (Excluding Panchayat)							
Revenue—							
Voted	87,83,50,000	67,53,79,561	20,29,70,439	..		
Capital—							
Voted	15,25,000	46,51,160	..	31,26,160		
61. Industries (Closed and Sick Industries)							
Revenue—							
Voted	22,91,000	9,64,702	13,26,298	..		
Capital—							
Voted	15,13,64,000	21,21,17,853	..	6,07,53,853		
Charged	60,000	60,000	..	..
62. Industries (Excluding Public Undertaking and Closed and Sick Industries)							
Revenue—							
Voted	17,80,64,000	19,92,40,358	..	2,11,76,358		
Charged	2,29,168	2,22,168	7,000	..		
Capital—							
Voted	21,40,61,000	25,75,42,531	..	4,34,81,531		
63. Village and Small Industries (Excluding Public Undertakings)							
Revenue—							
Voted	18,94,24,000	15,82,03,484	3,12,20,516	..		
Capital—							
Voted	3,60,83,000	3,17,85,000	42,98,000	..		
64. Mines and Minerals							
Revenue—							
Voted	55,48,000	48,25,225	7,22,775	..		

Summary of Appropriation Accounts—contd.

Number and name of grant or appropriation	(1)	Grant or appropriation	(2)	Expenditure	(3)	Expenditure compared with grant or appropriation	
						Saving	Excess
						(4)	(5)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
66. Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects							
Revenue—							
Voted		50,11,42,000		59,79,82,130		..	9,68,40,130
Charged		1,00,000		..		1,00,000	..
Capital—							
Voted		1,24,01,89,000		1,05,23,67,566		18,78,21,434	..
Charged		28,55,078		16,01,546		12,53,532	..
67. Power Projects							
Revenue—							
Voted		20,00,00,000		20,00,00,000		..	..
Capital—							
Voted		57,69,50,000		61,77,28,000		..	4,07,78,000
68. Ports, Lighthouses and Shipping							
Revenue—							
Voted		54,48,000		46,25,019		8,22,981	..
69. Civil Aviation							
Revenue—							
Voted		29,83,000		18,72,960		11,10,040	..
70. Roads and Bridges							
Revenue—							
Voted		36,35,04,000		45,31,15,029		..	8,96,11,029
Charged		29,750		..		29,750	..
Capital—							
Voted		63,58,95,000		62,26,23,142		1,32,71,858	..
Charged		1,55,000		..		1,55,000	..
71. Road and Water Transport Services							
Revenue—							
Voted		35,89,40,000		37,08,36,232		..	1,18,96,232
Capital—							
Voted		29,67,00,000		34,09,15,857		..	4,42,15,857
72. Tourism							
Revenue—							
Voted		2,27,43,000		2,31,08,866		..	3,65,866
73. Other Transport and Communication Services							
Capital—							
Voted		18,00,000		27,00,000		..	9,00,000
74. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat)							
Revenue—							
Voted		84,52,05,000		85,17,20,088		..	65,15,088
Charged		7,98,000		6,95,000		1,03,000	..

Summary of Appropriation Accounts—contd.

Number and name of grant or appropriation	(1)	Grant or appropriation	(2)	Expenditure	(3)	Expenditure compared with grant or appropriation	
						Saving	Excess
						(4)	(5)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
75. Investments in General Financial and Trading Institutions							
Capital—							
Voted		85,75,000	1,16,75,000	..	31,00,000		
76. Public Undertakings							
Revenue—							
Voted		3,05,000	3,05,000	..	..
Capital—							
Voted		36,08,28,000	41,37,34,370	..	5,29,06,370		
77. Social and Environmental Services							
Revenue—							
Voted		1,35,30,000	1,82,80,032	..	47,50,032		
78. Public Health (Sewerage and Water Supply)							
Revenue—							
Voted		60,65,24,000	43,36,56,834	17,28,67,166	..		
Capital—							
Voted		3,51,00,000	29,29,613	3,21,70,387	..		
81. Capital Outlay on Petroleum, Chemicals and Fertiliser Industries (Excluding Public Undertakings)							
Capital—							
Voted		9,64,00,000	11,85,50,000	..	2,21,50,000		
82. Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)							
Capital—							
Voted		5,33,25,000	6,32,12,800	..	97,87,800		
Charged		3,50,000	..	3,50,000	..		
84. Investment in Industrial Financial Institutions (Excluding Public Undertakings)							
Capital—							
Voted		4,85,00,000	6,40,00,000	..	1,55,00,000		
85. Public Debts							
Capital—							
Charged		7,85,33,48,000	6,56,88,15,009	1,28,45,32,991	..		
86. Loans and Advances							
Capital—							
Voted		24,60,60,000	25,76,59,181	..	1,15,99,181		
Voted—							
Revenue		25,36,10,70,001	24,08,30,12,994	1,27,80,57,007	..		
Capital		6,03,02,73,860	5,34,24,97,821	68,77,76,039	..		
Total: Voted		31,39,13,43,861	29,42,55,10,815	1,96,58,33,046	..		
Charged—							
Revenue		3,46,88,69,574	3,38,78,85,437	8,09,84,137	..		
Capital		7,86,16,18,813	6,57,37,26,390	1,28,78,92,423	..		
Total: Charged		11,33,04,88,387	9,96,16,11,827	1,36,88,76,560	..		
Grand Total		42,72,18,32,248	39,38,71,22,642	3,32,47,09,606	..		

Summary of Appropriation Accounts—Contd.

Excess over the following voted grants requires regularisation:—

Number and name of the grant							Section
3—Council of Ministers	..	..	..	..	..	..	Revenue
11—Sales Tax	..	..	..	..	..	..	Revenue
13—Other Taxes and Duties on Commodities and Services	..	..	..	..	..	..	Revenue
22—Jails	..	..	..	..	..	..	Revenue
25—Public Works	..	..	..	..	..	..	Revenue
27—Other Administrative Services	..	..	..	..	..	..	Revenue
28—Pensions and Other Retirement Benefits	..	..	..	..	..	..	Revenue
32—Education (Sports)	..	..	..	..	..	..	Revenue
36—Medical	..	..	..	..	..	..	Revenue
36—Medical	..	..	..	..	..	..	Capital
39—Housing	..	..	..	..	..	..	Revenue
39—Housing	..	..	..	..	..	..	Capital
41—Information and Publicity	..	..	..	..	..	..	Revenue
42—Labour and Employment	..	..	..	..	..	..	Revenue
47—Relief on account of natural calamities	..	..	..	..	..	..	Revenue
58—Forest	..	..	..	..	..	..	Revenue
59—Community Development (Panchayat)	..	..	..	..	..	..	Capital
60—Community Development (Excluding Panchayat)	..	..	..	..	..	..	Capital
61—Industries (Closed and Sick Industries)	..	..	..	..	..	..	Capital
62—Industries (Excluding Public Undertakings and Closed and Sick Industries)	..	..	..	..	..	..	Revenue
62—Industries (Excluding Public Undertakings and Closed and Sick Industries)	..	..	..	..	..	..	Capital
66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects	..	..	..	..	..	..	Revenue
67—Power Projects	..	..	..	..	..	..	Capital
70—Roads and Bridges	..	..	..	..	..	..	Revenue
71—Road and Water Transport Services	..	..	..	..	..	..	Revenue
71—Road and Water Transport Services	..	..	..	..	..	..	Capital
72—Tourism	..	..	..	..	..	..	Revenue
73—Other Transport and Communication Services	..	..	..	..	..	..	Capital
74—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat)	..	..	..	..	..	..	Revenue
75—Investments in General Financial and Trading Institutions	..	..	..	..	..	..	Capital
76—Public Undertakings	..	..	..	..	..	..	Capital
77—Social and Environmental Services	..	..	..	..	..	..	Revenue
81—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries (Excluding Public Undertakings)	..	..	..	..	..	..	Capital
82—Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)	..	..	..	..	..	..	Capital
84—Investment in Industrial Financial Institutions (Excluding Public Undertakings)	..	..	..	..	..	..	Capital
86—Loans and Advances	..	..	..	..	..	..	Capital

The expenditure shown in the Summary of Appropriation Accounts does not include Rs. 20,608.00 spent from out of an advance from the Contingency Fund which was not recouped to the Fund till the close of the year. The expenditure under Grant No. 25 (Major head: 521—Capital Outlay on Village and Small Industries) was sanctioned in December, 1987.

Summary of Appropriation Accounts—concl'd.

As the grants and charged appropriations are for the gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. The reconciliation of total expenditure according to Appropriation Accounts for 1986-87 and the Finance Accounts for that year is shown below:—

	Revenue		Capital	
	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.
Total expenditure according to the Appropriation Accounts ..	24,08,30,12,994	3,38,78,85,437	5,34,24,97,821	6,57,37,26,390
Deduct—Recoveries shown in Appendix	49,60,47,209	..	76,84,88,049	..
Net Total expenditure as shown in the Statement No. 10 of the Finance Accounts	23,58,69,65,785	3,38,78,85,437	4,57,40,09,772	6,57,37,26,390

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 have obtained, I certify that these accounts are correct, subject to the observations in my report on the accounts of the Government of West Bengal for the year 1986-87.

T. N. Chaturvedi

(T. N. CHATURVEDI)

NEW DELHI

The 1988

Comptroller and Auditor-General of India

28 JAN 1988

Grant No. 1—State Legislature

Section and Major head		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—				
Major head: 211—Parliament/State/Union Territory Legislatures				
Voted—				
Original	Rs. 1,96,25,000	2,00,49,000	1,75,18,011	-25,30,989
Supplementary	4,24,000			
Amount surrendered during the year (March 1987)		..	..	24,21,769
Charged—				
Original	2,15,000	2,66,000	1,34,707	-1,31,293
Supplementary	51,000			
Amount surrendered during the year (March 1987)		..	..	43,101

Notes and comments:

Voted grant—

(i) In view of the saving of Rs. 25.31 lakhs in the grant, Supplementary provision of Rs. 4.24 lakhs obtained in March 1987 was unnecessary.

(ii) Substantial saving occurred under the head "B-IV—Other expenditure (2)—Lump provision for Additional Dearness Allowance" where the entire provision of Rs. 14.88 lakhs remained unutilised, reasons for which have not been intimated (January 1988).

Appropriation No. 2—Governor (All charged)

Section and Major head		Total appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE--				
Major head: 212—President/Vice-President/Governor/Administrator of Union Territories—				
Original	Rs. 40,92,000	41,84,000	41,30,219	-53,781
Supplementary	92,000			
Amount surrendered during the year				Nil

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

Section and Major head		Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
REVENUE—				
Major head: 213—Council of Ministers—				
Original	Rs. 43,85,000	52,80,000	56,22,919	+3,42,919
Supplementary	8,95,000			
Amount surrendered during the year		..	..	Nil

Notes and comments :

(i) Expenditure exceeded the grant by Rs. 3,42,919; the excess requires regularisation.

(ii) In view of the final excess of Rs. 3.43 lakhs, supplementary grant of Rs. 8.95 lakhs obtained in March 1987 proved inadequate.

Grant No. 4—Administration of Justice

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 214—Administration of Justice—			
Voted—			
Original	Rs. 13,00,79,000	13,00,79,000	12,97,51,026
Supplementary	..		
Amount surrendered during the year	..	..	Nil
Charged—			
Original	2,67,44,000	3,07,34,000	2,99,25,090
Supplementary	39,90,000		
Amount surrendered during the year	..	..	Nil

Grant No. 5—Elections (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 215—Elections—			
Original	Rs. 3,18,77,000	12,54,26,000	11,06,13,143
Supplementary	9,35,49,000		
Amount surrendered during the year	..	..	Nil

Notes and comments :

(i) In view of the overall saving of Rs. 1,48.13 lakhs under the grant, supplementary grant of Rs. 9,35.49 lakhs obtained in March 1987 proved excessive.

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

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
II—Preparation and Printing of Electoral Rolls—			
O	2,00.00	2,84.20	-1,15.80
S	2,00.00		
IV—Charges for conduct of election to Parliament	30.00	15.15	-14.85
V—Charges for conduct of elections to State Legislature—			
O	5.00	6,80.07	-44.93
S	7,20.00		

Reasons for saving in the above cases have not been intimated (January 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
I—Electoral Officers—			
1. Electoral Officers—			
O	75.05	91.85	+16.31
S	0.49		
III—Charges for conduct of elections for Lok-Sabha and State Legislative Assemblies when held simultaneously—			
O	5.00	34.86	+14.86
S	15.00		

Reasons for excess in the above two cases have not been intimated (January 1988).

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

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE—			
Major head: 220 —Collection of Taxes on Income and Expenditure—			
Voted—			
Original	Rs. 85,11,000	1,02,69,000	96,73,485
Supplementary	17,58,000		
Amount surrendered during the year		..	Nil
Charged—			
Original	2,000	2,000	..
Supplementary	..		
Amount surrendered during the year		..	Nil

Notes and comments :

(i) Entire saving of Rs. 5.96 lakhs remained unsurrendered

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
IX—Other Expenditure—			
2. Lump provision for Additional Dearness Allowance	7.80	..	—7.80
Reasons for non-utilisation of the entire provision have not been intimated (January 1988).			

Grant No. 7—Land Revenue

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE—			
Major head: 229—Land Revenue—			
Voted—			
Original	Rs. 34,53,52,000	34,53,52,000	27,16,72,810
Supplementary	..		
Amount surrendered during the year		..	Nil
Charged—			
Original	1,00,000	1,00,000	..
Supplementary	..		
Amount surrendered during the year		..	Nil

CAPITAL—

Major head: 504 —Capital Outlay on Other General Economic Services—

Original	1,10,30,000	1,10,30,000	45,08,339
Supplementary	..		
Amount surrendered during the year		..	Nil

Notes and comments :

Revenue (Voted grant)—

(i) Entire unutilised provision (Rs. 7.36.79 lakhs) remained unsurrendered.

(ii) Saving occurred mainly under:—

Grant No. 7—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
229—Land Revenue—			
I—Direction and Administration—			
I(7)—Calcutta Thika Tenancy Establishment	7.01	0.46	—6.55
II—Collection Charges—			
II(1)—Establishment and Other Charges	11,32.16	9,45.27	—1,86.89
VII—Other Expenditure—			
VII(3)—Implementation of West Bengal Land Holding Revenue Act, 1979	5.00	..	—5.00
VII(5)—Lump provision for Additional Dearness Allowances	7,38.12	..	—7,38.12

Reasons for saving in the above cases have not been intimated (January 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
I—Direction and Administration—			
I(1)—General Establishment—			
I(1)(a)—Land Acquisition Establishment—			
I(1)(a)(i)—Excluding Damodar Vally Corporation	2,80.50	3,22.66	+ 42.16
III—Survey and Settlement Operation—			
Non-Plan—			
III(3)—Settlement Operation in connection with Estate Acquisition Schemes—			
O 5,11.60	5,10.77	6,13.99	+1,03.22
R —0.83			
State Plan (Seventh Plan)—			
Upgradation of standards of administration as recommended by Eighth Finance Commission	2.60	14.30	+11.70
V—Management of Government Estate—			
V(1)—Administration of West Bengal Agricultural Lands and Fisheries (Acquisition and Resettlement) Act, 1958	1.98	16.74	+ 14.76

Reasons for excess in the above cases have not been intimated (January 1988).

CAPITAL—

(i) Unutilised provision of Rs. 65.22 lakhs remained unsurrendered.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
504—Capital Outlay on Other General Economic Services—			
Non-Plan—			
I—Land Ceilings—			
I(i)—Payment by Compensation Bonds issued under Urban Land Ceiling (W.B.) Act	10.00	..	—10.00
Reasons for the saving have not been intimated (January 1988).			
II—Compensation to Land holders on abolition of Zamindari System—			
II(i)—Cash Compensation—			
II(i)(b)—Final Compensation in lieu of acquired lands	58.00	38.74	—19.26
II(ii)—Payment by Estate Acquisition Bonds	35.00	6.34	—28.66

Saving in the above two cases was due to large number of cases for payment of compensation remaining pending owing to non-production of succession certificates by the successors of the deceased ex-intermediaries and also due to non-submission of possession reports by the Junior Land Revenue Officers.

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 230—Stamps and Registration—			
Original Rs. 6,48,93,000	6,48,93,000	6,41,65,896	-7,27,104
Supplementary			
Amount surrendered during the year	..	..	Nil

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 235—Collection of Other Taxes on Property and Capital Transactions—			
Original Rs. 7,43,000	7,57,000	6,98,620	-58,380
Supplementary 14,000			
Amount surrendered during the year	..	..	Nil

Grant No. 10— State Excise (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 239—State Excise—			
Original Rs. 6,26,83,000	6,26,98,000	5,74,36,106	-52,61,894
Supplementary 15,000			
Amount surrendered during the year	..	..	Nil

Notes and comments:

(i) The entire saving of Rs. 52.62 lakhs remained unsurrendered.

(ii) Significant saving occurred under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
239—State Excise—			
I—Direction and Administration—			
Non-Plan—			
I(1)—Superintendence—			
O 1,88.52	1,88.67	1,48.28	-40.39
S 0.15			
III—Purchase of Opium, etc.	17.00	..	-17.00
IV—Other Expenditure—			
3. Lump provision for Additional Dearness Allowances	80.52	..	-80.52
6. Establishment charges payable to other Government Departments, etc. charges on account of maintenance of Police Force for assisting Excise Raiding Parties	8.82	..	-8.82

Reasons for the saving under the above mentioned cases have not been intimated (January 1988).

Grant No. 10—Concl'd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
I—Direction and Administration—			
Non-Plan—			
I(2)—District Charges	3,26.26	4,26.09	+99.83
Reasons for excess have not been intimated (January 1988).			

Grant No. 11 --Sales Tax (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
REVENUE—			
Major head: 240—Sales Tax—			
Original	.. .. Rs. 6,82,80,000	6,94,62,000	7,07,15,283
Supplementary	.. .. 11,82,000		
Amount surrendered during the year	..	..	Nil

Notes and comments:

(i) Expenditure exceeded the grant by Rs. 12,53,283; the excess requires regularisation.

(ii) In view of the excess of Rs. 12.53 lakhs in the grant, supplementary provision of Rs. 11.82 lakhs proved inadequate.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
I—Direction and Administration—			
Non-Plan—			
1. Commercial Taxes			
Directorate	67.17	81.60	+14.43
Reasons for excess have not been intimated (January 1988).			
II—Collection Charges—			
Non-Plan—			
1. General Establishment—			
O	.. .. 5,01.50	5,13.32	5,80.72
S	.. .. 11.82		
Excess was stated to be due to payment of additional dearness allowance and increased activities of the Commercial Tax Directorate.			

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
III—Other Expenditure—			
Non-Plan—			
2. Lump provision for payment of additional dearness allowance	69.60	1.07	-68.53
Reasons for saving have not been intimated (January 1988).			

Grant No. 12—Taxes on Vehicles

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 241—Taxes on Vehicles—			
Voted—			
Original	Rs. 1,24,11,000		
Supplementary	6,14,000		
Amount surrendered during the year	..	..	Nil
Charged—			
Original .. ..	..	
Supplementary	40,000		
Amount surrendered during the year	..	..	Nil

Grant No. 13—Other Taxes and Duties on Commodities and Services

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE—			
Major head: 245—Other Taxes and Duties on Commodities and Services—			
Voted—			
Original	Rs. 4,10,29,000		
Supplementary .. ..	..	
Amount surrendered during the year	..	..	Nil
Charged—			
Original .. ..	..	
Supplementary	12,13,569		
Amount surrendered during the year	..	..	Nil

Notes and comments:

Voted grant—

(i) Expenditure exceeded the grant by Rs. 55,24,276; the excess requires regularisation.

(ii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
I—Collection Charges—			
Entertainment Tax—			
Non-Plan—			
1. Entertainment Tax	25.95	51.76	+25.81
III—Collection Charges—			
Electricity Duty—			
Non-Plan—			
1. Electric Inspector	16.85	26.52	+9.67
IV—Collection Charges—			
Taxes on Goods and Passengers—			
Non-Plan—			
1. Taxes on entry of goods in local areas	5.25	19.13	+13.88
2. Taxes on entry of goods in Calcutta Metropolitan Area	2,85.50	3,52.38	+66.88

Reasons for excess in the above cases have not been intimated (January 1988).

Grant No. 13—Concl'd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
III—Collection Charges—			
Electricity Duty—			
Non-Plan—			
4. Charges connected with the administration of the West Bengal Electricity Duty Act, 1935	26.53	11.26	—15.27
VI—Collection Charges—			
Other Expenditures—			
Non-Plan—			
2. Lump provision for additional dearness allowance	46.80	..	—46.80

Reasons for saving in the above cases have not been intimated (January 1988).

Charged—

- (i) In view of the saving of the entire appropriation, supplementary provision was wholly unnecessary.
- (ii) No portion of the saving was surrendered.
- (iii) Reasons for saving of the entire charged appropriation obtained under "IV-Collection Charges-Taxes on Goods and Passengers-Non-Plan-2. Taxes on entry of goods in Calcutta Metropolitan Area" have not been intimated (January 1988).

Grant No. 14— Other Fiscal Services

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 247—Other Fiscal Services—			
Original	Rs. 1,80,60,000		
Supplementary .. .. .	.. .. .	1,64,27,220	—16,32,780
Amount surrendered during the year	..	..	Nil

Notes and comments:

- (i) Entire savings of Rs. 16.33 lakhs remained unsurrendered.
- (ii) Reasons for saving which occurred mainly under "I-Promotion of Small Savings" (Provision Rs. 179.40 lakhs; expenditure Rs. 164.27 lakhs) have not been intimated (January 1988).

Grant No. 16—Interest Payments

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 249—Interest Payments —			
Voted—			
Original	Rs. 60,65,000		
Supplementary .. .. .	.. .. .	27,87,064	—32,77,936
Amount surrendered during the year	..	..	Nil
Charged—			
Original	3,40,27,77,000		
Supplementary .. .. .	.. .. .	3,33,21,37,846	—7,06,39,154
Amount surrendered during the year (March 1987)	..	..	4,89,40,726

Grant No. 16—Concl'd.

Notes and comments:

Voted grant—

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
F—Interest on Other Obligations—			
F-II—Miscellaneous—			
F-II(1)—Interest on Compensation money payable to land holders	60.00	27.87	—32.13

Saving in the above case was stated to be due to less payment of compensation owing to non-receipt of succession certificates from the successors of the deceased ex-intermediaries as required in terms of the Estate Acquisition Act for payment.

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

Section and Major head	Total appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 251—Public Service Commission—			
<i>Original</i>	Rs. 75,46,000	80,32,000	77,40,161
<i>Supplementary</i>	4,86,000		
<i>Amount surrendered during the year (March 1987)</i>	..	..	40,000

Grant No. 18—Secretariat—General Services

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 252—Secretariat—General Services—			
<i>Original</i>	Rs. 9,69,94,000	10,06,84,000	8,98,89,450
<i>Supplementary</i>	36,90,000		
<i>Amount surrendered during the year (March 1987)</i>	..	..	5,38,046
Charged—			
<i>Original</i> .. .. .	..	1,27,000	1,27,000
<i>Supplementary</i>	1,27,000		
<i>Amount surrendered during the year</i>	..	..	Nil

Notes and comments :

Voted grant—

- (i) Out of the total saving of Rs. 1,07.95 lakhs, only Rs. 5.38 lakhs were surrendered during the year.
- (ii) In view of the overall saving of Rs. 1,07.95 lakhs in the grant, supplementary grant of Rs. 36.90 lakhs obtained in March 1987 proved wholly unnecessary.
- (iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
V—Other Expenditure—			
Non-Plan—			
2. Lump provision for Additional Dearness Allowances	1,62.16	..	—1,62.16
Reasons for saving have not been intimated (January 1988).			

Grant No. 18—Concl'd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
I—Secretariat—			
Non-Plan—			
4. Finance Department (including Department of Excise)	2,70.20	3,10.46	+ 40.26
Reasons for excess have not been intimated (January 1988).			
13. Department of Food and Supplies	85.80	96.09	+ 10.29
Excess was stated to be due mainly to payment of a few instalments of ad-hoc dearness allowance and also payment of arrear salaries.			

Grant No. 19—District Administration (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 253—District Administration—			
Original	10,11,02,000	9,50,34,267	— 60,67,733
Supplementary			
Amount surrendered during the year	..	..	Nil

Notes and comments :

(i) Entire saving of Rs. 60.68 lakhs remained unsurrendered.

(ii) Saving occurred under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
III—Other Establishment—			
Sub-Divisional Establishment	2,31.25	1,85.28	— 45.97
V—Other Expenditure—			
2. Lump provision for Additional Dearness Allowance	1,85.40	..	— 1,85.40
Reasons for saving under the above two heads have not been intimated (January 1988).			

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
I—Commissioners—			
1. General Establishment	30.92	50.79	+ 19.87
Reasons for excess have not been intimated (January 1988).			
II—District Establishment—			
1. General Establishment	5,63.45	7,14.26	+ 1,50.81
Excess to the extent of Rs. 70 lakhs was due to payment of additional dearness allowance. Reasons for excess of the balance have not been intimated (January 1988).			

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs
REVENUE—			
Major head: 254—Treasury and Accounts Administration			
Original	Rs. 6,24,73,000		
Supplementary .. .. .	..	
Amount surrendered during the year	..	..	Nil

Grant No. 21—Police

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 255—Police—			
Voted—			
Original	Rs. 1,60,57,04,000		
Supplementary	9,47,24,000		
Amount surrendered during the year	..	..	Nil
Charged—			
Original .. .. .	..	
Supplementary	6,700		
Amount surrendered during the year	..	..	Nil

Notes and comments :

- (i) In view of the overall saving of Rs. 7,23.70 lakhs, supplementary grant of Rs. 9,47.24 lakhs obtained in March 1987 proved excessive.
- (ii) No portion of the saving was surrendered during the year.
- (iii) Substantial saving occurred under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
XII—Welfare of Police Personnel—			
Non-Plan—			
2. Loss on sale of subsidised foodstuff to the Police Force—			
Inter-Account Transfer—			
Expenditure written back from Capital to Revenue	17,30.00	5,87.80	—11,42.20
Reasons for saving have not been intimated (January 1988).			
XIV—Other Expenditure—			
Non-Plan—			
9. Lump provision for Additional Dearness Allowances	17,85.36	..	—17,85.36
Reasons for non-utilisation of the entire provision have not been intimated (January 1988).			

Grant No. 21—Concl'd.

(iv) Substantial excess occurred under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
VI—Special Police			
Non-Plan—			
1. Eastern Frontier Rifles (West Bengal Battalion)	3,01.53	5,24.40	+ 2,22.87
VII—State Headquarters Police—			
Non-Plan—			
1. Calcutta Police—			
O 26,81.27	} 26,78.32	33,67.49	+ 6,89.17
R —2.95			
2. Public Vehicles Department (Service Depot)	69.92	1,80.94	+ 1,11.02
VIII—District Police—			
Non-Plan—			
1. West Bengal Police—			
O 70,91.50	} 80,38.74	90,77.87	+ 10,39.13
S 9,47.24			
X—Railway Police—			
Non-Plan—			
1. Railway Police	3,61.00	5,23.59	+ 1,62.59

Reasons for excess in the above cases have not been intimated (January 1988).

Grant No. 22—Jails (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
REVENUE—			
Major head: 256—Jails			
Original 9,98,16,000	} 10,27,73,000	10,33,98,238	+ 6,25,238
Supplementary 29,57,000			
Amount surrendered during the year	..	..	Nil

Notes and comments :

(i) Expenditure exceeded the grant by Rs. 6,25,238; the excess requires regularisation.

(ii) In view of the overall excess of Rs. 6.25 lakhs, supplementary grant of Rs. 29.57 lakhs proved inadequate.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
II—Jails—			
3. District Jails—			
O 2,36.37	} 2,94.77	2,67.84	— 26.93
R 58.40			
4. Subsidiary Jails—			
O 1,44.24	} 1,34.67	2,24.39	+ 89.72
R —9.57			

Anticipated excess was stated to be due mainly to rise in the prices of dietary articles, dead-stock articles, medicines, clothing and bedding materials and enhancement of prisoners' wages. Reasons for final saving have not been intimated (January 1988).

Reasons for anticipated saving as well as final excess have not been intimated (January 1988).

Grant No. 22—Concl'd.

(iv) Excess mentioned above was partly offset by saving mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
II—Jails—			
1. Presidency Jails—			
O	1,13.68	1,22.40	-1.06
S	20.90		
R	-11.12		
	1,23.46		

Saving was mainly due to vacant posts.

III—Jails Manufactures—

1. Clerical and Mechanical Establishment—

O	17.46	23.46	9.82	-13.64
R	6.00			

Anticipated excess was stated to be due to purchase of raw materials such as cotton yarn, aluminium circles etc. to feed the manufactory Department of the jails. Reasons for final saving have not been intimated (January 1988).

IV—Other Expenditure—

13. Lump provision for Additional Dearness Allowances—

O	76.16
R	-76.16			

The entire provision was reappropriated to different sub-heads to meet additional requirement mainly for payment of additional dearness allowance.

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 258—Stationery and Printing—			
Original	Rs. 6,12,17,000	5,89,01,645	-23,15,355
Supplementary .. .. .	..	
Amount surrendered during the year	..	..	Nil

Grant No. 25—Public Works

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE—			
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, 288—Social Security and Welfare, 295—Other Social and Community Services, 304—Other General Economic Services, 305—Agriculture, 309—Food, 310—Animal Husbandry, 311—Dairy Development, 320—Industries and 328—Mines and Minerals—			
Voted—			
Original	Rs. 50,21,13,000	62,71,76,313	+9,02,75,313
Supplementary	3,47,88,000		
Amount surrendered during the year	..	..	Nil
Charged—			
Original	81,83,000	52,37,605	-30,10,395
Supplementary	65,000		
Amount surrendered during the year	..	..	Nil

Grant No. 25—Contd.

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
CAPITAL—			
Major heads: 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, 495—Capital Outlay on Other Social and Community Services, 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—			
Original	Rs. 53,54,19,000		
Supplementary	..		
Amount surrendered during the year			Nil
Charged—			
Original	..		
Supplementary	14,16,999		
Amount surrendered during the year			Nil

Notes and Comments:

Revenue (Voted grant)—

- (i) Expenditure exceeded the grant by Rs. 9,02,75,313: the excess (16.81 per cent over provision) requires regularisation.
- (ii) In view of the final excess, supplementary grant of Rs. 3,47.88 lakhs obtained in March 1987 proved inadequate.
- (iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
259—Public Works—			
I—Direction and Administration—			
Non-Plan—			
1(1)—Direction—			
Construction Board	2,22.43	2,47.26	+24.83
I(4)—Execution—			
O	6,24.13		
S	47.88		
R	8.56		
IV—Maintenance and Repairs—			
Non-Plan—			
IV(4)—Maintenance of other Government non-residential buildings (Public Works Directorate)	12,64.00	13,58.35	+94.35
IV(5)—Maintenance of other Government non-residential buildings (Construction Board Directorate)	1,62.62	2,06.75	+44.13
IV(6)(b)—Maintenance of Roads and Bridges	..	16.19	+16.19
VIII—Machinery and Equipment—			
Non-Plan—			
VIII(2)—Public Works Directorate	1,67.00	1,87.66	+20.66
IX—Suspense—			
Non-Plan—			
IX(2)—Public Works Directorate	9,50.00	24,35.42	+14,85.42

Reasons for excess under the above heads have not been intimated (January 1988).

Grant No. 25—Contd.

(iv) Excess mentioned above was partly offset by saving mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
259—Public Works—			
I—Direction and Administration—			
Non-Plan—			
I(2)—Direction—Public Works—			
O 72.35	55.24	52.20	—3.04
R —17.11			
III—Construction—			
State Plan (Seventh Plan)—			
III(2) Land Revenue	33.00	4.03	—28.97
IV—Maintenance and Repairs—			
State Plan (Annual Plan, Sixth Plan and Committed)—			
Maintenance of Government non-residential buildings	1,75.00	1.63	—1,73.37
IX—Suspense—			
Non-Plan—			
IX(1)—Construction Board—			
O 3,25.00	6,25.00	4,88.91	—1,36.09
S 3,00.00			
X—Other Expenditure—			
Non-Plan—			
X(4)—Lump Provision for Additional Dearness Allowances—			
O 2,04.96	1,77.70	..	—1,77.70
R —27.26			
282—Public Health, Sanitation and Water Supply (Buildings)—			
A—Public Health and Sanitation—			
II—Prevention and Control of Diseases—			
Centrally Sponsored (New Schemes)—			
II(1) Control of Leprosy	20.00	..	—20.00
283—Housing—			
III—Maintenance and Repairs—			
Non-Plan—			
Buildings—			
III(1)(a)—Government Residential Buildings (P.W. Department)	1,80.00	..	—1,80.00
III(5)—Maintenance of Government Residential Buildings	18.00	..	—18.00
State Plan (Annual Plan, Sixth Plan and Committed)—			
Maintenance and Repairs of Government Residential Buildings (P.W. Department)	1,30.00	..	—1,30.00

Reasons for saving under the above heads have not been intimated (January 1988).

(v) **Suspense:** The expenditure under Revenue (voted) grant includes Rs. 29,24.33 lakhs under the head 'Suspense'. This head accommodates interim transactions for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedure of the transactions under the head have been explained in note (v) under Revenue (voted) Section of Grant No. 66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects.

Grant No. 25—Contd.

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

Major heads and detailed units	Opening balance Debit + Credit —	Debit +	Credit —	Net Actuals	Closing balance Debit + Credit —
			(In lakhs of rupees)		
259—Public Works—					
Public Works Directorate—					
Purchases	-1,03,67.40	3,09.24	13,60.59	-10,51.35	-1,14,18.75
Stock	+ 16,04.63	14,04.93	10,81.77	+ 3,23.16	+ 19,27.79
Miscellaneous Works Advances ..	+ 19,48.34	7,21.25	8,08.45	- 87.20	+ 18,61.14
Total:	- 68,14.43	24,35.42	32,50.81	- 8,15.39	- 76,29.82
Construction Board—					
Purchases	-20,39.45	26.01	1,55.90	-1,29.89	-21,69.34
Stock	+3,637.77	1,99.43	1,37.32	+ 62.11	+ 4,25.88
Miscellaneous Works Advances ..	+ 9,45.42	2,63.47	1,32.64	+ 1,30.83	+10,76.25
Total:	- 7,30.26	4,88.91	4,25.86	+ 63.05	- 6,67.21

Charged Appropriation (Revenue)—

(i) The entire saving of Rs. 30.10 lakhs remained unsundered.

(ii) Significant saving occurred mainly under:—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving —
259—Public Works—			
I—Direction and Administration—			
Non-Plan—			
I(4)—Execution—			
<i>O</i>	9.36	3.84	-6.17
<i>S</i>	0.65		
IV—Maintenance and Repairs—			
Non-Plan—			
IV(4)—Maintenance of Other Government non-residential buildings (Public Works Directorate)	60.75	48.54	-12.21

Reasons for the saving in the above two cases have not been intimated (January 1988).

(iii) *Suspenses*: There was no transaction under the head "Suspense" during the year. The balance under the various sub-heads of "Suspense" are given below:—

Major head and detailed units	Opening balance Debit + Credit —	Debit +	Credit —	Net Actuals	Closing balance Debit + Credit —
			(In lakhs of rupees)		
259—Public Works—					
Public Works Directorate—					
<i>Purchases</i>	-1.87				-1.87
<i>Stock</i>	+2.62				+2.62
<i>Miscellaneous Works Advances</i> ..	+2.39				+2.39
Total:	+3.14				+3.14

Grant No. 25—Contd.

Notes and comments:

CAPITAL—

(i) The entire saving of Rs. 30,59.32 lakhs remained unsurrendered.

(ii) Significant saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
459—Capital Outlay on Public Works—			
III—Construction—			
Non-Plan—			
III(5)—Secretariat—General Services	59.80	7.09	— 52.71
III(11)—Fire Protection and Control	75.00	3.22	— 71.78
State Plan (Seventh Plan)—			
1. Administration of Justice	68.70	16.80	— 51.90
2. Land Revenue	37.00	13.12	— 23.88
3. State Excise	22.60	4.15	— 18.45
4. Sales Tax	2,29.00	47.66	— 1,81.34
7. Police	61.00	43.40	— 17.60
8. Jails	3,67.91	49.32	— 3,18.59
10. Public Works	40.00	..	— 40.00
477—Capital Outlay on Education, Art and Culture [Excluding Sports and Youth Welfare (Buildings)]—			
III—University and Other Higher Education—			
State Plan (Seventh Plan)—			
III(6)—Establishment of new Government Colleges	20.00	1.22	— 18.78
V—Technical Education—			
State Plan (Seventh Plan)—			
V(4)—Development of the College of Leather Technology, Calcutta	15.00	..	— 15.00
480—Capital Outlay on Medical (Buildings)—			
A—Medical—Allopathy—			
I—Medical Relief—			
State Plan (Seventh Plan)—			
12. Special Component Plan for Scheduled Castes— Creation of Medical Care facilities in areas resided by Scheduled Castes population	60.00	..	— 60.00
II—Medical Education—			
State Plan (Seventh Plan)—			
1. Improvement of Under-graduate Medical Education	80.00	..	— 80.00
VI—Minimum Needs Programme—			
State Plan (Seventh Plan)—			
1. Promotion of Primary Health Care Services	5,63.60	4,30.12	— 1,33.48
2. Upgradation of State Rural Health Administration—Construction of quarters for the Medical Officers Working in the Primary Centres	1,06.40	..	— 1,06.40
3. Special Component Plan for Scheduled Castes— Establishment of Health Centres in Scheduled Castes areas	1,66.00	..	— 1,66.00
4. Controbution to I.P.P. IV	60.00	..	— 60.00

Grant No. 25—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
B—Other System of Medicine—			
III—Unani—			
State Plan (Seventh Plan)—			
1. Unani and other system of medicine	15-00	..	—15-00
481—Capital Outlay on Family Welfare (Buildings)			
I—Welfare Centres—			
Centrally Sponsored (New Schemes)—			
1. Establishment and maintenance of Rural Family Welfare Planning Centres	53-20	19-80	—33-40
483—Capital Outlay on Housing (Buildings)—			
A—Government Residential Buildings—			
II—Construction—			
Non-Plan—			
3. Acquisition of land comprising portion of premises no. 59 and 59/1 at Ballygunge Circular Road, known as Tripura House, Calcutta for providing residential accommodation to Ministers and Government Officers	2,00-00	..	—2,00-00
State Plan (Seventh Plan)—			
1. Upgradation of Standard of Administration Recommended by Eighth Finance Commission—			
Construction of Residential Quarters for the Presiding Officers of the Courts	32-00	..	—32-00
2. Construction of Residential Quarters for officers and staff of P.W.D.	15-00	..	—15-00
6. Housing for Krishnagar Milk Supply Scheme	15-00	..	—15-00
7. Upgradation of Standards of Administration Recommended by Eighth Finance Commission—			
Additional Quarters for Jail Staff	41-03	..	—41-03
13. Construction of Residential Quarters for officers and staff under Commercial Taxes Directorate at Salt Lake	20-00	..	—20-00
14. Construction of Residential Quarters for Commercial Taxes Directorate at Sales Tax Building Complex at Beliaghata, Calcutta	30-00	..	—30-00
VI—Police Housing Schemes—			
State Plan (Seventh Plan)—			
Upgradation of Standard of Administration—			
1. Construction of Additional Police Housing Units	18,40-25	2,54-62	—15,85-63
514—Capital Outlay on Community Development (Panchayat)—			
II—Training—			
State Plan (Annual Plan)—			
Buildings—			
Setting up of a Training Centre	25-00	..	—25-00

Reasons for saving under all the above mentioned heads have not been intimated (January 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
459—Capital Outlay on Public Works—			
III—Construction—			
Non-Plan—			
III(12)—Other Administrative Services	50-00	1,44-86	+94-86
State Plan (Seventh Plan)—			
11. Other Administrative Services	1,82-15	2,14-94	+32-79

Grant No. 25—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
477—Capital Outlay on Education, Art and Culture (Excluding Sports and Youth Welfare) (Buildings)—			
V—Technical Education—			
State Plan (Seventh Plan)—			
1. Polytechnic Diploma Courses	55.00	1,18.42	+63.42
9. Construction of a new Engineering College at Salt Lake	..	1,21.00	+1,21.00
480—Capital Outlay on Medical (Buildings)—			
A—Medical—Allopathy—			
I—Medical Relief—			
State Plan (Seventh Plan)—			
1. Improvement and expansion of Hospitals at districts and sub-divisional Headquarters	70.00	1,05.11	+35.11
2. Improvement and expansion of General Hospitals	80.00	3,18.15	+2,38.15
485—Capital Outlay on Information and Publicity (Buildings)—			
I—Information and Publicity—			
State Plan (Seventh Plan)—			
2. Setting up of an Art Film Theatre and Film Archive	12.00	82.82	+70.82
509—Capital Outlay on Food (Buildings)—			
IV—Other Expenditure—			
Non-Plan—			
1. Thorough repairs to all the buildings, repairs to sanitary and plumbing installations and repairs to the electric installations, etc.	2.00	75.10	+73.10
510—Capital Outlay on Animal Husbandry (Buildings)—			
I—Cattle Development—			
State Plan (Seventh Plan)—			
2. Intensive Cattle Development Projects	14.00	31.05	+17.05

Reasons for excess under the above heads have not been intimated (January 1988).

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

No expenditure was met from the Fund during 1986-87. The balance including investments, at the credit of the Fund on 31st March 1987 was Rs. 61.85 lakhs.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1986-87.

Charged Appropriation—

(i) The entire saving of Rs. 6.89 lakhs remained unsurrendered.

(ii) In view of the saving of Rs. 6.89 lakhs, supplementary provision of Rs. 14.17 lakhs proved excessive.

Grant No. 26—Fire Protection and Control (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 260—Fire Protection and Control—			
Original	Rs. 6,89,92,000		
Supplementary	66,67,000		
	7,56,59,000	6,63,79,764	- 92,79,236
Amount surrendered during the year	..	..	Nil

Notes and comments:

(i) In view of the overall saving of Rs. 92.79 lakhs supplementary grant of Rs. 66.67 lakhs obtained in March 1987 proved unnecessary.

(ii) No amount was surrendered during the year.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
IV—Other Expenditure—			
1. Scheme for purchase of Fire Fighting equipments for development of Fire Services—			
O	1,13.00		
S	29.20		
	1,42.20	62.72	- 79.48
Saving was due to less purchase of machinery and equipments during the year.			
3. Lump provision for Additional Dearness Allowances	64.80	..	- 64.80

Reasons for non-utilisation of the entire provision have not been intimated (January 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
I—Direction and Administration—			
O	4,53.55		
S	37.47		
R	0.12		
	4,91.14	5,43.54	+ 52.40

Excess was mainly due to enhancement of dearness allowance, filling up of some vacant posts, construction of a Fire Station Building and payment of some bills of the previous year.

Grant No. 27—Other Administrative Services (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
REVENUE—			
Major head: 265—Other Administrative Services—			
Original	Rs. 27,31,22,000		
Supplementary	48,17,000		
	27,79,39,000	31,16,39,350	+ 3,37,00,350
Amount surrendered during the year	..	..	Nil

Notes and comments:

(i) Expenditure exceeded the grant by Rs. 3,37,00,350; the excess requires regularisation.

(ii) In view of the overall excess of Rs. 3,37.00 lakhs under the grant, supplementary provision of Rs. 48.17 lakhs obtained in March 1987 proved inadequate.

Grant No. 27—Concl'd.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
III—Civil Defence—			
Non-Plan—			
2. Air-Raid Precaution—			
(a)—Direction and Organisation ..	1,84.70	2,43.03	+58.33
(b)—Fire Fighting—			
O	4,03.70		
S	4,51.87	4,83.24	+31.37
3. Miscellaneous—			
(e)—Water Wing of Civil Defence	51.95	70.76	+18.81
IV—Home Guards—			
Non-Plan—			
i(a)—Headquarters—Home Guard raised in connection with Emergency	63.68	2,29.92	+1,66.24
i(b)—District Home Guard raised in connection with Emergency	9,53.90	11,15.64	+1,61.74
IX—Motor Garages, etc.			
Non-Plan—			
1. Motor Vehicles	1,93.05	2,32.89	+39.84
Reasons for excess in the above cases have not been intimated (January 1988).			

XIV—Other Expenditure—

Non-Plan—

2. National Volunteer Force—

 (f)—District Battalion 1,48.00 2,31.46 +83.46

 Excess was due mainly to filling up of vacant posts, enhancement of dearness allowance, frequent tours by the staff, and payment of outstanding travelling allowances bills of previous years.

(iv) Excess mentioned above was partly counterbalanced by saving mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
XIII—Training—			
State Plan (Annual Plan)—			
1. Establishment of an Administrative Training Institute at Bidhan Nagar (Salt Lake City)	27.50	9.01	—18.49
XIV—Other Expenditure—			
Non-Plan—			
2(g)—Loss on sale of subsidised foodstuff to National Volunteer personnel	40.00	..	—40.00
(9)—Lump provision for Additional Dearness Allowance	1,74.48	..	—1,74.48
Reasons for saving in the above cases have not been intimated (January 1988).			

Grant No. 28—Pensions and Other Retirement Benefits

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE—			
Major head: 266—Pensions and Other Retirement Benefits—			
Voted—			
Original	Rs. 68,90,68,000		
Supplementary	1		
	} 68,90,68,001	69,35,92,576	+ 45,24,575
Amount surrendered during the year		..	Nil
Charged—			
Original	21,51,000		
Supplementary	4,00,000		
	} 25,51,000	7,64,494	— 17,86,506
Amount surrendered during the year		..	Nil

Notes and comments—

Voted grant—

- (i) Expenditure exceeded the grant by Rs. 45,24,575; the excess requires regularisation.
(ii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
/I—Gratuities—			
/I(3)—Retiring gratuity	6,50-00	7,32-94	+ 82-94
/II—Family Pensions			
	6,70-00	8,54-99	+ 1,84-99

Reasons for excess in above two cases have not been intimated (January 1988).

- (iii) Excess under the above heads was partly offset by saving mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
—Superannuation and Retirement Allowances—			
5. Other Pensions	47,12.00	45,56-22	— 1,55-78
—Pensions to employees of State aided educational institutions	1,70-00	1,44-01	— 25-99

Reasons for saving in the two cases above have not been intimated (January 1988).

Charged Appropriation—

- (i) The entire saving of Rs. 17.87 lakhs remained unsurrendered.
(ii) In view of the eventual saving supplementary grant obtained in March 1987, proved unnecessary.
(iii) Saving occurred mainly under:—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving —
—Superannuation and Retirement Allowances—			
1. Payments to Central Government on account of Pensions payable to officers appointed by the Secretary of State—			
O	8.50		
S	2.00		
	} 10.50	4.32	— 6.18
5. Other Pension—			
O	9.00		
S	1.00		
	} 10.00	3.33	— 6.67
6. Arrears paid due to Supreme Court Judgement—			
O	4.00		
S	1.00		
	} 5.00	..	— 5.00

Reasons for saving in the above three cases have not been intimated (January 1988).

Grant No. 30 - Miscellaneous General Services

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 268—Miscellaneous General Services—			
Rs.			
Voted—			
Original	8,48,35,000	8,48,35,000	5,07,62,958
Supplementary .. .. .	..	
Amount surrendered during the year (March 1987)	..	..	11,130
Charged—			
Original .. .. .	..	2,000	..
Supplementary	2,000		
Amount surrendered during the year	..	..	Nil

Notes and comments—

(i) Rs. 0.11 lakh were surrendered in March 1987; the ultimate saving in the grant was however, Rs. 3,40.72 lakhs.

(ii) Saving which occurred under "II—State Lotteries" was stated to be due to suspension of monthly scheme of lottery and sale of less tickets than expected resulting the lesser number of claims for prizes.

Grant No. 31—Secretariat—Social and Community Services (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 276—Secretariat Social and Community Services			
Rs.			
Original	3,61,05,000	3,80,50,000	3,40,84,347
Supplementary	19,45,000		
Amount surrendered during the year (March 1987)	..	..	57,18,810

Notes and comments—

(i) In view of the overall saving of Rs. 39.66 lakhs in the grant, supplementary grant of Rs. 19.45 lakhs obtained in March 1987 was wholly unnecessary.

(ii) Saving occurred mainly under::

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
IV—Other Expenditure—			
Non-Plan—			
2. Lump provision for Additional Dearness Allowance—			
O	58.08	..	..
R	-58.08		

Of the total provision, Rs. 0.89 lakh were re-appropriated to another head to cover additional requirement for payment for professional and special services and the balance was surrendered, reasons for which have not been intimated (January 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
I—Secretariat—			
Non-Plan—			
1. Department of Health and Family Welfare	37.70	43.73	+6.03
5. Department of Youth Services	5.08	10.32	+5.24
7. Department of Labour	34.00	40.28	+6.28

Reasons for excess in the above three cases have not been intimated (January 1988).

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
REVENUE--			
Major head: 277—Education (Sports)—			
Original	Rs. 4,90,96,000		
Supplementary	2,02,55,000		
Amount surrendered during the year	..	..	Nil

Notes and comments:

(i) Expenditure exceeded the grant by Rs. 40,38,606; the excess requires regularisation.

(ii) In view of the excess of Rs. 40.39 lakhs, supplementary grant of Rs. 2,02.55 lakhs obtained in March 1987 proved inadequate.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
277—Education (Sports)—			
G—Sports and Youth Welfare—			
III—Sports and Games—			
State Plan (Seventh Plan)—			
9. Swimming Pool at Subhas Sarobar and Rabindra Sarobar Stadium	16.00	21.78	+ 5.78
Central Sector (New Schemes)—			
1. Development of Sports, through State Sports Council—			
S	1,50.00	3,32.84	+1,82.84
IV—Other Expenditure—			
Non-Plan—			
1. Development of National Discipline Schemes	47.63	56.39	+ 8.76

Reasons for excess in the above cases have not been intimated (January 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
II—Physical Education—			
State Plan (Annual Plan)—			
12. Strengthening of Physical Education Directorate in the State and District Headquarters	14.71	1.47	—13.24
Reasons for saving have not been intimated (January 1988).			
III—Sports and Games—			
State Plan (Seventh Plan)—			
2. Development and maintenance of Khudiram Stadium and Ranji Stadium	12.50	..	—12.50
4. Development of Eastern Wing of National Institute of Sports	10.00	..	—10.00
Reasons for non-utilisation of the entire provision have not been intimated (January 1988).			
3. Campus Works, Stadium, Play-Grounds, etc.	65.00	35.62	—29.38
7. Development and maintenance of Netaji Indoor Stadium	20.00	11.12	— 8.88
10. District Sports Council	31.50	20.50	—11.00
Reasons for saving in the above cases have not been intimated (January 1988).			
Central Sector (New Schemes)—			
2. Development of Stadium, Swimming Pool and Play-Grounds, etc.			
S	47.34	..	—47.34
Reasons for non-utilisation of the provision have not been intimated (January 1988).			

Grant No. 33—Education (Youth Welfare) (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 277—Education (Youth Welfare)—			
Original	Rs. 7,01,95,000		
Supplementary }		
Amount surrendered during the year	..	..	Nil

Notes and comments—

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

(ii) Significant saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
G—Sports and Youth Welfare—			
III—Youth Welfare Schemes—			
Non-Plan—			
G—III(20)—Opening of Youth Hostels inside the State	9.00	0.40	—8.60
IV—Other Expenditure—			
Non-Plan—			
IV(II)—Lump provision for Additional Dearness Allowance	45.60	0.15	—45.45
Reasons for saving in the above two cases have not been intimated (January 1988).			

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 277—Education (Excluding Sports and Youth Welfare) and 278—Art and Culture—			
Original	Rs. 6,35,26,90,000		
Supplementary }		
Amount surrendered during the year	..	..	Nil

CAPITAL—

Major head: 677—Loans for Education, Art and Culture—

Original	30,10,000		
Supplementary }		
Amount surrendered during the year	..	..	Nil

Notes and comments :

Revenue—

(i) In view of the ultimate saving of Rs. 15,63.19 lakhs, supplementary grant of Rs. 45,28.10 lakhs obtained in March 1987 proved excessive.

(ii) No part of the saving was surrendered.

(iii) Substantial saving (partly counter-balanced by excess under other heads) occurred mainly under:—

Grant No. 34—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
277—Education—			
A—Primary Education—			
IV—Assistance to non-Government Primary Schools—			
Non-Plan—			
3. Improvement of conditions of services of teachers—			
O 18,00.00	25,00.00	18,65.05	— 6,34.96
S 7,00.00			
VII—Minimum Needs Programme—			
Non-Plan—			
1. Expansion of teaching and Educational Facilities for Children of age group 11-14	3,05.00	21.59	— 2,83.41
State Plan (Annual Plan, Sixth Plan and Committed)—			
1. Expansion of teaching and Educational facilities for children of age group 11-14	3,82.00	1,19.70	— 2,62.30
IX—Other Expenditure—			
State Plan (Seventh Plan)—			
4. Upgradation of Standard of Administration as recommended by Eighth Finance Commission—			
Construction of Primary School Buildings	10,86.00	3,93.46	— 6,92.54
B—Secondary Education—			
IV—Assistance to non-Government Secondary Schools—			
2. Secondary Schools for Girls—			
O 42,09.20	60,18.84	52,14.29	— 8,04.55
S 18,09.64			
8. Improvement of conditions of services of teaching and non-teaching staff of Secondary Schools	13,00.00	4,06.76	— 8,93.24
11. Expansion of teaching and educational facilities for children of age group 14-16	2,75.00	9.41	— 2,65.59
12. Free education for boys reading in Classes V-VI	3,50.00	6.37	— 3,43.63
H—General—			
V—Other Expenditure—			
Non-Plan—			
27. Lump provision for Additional Dearness Allowances—			
O 84,00.36	83,15.02	33,07.25	— 50,07.77
R — 85.34			

Reasons for saving in the above cases have not been intimated (January 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
B—Secondary Education—			
IV—Assistance to non-Government Secondary Schools—			
Non-Plan—			
1. Secondary Schools for Boys	1,16,62.00	1,91,29.34	+ 74,67.34

Reasons for excess have not been intimated (January 1988).

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 279—Scientific Services and Research—			
Original	Rs. 27,000		
Supplementary	1,87,000		
	} 2,14,000	25,234	- 1,88,766
Amount surrendered during the year	..	..	Nil

Grant No. 36—Medical

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE—			
Major head: 280—Medical—			
Voted—			
Original	Rs. 1,68,32,58,000		
Supplementary .. .. .	..	
	} 1,6x,32,5x,000	1,76,05,65,856	+7,73,07,856
Amount surrendered during the year (March, 1987)	..	..	Nil
Charged			
Original .. .. .	..	
Supplementary	2,57,350		
	} 2,57,350	..	-2,57,350
Amount surrendered during the year	..	..	Nil
CAPITAL—			
Major head: 480—Capital Outlay on Medical—			
Voted—			
Original	Rs. 20,00,000		
Supplementary .. .. .	..	
	} 20,00,000	61,18,200	+41,18,200
Amount surrendered during the year	..	..	Nil
charged .. .. .	..	..	Nil
Original .. .. .	..	
Supplementary	5,43,724		
	} 5,43,724	2,15,733	- 3,27,991
Amount surrendered during the year	..	..	Nil
Notes and comments—			
Revenue (Voted grant)—			

(i) Expenditure exceeded the grant by Rs. 7,73,07,856; the excess requires regularisation.

(ii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
280—Medical—			
A—Allopathy—			
A-I—Direction and Administration			
Non-Plan			
1. Superintendence	77.10	98.18	+21.08
3. Reserve Medical Subordinates	2,27.50	3,24.50	+97.00

Grant No. 36—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
A-II—Medical Relief—			
Non-Plan—			
1. Presidency Hospitals and Dispensaries	18,12.10	21,03.45	+ 2,91.35
4. R. G. Kar Hospital	3,49.35	4,18.05	+ 68.70
7. (a) Health Centres	18,76.70	21,80.27	+ 3,03.57
9. T. B. Hospitals	3,00.35	3,15.90	+ 15.55
17. Establishment of clinics under the C.M.D.A. programme	46.37	72.37	+ 26.00
18. Mental Hospitals	28.67	48.34	+ 19.67
20. Other General Hospitals	6,65.85	9,81.77	+ 3,15.92
21. District and Sub-divisional Hospitals	9,52.00	10,15.61	+ 63.61
24. Provincialisation of Sadar and Sub-divisional Hospitals	7,52.05	8,64.80	+ 1,12.75
28. Aid to Mental Hospitals	15.00	25.47	+ 10.47
35. Establishment of a Cancer Hospital	5.67	59.55	+ 53.88
A-II—State Plan (Seventh Plan)			
1. Improvement and Expansion of hospitals at district and sub-divisional headquarters	44.00	1,24.38	+ 80.38
A-II—State Plan (Annual Plan/Sixth Plan and Committed)—			
1. Improvement and Expansion of hospitals at districts and sub-divisional headquarters	56.00	77.56	+ 21.56
2. Improvement and Expansion of General Hospitals	78.00	5,11.28	+ 4,33.28
16. Taking over of Non-Govt. Institutions for being run as State Institution	58.80	91.59	+ 32.79
A-III—Education—			
Non Plan—			
4. R. G. Kar Medical College	61.85	1,29.79	+ 67.94
10. Post Graduate Education and Research	30.45	55.80	+ 25.35
A-III—State Plan (Annual Plan-sixth Plan and Committed)			
2. Post Graduate Medical Education and Research	16.50	67.59	+ 51.09
Reasons for excess in the above cases have not been intimated (January 1988).			
A-III—State Plan (Annual Plan Sixth Plan and Committed)—			
4. Establishment of Medical Schools	..	25.87	+ 25.87
Reasons for incurring expenditure under the above head without budget provision have not been intimated (January 1988).			
A-IV—Training—			
State Plan (Annual Plan Sixth Plan and Committed)—			
1. Training Centres for nurses	28.15	68.03	+ 39.88
A-VI—Employees' State Insurance Schemes—			
Non-Plan—			
1. Employees' State Insurance (Medical Benefit) Scheme	13.75	23.84	+ 10.09
4. Hospital cost for the Insured Workers and their families	5,50.00	6,28.79	+ 78.79
A-IX—Medical Stores Depot—			
Non-Plan—			
1. Central Medical stores and Regional stores	16,50.00	18,72.00	+ 2,22.00

Grant No. 36—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
A-XI—Minimum Needs Programme—			
Non-Plan—			
1. Establishment of Health Centres	1,95.00	2,42.51	+47.51
A-XI—State Plan (Annual Plan sixth Plan and Committed)			
1. Establishment of Health Centres	2,00.00	3,38.76	+1,38.76
280-B—Other Systems of Medicine—			
B-I—Ayurvedic—			
State Plan (Annual Plan, Sixth Plan and Committed)—			
8. Ayurvedic System of Medicine	22.20	49.35	+27.15
A-II—Homeopathy—			
State plan (Annual Plan, Sixth Plan and Committed)			
1. Homeopathic System of Medicine	14.50	48.50	+34.00
2. Aid in connection with Homeopathic System of Medicine	17.00	30.92	+13.92
Reasons for excess in the above cases have not been intimated (January 1988).			
(iii) Excess mentioned at note (ii) above was partly counter balanced by saving mainly under:			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
280—Medical—			
A—Allopathy—			
A-I—Direction and Administration—			
2. District Medical Establishment	1,34.82	1,18.46	—16.36
4. Organisation for maintenance and repairs of vehicles	85.20	70.79	—14.41
A-II—Medical Relief—			
Non-Plan—			
3. Mufassil Hospitals and Dispensaries	8,30.25	8,15.72	—14.53
11. Improvement and Establishment of Hospitals—Other than Sadar and Sub-divisional Hospitals	3,23.90	2,41.59	—82.31
22. Special Hospitals and Other Medical care services	73.00	60.32	—12.68
23. (a) Health Units	65.75	48.57	—17.18
A-II—State Plan (7th Plan)			
11. Special Component plan for scheduled Castes—			
Creation of Medical care facilities in areas resided by scheduled castes population	32.00	3.11	—28.89
A-II—Centrally Sponsored (New Schemes)			
1. Prevention and Control of Visual Impairment and Blindness	30.00	13.93	—16.07
A-II—Centrally Sponsored (New Schemes and Committed)			
3. Prevention and Control of Visual Impairment and Blindness	27.62	5.09	—22.53
A-III—Education—			
Non-Plan—			
7. Institute of P. G. Medical Education	79.90	68.15	—11.75
9. Under Graduate Medical Education	1,67.95	1,20.43	—47.52
A-III—State Plan (Seventh Plan)			
1. Improvement of Under Graduate Medical Education	55.00	11.46	—43.54
5. Institute of Community Medical Services	34.00	13.60	—20.40

Grant No. 36—Contd.

Head	Total Grant	Actual expenditure (In lakhs of rupees)	Saving —
A-IV—Training—			
Non-Plan—			
1. Training of Nurses	57.00	44.98	— 12.02
2. Training of Medical Auxillary and para-Medical Personnel	31.07	11.32	— 19.75
A-VI—Employees' State Insurance Schemes—			
Non-Plan—			
2. Medical Benefit Scheme State Plan (7th plan)	6,28.00	5,67.67	— 60.33
1. Employees' State Insurance (M.B.) Scheme	24.00	2.85	— 21.15
9. Hospital Cost for the Insured Workers and their families	16.00	0.18	— 15.82
A-XI—Minimum Needs Programme—			
State Plan (7th plan)			
1. Promotion of the Primary Health Care Service	1,50.00	32.31	— 1,17.69
2. Special Component plan for scheduled castes—Establishment of Health Centre in S.C. areas under Minimum Needs Programme	20.00	1.34	— 18.66
A-XIII—Other Expenditure—			
Non-Plan			
1. Original Works-Repairs-Other schemes	82.00	66.40	— 15.60
B—Other Systems of Medicine—			
B-I—Ayurvedic—			
State Plan (7th plan)			
1. Improvement and Expansion of facility in Ayurvedic system of Medicine	30.00	5.18	— 24.82
B-II—Homoeopathic—			
State Plan (7th Plan)			
1. Improvement and Expansion facilities Homoeopathic system of Medicine	60.00	2.37	— 57.63
3. Special component plan for scheduled castes— Provision for treatment facilities in Homoeopathic system of Medicine in schedulsd castes areas	20.00	0.98	— 19.02
Reasons for saving in the above cases have not been intimated (January 1988). (iv) In the following cases provision remained wholly un-utilised—			
A-II—Medical Relief Centrally Sponsored (New Schemes)			
2. Cancer Research and Treatment Facilities	12.00	..	— 12.00
A-IV—Training—			
State Plan (7th plan)			
4. Stipend of A.N.M's undergoing training	20.00	..	— 20.00
XI—Minimum Needs Programme—			
State Plan (7th plan)			
3. Contribution to I.P.P.—IV	43.00	..	— 43.00
XIII—Other Expenditure			
Non-Plan—			
12. Lump Provision for Additional Dearness Allowances	10,46.88	..	— 10,46.88
Reasons for non-utilisation of provision in the above cases have not been intimated(January 1988).			
Capital (Voted grant)—			
(i) The expenditure exceeded the grant by Rs. 41,18,200; the excess requires regularisation.			

Grant No. 36—Concl'd.

(ii) Excess occurred mainly under:

Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess +
480—Capital Outlay on Medical—			
A—Allopathy—			
A-VI—Minimum Needs Programme—			
State Plan (7th plan)			
1. Establishment of Health Centres	20.00	61.18	+41.18

Reasons for excess in the above case have not been intimated (January 1988).

Grant No. 37—Family Welfare (All voted)

Section and Major head	Total grant	Actual expenditure	Saving —
Rs.	Rs.	Rs.	Rs.
REVENUE—			
Major head: 281—Family Welfare—			
Original 26,53,95,000	32,96,32,000	30,21,78,602	—2,74,53,398
Supplementary 6,42,37,000			
Amount surrendered during the year	..	..	Nil

Notes and comments—

(i) In view of the substantial saving of Rs. 2,74.53 lakhs in the grant, the supplementary grant of Rs. 6,42.37 lakhs obtained in March 1987 proved excessive.

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

(iii) Saving occurred mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
II—Rural Family Welfare Services—			
Centrally Sponsored (New Schemes)			
II(3)—Establishment and maintenance of additional Rural Family Welfare Planning Sub-Centre	1,05.00	24.10	—80.90
II(5)—India Population Project IV—			
.. .. . 6,42.37	6,42.37	2,73.56	—3,68.81
VI—Compensation—			
Centrally Sponsored (New Schemes)—			
VI(1)—Compensation for Tubectomy	4,00.00	2,71.31	—1,28.69
VI(2)—Compensation for Vasectomy	1,10.00	80.99	—29.01
VI(3)—Compensation for I.U.D.	1,00.00	75.48	—24.52
IX—Training, Research and Statistics—			
Centrally Sponsored (New Schemes)—			
IX(5)—Health Guide Scheme	5,41.16	2,94.57	—2,46.59
X—Other Expenditure—			
Non-Plan—			
X(2)—Lump provision for Additional Dearness Allowance	1,42.32	..	—1,42.32

Reasons for saving under the heads mentioned above have not been intimated (January 1988).

Grant No. 37—Contd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
I—Direction and Administration—			
Centrally Sponsored (New Schemes)—			
I(3)—District Family Planning Bureau	75.00	1,47.30	+66.30
II—Rural Family Welfare Services—			
Centrally Sponsored (New Schemes)—			
II(1)—Establishment and maintenance of Rural Family Welfare Planning Centre	6,00.00	9,77.41	+3,77.41
II(2)—Establishment and maintenance of Rural Family Welfare Planning Sub-Centre	1,05.00	2,45.24	+1,40.24
III—Urban Family Welfare Services—			
Centrally Sponsored (New Schemes)—			
III(1)—Establishment and maintenance of Urban Family Welfare Planning Centre	52.00	94.21	+42.21
VI—Compensation—			
Centrally Sponsored (New Schemes)—			
VI(4)—Other Expenditure	5.00	47.46	+42.46
VII—Other Services and Supplies—			
Centrally Sponsored (New Schemes)—			
VII(3)—Post Partum Centres	50.00	88.31	+38.31
IX—Training, Research and Statistics—			
Centrally Sponsored (New Schemes)—			
IX(1)—Regional F.P. Training Centre	11.00	43.93	+32.93

Reasons for excess in none of the above cases have been intimated (January 1988).

Grant No. 38—Public Health (Excluding prevention of Air and Water Pollution and Sewerage and Water Supply (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 282—Public Health, Sanitation and Water Supply (Excluding prevention of Air and Water Pollution and Sewerage and Water Supply)—			
Original	.. .. .	.. .. .	.. .. .
Supplementary	.. .. .	.. .. .	.. .. .
	Rs. 27,92,22,000	Rs. 27,00,11,016	Rs. -92,10,984
Amount surrendered during the year	..	..	Nil

Grant No. 39—Housing

Section and Major head	Total grant or appropriation Rs. Rs.	Actual expenditure Rs. Rs.	Excess + Saving — Rs. Rs.
REVENUE—			
Major head: 283—Housing—			
Voted—			
Original	Rs. 11,56,31,000		
Supplementary .. .. .	..	
Amount surrendered during the year	..	..	Nil
Charged—			
Original	22,000		
Supplementary .. .. .	..	
Amount surrendered during the year	..	..	Nil

CAPITAL—

Major heads: 483—Capital Outlay on Housing and 683—Loans for Housing—

Voted—			
Original	Rs. 9,77,44,000		
Supplementary	2,13,85,000	11,91,29,000	18,94,36,819
Amount surrendered during the year		..	..
Charged—			
Original .. .. .	..	
Supplementary	4,62,089	4,62,089	..
Amount surrendered during the year		..	..

Notes and comments—

Revenue (Voted grant)—

(i) Expenditure exceeded the grant by Rs. 9,52,53,540; the excess requires regularisation.

(ii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
A—General—			
I—Direction and Administration—			
Non-Plan—			
1. Housing Directorate	1,16.00	1,57.29	+41.29
B—Housing Scheme—			
X—Administration of Bidhan Nagar—			
Non-Plan	1,07.05	3,58.47	+2,51.42
XII—Other Housing Scheme—			
Other Expenditure—			
State Plan (Seventh Plan)—			
1. Programme of International year of shelter for the Homeless	2,00.00	5,92.48	+3,92.48
C—Government Residential Buildings—			
Non-Plan—			
2. Government Housing Schemes	8.00	2,70.07	+2,62.07

Grant No. 39—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
VII—Machinery and Equipment—			
Non-Plan—			
2. Tools and Plant Charges for the Housing Directorate	2.00	1,55.36	+1,53.36
VIII—Suspense—			
Non-Plan	50.00	1,15.36	+65.36
Reasons for excess in the above cases have not been intimated (January 1988).			
(iii) Excess mentioned above was partly counter-balanced by saving mainly under:—			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
A—General—			
IV—Other Expenditure—			
Non-Plan—			
1. Lump provision for Additional Dearness Allowances	44.40	0.28	—44.12
B—Housing Scheme—			
IV—Haldia Housing Project—			
Non-Plan—			
1. Industrial Housing Project at Haldia	10.00	..	—10.00
VIII—Integrated Subsidised Industrial Housing Scheme—			
Central Sector (New Schemes)—			
1. Integrated subsidised Housing Schemes for Plantation Workers	60.00	4.40	—55.60
C—Government Residential Buildings—			
VI—Estate Management—			
Non-Plan—			
1. Estate Directorate	5,38.00	4,33.41	—1,04.59
Reasons for saving in the above cases have not been intimated (January 1988).			
Capital (Voted grant)—			
(i) Expenditure exceeded the grant by Rs. 7,03,07,819; the excess requires regularisation.			
(ii) In view of the excess of Rs. 7,03.08 lakhs, supplementary grant of Rs. 2,13.85 lakhs obtained in March 1987 proved inadequate.			
(iii) Excess occurred mainly under:—			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
483—Capital Outlay on Housing—			
B—Other Housing Schemes—			
V—Middle Income Group Housing Schemes—			
State Plan (Seventh Plan)—			
1. Construction of Houses under Middle Income Group Housing Scheme	30.00	2,30.95	+2,00.95
VI—Rental Housing Scheme—			
State Plan (Seventh Plan)—			
1. Construction of Houses under the Rental Housing Schemes for State Government Employees	2,34.00	3,97.17	+1.63.17
VII—Low Income Group Housing Scheme—			
State Plan (Seventh Plan)—			
1. Construction of Houses under Low Income Group Housing Scheme	35.00	3,04.56	+2,69.56

Grant No. 39—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
X—Other Expenditure—			
State Plan (Annual Plan)—			
1. Land Acquisition Development Scheme	30.00	2,11.04	+ 1,81.04
Reasons for excess in the above cases have not been intimated (January 1988).			
(iv) Excess mentioned above was counter-balanced by saving mainly under:—			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
483—Capital Outlay on Housing—			
A—Government Residential Buildings—			
Non-Plan—			
IV—Suspense	75.00	50.51	— 24.49
683—Loans for Housing—			
VIII—Subsidised Housing Schemes for Plantation Workers—			
Central Sector (New Schemes)	80.00	11.10	— 68.90
Reasons for saving in the above cases have not been intimated (January 1988).			
Capital (Charged)—			
The entire charged appropriation (Rs. 4.62 lakhs) obtained through supplementary budget remained unutilised reasons for which have not been intimated (January 1988).			

Grant No. 40—Urban Development (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 284—Urban Development—			
Original	.. .. . 1,03,38,90,000	1,09,12,17,000	88,19,33,993
Supplementary	.. .. . 5,73,27,000		
Amount surrendered during the year (March 1987)	..	..	32,29,191
CAPITAL—			
Major heads: 484—Capital Outlay on Urban Development and 684—Loans for Urban Development—			
Original	.. .. . 26,55,00,000	33,66,50,000	29,20,80,366
Supplementary	.. .. . 7,11,50,000		
Amount surrendered during the year (March 1987)	..	..	85,50,950

Notes and comment:

Revenue Section—

(i) In view of the saving of Rs. 20,92.83 lakhs in the grant, supplementary grant of Rs. 5,73.27 lakhs obtained in March 1987 proved wholly unnecessary.

(ii) Rs. 32.29 lakhs were surrendered during the year; ultimately saving worked out to Rs. 20,92.83 lakhs.

Grant No. 40—Contd.

(iii) Saving occurred mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
A—General—			
II—Assistance to Municipalities, Corporations, etc.—			
Non-Plan—			
2. Grants to Calcutta Municipal Corporation to meet increased cost of pay of their employees	87.61	62.24	—25.37
15. Grants to Calcutta Municipal Corporation to supplement its Bustee Service Account	1,00.00	85.05	—14.95
Reasons for saving in the above two cases have not been intimated (January 1988).			
12. Grants to the Sinking Fund Account of the CMDA	7,70.00	..	—7,70.00
14. Grants to Calcutta Municipal Corporation to supplement its Water Supply Sewerage and Drainage Account	50.00	..	—50.00
Reasons for non-utilisation of the entire provision in the above two cases have not been intimated (January 1988)			
State Plan (Seventh Plan)—			
1. Development of Municipal Areas	3,20.00	2,01.82	—1,18.18
Reasons for saving have not been intimated (January 1988).			
9. Integrated Development of Small and Medium Towns (State's Share)	4,20.00	1,62.55	—2,57.45
Centrally Sponsored (New Schemes)—			
1. Special Component Plan for Scheduled Castes—Programme for liberation of Scavengers by conversion of service privies into sanitary latrines in Municipal Towns (Centre's Shares)	1,90.00	34.46	—1,55.54
A-III—Town and Regional Planning—			
State Plan (Seventh Plan)—			
1. Preparation of Land use Control Plan—			
O	..	..	14.50
R	..	..	—11.38
	3.12	..	—3.12
Reasons for saving in the above cases have not been intimated (January 1988).			
A-VI—Other Expenditure—			
Non-Plan—			
3. Lump provision for Additional Dearness Allowance	29,99.40	12,01.82	—17,97.58
Saving was stated to be due to requirement of less fund by the urban local bodies.			
A-II—Assistance to Municipalities, Corporations, etc.—			
A-II-(10)—Grants to Local Bodies in connection with their election	2,00.00	97.10	—1,02.90
Saving was due to non-holding of election in 22 urban local bodies.			
C—Greater Calcutta Development Scheme—			
C-X—Other Expenditure—			
Non-Plan (Developmental)—			
Assistance to CMDA for resettlement of City Kept cattle—			
O	..	..	50.00
R	..	..	—50.00

Reasons for non-utilisation of the entire provision have not been intimated (January 1988).			

Grant No. 40—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
D—Asansol-Durgapur Development Scheme—			
I—Direction and Administration—			
Non-Plan—			
1. Asansol-Durgapur Development Authority—			
O	53.00	} 35.00	35.00
R	-18.00		
Saving was due to some vacant posts and adoption of economy measures.			
(iv) Saving mentioned above was partly counter-balanced by excess mainly under:			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
A—General—			
II—Assistance to Municipalities, Corporations, etc.—			
4. Grants-in-aid for Specific Purposes	26,40.19	32,04.62	+ 5,64.43
Excess was due to payment of subventions for additional dearness allowance to the employees of the urban local bodies.			
7. Grants to Calcutta Improvement Trust ..	1.50	32.66	+ 31.16
8. Grants to Calcutta Improvement Trust for dearness concession to its employees—			
O	65.00	} 49.18	2,12.05
R	-15.82		
11. Grants to Howrah Improvement Trust for dearness concession to its employees—			
O	22.00	} 18.51	41.70
R	-3.49			+ 23.19

C—Greater Calcutta Development Scheme—			
C-X—Other Expenditure—			
Non-Plan—			
1. Conversion of Loans to CMDA into Grants—			
S	5,73.27	} 6,42.58	10,63.30
R	-69.31			+ 4,20.72

Reasons for excess in the above cases have not been intimated (January 1988).

State Plan (Seventh Plan)—

6. Grants for execution of some priority Schemes for renovation of Metro-Core—			
R	15.98	15.98	50.00
			+ 34.02

Reasons for incurring expenditure without any budget provision have not been intimated (January 1988).

CAPITAL—

(i) In view of the overall saving of Rs. 4,45.70 lakhs, supplementary grant of Rs. 7,11.50 lakhs obtained in March 1987 proved excessive.

(ii) Of the total saving of Rs. 4,45.70 lakhs, only Rs. 85.51 lakhs were surrendered during the financial year.

(iii) Saving occurred mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
484—Capital Outlay on Urban Development—			
A—General—			
II—Other Expenditure—			
2. Augmentation of Water Supply in Bidhan Nagar Township (Salt Lake)—			
O	30.00	} ..	..
R	-30.00		

Reasons for withdrawal of the entire provision have not been intimated (January 1988).

Grant No. 40 —Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +	
3. Haldia Development Scheme—				
Integrated development of Industrial Urban Complex and Township at Haldia—				
O	71.00			
R	-11.00			
	60.00	36.67	-23.33	
684—Loans for Urban Development—				
I—Urban Development—				
State Plan (Seventh Plan)—				
22. Loans to Asansol-Durgapur Development Authority for Development of Asansol-Durgapur Area—				
O	1,75.00			
S	47.50			
	2,25.50	1,75.00	-47.50	
23. Loans to Siliguri-Jalpaiguri Development Authority for Development of Siliguri-Jalpaiguri Area—				
O	50.00			
R	-40.00			
	10.00	19.00	+9.00	
Reasons for saving in the above cases have not been intimated (January 1988).				
24. Loans to CMDA for surface water system to South Dum Dum and Dum Dum Municipalities and Bidhan Nagar Township (Salt Lake)—				
S	3,30.00			
	3,30.00		-3,30.00	
25. Additional loan to CMDA for implementation of:				
(i) Garia Bus Terminus and Kona Truck Terminal—				
S	1,00.00			
	1,00.00		-1,00.00	
(ii) Five Drainage Schemes—				
S	30.00			
	30.00		-30.00	
(iii) Howrah Distribution System—				
S	70.00			
	70.00		-70.00	
(iv) E.W.S. Housing Scheme—				
S	50.00			
	50.00		-50.00	
Reasons for non-utilisation of the entire provision in the above cases have not been intimated (January 1988).				
Centrally Sponsored (New Schemes)—				
1. Loans for integrated Development of Small and Medium Towns—		4,20.00	1,60.07	-2,59.93
Reasons for saving have not been intimated (January 1988)				
(iv) Saving mentioned above was partly counter-balanced by excess mainly under:				
Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +	
484—Capital Outlay on Urban Development—				
A—General—				
II—Other Expenditure—				
State Plan (Seventh Plan)—				
1. Kalyani Township—				
O	25.00			
R	-5.50			
	19.50	47.91	+28.41	

Grant No. 40—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
684—Loans for Urban Development—			
I—Urban Development—			
Non-Plan—			
1. Loans to Calcutta Corporation, (2.) Loans to Municipalities—			
O 10·00	}	..	24·15
R -10·00				+24·15
State Plan (Seventh Plan)—			
1. Loans under Calcutta Metropolitan District Development Schemes	16,20·00	20,67·00	+4,47·00
9. Loans for Manicktala Area Development Project (Excluding Manicktala connector and Narkeldanga connector proper including related area development scheme)—			
O 52·00	}	60·00	1,10·00
S 8·00				+50·00
Reasons for excess in the above cases have not been intimated (January 1988).			

Grant No. 41—Information and Publicity

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving -- Rs.
REVENUE—			
Major head: 285—Information and Publicity—			
Original Rs. 6,53,27,000	}	7,65,11,000	7,81,77,789
Supplementary 1,11,84,000				+16,66,789
Amount surrendered during the year	Nil
CAPITAL—			
Major heads: 485—Capital Outlay on Information and Publicity and 685—Loans for Information and Publicity—			
Loans for Information and Publicity—			
Voted—			
Original 52,12,000	}	2,09,74,860	1,15,09,844
Supplementary 1,57,62,860				-94,65,016
Amount surrendered during the year	Nil
Charged—			
Original	}	18,45,266	18,45,266
Supplementary 18,45,266			
Amount surrendered during the year	Nil

Notes and comments :

Revenue—

(j) Expenditure exceeded the grant by Rs. 16,66,789; the excess requires regularisation.

Grant No. 41—Contd.

(ii) Excess occurred mainly under:

Head					Total grant	Actual expenditure (In lakhs of rupees)	Excess +
I—Directions and Administration—							
Non-Plan—							
Direction—							
O	..	..	..	2,24.02	2,32.38	2,59.49	+27.11
S	..	..	..	8.36			
IV—Press Information Services—							
Non-Plan—							
Press					1.40	84.43	+83.03
VI—Field Publicity—							
State Plan (Seventh Plan)—							
1. Appointment of Field Workers at Block Level					12.00	36.94	+24.94
VIII—Films—							
Non-Plan—							
1. Production and Exhibition of Films					34.00	41.08	+7.08

Reasons for excess in the above cases have not been intimated (January 1988).

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

Head					Total grant	Actual expenditure (In lakhs of rupees)	Saving —
VI—Field Publicity—							
State Plan (Seventh Plan)—							
3. Strengthening of Exhibition Set-up—							
O	..	..	..	11.00	68.90	..	-68.90
S	..	..	..	57.90			
VIII—Films—							
Non-Plan—							
(2) Film Development Board					18.29	8.67	-9.62
X—Publications—							
Non-Plan—							
Publications—							
O	..	..	..	76.00	1,01.00	85.63	-15.37
S	..	..	..	25.00			
XI—Other Expenditure—							
Non-Plan—							
6. Lump provision for Additional Dearness Allowances					41.28	..	-41.28

Reasons for saving in the above cases have not been intimated (January 1988).

Capital (Voted grant)—

(i) In view of the overall saving of Rs. 94.65 lakhs supplementary provision of Rs. 1,57.63 lakhs obtained in March 1987 proved excessive.

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

Grant No. 41—Concl'd.

(iii) Saving occurred mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
485—Capital Outlay on Information and Publicity—			
I—Information and Publicity—			
State Plan (Seventh Plan)—			
1. Setting up of a Colour Film Laboratory—			
O 20.00	98.17	26.64	- 71.53
S 78.17			
685—Loans for Information and Publicity—			
Non-Plan—			
2. Loans to Basumati Corporation Ltd.—			
O 10.00	51.00	41.00	- 10.00
S 41.00			

Reasons for saving in the above two cases have not been intimated (January 1988).

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
REVENUE—			
Major head: 287—Labour and Employment—			
Original Rs. 13,67,66,000	13,90,07,000	13,97,17,965	+ 7,10,965
Supplementary 22,41,000			
Amount surrendered during the year (March 1987)	..	..	10,000

Notes and comments :

(i) Expenditure exceeded the grant by Rs. 7,10,965; the excess requires regularisation.

(ii) In view of the excess of Rs. 7.11 lakhs, supplementary grant Rs. 22.41 lakhs obtained in March 1987 proved inadequate.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
A—Labour—			
I—Direction and Administration—			
Non-Plan—			
2. Enforcement of minimum wages for Agricultural Labour	55.50	99.08	+ 43.58
II—Industrial Relations—			
Non-Plan—			
2. Administration of the West Bengal Shops and Establishment Act, 1963	29.80	37.53	+ 7.73
A-III—Working Conditions and Safety—			
Non-Plan—			
1. Inspection of Factories	39.07	45.05	+ 5.98
B—Employment and Training—			
II—Employment Exchange—			
Non-Plan—			
Employment Exchanges	1,07.36	1,17.98	+ 10.62
Sixth Plan (Committed)—			
1. Opening of District Employment Exchanges	17.62	27.49	+ 9.87

Grant No. 42 —Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
III—Employment Survey and Statistics—			
Non-Plan—			
4. Additional Employment Programme—			
C	72.03		
R	-0.10		
	71.93	97.71	+ 25.78

IV—Training of Craftsmen and Supervisors—

Non-Plan—

1. Vocational Training Centres	3,63.60	3,78.09	+ 14.49
2. National Apprenticeship Training	30.70	46.54	+15.84

Reasons for excess in the above cases have not been intimated (January 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
A—Labour—			
A-X—Other Expenditure—			
Non-Plan—			
1. Lump provision for Additional Dearness Allowance	1,18.08	..	-1,18.08
Reasons for non-utilisation of the entire provision have not been stated (January 1988).			
B—Employment and Training—			
I—Direction and Administration—			
State Plan (Seventh Plan)—			
1. Extension of Employment Services	13.28	0.19	- 13.09
Reasons for saving have not been intimated (January 1988).			

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 288—Social Security and Welfare—			
Original	69,55,000		
Supplementary	..		
Amount surrendered during the year (March 1987)	..	..	6,21,000

Notes and comments:

Saving occurred mainly under "V(2)-Lump Provision for additional dearness allowance" (Provision Rs. 16.20 lakhs) out of which Rs. 9.99 lakhs were re-appropriated to other heads and the balance was surrendered.

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

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE —			
Major head: 288 —Social Security and Welfare—			
Voted—			
Original	Rs. 10,04,50,000		
Supplementary	15,92,29,000		
Amount surrendered during the year (March 1987)	..	..	16,22,28,288
Charged—			
Original	12,05,000		
Supplementary	65,19,000		
Amount surrendered during the year (March 1987)	..	..	27,000

CAPITAL—

Major head: 688—Loans for Social Security and Welfare—

Voted—

Original	60,00,000		
Supplementary .. .. .	..	
Amount surrendered during the year (March 1987)	..	..	40,47,825

Notes and comments:

(i) In view of the overall saving of Rs. 17,89.82 lakhs in the grant supplementary provision of Rs. 15,92.29 lakhs was wholly unnecessary.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
288—Social Security and Welfare—			
B—Relief and Rehabilitation of Displaced Persons and Repatriates—			
V—Other Relief Measures—			
Non-Plan—			
V(1)—Irrecoverable loans to Displaced Persons written off—			
O	1,00.00		
S	15,92.29		
R	-15,77.00		
	1,15.29	..	-1,15.29

Saving was stated to be due to non-availability of old records and certain administrative difficulties.

IV—Bangladesh Refugees—

IV(F)—Miscellaneous—

O	30.00		
R	30.00		

VII—Other Expenditure—

Non-Plan—

VII(3)—Provision for Additional Dearness Allowances	59.04	..	-59.04
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Reasons for non-utilisation of the entire provision in the above two cases have not been intimated (January 1988).

Grant No. 44 —Concl.

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

Head				Total grant	Actual expenditure (In lakhs of rupees)	Excess +		
I—Direction and Administration—								
I(1)—Refugee Relief and Rehabilitation Directorate Establishment—								
O	62.88	}	58.39	72.86	+14.47
R	..	..	..	4.49		
VI—Other Rehabilitation Schemes—								
Non-Plan—								
VI(1)—Expenditure on P.L. Homes—								
O	62.00	}	56.28	70.99	+14.71
R	..	..	..	-5.72		
Reasons for excess have not been intimated (January 1988).								

Charged appropriation—

(i) Out of the total saving of Rs. 11.16 lakhs only Rs. 0.27 lakh were surrendered during the year.

(ii) Saving occurred mainly under:—

Head				Total appropriation	Actual expenditure (In lakhs of rupees)	Saving —		
VI—Other Rehabilitation Schemes—								
VI(8)—Other Schemes—								
O	10.00	}	76.97	66.08	-10.89
S	..	..	..	65.19		
R	..	..	..	1.78		
Reasons for saving have not been intimated (January 1988).								

Capital—

(i) Saving occurred under:—

Head				Total grant	Actual expenditure (In lakhs of rupees)	Saving —		
688—Loans for Social Security and Welfare—								
I—Rehabilitation Schemes—								
Non-Plan—								
I(1)—Loans to Displaced Persons—								
O	60.00	}	19.52	16.34	-3.18
R	..	..	..	-40.48		
Reasons for anticipated as well as final saving have not been intimated (January 1988).								

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

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE—			
Major heads: 277—Education, 280—Medical, 282—Public Health, Sanitation and Water Supply, 288—Social Security and Welfare, 298—Co-operation, 305—Agriculture, 306—Minor Irrigation, 307—Soil and Water Conservation, 308—Area Development, 310—Animal Husbandry, 312—Fisheries, 313—Forest, 321—Village and Small Industries—			
Original	61,27,14,000		
Supplementary	2,53,31,000		
Amount surrendered during the year, March 1987			
	63,80,45,000	53,34,45,299	-10,45,99,701
			-3,72,600

CAPITAL—

Major heads: 480—Capital Outlay on Medical, 488—Capital Outlay on Social Security and Welfare, 498—Capital Outlay on Co-operation, 505—Capital Outlay on Agriculture, 506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development, 510—Capital Outlay on Animal Husbandry (Excluding Public Undertaking), 521—Capital Outlay on Village and Small Industries (Excluding Public Undertaking), 537—Capital Outlay on Roads and Bridges, 688—Loans for Social Security and Welfare, 698—Loans for Co-operation, 705—Loans for Agriculture and 721—Loans for Village and Small Industries—

Voted—

Original	9,99,80,000		
Supplementary	..		
Amount surrendered during the year			
	9,99,80,000	8,70,78,536	-1,29,01,464
			Nil

Charged—

Original	..		
Supplementary	1,16,173		
Amount surrendered during the year			
	1,16,173		-1,16,173
			Nil

Notes and comments:

Revenue (Voted grant)—

(i) Out of saving of Rs. 1,046.00 lakhs, only Rs. 3.73 lakhs were surrendered.

(ii) In view of final saving of Rs. 1,046.00 lakhs supplementary provision of Rs. 253.31 lakhs proved unnecessary.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
277—Education (Excluding Sports and Youth Welfare)—			
A—Primary Education—			
I—Tribal Area Sub-Plan—			
State Plan (Seventh Plan)—			
I(2)—Provision for incentives to the development of elementary Education (M.N.P.)	25.00	3.69	-21.31
State Plan (Annual Plan, Sixth Plan and committed)			
I(1)—Free and compulsory Education (Universal)—			
I(1)(i)—Establishment of Primary Schools—			
Teacher and Non-teacher Cost (M.N.P.)	32.00	16.00	-16.00
I(2)—Provision for incentives to the development of elementary Education (M.N.P.)	60.00	..	-60.00

Grant No. 45—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
B—Secondary Education—			
I—Tribal Area Sub-Plan—			
State Plan (Seventh Plan)			
I(1)—Expansion of teaching and educational facilities for children of age group 11-14—			
I(1)(i)—Teacher and Non-teacher Cost (M.N.P.)	50.00	..	— 50.00
I(3)—Expansion of teaching and educational facilities for children of age group 14-16	27.00	..	— 27.00
State Plan (Annual Plan, Sixth Plan and committed)—			
I(1)—Expansion of Teaching and educational facilities for children of age group 11-14—			
I(1)(i)—Teacher and Non-teacher Cost (M.N.P.)	15.00	..	— 15.00
I(3)—Expansion of teaching and educational facilities for children of age group 14-16	30.00	..	— 30.00
C—Special Education—			
State Plan (Seventh Plan)—			
Adult Education—			
I(1)—Literacy Programme—			
(M.N.P.)	18.00	3.48	— 14.52
Central Sector (New Schemes)—			
Adult Education—			
I(1)—Rural Functional Literacy Projects	28.00	..	— 28.00
280—Medical—			
A—Allopathy—			
I—Tribal Area Sub-Plan—			
State Plan (Seventh Plan)—			
I(2)—Promotion of Primary Health Care Service in Tribal Areas	11.00	..	— 11.00
282—Public Health, Sanitation and Water Supply (Sewerage and Water Supply)—			
(Tribal Area Sub-Plan)—			
B—Sewerage and Water Supply—			
XII—Minimum Needs Programme—			
State Plan (Seventh Plan)—			
XII(1)—Piped Water Supply Scheme (for rural areas)—			
XII(1)(ii)—Piped Water Supply Schemes (for rural areas) in Tribal Sub-Plan Areas—			
O	..	..	..
S	..	..	..
			25.00 } 3.00 }
	28.00	..	— 28.00
288—Social Security and Welfare—			
C—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
I—Direction and Administration—			
State Plan (Seventh Plan)—			
I(1)—Strengthening of Staff of the Headquarters and at field level	50.00	20.53	— 29.57
II—Welfare of Scheduled Castes—			
Non-Plan—			

Grant No. 45—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
II(1)—Education	315.83	252.29	— 63.54
II(2)—Economic betterment	22.75	12.71	— 10.04
State Plan (Seventh Plan)—			
II(4)—Economic betterment	26.00	11.59	— 14.41
State Plan (Supplement Plan)—			
II(c)—Programmes for the Development of Scheduled Castes—			
O 1,836.00	1,883.62	1,628.65	— 254.97
S 47.62			
Centrally Sponsored (New Scheme)—			
II(7)—Education—			
O 135.10	181.14	164.00	— 17.14
S 46.04			
II(8)—Health, Housing and other Schemes—			
O 6.50	16.50	2.09	— 14.41
S 10.00			
State Plan (Annual Plan, Sixth Plan and Committed)—			
II(9)—Education—	302.78	243.62	— 59.16
III—Welfare of Scheduled Tribes—			
State Plan (Seventh Plan)—			
III(5)—Economic betterment	123.25	77.48	— 45.77
State Plan (Supplement Plan)—			
III(8)—State Plan Scheme under proviso to Article 275(1) of the Constitution of India—			
S 103.10	103.10	..	— 103.10
IV—Tribal Area Sub-Plan—			
Non-Plan—			
IV(A)—Upgradation of standard of Tribal Administration—			
IV(A)(i)—Compensatory Allowances to the staff working in the ITDP Areas	26.94	0.05	— 26.89
Non-Plan (Developmental)—			
IV(2)—Grants to WBTDCC Ltd. for construction of Godowns, Purchase of Trucks, setting up of Industrial and Processing Units etc.	12.00	..	— 12.00
State Plan (Seventh Plan)—			
IV(A)—Upgradation of standard of Tribal Administration—			
IV(A)(1)—Grants to LAMPS for providing residential facilities to staff working in the ITDP Areas	58.40	0.33	— 58.07
IV(B)—Education	94.85	28.10	— 66.75
State Plan (Annual Plan, Sixth Plan and Committed)—			
IV(A)—Education	83.80	17.39	— 66.41
VII—Other Expenditure—			
Non-Plan—			
VII(3)—Lump Provision for Additional Dearness Allowance	18.96	..	— 18.96
VIII—Transfer to/from Reserve Fund and Deposit Account—			
1. Transfer to the Fund for promotion of Education amongst educationally backward classes	11.24	..	— 11.24

Grant No. 45—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
D—Social Welfare—			
XI—Tribal Area Sub-Plan—			
State Plan (Seventh Plan)—			
XI(7)—Supplementary Nutrition Programme for children and expectant and nursing mother	36.00	23.26	— 12.74
305—Agriculture—			
XXII—Tribal Area Sub-Plan—			
State Plan (Seventh Plan)—			
21. Scheme for assisting the small and marginal farmers in increasing Agricultural production	44.00	..	— 44.00
Centrally Sponsored (New Scheme)			
22. Scheme for assisting the small and marginal farmers in increasing Agricultural production	30.00	..	— 30.00
Central Sector (New Scheme)			
23. Draught Prone Areas Programme	46.00	..	— 46.00
306—Minor Irrigation—			
I—Tribal Area Sub-Plan—			
State Plan (Seventh Plan)			
6. World Bank Project on Development of Minor Irrigation	15.00	..	— 15.00
9. World Bank Project on Development of Minor Irrigation—			
Cost of energisation of Minor Irrigation Schemes payable to West Bengal State Electricity Board	13.00	..	— 13.00
307—Soil and Water Conservation—			
I—Tribal Area Sub-Plan State Plan (Seventh Plan)			
I(3)—Pilot project for afforestation and Soil Conservation in river catchments	11.25	..	11.25
310—Animal Husbandry—			
I—Tribal Area Sub-Plan—			
State Plan (Seventh Plan)			
I(1)—Tribal Sub-Plan Programme for Scheduled Tribes in the State on Animal Husbandry Development	18.80	6.66	— 12.14
313—Forest (Excluding Lloyed Botanic Garden, Darjeeling)			
I—Tribal Area Sub-Plan			
State Plan (Seventh Plan)			
I(2)—Plantation Schemes	192.00	51.22	— 140.78
321—Village and Small Industries (Excluding Public Undertakings)			
IX—Tribal Area Sub-Plan—			
State Plan (Seventh Plan)			
IX(1)—Project for Development on non-Mulberry Sericulture	14.00	..	— 14.00
Reasons for saving in the above cases have not been intimated (January 1988).			
(iv) Saving mentioned above was partly counter balanced by excess mainly under:			

Grant No. 45—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
277—Education (Excluding Sports and Youth Welfare)			
A—Primary Education—			
I—Tribal Area Sub-Plan—			
State Plan (Seventh Plan)—			
I(1)—Free and Compulsory Primary Education (Universal)—			
I(1)(i)—Establishment of Primary Schools—			
Teacher and Non-Teacher Cost (MNP)	4.00	33.07	+29.07
280—Medical—			
A—Allopathy—			
I—Tribal Area Sub-Plan State Plan (Annual Plan, Sixth Plan and committed)			
I(1)—Establishment of General Hospitals and creation of other medical care facilities in Tribal Areas	6.80	19.00	+12.20
288—Social Security and Welfare—			
C—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
Non-Plan—			
I—Direction and Administration—			
I(2)—District Organisation	96.67	118.54	+21.87
II—Welfare of Scheduled Castes—			
State Plan (Seventh Plan)—			
II(5)—Health, Housing and other Schemes—			
O 32.50	42.50	94.24	+51.74
S 10.00			
Centrally Sponsored (New Schemes and committed)—			
II(12)—Education—			
O 90.67	100.00	139.21	+39.21
S 9.33			
III—Welfare of Scheduled Tribes—			
Non-Plan—			
III(1)—Education—	81.29	285.10	+203.81
State Plan (Seventh Plan)—			
III(4)—Education—	93.55	129.78	+36.23
State Plan (Supplement Plan)—			
III(7)—Integrated Tribal Area Development Project	550.00	811.22	+261.22
Centrally Sponsored (New Schemes)—			
III(9)—Education—			
O 25.00	27.16	47.82	+20.66
S 2.16			
State Plan (Annual Plan, Sixth Plan and Committed)—			
III(11)—Education	146.50	224.04	+77.54
Centrally Sponsored (New Schemes and Committed)—			
III(14)—Education	6.60	22.10	+15.50

Reasons for excess in the above cases have not been intimated (January 1988).

Grant No. 45—Contd

CAPITAL—

Voted Grant—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
480—Capital Outlay on Medical (Buildings)—			
A—Medical—Allopathy—			
I—Tribal Area Sub-Plan—			
State Plan (Seventh Plan) Buildings—			
I(1)—Creation of Medical Care facilities in Tribal Areas	15·00	0·45	—14·55
I(2)—Promotion of Primary Health Care Service in Tribal Areas	40·00	..	—40·00
488—Capital Outlay on Social Security and Welfare—			
E—Other Social Security and Welfare Programme—			
III—Other Expenditure—			
State Plan (Seventh Plan)—			
III(1)—Welfare of Scheduled Tribes—Upgradation of standard of Tribal Administration—			
Infrastructure Development of Tribal Areas	75·00	6·45	—68·55
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
I—Tribal Area Sub-Plan—			
State Plan (Seventh Plan)—			
I(1)—Minor Irrigation—			
I(1)(i)—Surface Drainage and Irrigation Schemes	12·00	..	—12·00
I(1)(ii)—River Lift Irrigation	20·00	..	—20·00
I(1)(iv)—Deep Tubewell Irrigation	11·50	..	—11·50
I(1)(vii)—World Bank Project on Development of Minor Irrigation	25·00	..	—25·00
I(2)—Area Development Programmes—			
I(2)(i)—Command Area Development Programmes	10·00	..	—10·00
Reasons for saving in the above cases have not been intimated (January 1988).			
(iii) Saving mentioned above was partly counter balanced by excess mainly under:—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
88—Capital Outlay on Social Security and Welfare—			
E—Other Social Security and Welfare Programme—			
I—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
Centrally Sponsored (New Schemes)			
I(1)—West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	237·00	350·42	+113·42
II—Tribal Area Sub-Plan—			
State Plan (Supplement Plan)—			
II(3)—State Contribution to the Share Capital of the West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	40·00	70·00	+30·00

Grant No. 45—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
537—Capital Outlay on Roads and Bridges—			
I—Tribal Area Sub-Plan—			
State Plan (Seventh Plan)—			
I(1)—Development of State Roads	86.40	102.69	+16.29

Reasons for excess have not been intimated (January 1988).

Grant No. 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)

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 288—Social Security and Welfare—			
Voted—			
Original	Rs. 89,16,16,000		
Supplementary	1,53,79,000		
Amount surrendered during the year	..	..	Nil
Charged—			
Original .. .. .	..	
Supplementary	97,074		
Amount surrendered during the year	..	..	Nil

Notes and comments :

Revenue (Voted grant)—

(i) The entire saving of Rs. 19,58.45 lakhs remained unsurrendered.

(ii) In view of the ultimate saving of Rs. 19,58.45 lakhs, the supplementary grant of Rs. 1,53.79 lakhs obtained in March 1987 proved unnecessary.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
288—Social Security and Welfare—			
D—Social Welfare—			
I—Direction and Administration—			
Non-Plan—			
I(3)—Directorate of Education (Social Welfare)	30.00	16.51	—13.49
I(6)—Emergency relief programme in Colaboration with CARE	75.00	..	—75.00
III—Education and Welfare of Handicapped—			
Non-Plan—			
III(5)—Assistance to Physically Handicapped in all districts	26.00	10.97	—15.03
IV—Women's Welfare—			
Central Sector (New Scheme)—			
IV(2)—Expenditure under National Project on Demonstration of Improved Chullahs (wood stove)	50.00	32.49	—17.51

Grant No. 46—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
IV(6)—Grant of Pension to the Destitute Widows	45-00	22-76	— 22-24
V—Family and Child Welfare—			
Non-Plan—			
V(1)—Government of India's Crash Programmes of Nutrition for Children	4,09-45	2,89-55	— 1,19-90
V(6)—Grants-in-aid to Voluntary Organisation	25-00	3-02	— 21-98
Special Component Plan for Scheduled Castes—			
V(1)—Establishment of I.O.D.S. Projects	11-00	0-15	— 10-85
Centrally Sponsored (New Schemes)—			
V(2)—Integrated Child Development Services Project	11,28-00	7,87-67	— 3,40-33
V(4)—Wheat Based Supplementary Nutrition Programme for Pre-School Children and nursing expectant mothers	1,60-00	58-60	— 1,01-40
State Plan (Annual Plan, Sixth Plan and Committed)—			
V(4)—Grants-in-aid to Voluntary Organisation for services for children in need of care and protection	15-00	3-51	— 11-49
VI—Welfare of Poor and Destitute—			
State Plan (Seventh Plan)—			
VI(6)—Development and Expansion of Social Welfare Homes	80-00	43-90	— 36-10
State Plan (Annual Plan, Sixth Plan and Committed)—			
VI(7)—Development and expansion of Social Welfare Homes	33-00	14-59	— 18-41
VIII—Correctional Homes—			
State Plan (Seventh Plan)—			
VIII(A)—Correctional Complexes for Girls—			
VIII(A)(5)—Establishment of Reception Homes for girls, Nadia and expansion of District Shelters	12-50	..	— 12-50
IX—Minimum Needs Programme—			
Non-Plan—			
IX(1)—Special Nutrition Programme	64-29	2-08	— 62-21
State Plan (Seventh Plan)—			
IX(1)—Supplementary Nutrition Programme for children and expectant nursing mothers	1,56-00	70-33	— 85-67
IX(2)—Scheduled Castes Component Plan	51-00	10-70	— 40-30
State Plan (Annual Plan, Sixth Plan and Committed)—			
IX(1)—Supplementary Nutrition Programme for children and expectant and nursing mothers	2,50-00	58-39	— 1,91-61
IX(2)—Scheduled Castes Component Plan	25-00	0-70	— 24-30
X—Other Expenditure—			
Non-Plan—			
X(5)—Lump provision for Additional Dearness Allowance	84-36	..	— 84-36
X(6)—A New Scheme for Social Welfare	6,81-65	4,78-36	— 2,03-29
State Plan (Seventh Plan)—			
X(4)—N.R.S.E.—Non-conventional Energy Sources	20-00	0-49	— 19-51
E—Other Social Security and Welfare Programme—			
II—Insurance Schemes—			
Non-Plan—			

Grant No. 46—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
II(1)—Government contribution under State Employees' Group Insurance Scheme Other than Police—			
O 70.78			
S 1,53.79	2,24.57	10.99	—2,13.58
II(2)—Government contribution under State Employees' Group Insurance Scheme for Police	35.40	2.07	—33.33
III—Pension under Social Security Scheme—			
Non-Plan—			
III(1)—Grant of old age Pension to the old and infirm	2,21.30	1,83.63	—37.67
III(2)—Grants to old age Pension to marginal farmers, share croppers and agricultural labourers	2,07.00	1,56.07	—50.93
V—Other Programme—			
Non-Plan—			
V(5)—Legal Aid Committee	95.50	41.36	—54.14
V(17)—Relief to victims/families of victims caused by vehicles	50.00	32.30	—17.70
Reasons for saving in the above cases have not been intimated (January 1988).			
D—Social Welfare—			
X—Other Expenditure—			
Non-Plan (Developmental)—			
X(2)—Pilot Project for promotion of Employment and income opportunities in Burdwan, Purulia with the assistance from International Labour Organisation	33.88	18.32	—15.56
Saving was stated to be due to non-receipt of approval of the project from International Labour Organisation.			
State Plan (Seventh Plan)—			
X(2)—Rural Works Programme	18,74.50	13,67.65	—5,06.85
Saving of Rs. 1,52.26 lakhs was due to requirement of less grants by the implementing agencies stated to be due to better climatic conditions in some of the districts. Reasons for saving of the balance have not been intimated (January 1988).			

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
288—Social Security and Welfare—			
D—Social Welfare—			
I—Direction and Administration—			
Non-Plan—			
I(4)—Directorate of Relief and District Establishment (Relief)	2,00.00	2,89.57	+89.57
State Plan (Sixth Plan and Committed)—			
I(1)—Research, Training and strengthening of the set up of the Department and the Directorate of Social Welfare and Vagrancy	33.50	1,08.71	+75.21
III—Education and Welfare of handicapped—			
State Plan (Seventh Plan)—			
III(6)—Assistance to Physically handicapped in all districts (Disability Pension)	2.16	13.13	+10.97
IV—Women's Welfare—			
State Plan (Seventh Plan)—			
IV(5)—Grant of Pension to Destitute widows	1.44	13.56	+12.12

Grant No. 46—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
V—Family and Child Welfare—			
Non-Plan—			
V(3)—Family and Child Welfare Project	0.65	49.00	+48.35
State Plan (Annual Plan, Sixth Plan and Committed)—			
V(3)—Establishment of Integrated Child Development Services Project	35.00	57.86	+22.86
VI—Welfare of Poor and Destitute—			
Non-Plan—			
VI(9)—Development and expansion of Social Welfare Homes	46.25	93.42	+47.17
State Plan (Seventh Plan)—			
VI(4)—Expansion/Renovation of Existing Vagrants, Homes and Establishment of Reception Homes and Homes for Vagrants in Calcutta and Districts	8.00	24.19	+16.19
State Plan (Annual Plan, Sixth Plan and Committed)—			
VI(5)—Establishment of Training Centres for the destitutes and poor girls and women in Crafts and Small Scale Industries and in tailoring, cutting, etc.	1.48	14.42	+12.94
X—Other Expenditure—			
State Plan (Supplement Plan)—			
X(1)—National Rural Employment Programme	18,80.00	20,99.66	+2,19.66

Reasons for excess in the above cases have not been intimated (January 1988).

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
REVENUE—			
Major head: 289—Relief on account of Natural Calamities—			
Original	Rs. 11,87,50,000	47,93,66,000	49,39,06,788
Supplementary	Rs. 36,06,16,000		
Amount surrendered during the year (March 1987)	..	..	6,00,000

Notes and comments:

(i) Expenditure exceeded the grant by Rs. 1,45,40,788; the excess requires regularisation.

(ii) In view of the excess of Rs. 1,45.41 lakhs in the grant, supplementary grant of Rs. 36,06.16 lakhs obtained in March 1987 proved inadequate.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
B—Floods, Cyclones, etc.—			
III—Gratuitous Relief—			
2. Food and Clothings—			
(b) Clothings	15.00	59.23	+44.23
Reasons for excess have not been intimated (January 1988).			
IV—Drinking Water Supply—			
5. Repairs/Restoration/Sinking of tubewells in connection with flood of 1984	..	71.53	+71.53

Reasons for incurring expenditure without budget provision have not been intimated (January 1988).

Grant No. 47—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
V—Public Health—			
1. Expenses on Public Health measures	10.00	73.00	+ 63.00
XIII—Assistance for Repairs/Replacement of Damaged boats and equipment for fishing—			
2. Supply of nets, fish spawn, etc.	1.00	40.00	+ 39.00
XVII—Repairs and Restoration of damaged Irrigation and Flood Control Works—			
5. Repairs/Restoration of damaged irrigation and flood control works in connection with flood of 1986—			
S 4,00.50	4,00.50	6,59.99	+ 2,59.49
XVIII—Repairs and Restoration of damaged roads and bridges—			
5. Repairs and restoration of damaged roads in connection with flood of 1986—			
S 4,24.50	4,24.50	4,96.33	+ 71.83
XXIV—Other Expenditure—			
2. Supply of milk powder	0.05	21.00	+ 20.95
7. Supply of Tarpaulins—			
O 70.00			
S 27.57	97.57	1,08.96	+ 11.39
12. Expenditure in connection with rescue of marooned people affected by flood, cyclone, tornado, etc. and expenditure for setting up of Relief Camps/Centres	50.40	1,46.12	+ 95.72

Reasons for excess in the above cases have not been intimated (January 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
A—Drought—			
II—Drinking Water Supply—			
2. Sinking/Resinking/Repair of sources of drinking water	50.00	38.58	— 11.42
VII—Other Expenditure—			
4. Expenditure on Relief Works	1,00.00	0.22	— 99.78
B—Floods, Cyclones, etc.—			
III—Gratuitous Relief—			
4. Housing—			
(a) Housing	30.00	3.18	— 26.82
IV—Drinking Water Supply—			
4. Repairs/Resinking of tube-wells	20.00	1.82	— 18.18
V—Public Health—			
2. Expenditure for Drugs and Medical Stores in connection with floods of 1986—			
S 1,15.00	1,15.00	37.86	— 77.14
XVII—Repairs and Restoration of damaged Irrigation and Flood Control Works—			
4. Emergency repair of flood protective embankments	1,00.50	..	— 1,00.50
XVIII—Repairs and Restoration of damaged roads and bridges—			
4. Emergency repair of roads, culverts, bridges, etc. damaged/destroyed by natural calamities for restoration of communication	75.50	..	— 75.50
XXIV—Other Expenditure—			
11. Expenditure in connection with emergent repair works	60.00	10.89	— 49.11

Reasons for saving in the above cases have not been intimated (January 1988).

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 295—Other Social and Community Services—			
Original	3,04,91,000		
Supplementary .. .. .	..	
Amount surrendered during the year	..	..	Nil

CAPITAL—

Major heads: 495—Capital Outlay on Other Social and Community Services and 695—Loans for Other Social and Community Services—

Original	1,23,23,000		
Supplementary	10,03,000		
Amount surrendered during the year	..	..	Nil

Notes and comments :

REVENUE—

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

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
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V—Other Expenditure—

Non-Plan—

1. Grants-in-aid/Contributions/Subsidies for—

(viii) Grants in lieu of remission of taxes 1,00.00 73.74 — 26.26

Saving was attributed to less expenditure owing to procedural difficulties.

(x) Subsidies for interest liabilities in respect of share croppers, small farmers and self-employed persons 45.00 5.55 — 39.45

Saving was stated to be due to less requirement of fund by the District Magistrates.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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IV—Donations for Charitable Purposes—

Non-Plan—

1. Charges for Vagrants (other than European and Non-Indian Vagrants), maintenance and burial of paupers and passage and diet money of insane persons sent to mental hospitals

26.00 34.12 +8.12

V—Other Expenditure—

Non-Plan—

1. Grants-in-aid/Contributions/Subsidies for—

(xii) Contribution to the Board of Wakfs, West Bengal 9.25 14.82 +5.57

(xiv) Expenditure in connection with Ganga Sagar Mela 1,10.00 1,37.53 +27.53

Reasons for excess in the above three cases have not been intimated (January 1988).

CAPITAL—

(i) In view of the overall saving of Rs. 18.55 lakhs in the grant, supplementary provision of Rs. 10.03 lakhs was wholly unnecessary.

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

Grant No. 48—Concl'd.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
495—Capital Outlay on Other Social and Community Services—			
II—Labour—			
State Plan (Seventh Plan)—			
4. Craftmen's Training	29.23	21.86	—7.37
Centrally Sponsored (New Schemes)—			
1. Upgrading of I.T.I.s for improving the quality of training—			
S	10.03	1.49	—8.54

Reasons for saving in none of the above two cases have been intimated (January 1988).

Grant No. 49—Secretariat—Economic Services

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 296—Secretariat—Economic Services—			
Voted—			
Original	} 6,92,31,000	5,67,44,025	—1,24,86,975
Supplementary			
Amount surrendered during the year (March 1987)	..	..	87,61,651
Charged—			
Original	} 11,35,000	..	—11,35,000
Supplementary			
Amount surrendered during the year	..	..	Nil

Notes and comments :

Voted grant—

(i) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
II—Secretariat—			
State Plan (Seventh Plan)—			
Development and Planning Department—			
1. District Planning Committee	36.00	18.06	—17.94
Saving was mainly due to vacant posts as well as meeting the organisational expenses for the State/district level set-up for District Planning from the relevant heads of accounts for the district plan scheme during the year.			
2. Strengthening of Development Branch—			
(b) Strengthening of Development Branch (IRDP)	10.00	1.61	—8.39
3. Science and Technology	60.00	21.94	—38.06
Reasons for saving in the above two cases have not been intimated (January 1988).			
V—Other Expenditure—			
2. Lump provision for Additional Dearness Allowance—			
O	} 90.24	..	..
R			

Out of the total provision, Rs. 12.35 lakhs were re-appropriated to other heads for meeting additional requirements therein and the balance was surrendered, reasons for which have not been intimated (January 1988).

Grant No. 49—Concl'd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
II—Secretariat—			
Non-Plan—			
12. Department of Industrial Reconstruction	6.90	18.55	+11.65
16. Department of Panchayat and Community Development			
(a) Panchayat Branch	13.90	21.52	+7.62

Reasons for excess under the above heads have not been intimated (January 1988)

Charged Appropriation—

The entire charged appropriation (Rs. 11.35 lakhs) under "II—Secretariat—Non-Plan—Department of Industrial Reconstruction" obtained through supplementary budget remained unutilised, reasons for which have not been intimated (January 1988).

Grant No. 50—Co-operation (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 298—Co-operation—			
Original Rs. 23,92,17,000	28,52,15,000	22,41,48,554	- 6,10,66,446
Supplementary Rs. 4,59,98,000			
Amount surrendered during the year (March '87)	..	..	2,10,97,000
CAPITAL—			
498—Capital Outlay on Co-operation and 698—Loans for Co-operation:—			
Original Rs. 29,58,62,000	29,58,62,000	17,71,46,591	- 11,87,15,409
Supplementary			
Amount surrendered during the year March 1987	..	..	3,24,61,000

Notes and comments :

REVENUE—

(i) Rs. 2,10.97 lakhs were surrendered during the year; the saving ultimately worked out Rs. 6,10.66 lakhs.

(ii) In view of the saving of Rs. 6,10.66 lakhs in the grant, supplementary grant of Rs. 4,59.58 lakhs obtained in March 1987 was wholly unnecessary.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
298—Co-operation—			
V—Credit Co-operatives—			
Non-Plan—			
3. Grant of subsidy to State Co-operative Banks for waiver of interest on short term loan/medium term (conversion) loan	50.00	..	- 50.00
Non-Plan (Developmental)—			
(ii) Integrated Co-operative Development Project	15.51	0.51	- 15.00
State Plan (Seventh Plan)—			
(iv) Agricultural Credit Relief Fund	13.68	..	- 13.68
3. Organisation of Service Co-operatives—			

Grant No. 50—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
(vii) Strengthening of P.A.C.S. Special Component Plan for Scheduled Castes—	30.03	..	- 30.03
4. Supply of long term Credit Centrally Sponsored (New Schemes)—	18.38	0.02	- 18.36
1. Stabilisation arrangements for Agricultural Credit	30.00	15.00	- 15.00
4. Agricultural Credit Relief Fund	19.00	..	- 19.00
5. Strengthening of P.A.C.S.	40.03	..	- 40.03
IX—Warehousing and Marketing Co-operatives—			
Non-Plan (Developmental)—			
4. Establishment of Co-operative Storage Godowns State Plan (Seventh Plan)—	41.00	11.63	- 29.37
1. Development of Agricultural Marketing Societies—			
(i) Agricultural Marketing Societies (Primary)	30.04	0.07	- 29.97
(iv) Establishment of Rural Godowns	21.60	7.66	- 13.94

Reasons for saving in the above cases have not been intimated (January 1988).

XIII—Industrial Co-operatives—

Centrally Sponsored (New Schemes)—

5. Subsidy on sales of Handloom Cloth (Rebate)—

O	..	..	..	2,20.00	..	..	..
R	..	..	..	-2,20.00	..	..	..

Saving was stated to be due to non-release of any fund by the Government of India.

XVII—Other Co-operatives—

Non-Plan—

7. Grants to Co-operative Societies for enhancement of emoluments of their employees	1,25.00	43.39	- 81.61
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XVIII—Other Expenditure—

Non-Plan—

2. Lump provision for Additional Dearness Allowances	69.84	0.01	- 69.83
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Reasons for saving in the above two cases have not been intimated (January 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
V—Credit Co-operatives—			
Non-Plan—			
4. Subsidies for Interest Liabilities in respect of Share croppers, small farmers and staff employed persons State Plan (Seventh Plan)—	90.00	1,07.99	+ 17.99
2. Expansion of Rural Credit—			
(iii) Special Bad Debt Reserve of Central Co-operative Banks	1.68	15.91	+ 14.23
3. Organisation of Service Co-operatives—			
(ii) Special Bad Debt Reserve of Primary Credit Societies]	3.36	31.83	+ 28.47
(vi) Common Cadre Fund of Primary Agricultural Credit Societies	67.88	1,41.46	+ 73.58

Reasons for excess in the above cases have not been intimated (January 1988).

Grant No. 50—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
XIII—Industrial Co-operatives—			
State Plan (Seventh Plan)—			
Handloom—			
16. Construction of House-cum-Workshed for Weavers—			
O	15.00		
R	6.00		
	21.00	29.98	+8.98

Anticipated excess was due to higher demands for grants not anticipated at the Budget Stage. Reasons for final excess have not been intimated (January 1988).

CAPITAL—

(i) Only Rs. 3,24.61 lakhs were surrendered; saving ultimately worked out Rs. 11,87.15 lakhs.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
498—Capital Outlay on Co-operation—			
I—Credit Co-operatives—			
Non-Plan (Developmental)—			
1. Integrated Co-operative Development Project			
	29.88	..	–29.88
V—Warehousing and Marketing Co-operatives—			
Non-Plan (Developmental)—			
6. Establishment of Co-operative Storage Godowns			
	1,74.12	81.57	–92.50
9. Revitalisation of Mart. Societies—			
	25.00	..	–25.05
State Plan (Seventh Plan)—			
1. Development of Agricultural Marketing Societies—			
(i) Agricultural Marketing Societies (Primary)			
	12.31	..	–12.31
Special Component Plan for Scheduled Castes—			
1. Development of Agricultural Marketing Societies—			
(viii) Establishment of Rural Godowns			
	17.65	..	–17.65
VI—Processing Co-operatives—			
Non-Plan (Developmental)—			
1. Development of Co-operative Processing Societies and Cold Storages			
	55.50	23.02	–32.48

Reasons for saving in the above cases have not been intimated (January 1988).

X—Co-operative Spinning Mills—

 Non-Plan (Developmental)—

 1. Participation in the Equity Share of proposed Co-operative Spinning Mills—

O	2,25.00		
R	–2,25.00		
	..	16.00	+16.00

Anticipated saving was due to non-release of fund for the proposed Tamralipta and Kangsabati Co-operative Spinning Mills. Reasons for final excess have not been intimated (January 1988).

 State Plan (Seventh Plan)—

 1. Share participation in Co-operative Spinning Mills at Serampore—

O	32.00		
R	75.00		
	1,07.00	16.00	–91.00

Anticipated excess was stated to be due to strengthening the Share Capital base of the Mills. Reasons for final saving have not been intimated (January 1988).

Grant No. 50—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
XI—Industrial Co-operatives—			
Centrally Sponsored (New Schemes)—			
1. State Participation in the West Bengal State Handloom Weavers' Co-operative Societies—			
O 25.00	15.00	15.00	..
R —10.00			
2. State Participation in the Share Capital of Primary Weavers' Co-operative Societies—			
O 30.00	17.00	17.28	+0.28
R —13.00			
Anticipated saving in the above two cases was due to restricting the expenditure to the quantum of Central assistance.			
XII—Consumers' Co-operatives—			
Non-Plan (Developmental)—			
1. Distribution of Consumers' Articles in rural areas	90.00	8.90	—81.10
2. Financing of Consumers' Industries	55.00	..	.. 55.00
698—Loans for Co-operation—			
I—Credit Co-operatives—			
Non-Plan—			
1. Loans to West Bengal State Co-operative Bank	2,75.00	..	—2,75.00
2. Loans to District Co-operative Banks for distribution of fertilisers, seeds and pesticides	25.00	..	25.00
Non-Plan (Developmental)—			
1. Loans for Integrated Co-operative Development Project	20.10	..	—20.10
Centrally Sponsored (New Schemes)—			
Loans to Central Co-operative Banks for providing non-overdues in the Co-operatively underdeveloped areas	70.00	..	—70.00
V—Warehousing and Marketing Co-operatives—			
Non-Plan (Developmental)—			
6. Loans for establishment of baling plants	30.00	..	—30.00
7. Loans to West Bengal State Co-operative Marketing Federation	50.00	..	—50.00
State Plan (Seventh Plan)—			
1. Loans for development of Agricultural Marketing Societies (Primary)	10.80	..	—10.80
VI—Processing Co-operatives—			
Non-Plan (Developmental)—			
1. Loans for development of Co-operative Processing Societies and Cold Storage	35.00	12.03	—22.97
State Plan (Seventh Plan)—			
1. Loans for establishment of Cold Storages	14.40	..	—14.40
Reasons for saving in the above cases have not been intimated (January 1988).			
IX—Industrial Co-operatives—			
Non-Plan (Developmental)—			
1. Loans for setting up of Regional Offices for Apex Handloom Society—			
O 16.25	..	..	..
R —16.25			

Grant No. 50 -- Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
2. Loans to Primary Weavers' Co-operative Society for construction of Workshed—			
O 20.00
R -20.00			

Anticipated saving in the above two cases was due to non-finalisation of schemes.

X—Consumers' Co-operatives—

Non-Plan (Developmental)—

1. Loans for distribution of consumer articles in rural areas	41.34	4.72	- 36.62
2. Loans for financing consumers' Industries	55.00	..	- 55.00

Reasons for saving in the above two cases have not been intimated (January 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
498—Capital Outlay on Co-operation—			
V—Warehousing and Marketing Co-operatives—			
State Plan (Seventh Plan)—			
1. Development of Agricultural Marketing Societies—			
(iv) Share Capital Contribution to Indian Farmers' Fertiliser Co-operative Society Ltd.	..	25.00	+ 25.00
Reasons for incurring expenditure without budget provision have not been intimated (January 1988).			
(viii)—Establishment of Rural Godowns	32.45	53.00	+ 20.55
VII—Dairy Co-operatives—			
State Plan (Seventh Plan)—			
1. Investment in Share Capital of the West Bengal Co-operative Milk Producers' Federation Ltd.	27.00	45.00	+ 18.00
698—Loans for Co-operation—			
IX—Industrial Co-operatives—			
State Plan (Seventh Plan)—			
(b) Handloom—			
3. Working Capital Loans to Weavers	35.00	68.73	+ 33.73
X—Consumers' Co-operatives—			
Centrally Sponsored (New Schemes)—			
(iii) Loans for accelerated development of Consumers' Co-operatives	39.90	1,21.92	+ 82.02

Reasons for excess in the above four cases have not been intimated (January 1988).

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 304—Other General Economic Service—			
Original	Rs. 2,85,52,000		
Supplementary	4,46,000		
	2,89,98,000	2,85,05,718	—4,92,282
Amount surrendered during the year (March 1987)	..	..	1,56,717

Notes and comments—

(i) In view of the saving of Rs. 4.92 lakhs, supplementary provision of Rs. 4.46 lakhs was unnecessary.

Grant No. 52—Agriculture

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 305—Agriculture—			
Voted—			
Original	Rs. 78,26,60,000		
Supplementary	1,76,92,000		
	80,03,52,000	73,67,05,725	—6,36,46,275
Amount surrendered during the year	..	..	Nil
Charged—			
Original	14,000		
Supplementary	19,220		
	33,220	..	—33,220
Amount surrendered during the year	..	..	Nil
CAPITAL—			
Major heads: 505—Capital Outlay on Agriculture and 705—Loans for Agriculture—			
Voted—			
Original	7,03,80,000		
Supplementary .. .. .	..	
	7,03,80,000	5,54,55,268	—1,49,24,732
Amount surrendered during the year	..	..	Nil
Charged—			
Original .. .. .	..	
Supplementary	4,32,588		
	4,32,588	4,31,588	—1,000
Amount surrendered during the year	..	..	Nil

Notes and comments—

REVENUE (Voted grant)—

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

(ii) In view of the eventual saving of Rs. 6.36.46 lakhs, supplementary grant of Rs. 1.76.92 lakhs obtained in March 1987 was unnecessary.

Grant No. 52—Contd.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
II—Land Reforms—			
Non-Plan—			
2. Land Reforms—			
O 1,13·00	1,35·00	66·91	— 68·09
S 22·00			
State Plan (Annual Plan, Sixth Plan and Committed)—			
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	5,76·00	1,05·71	— 4,70·29
2. Integrated scheme on Land Reforms	1,31·00	35·83	— 95·17
IV—Multiplication and Distribution of Seeds—			
Non-Plan—			
1. Establishment of Seed Farms and Seed Stores	25·50	9·23	— 16·27
State Plan (Seventh Plan)—			
1. Establishment and development of Seed and Horticultural Farm	40·00	23·10	— 16·90
V—Agriculture Farms—			
Non-Plan—			
1. Experimental Farms	4,89·00	4,15·62	— 73·38
VIII—High Yielding Varieties Programme—			
State Plan (Seventh Plan)—			
1. Scheme for strengthening of the State Plant Protection Organisation including quality control of pesticides	54·00	39·14	— 14·86
X—Commercial Crops—			
State Plan (Seventh Plan)—			
5. Pulses Development	23·00	9·71	— 13·29
Centrally Sponsored (New Schemes)—			
2. Scheme on development of Pulses	30·00	8·82	— 21·18
XI—Scheme for Small and Marginal Farmers and Agriculture Labour—			
State Plan (Seventh Plan)—			
3. Scheme for assisting the small and marginal farmers in increasing agricultural production—			
(b) Minor Irrigation	1,95·00	36·70	— 1,58·30
(d) Land Development	70·00	..	— 70·00
Special Component Plan for Scheduled Castes—			
(b) Scheme for assisting the small and marginal farmers in increasing agricultural production—			
(i) Minikits of Seeds and fertilisers for oilseeds and pulses	40·00	25·26	— 14·74
(ii) Minor Irrigation	75·00	5·14	— 69·86
(iv) Land Development	36·00	0·28	— 35·72
Centrally Sponsored (New Schemes)—			
1. Scheme for assisting small and marginal farmers in increasing agricultural production—			
(a) Minikits of seeds and fertilisers for oilseed and pulses	43·75	62·61	— 18·86
(b) Minor Irrigation	1,95·00	25·00	— 1,70·00

Grant No. 52—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
Special Component Plan for Scheduled Castes—			
2. Scheme for assisting the small and marginal farmers in increasing agricultural production—			
(a) Minikits for seeds and fertilisers for oilseeds and pulses	40.00	14.20	— 25.80
(b) Minor Irrigation	75.00	..	— 75.00
XII—Drought Prone Areas Programme—			
Central Sector (New Schemes)—			
Special Component Plan for Scheduled Castes—			
2. Drought Prone Areas Programme	58.00	0.09	— 57.91
XIII—Extension and Farmers' Training—			
State Plan (Seventh Plan)—			
8. Agricultural information, Publicity and exhibition (Farm Advisory Services)	22.00	11.40	— 10.60
11. Special Component Plan for Scheduled Castes—			
(f) Project for increasing production and productivity of rice	1,60.00	68.15	— 91.85
Centrally Sponsored (New Schemes)—			
1. Project for production and productivity of rice	3,50.00	2,26.98	— 1,23.02
Central Sector (New Schemes)—			
1. Minikit programme of rice	50.00	8.16	— 41.84
XIV—Agricultural Education—			
State Plan (Seventh Plan)—			
2. North Bengal Camps of Bidhan Chandra Krishi Viswa Vidyalaya and Krishi Vijnan Kendra	1,00.00	85.22	— 14.78
XVI—Agricultural Research—			
Non-Plan—			
7. Workshop under Directorate of Agricultural Engineering	28.00	0.02	— 27.98
XVII—Agricultural Economics and Statistics—			
Centrally Sponsored (New Schemes)—			
1. Scheme for establishment of an agency for reporting agricultural statistics	30.50	9.76	— 20.74
XIX—Agricultural Marketing and Quality Control—			
State Plan (Seventh Plan)—			
7. Scheme for development of farm to market link road	17.00	3.22	— 13.78
9. Price Support Agriculture	20.00	3.99	— 16.01
Central Sector (New Schemes)—			
3. Scheme for rural markets and wholesale markets in tribal/hilly and backward areas	15.00	3.00	— 12.00
XXIII—Other Expenditure—			
Non-Plan—			
4. Lump provision for Additional Dearness Allowances	3,18.72	..	— 3,18.72
XXIV—Transfer to/from Reserve Fund and Deposit Account—			
State Plan (Seventh Plan)—			
1. Amount transferred to the Crop Insurance Fund-Inter Accounts Transfer	38.00	..	— 38.00

Reasons for saving under all the above mentioned heads have not been intimated (January 1988).

Grant No. 52—Contd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
II—Land Reforms—			
State Plan (Seventh Plan)—			
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	3,31·00		
S	31·00		
	3,62·00	12,45·35	+ 8,83·35
2. Integrated Scheme on Land Reforms—			
O	3,99·00		
S	40·00		
	4,39·00	8,44·12	+ 4,05·12
X—Commercial Crops—			
State Plan (Seventh Plan)—			
1. Jute Development	20·00	33·74	+13·74
2. Oilseed development including sunflower	18·95	30·58	+11·63
XI—Scheme for Small and Marginal Farmers and Agriculture Labour—			
State Plan (Seventh Plan)—			
3. Scheme for assisting the small and marginal farmers in increasing agricultural production—			
(a) Minikits of Seeds and fertilisers for oilseed and pulses	43·75	84·94	+ 41·19
XII—Drought Prone Areas Programme—			
State Plan (Seventh Plan)—			
1. Drought Prone Areas Programme—			
(a) Minor Irrigation Scheme—			
(v) Afforestation	14·00	32·15	+18·15
Central Sector (New Schemes)—			
1. Drought Prone Areas Programme	1,20·00	2,18·69	+ 98·69
XIII—Extension and Farmers' Training—			
Non-Plan—			
5. Multicrops and other demonstration	6·90	35·78	+28·88
State Plan (Seventh Plan)—			
3. Project for increasing production and productivity of rice	1,90·00	2,82·84	+ 92·84
10. Farmers' Training Centre	20·00	53·85	+33·85
11. Special Component Plan for Scheduled Castes—			
(e) Farmers Training Centre	3·50	21·64	+18·14
XVI—Agricultural Research—			
Non-Plan—			
2. Small Workshop Scheme in development Blocks	28·00	50·64	+ 22·64
XVII—Agricultural Economics and Statistics—			
Non-Plan—			
1. Crop Survey	1,13·75	1,31·07	+ 17·32
XIX—Agricultural Marketing and Quality Control—			
Non-Plan—			
1. Marketing Department	74·00	94·59	+20·59

Grant No. 52—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
XXIV—Transfer to/from Reserve Fund and Deposit Accounts—			
Centrally Sponsored (New Schemes)—			
1. Amount transferred to the Crop Insurance Fund-Inter-Account Transfer	..	58.52	+58.52
Reasons for saving in the above cases have not been intimated (January 1988).			
CAPITAL—(Voted grant)—			
(i) No part of the saving was surrendered during the year.			
(ii) Saving occurred mainly under:—			
505—Capital Outlay on Agriculture—			
X—Marketing—			
State Plan (Seventh Plan)—			
3. Special Component Plan for Scheduled Castes	10.00	0.04	-9.96
4. Development of Regulated Markets	10.00	..	-10.00
705—Loans for Agriculture—			
I—Seeds—			
Non-Plan—			
1. Loans under the scheme for distribution of seeds	2,00.00	54.24	-1,45.76
V—Plant Protection—			
Non-Plan—			
1. Loans under the scheme for distribution of Pesticides	1,00.00	8.67	-91.33
Reasons for saving in the above cases have not been intimated (January 1988).			
(iii) Saving mentioned above was partly counterbalanced by excess mainly under:—			
505—Capital Outlay on Agriculture—			
I—Seeds—			
State Plan (Seventh Plan)—			
2. West Bengal State Seeds Corporation—Contribution to the Share Capital	50.00	1,24.00	+74.00
II—Agricultural Farms—			
State Plan (Seventh Plan)—			
1. Establishment and development of seed and Horticultural Farms	10.00	18.98	+8.98
X—Marketing—			
State Plan (Seventh Plan)—			
2. Scheme for development of farm to market link road	29.00	47.22	+18.22
705—Loans for Agriculture—			
XIV—Other Agricultural Loans—			
Non-Plan—			
1. Advances to cultivators	50.00	98.90	+48.90
Reasons for excess in the above cases have not been intimated (January 1988).			

Grant No. 53—Minor Irrigation, Soil Conservation and Area Development

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major heads: 306—Minor Irrigation, 307—Soil and Water Conservation and 308—Area Development—			
Voted—			
Original	Rs. 86,35,62,000		
Supplementary .. .. .	..	
Amount surrendered during the year	..	..	Nil
Charged—			
Original .. .. .	..	
Supplementary	1,17,387		
Amount surrendered during the year	..	..	Nil
CAPITAL—			
505—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development, and 705—Loans for Minor Irrigation, Soil Conservation and Area Development—			
Voted—			
Original	17,82,73,000		
Supplementary .. .. .	..	
Amount surrendered during the year	..	..	Nil
Charged—			
Original .. .. .	..	
Supplementary	10,896		
Amount surrendered during the year	..	..	Nil

Notes and comments—

REVENUE—

Voted grants—

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

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
306—Minor Irrigation—			
I—Direction and Administration—			
State Plan (Seventh Plan)—			
I(3)—World Bank Project on development of Minor Irrigation (1) Strengthening the organisation of the Directorate of Agricultural Engineering	36.50	..	—36.50
III—Construction and Deepening of Wells and Tanks—			
State Plan (Seventh Plan)—			
III(2)—World Bank Project on Development of Minor Irrigation—			
Dug Wells	90.00	46.36	—43.64
IV—Tubewells—			
Non-Plan—			
IV(2)—Maintenance of State-owned shallow tubewells	60.00	0.02	—59.98
State Plan (Seventh Plan)—			
IV(2)—World Bank Project on development of Minor Irrigation (1) Shallow Tubewells	1,00.00	..	—1,00.00

Grant No. 53—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
IV(3)—World Bank Project on development of Minor Irrigation (ii) Shallow tubewells fitted with submersible pumps	70.00	..	—70.00
IV(5)—Shallow tubewells fitted with submersible pumps	18.00	..	—18.00
IV(8)—Special component Plan for Scheduled Castes—World Bank Project on development of Minor Irrigation—			
(1) Shallow tubewells	85.00	..	—85.00
IV(9)—Special Component Plan for Scheduled Castes—World Bank Project on development of Minor Irrigation (ii) shallow tubewells fitted with submersible pumps	23.00	..	—23.00
VI—Other Minor Irrigation Works—			
State Plan (Seventh Plan)—			
VI(4)—Special Component Plan for Scheduled Castes—			
Boro Bundhs	24.00	..	—24.00
State Plan (Annual Plan, Sixth Plan and Committed)—			
VI(1)—Surface drainage and irrigation scheme	37.00	16.12	—20.88
X—Other Expenditure—			
Non-Plan—			
X(2)—Lump provision for Additional Dearness Allowance	1,51.44	..	—1,51.44
State Plan (Seventh Plan)—			
X(1)—West Bengal Minor Irrigation Corporation—Water rate subsidy	50.00	..	—50.00
X(3)—West Bengal Minor Irrigation Corporation—Grants-in-aid for repayment to financial institutions	72.00	..	—72.00
X(7)—West Bengal Minor Irrigation Corporation—Grants-in-aid for meeting administrative expenses	75.00	..	—75.00
X(9)—World Bank Project on development of Minor Irrigation— (iii) Hires, purchase of vehicles	25.00	5.57	—19.43
X(15)—Special Component Plan for Scheduled Castes—			
West Bengal Minor Irrigation Corporation—Water rate subsidy	20.00	..	—20.00
X(16)—Special Component Plan for Scheduled Castes—			
West Bengal Minor Irrigation Corporation—Grants-in-aid for re- payment to financial institutions	28.00	..	—28.00
X(17)—World Bank Project on Development of Minor Irrigation— Cost of energisation of Minor Irrigation Schemes—payable to West Bengal State Electricity Board	1,40.35	..	—1,40.35
X(18)—Special Component Plan for Scheduled Castes—			
World Bank Project on development of Minor Irrigation—Cost of energisation of Minor Irrigation Schemes, payable to West Bengal State Electricity Board	33.00	..	—33.00

Reasons for saving in the above cases have not been intimated (January 1988).

307—Soil and Water Conservation—

V—Soil Conservation Schemes—

 Centrally Sponsored (New Schemes)—

VI(8)—Special Component Plan for Scheduled Castes—

 Integrated action plan for flood control in Ganga basin

18.00

..

—18.00

VII—Other Expenditure—

 Non-Plan—

VII(1)—Lump provision for additional Dearness Allowance

24.36

..

—24.36

Reasons for saving in the above cases have not been intimated (January 1988).

Grant No. 53—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
308—Area Development—			
V—Other Expenditure—			
State Plan (Seventh Plan)—			
V(8)—Special Component Plan for Scheduled Castes—			
I.F.A.D. assisted, Sunderban Development Project	3,49.00	30.78	— 3,18.22
Partial saving of Rs. 88.38 lakhs was attributed to non-execution of several contracts due to increase in the cost of bricks; reasons for final saving have not been intimated (January 1988).			
V(9)—Pilot project for propagation of water conservation/harvesting technology for dry farming areas	10.00	..	— 10.00
V(10)—Special Component Plan for Scheduled Castes			
Agricultural Development of North Bengal—Dutch assisted Project	72.75	34.24	— 38.51
Reasons for saving in the above cases have not been intimated (January 1988).			

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
306—Minor Irrigation—			
I—Direction and Administration—			
Non-Plan—			
I(1)—Scheme for strengthening extension and administration under the Director of Agricultural Engineering	2,97.17	3,39.23	+ 42.06
State Plan (Annual Plan, Sixth Plan and Committed)—			
I(1)—Strengthening the organisation and administration of the Directorate of Agricultural Engineering	68.97	1,31.68	+ 62.71
IV—Tubewells—			
Non-Plan—			
IV(1)—Deep Tubewell Irrigation	8,56.00	10,44.24	+ 1,88.24
V—Lift Irrigation Schemes—			
State Plan (Seventh Plan)—			
V(1)—River Lift Irrigation	1.00	39.04	+ 38.04
State Plan (Annual Plan, Sixth Plan and Committed)—			
V(1)—River Lift Irrigation	78.70	2,46.20	+ 1,67.50
VI—Other Minor Irrigation Works—			
State Plan (Seventh Plan)—			
VI(2)—Boro Bundhs	56.00	71.05	+ 15.05
Reasons for excess in the above cases have not been intimated (January 1988).			
307—Soil and Water Conservation—			
V—Soil Conservation Schemes—			
State Plan (Annual Plan, Sixth Plan and Committed)—			
V(5)—Protective afforestation and erosion control on land slides, slips, stream banks etc. in forest areas	10.56	41.55	+ 30.99
Reasons for excess have not been intimated (January 1988).			

Grant No. 53—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
308—Area Development—			
III—Development of Hill Areas—			
State Plan (Supplement Plan)—			
III(1)—Accelerated development of hill areas	8,61.95	9,84.98	+ 1,23.03
Anticipated excess of Rs. 28.05 lakhs was attributed to execution of some schemes which were not initially covered by the State Plan, but subsequently approved by the Planning Commission with regard to enhancement of the amount of Central assistance. Reasons for final excess have not been intimated (January 1988).			
V—Other Expenditure—			
State Plan (Seventh Plan)—			
V(2)—Special Component Plan for Scheduled Castes—			
Development of Sunderbans	30.00	41.11	+11.11
V(3)—Development of Jhargram Area	99.00	1,12.24	+13.24
V(6)—Comprehensive Area Development Project	2,00.00	3,34.00	+1,34.00
V(16)—Agricultural Development of North Bengal—Dutch assisted Project	62.25	97.95	+35.70
V(18)—I.F.A.D. assisted Sundarban Development Projects	3,40.00	5,85.62	+2,45.62
Reasons for excess in the above cases have not been intimated (January 1988).			

CAPITAL—

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

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
I—Minor Irrigation—			
State Plan (Seventh Plan)—			
I(3)—River Lift Irrigation	1,49.00	93.39	— 55.61
I(7)—Special Component Plan for Scheduled Castes—			
Deep Tubewell Irrigation	41.80	..	— 41.80
I(9)—Construction of Office Building at the district and subdivisional level under the department of Agriculture	15.00	..	— 15.00
I(10)—Special Component Plan for Scheduled Castes—			
River Lift Irrigation	50.00	0.19	— 49.81
I(11)—Surface drainage and irrigation scheme	1,43.80	2.94	— 1,40.86
I(12)—Special Component Plan for Scheduled Castes—			
Surface drainage and Irrigation Schemes	44.00	..	— 44.00
I(14)—Conversion of diesel run river lift irrigation schemes into electrically operated schemes	18.00	..	— 18.00
I(15)—World Bank Project on Development of Minor Irrigation (i) Deep tubewell and medium duty tubewells	3,75.00	3.61	— 3,71.39
I(16)—World Bank Project on development of Minor Irrigation (ii) River Lift Irrigation	1,08.00	0.34	— 1,07.66
I(21)—World Bank Project on Development of Minor Irrigation—Cost of energisation of Minor Irrigation Schemes—Payable to West Bengal State Electricity Board	83.65	..	— 83.65
I(22)—Special Component Plan for Scheduled Castes—			
World Bank Project on Development of Minor Irrigation	33.00	..	— 33.00

Grant No. 53—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
I(24)—Special Component Plan for Scheduled Castes—			
World Bank Project on development of Minor Irrigation—Deep tubewells and medium duty tubewells	1,00-00	..	— 1,00-00
I(25)—Special Component Plan for Scheduled Castes—			
World Bank Project on development of Minor Irrigation—Cost of energisation of Minor Irrigation Schemes, payable to West Bengal State Electricity Board	25-00	..	— 25-00
Reasons for saving in the above cases have not been intimated (January 1988).			
III—Area Development Programme—			
State Plan (Seventh Plan)—			
III(1)—Command Area Development Programme	89-00	6-55	— 82-45
III(2)—Special Component Plan for Scheduled Castes—			
Command Area Development Programme	30-00	..	— 30-00
Central Sector (New Schemes)—			
III(1)—Command Area Development Programme in selected areas in West Bengal	1,29-00	15-51	— 1,13-49
Reasons for saving in the above cases have not been intimated (January 1988).			
706—Loans for Minor Irrigation, Soil Conservation and Area Development—			
III—Area Development Programme—			
State Plan (Supplement Plan)—			
III(1)—Loans for accelerated development of hill areas	60-00	0-80	— 59-20
Reasons for saving have not been intimated (January 1988).			
(iii) Excess occurred mainly under:—			
			.
Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
I—Minor Irrigation—			
State Plan (Seventh Plan)—			
I(1)—West Bengal State Minor Irrigation Corporation	25-00	2,54-00	+ 2,29-00
I(2)—Deep tubewell Irrigation	1,36-70	2,73-34	+ 1,36-64
Reasons for excess in the above cases have nos been intimated (January 1988).			

Grant No. 54—Food

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major heads 309—Food—			
Original	Rs. 12,98,74,000		
Supplementary	15,80,000		
Amount surrendered during the year	13,14,54,000	12,50,06,155	— 64,47,845
			Nil

CAPITAL—

Major heads 509—Capital Outlay on Food—

Voted—

Original	21,01,10,000		
Supplementary	7,99,00,000		
Amount surrendered during the year	29,00,10,000	9,48,56,761	— 19,51,53,239
		-	Nil

Charged—

Original	10,000		
Supplementary	13,000		
Amount surrendered during the year	23,000	17,984	— 5,016
			Nil

Notes and comments—

REVENUE—

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

(ii) In view of the saving of Rs. 64.48 lakhs in the grant, supplementary provision of Rs. 15.80 lakhs obtained in March 1987 was wholly unnecessary.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
VIII—Other Expenditure—			
Non-Plan—			
2. Lump provision for additional Dearness Allowance	2,17.44	—	— 2,17.44

VI—Nutritious and Subsidiary Food—

Centrally Sponsored (New Schemes)—

1. Huller Subsidy Scheme—Grants-in-aid/Contribution	22.50	6.15	— 16.35
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Reasons for saving in the above two cases have not been intimated (January 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
309—Food—			
I—Direction and Administration—			
Non-Plan—			
1. Directorate of District Distribution, Procurement and Supply	2,20.86	2,53.44	+ 32.58
3. Calcutta (including Industrial Area) Rationing	2,71.60	3,44.42	+ 72.82
4. District Distribution—			
O	4,40.50		
S	15.80		
	4,56.30	5,21.42	+ 65.12

Reasons for excess in the above cases have not been intimated (January 1988).

Grant No. 54—Concl'd.

CAPITAL—

(Voted grant)—

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

(ii) In view of the large saving (Rs. 19,51.53 lakhs), the supplementary provision of Rs. 7,99.00 lakhs obtained during March 1987 proved injudicious.

(iii) Saving occurred under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
509—Capital Outlay on Food—			
I—Procurement and Supply—			
A—Cost of Purchase of grains—			
(i) Purchase of foodgrains other than wheat—			
O 1,00.10	7,00.10	1,02.53	— 5,97.57
S 6,00.00			
Saving to the extent of Rs. 4,31.30 lakhs was due to implementations of the scheme of internal distribution of foodgrains in two districts since December 1986 instead of targetted four districts of West Bengal. Reasons for the balance have not been intimated (January 1988).			
2. Purchase of wheat and wheat Products—			
O 1.00	2,00.00	.	— 2,00.00
S 1,99.00			
3. Supply of foodstuff to Police Force and whole-time N.V.F. Personnel at concessional rates	20,00.00	8,46.04	— 11,53.96

Reasons for saving in the above two cases have not been intimated (January 1988).

Grant No. 55—Animal Husbandry (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE—			
Major heads 310—Animal Husbandry—			
Original 21,82,95,000	21,82,95,000	20,87,24,525	— 95,70,475
Supplementary			
Amount surrendered during the year (March 1987)	..	..	3,32,75,100
CAPITAL—			
Major heads 510—Capital Outlay on Animal Husbandry			
Original 1,78,15,000	1,78,15,000	1,15,68,528	— 62,46,472
Supplementary			
Amount surrendered during the year (March 1987)	..	..	68,77,000

Notes and comments—

REVENUE—

(i) As against the amount of Rs. 3,32.75 lakhs surrendered during the year, the eventual saving worked out to Rs. 95.70 lakhs only.

(ii) Saving occurred mainly under:—

IV—Veterinary Research—

Non-Plan (Developmental)—

Grant No. 55--Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
IV(1)—Expenses out of the grant from the I.C.A.R.—			
(ii) Improvement of milk production by cross-breeding dairy cattle at Haringhata—			
O 20.00	} 22.06	0.59	—21.47
R 2.06			
Reasons for saving have not been intimated (January 1988).			
VI—Cattle Development—			
Non-Plan—			
VI(4)—State Livestock Farm—			
O 1,49.16	} 1,62.24	1,35.77	—26.47
R 13.08			
Anticipated excess was attributed to post-budget decision on payment of additional Dearness Allowance to the staff; reasons for eventual saving have not been intimated (January 1988).			
Centrally Sponsored (New Schemes)—			
VI(3)—Assistance to small/marginal farmers and agricultural labourers for rearing of cross-breed heifers—			
O 20.00	} 19.73	4.08	—15.65
R —0.27			
Reasons for saving have not been intimated (January 1988).			
State Plan (Annual Plan, Sixth Plan and Committed)—			
VI(1)—Intensive Cattle Development Project—			
O 48.33	} 46.25	31.43	—14.82
R —2.08			
Anticipated saving was attributed to non-utilisation of the total provision; reasons for final saving have not been intimated (January 1988).			
XI—Fodder and Feed Development—			
Non-Plan—			
XI(8)—Maintenance of Salboni Fodder Farm—			
O 30.75	} 36.01	20.12	—15.89
R 5.26			
Anticipated excess was attributed to post-budget decision to pay additional dearness allowance to the staff; reasons for eventual saving have not been intimated (January 1988).			
XV—Other Expenditure—			
Non-Plan—			
XV(6)—Lump provision for Additional Dearness Allowance—			
O 1,61.76	} ..	..	..
R —1,61.76			
Anticipated saving has been attributed to non-requirement of fund.			
XV(7)—Special Component Plan for Scheduled Castes—			
(iv) Family based programme on house dairy/goat/sheep/pig rearing/poultry etc.	13.55	..	—13.55
State Plan (Annual Plan, Sixth Plan and Committed)—			
XV(12)—Special Component Plan for Scheduled Castes—			
(ii) Additional Veterinary Dispensaries	28.18	5.31	—22.87
Reasons for saving in the above two cases have not been intimated (January 1988).			

Grant No. 55—Contd.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
III—Veterinary Services and Animal Health—			
Non-Plan—			
III(2)—Veterinary Hospitals	1,20.22	1,46.19	+25.97
III(6)—Aid Centres and Clinic	47.34	66.01	+18.67

Reasons for excess in the above cases have not been intimated (January 1988).

VI—Cattle Development—

Non-Plan—

VI(1)—Cattle Development Scheme—

O	1,35.95	} 31.48	1,81.53	+1,50.05
R	-1,04.47			

Reasons for anticipated saving was attributed to diversion of some sub-schemes to other head of accounts, reasons for eventual excess have not been intimated (January 1988).

VI(7)—New Key Village Blocks and Sub-centres—

O	20.33	} 24.89	49.22	+24.33
R	4.56			

Anticipated excess was attributed to post-budget decision on payment of additional Dearness Allowance to the staff reasons for final excess have not been intimated (January 1988).

..

XII—Poultry Production-cum-Marketing Centre—

Non-Plan—

Intensive egg and poultry production-cum-marketing Centre—

1. Management—

O	42.59	} ..	36.56	72.67	+36.11
R	-6.03				

Anticipated saving was attributed to late submission of stationery bills and adoption of economy measures; reasons for eventual excess have not been intimated (January 1988).

Intensive egg and poultry production-cum-marketing Centre—

(iii) Purchase of materials—

O	60.00	} 36.00	64.78	+28.78
R	-24.00			

Anticipated saving was attributed to non-achievement of sales target under the scheme; reasons for eventual excess have not been intimated (January 1988).

XV—Other Expenditure—

State Plan (Annual Plan, Sixth Plan and Committed)—

XV(ii)—New Veterinary Dispensaries—

O	44.10	} 42.53	70.07	+27.54
R	-1.57			

Reasons for excess have not been intimated (January 1988).

Grant No. 55—Concl'd.

CAPITAL—

(I) As against the amount of surrender of Rs. 68.77 lakhs, eventual saving worked out to Rs. 62.46 lakhs.

(II) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
510—Capital Outlay on Animal Husbandry—			
III—Cattle Development—			
Non-Plan—			
Expenditure under World Food Programme No. 618—			
III(1)—Stud Farm/Artificial Insemination Centre—			
O	10.00		
R	-10.00		

Anticipated saving was attributed to non-adjustment of assistance received in kind from the Indian Dairy Corporation, due to non-completion of required formalities.

VII—Other Expenditure—

State Plan (Seventh Plan)—

(1) Special Component Plan for Scheduled Castes—

(II)—Veterinary Dispensaries—

O	15.00	0.40	..	-0.40
R	-14.60			

Anticipated saving was attributed to non-implementation of the scheme during the year.

Centrally Sponsored (New Schemes)—

VII(1)—West Bengal Live Stock Processing Development Corporation Limited—

Investment in Share Capital for establishment of a slaughter house—

O	25.00	..	18.00	+18.00
R	-25.00			

Anticipated saving was attributed to non-receipt of central assistance. Reasons for eventual excess have not been intimated (January 1988).

I—Veterinary Education and Training—

State Plan (Seventh Plan)—

I(2)—Strengthening of inservice training of Veterinary Field Assistance—

O	9.00	4.00	..	-4.00
R	-5.00			

Anticipated saving was attributed to non-completion of some formalities of the scheme; reasons for eventual saving have not been intimated (January 1988).

VII—Other Expenditure—

State Plan (Seventh Plan)—

VII(1)—Special Component Plan for Scheduled Castes—

(1) State Veterinary Hospital—

O	12.00	7.65	3.00	-4.65
R	-4.35			

Anticipated saving was attributed to non-implementation of the scheme; reasons for final saving have not been intimated (January 1988).

(III) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +	
III—Cattle Development—				
State Plan (Seventh Plan)—				
III(1)—Resettlement of city kept animals—				
O	40.00	41.15	58.64	+17.49
R	1.15			

Anticipated excess was attributed to taking up certain essential items of work; reasons for final excess have not been intimated (January 1988).

Grant No. 56—Dairy Development (Excluding Public Undertakings)

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major heads: 311—Dairy Development—			
Voted—			
Original	Rs. 38,44,00,000		
Supplementary .. .. .	..	38,44,00,000	36,97,19,346
Amount surrendered during the year (March 1987)		..	2,36,20,500
Charged—			
Original .. .. .	..	
Supplementary	26,356	26,356	..
Amount surrendered during the year		..	Nil
CAPITAL—			
Major heads: 511—Capital outlay on Dairy Development and 711—Loans for Dairy Development—			
Original	1,50,00,000		
Supplementary .. .. .	..	1,50,00,000	1,28,48,039
Amount surrendered during the year (March 1987)		..	56,94,000

Notes and comments—

Capital—

(i) As against the amount of Rs. 56.94 lakhs surrendered during the year, eventual saving worked out to Rs. 21.52 lakhs only.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
511—Capital Outlay on Dairy Development—			
I—Dairy Development—			
Non-Plan—			
I(5)—Establishment of feeder balancing dairies—			
O	28.00		
R	-28.00	..	..

Anticipated saving has been attributed to non-adjustment of assistances received in kind.

VII—Other Expenditure—

State Plan (Seventh Plan)—

VII(2)—Milk Product Factory-cum-Workshop at Salt Lake, Calcutta—

O	12.00		
R	-12.00	..	..

Anticipated saving has been attributed to non-approval of the proposal showing the economics of the scheme.

711—Loans for Dairy Development—

II—Milk Supply Schemes—

State Plan (Seventh Plan)—

II(1)—Loans under expansion of Greater Calcutta Milk Supply Schemes—

O	20.00		
R	-20.00	..	..

Anticipated saving has been attributed to non-fulfilment of the conditions regulating the grant of loans by the owner of the milch animals in the milk colony at Haringhata.

Grant No. 56—Concl'd.

(iii) Saving has been partly counter balanced by excess as under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
511—Capital Outlay on Dairy Development—			
V—Milk Supply Schemes—			
State Plan (Seventh Plan)—			
V(6)—Greater Calcutta Milk Supply Schemes—			
O	15.00		
R	17.77		
	32.77	63.10	+30.33
Excess has been attributed to inadequate original provision.			

Grant No. 57—Fisheries (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 312—Fisheries			
Original	Rs. 10,98,11,000		
Supplementary .. .. .	..	
Amount surrendered during the year	...	...	Nil
CAPITAL—			
Major heads: 512—Capital Outlay on Fisheries, 712—Loans for Fisheries—			
Original	95,50,000		
Supplementary .. .. .	..	
Amount surrendered during the year	...	...	Nil

Notes and comments—

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

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
I—Direction and Administration—			
State Plan (Seventh Plan)—			
1. Schemes for augmenting Supervisory and Administrative staff both in the field and at Headquarters—			
O		19.00	
R		-2.31	
	16.69	8.01	-8.68
III—Education and Training—			
State Plan (Seventh Plan)—			
5. Special Component Plan for Scheduled Castes—			
(b) Schemes for training of fish farmers, unemployed fishermen, holding of fish farmer field day, educational tour, etc.—			
O		8.00	
R		-3.89	
	4.11	0.18	-3.93

Grant No. 57—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
IV—Inland Fisheries—			
State Plan (Seventh Plan)—			
17. Scheme on development of Aquaculture (F.F.D.A.) (World Bank Project)—			
O	1,35.00		
R	15.55		
	1,50.55	1,18.50	—32.05
19. Special Component Plan for Scheduled Castes—			
(iii)—Scheme for distribution of minikits, water conditioners, etc. and development of Social Fisheries			
	17.00	1.28	—15.72
(vi)—Scheme on development of Aquaculture (F.F.D.A.) (World Bank Project)			
	45.00	28.00	—17.00
Centrally Sponsored (New Schemes)—			
1. Scheme for development and establishment of brackish water fish farm and prawn culture—			
O	10.00		
R	—10.00		

2. Scheme for development of agriculture under F.F.D.A. Programmes—			
O	1,35.00		
R	—42.69		
	92.31	1,15.19	+22.88
4. Development of Social Fisheries			
	15.00	4.54	—10.46
6. Reservoir Fisheries Project			
	6.00	..	—6.00
V—Fishing Harbour and Landing Facilities—			
State Plan (Seventh Plan)—			
Special Component Plan for Scheduled Castes—			
Minor Fishing Harbour and Fish Landing Centres—			
O	60.00		
R	17.84		
	77.84	28.29	—49.55
Centrally Sponsored (New Schemes)—			
2. Minor Fishing Harbour and Small Landing Centres			
	60.00	..	—60.00
IX—Mechanisation and Improvement of Fishing Crafts—			
Non-Plan (Developmental)—			
1. Scheme for development of coastal fishing with mechanised boats through N.C.D.C. assistance			
	10.00	..	—10.00
State Plan (Seventh Plan)—			
4. Special Component Plan for Scheduled Castes—			
(iii)—Scheme for development of infrastructural facilities in Marine fishing villages—			
O	10.00		
R	7.74		
	17.74	1.90	—15.84
XI—Other Expenditure—			
Non-Plan—			
5. Lump provision for Additional Dearness Allowances			
	37.56	..	—37.56
Reasons for saving in none of the above cases have been intimated (January 1988).			

Grant No. 57—Concl'd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
I—Direction and Administration—			
Non-Plan—			
1. Directorate of Fisheries—			
O	1,06.52		
R	4.71		
	1,11.23	1,26.95	+ 15.72
III—Education and Training—			
State Plan (Seventh Plan)—			
1. Scheme for training of fish farmers, unemployed fishermen, holding of Farmers field day, educational tour, etc.—			
O	50.00		
R	16.91		
	66.91	74.43	+ 7.52
IX—Mechanisation and Improvement of Fishing Crafts—			
State Plan (Seventh Plan)—			
1. Scheme for Marine resources survey, standardisation of crafts and gears, training of different centres for operation of mechanised crafts and gears—			
O	22.00		
R	4.61		
	26.61	38.81	+ 12.20

Reasons for excess in none of the above cases have been intimated (January 1988).

CAPITAL—

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

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
512—Capital Outlay on Fisheries—			
IV—Mechanisation of Fishing Crafts—			
State Plan (Seventh Plan)—			
Share Capital Contribution to Fishermen's Co-operative Societies for exploitation of Marine Resources by mechanisation and improvement of crafts and gears			
	11.00	..	- 11.00
712—Loans for Fisheries—			
III—Mechanisation of Fishing Crafts—			
Non-Plan (Developmental)—			
Special Component Plan for Scheduled Castes—			
Loans under the scheme for exploitation of Marine/Coastal fishing with mechanised boats			
	15.00	..	- 15.00
III—Other Loans—			
Non-Plan (Developmental)—			
2. Special Component Plan for Scheduled Castes—Loans under the scheme for development of Beel Fisheries			
	15.00	..	- 15.00

Reasons for non-utilisation of the entire provision in the above cases have not been intimated (January 1988).

Grant No. 58—Forest

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE—			
Major head: 313—Forest—			
Voted—			
Original	Rs. 22,54,26,000		
Supplementary	44,87,000		
Amount surrendered during the year			52,82,400
Charged—			
Original .. .. .	..	
Supplementary	15,000		
Amount surrendered during the year			Nil

CAPITAL—

Major head: 513—Capital Outlay on Forest—

Voted—

Original	25,00,000		
Supplementary .. .. .	..	
Amount surrendered during the year			Nil

Notes and comments:

Revenue (Voted grant)—

- (i) Expenditure exceeded the grant by Rs. 1,07,41,898; the excess requires regularisation.
- (ii) In view of the excess of Rs. 1,07.42 lakhs, supplementary grant of Rs. 44.87 lakhs obtained in March 1987 proved inadequate.
- (iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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I—Direction and Administration—

Non-Plan—

2. Northern Circle	1,69.77	1,92.14	+22.37
3. Central Circle	64.77	75.24	+10.47
9. Wild Life Unit	20.38	33.97	+13.59
11. Parks and Garden Wings	59.48	71.95	+12.47

Excess in the above four cases was stated to be mainly due to payment of additional dearness allowance at enhanced rate.

VI—Plantation Schemes—

State Plan (Seventh Plan)—

5. Special Component Plan for Scheduled Castes—

(b) Plantation of quick growing species	3.00	14.23	+11.23
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Reasons for excess have not been intimated (January 1988).

(c) Social Forestry Project with the World Bank Assistance	68.00	1,76.55	+1,08.55
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Excess to the extent of Rs. 59.53 lakhs was stated to be due to taking up more areas under operation under Special Component Plan than anticipated at the Budget stage. Reasons for the balance have not been intimated (January 1988).

Centrally Sponsored (New Schemes)—

2. Mixed Plantation on Waste Lands, Panchayat Lands, etc.—

(b) Rural Fuelwood Plantation	18.00	40.43	+22.43
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Reasons for excess have not been intimated (January 1988).

Grant No. 58—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
(c) Decentralised People's Nurseries	..	46.07	+ 46.07
Reasons for incurring expenditure without budget provision have not been intimated (January 1988).			
VIII—Forest Produces—			
Non-Plan—			
5. Wild Life Units—Timber and other produce removed from the forest by Government Agency	12.20	21.87	+ 9.67
Excess was mainly due to more expenditure on carriage of seized produce.			
State Plan (Seventh Plan)—			
2. Timber operation and forest utilisation by mechanised logging extraction and marketing	48.50	1,00.85	+ 52.35
Excess was stated to be due to requirement of more fund for contingent charges than anticipated earlier.			
4. Special Component Plan for Scheduled Castes—			
(a) Minor Forest Produce (including Silvo-pisciculture Project)	9.50	34.87	+ 25.37
IX—Communications and Buildings—			
Non-Plan—			
10. Buildings	4.48	19.77	+ 15.29
Reasons for excess in the above two cases have not been intimated (January 1988).			
X—Preservation of Wild Life—			
Non-Plan—			
5. Wild Life Unit—Production and improvement of Wild Life	63.91	80.15	+ 16.24
Excess was stated to be due to requirement of more funds than anticipated at the budget stage.			
XII—Other Expenditure—			
State Plan (Seventh Plan)—			
6. Creation and improvement of Parks and Gardens	10.00	22.00	+ 12.00
Excess was due to creation of new parks and improvement of existing parks and gardens.			
(iv) Excess mentioned above was partly counter-balanced by saving mainly under:—			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
IV—Forest Conservation and Development—			
Non-Plan—			
1. Northern Circle	75.91	47.20	— 28.71
Saving was due to less requirement of fund for regeneration work under the scheme.			
State Plan (Seventh Plan)—			
1. Forest Protection	35.00	..	— 35.00
Centrally Sponsored (New Scheme)—			
1. Forest Protection Force—			
O	..	..	..
R	..	..	..
	35.00	-33.02	2.98
	1.98	..	— 1.98
Saving of the entire fund in the above two cases was due to non-finalisation of the scheme.			

Grant No. 58—Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
VI—Plantation Schemes—			
State Plan (Seventh Plan)—			
2. Plantation of quick growing species	18.00	2.25	— 15.75
4. Mixed Plantation on Waste Lands, Panchayat Lands, etc.—			
(b) Rural Fuelwood Plantation	18.00	1.26	— 16.74
Reasons for saving under the two heads mentioned above have not been intimated (January 1988).			
VIII—Forest Produces—			
State Plan (Seventh Plan)—			
1. Minor Forest Produce (including Silvo-pisciculture)	28.00	15.74	— 12.26
Saving was mainly due to a high level decision to stop setting up new units under the scheme "Silvo-pisciculture Project".			
State Plan (Annual Plan, Sixth Plan and Committed)—			
2. Timber operation and forest utilisation by mechanised logging, extraction and marketing	26.60	16.39	— 10.21
Saving was due to less requirement of fund, reasons for which have not been explained (January 1988).			
IX—Communications and Buildings—			
Non-Plan—			
2. Northern Circle	59.76	43.41	— 16.35
4. Western Circle	11.75	1.02	— 10.73
Reasons for saving in the above two cases have not been intimated (January 1988).			
X—Preservation of Wild Life—			
State Plan (Seventh Plan)—			
2. Tiger Reserve in Sunderbans	12.00	..	— 12.00
XIII—Other Expenditure—			
12. Lump provision for Additional Dearness Allowances	84.36	..	— 84.36
Reasons for non-utilisation of the entire provision in the above two cases have not been intimated (January 1988).			

Grant No. 59—Community Development (Panchayat)

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess — Saving — Rs.
REVENUE—			
Major heads: 314—Community Development (Panchayat) and 363—Compensations and Assignments to Local Bodies and Panchayati Raj Institutions (Panchayat)—			
Voted—			
Original	.. .. . 34,09,96,000	34,09,96,000	27,93,93,218
Supplementary	.. .. . ..	
Amount surrendered during the year (March 1987)		..	5,36,27,552
Charged—			
Original	.. .. . 2,000	2,000	..
Supplementary	.. .. . ..	
Amount surrendered during the year		..	Nil

Grant No. 59—Contd.

Head	Total grant	Actual expenditure	Excess + Saving —
CAPITAL—			
Major head: 714—Loans for Community Development (Panchayat) —			
Original	10,000		
Supplementary	}		
	10,000	14,00,000	+13,90,000
Amount surrendered during the year (March 1987)	..	..	10,000

Notes and comments:

REVENUE (Voted grant)—

(i) Rs. 5,36.28 lakhs were surrendered; saving ultimately worked out to Rs. 6,16.03.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
314—Community Development (Panchayat)—			
II—Training—			
State Plan (Seventh Plan)—			
1. Training of functionaries of Panchayats—			
O	10.00		
R	-5.01		
	} 4.99	4.20	-0.79
Saving was due to non-sanction of the proposal of the scheme.			
III—Assistance to Panchayati Raj Institutions—			
State Plan (Seventh Plan)—			
Grants-in-aid/Contributions—			
O	1,38.50		
R	-7.17		
	} 1,31.33	91.89	-39.44
Anticipated saving was due to non-receipt of any proposal for construction of Panchayat Ghars and buildings of Panchayat Samitis and Zilla Parishads. Reasons for final saving have not been intimated (January 1988).			
IV—Other Expenditure—			
Non-Plan—			
2. Panchayat Elections—			
O	7.00		
R	-6.64		
	} 0.36	0.45	+0.09
Saving was due to non-receipt of any proposal for elections.			
5. Lump provision for Additional Dearness Allowances— ..			
O	7,51.20		
R	-7,51.20		
	}
Rs. 2,34.44 lakhs were re-appropriated to other heads and the balance was surrendered as the actual requirement was much less than what was anticipated earlier.			
7. Pension and retirement benefits of Panchayat Employees	23.00	12.94	-10.06
Reasons for saving have not been intimated (January 1988).			

Grant No. 59—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Panchayat)—			
I—Land Revenue—			
Non-Plan—			
Grants to Zilla Parishads from Land Revenue Collection	20.00	..	— 20.00
Saving of the entire provision was due to non-receipt of utilisation certificates from the Zilla Parishads as well as due to non-receipt of verified figures of Land Revenue Collections from the Board of Revenue.			
IV—Other Miscellaneous Compensation and Assignments—			
Non-Plan—			
1. Grants to Zilla Parishads in lieu of Landlords and Tenants share of Cesses	2,00.00	1,06.43	— 93.57
Saving was due to non-receipt of full utilisation reports from some Zilla Parishads.			
(iii) Saving mentioned above was partly counter-balanced by excess mainly under:—			
314—Community Development (Panchayat)—			
A—General—			
I—Direction and Administration—			
Non-Plan—			
2. District Establishment	2,29.65	3,26.24	+ 96.59
Reasons for excess have not been intimated (January 1988).			
III—Assistance to Panchayati Raj Institutions—			
Non-Plan—			
Grants-in-aid/Contributions—			
O	.. .. . 19,88.44	22,23.25	22,14.25
R	.. .. . 2,34.81		
Excess was mainly due to more contributions to the Gram Panchayats for salaries of their staff including secretaries.			

CAPITAL—

(i) Expenditure exceeded the grant by Rs. 13,90,000; the excess requires regularisation.

(ii) Reasons for excess which occurred under the head "714—Loans for Community Development-I—Assistance to Panchayati Raj Institutions-Non-Plan—(1) Loans to Panchayati Raj Institutions" (Provision: Rs. 10,000) have not been intimated (January 1988).

**Grant No. 60—Community Development (Excluding Panchayat)
(All voted)**

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE—			
Major head: 314—Community Development (Excluding Panchayat)—			
Original	.. .. . 87,83,50,000	87,83,50,000	67,53,79,561
Supplementary	.. .. . ..	
Amount surrendered during the year (March 1987)	..	..	11,55,76,000
CAPITAL—			
Major head: 415—Capital Outlay on Community Development (Excluding Panchayat)—			
Original	.. .. . 15,25,000	15,25,000	46,15,160
Supplementary	.. .. . ..	
Amount surrendered during the year	..	..	Nil

Grant No. 60—Contd.

Notes and comments:

Revenue—

(i) Rs. 11,55.76 lakhs were surrendered during the year; ultimate saving worked out to Rs. 20,29.70 lakhs.

(ii) Saving occurred mainly under: -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
A—General—			
I—Direction and Administration—			
State Plan (Annual Plan, Sixth Plan and Committed)—			
1. Converted Blocks—	31.50	16.99	—14.51
B—Community Development Programme—			
VIII—Housing—			
State Plan (Seventh Plan)—			
2. Special Component Plan for Scheduled Castes	20.90	9.30	—11.60
XIV—Other Expenditure—			
Non-Plan—			
1. Intensive development of Fisheries in C.D.P. Blocks	11.13	3.43	—7.70
4. Lump provision for Additional Dearness Allowances	3,28.80	..	—3,28.80

Reasons for saving in the above cases have not been intimated (January 1988).

C—Rural Works Programme—

VIII—Other Expenditure—

State Plan (Seventh Plan)—

1. District Plan Scheme—

O	23,93.00	} 12,37.24	8,79.13	—3,58.11
R	—11,55.76			

Anticipated saving was due to non-filling up of posts in District Planning Committees and post-budget decision of the Government for less expenditure in grants-in-aid. Reasons for final saving have not been intimated (January 1988).

2. Integrated Rural Energy Programme

	15.00	..	—15.00
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Reasons for non-utilisation of the entire provision have not been intimated (January 1988).

Central Sector (New Schemes)—

1. Rural Landless Employment Guarantee Programme (R.L.E.G.P.)

	44,00.00	37,28.96	—7,71.04
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Saving was mainly due to receipt of less central assistance.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
A—General—			
I—Direction and Administration—			
Non-Plan—			
1. Block Headquarters	13,43.00	17,38.20	+3,95.20
B—Community Development Programme—			
II—Agriculture—			
Non-Plan—			
1. Training-cum-Development Project	15.71	33.19	+17.48

Grant No. 60—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
B-V—Health and Sanitation—			
Non-Plan—			
Maintenance of completed C.D.P. Blocks	0.30	11.56	+ 11.26
B-VIII—Housing—			
State Plan (Seventh Plan)—			
1. Housing sites for Landless labourers	72.10	1,51.60	+ 79.50
XIV—Other Expenditure—			
State Plan (Seventh Plan)—			
1. Development of Tank Fisheries in the Selected C.D.P. Blocks in the State	29.00	58.23	+ 29.23

Reasons for excess in none of the above cases have been intimated (January 1988).

Capital—

(i) Expenditure exceeded the grant by Rs. 31,26,160; the excess requires regularisation.

(ii) Excess occurred under the head "514—Capital Outlay on Community Development-I-Community Development-State Plan (Seventh Plan)—Housing-1. Housing Schemes in Converted Blocks" (Provision: Rs. 12 lakhs; expenditure: Rs. 46.51 lakhs); reasons for excess have not been intimated (January 1988).

Grant No. 61—Industries (Closed and Sick Industries)

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE—			
Major head: 320—Industries—			
Original	Rs. 20,44,000	} 9,64,702	- 13,26,298
Supplementary	2,47,000		
Amount surrendered during the year	..	..	Nil
CAPITAL—			
Major heads: 522—Capital Outlay on Machinery and Engineering Industries, 526—Capital Outlay on Consumer Industries, 529—Capital Outlay on Other Industries, 722—Loans for Machinery and Engineering Industries, 723—Loans for Petroleum, Chemicals and Fertiliser Industries, and 726—Loans for Consumer Industries—			
Voted—			
Original	13,61,64,000	} 21,21,17,853	+ 6,07,53,853
Supplementary	1,52,00,000		
Amount surrendered during the year	..	..	Nil
Charged—			
Original .. .. .	..	} 60,000	..
Supplementary	60,000		
Amount surrendered during the year	..	..	Nil

Notes and comments:

Revenue—

(i) No portion of the saving was surrendered.

(ii) Supplementary grant of Rs. 2.47 lakhs obtained in March 1987 proved unnecessary in view of the eventual saving of Rs. 13.26 lakhs.

Grant No. 61—Contd.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
320—Industries—			
B—Large and Medium Industries—			
B-I—Direction and Administration—			
State Plan (Seventh Plan)—			
B-I(3)—Undertaking of the Darjeeling Ropeway Co.	5.00	..	— 5.00
Saving was stated to be due to abnormal situation prevailing in the District of Darjeeling.			

Capital (Voted grant)—

(i) Expenditure exceeded the grant by Rs. 6,07,53,853; the excess requires regularisation.

(ii) Supplementary provision proved inadequate in view of the eventual excess.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
522—Capital Outlay on Machinery and Engineering Industries—			
I—Heavy Engineering Industries—			
State Plan (Seventh Plan)—			
I(1)—Revival of Closed and Sick Industrial Units	70.00	1,45.00	+ 75.00
Reasons for excess have not been intimated (January 1988).			
II—Light Engineering Industries—			
State Plan (Seventh Plan)—			
II(1)—Revival of Closed and Sick Industrial Units—			
S	.. .. . 21.35		
R	.. .. . 13.65		
	35.00	35.00	..

The provision through supplementary grant and through reappropriation was stated to be required for acquisition of the undertaking of M/s. Carter Pooler and Co. Ltd.

529—Capital Outlay on Other Industries—

 I—Other Industries—

 State Plan (Seventh Plan)—

I(1)—Revival of Closed and Sick Industrial Units	20.00	25.00	+ 5.00
Reasons for excess have not been intimated (January 1988).			

722—Loans for Machinery and Engineering Industries—

 Non-Plan—

 I(1)—Loans for revival of Closed and Sick Industrial Units—

O	.. .. . 2,33.00		
S	.. .. . 83.65		
	3,16.65	5,25.41	+ 2,08.76

The additional provision through supplementary grant was stated to be required for disbursement of larger non-plan loans to different Sick Industrial Units. Reasons for final excess have not been intimated (January 1988).

723—Loans for Petroleum, Chemicals and Fertiliser Industries—

 III—Drugs and Pharmaceuticals—

 Non-Plan—

III(2)—Loans for revival of Closed and Sick Industrial Units	75.00	1,11.02	+ 36.02
State Plan (Seventh Plan)—			
III(1)—Loans for revival of Closed and Sick Industrial Units	20.00	25.00	+ 5.00

Reasons for excess in the two cases above have not been intimated (January 1988).

Grant No. 61—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
726—Loans for Consumer Industries—			
VII—Other Expenditure—			
Non-Plan—			
VII(1)—Loans for Closed and Sick Industrial Units for meeting super-annuation benefits	35.9	..	—35.93
Saving was stated to be due to non-requirement of funds by the units under this group.			

Grant No. 62—Industries (Excluding Public Undertakings and Closed and Sick Industries)

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE—			
Major head: 320—Industries—			
Voted—			
Original	Rs. 17,26,45,000		
Supplementary	54,19,000		
Amount surrendered during the year		..	.. Nil
Charged—			
Original	7,000		
Supplementary	2,22,168		
Amount surrendered during the year		..	.. Nil
CAPITAL—			
Major heads: 520—Capital Outlay on Industrial Research and Development, 525—Capital Outlay on Telecommunication and Electronics Industries and 720—Loans for Industrial Research and Development—			
Original	20,91,05,000		
Supplementary	49,56,000		
Amount surrendered during the year		..	.. Nil

Notes and comments—

REVENUE—

- (i) Expenditure exceeded the grant by Rs. 2,11,76,358; the excess requires regularisation.
- (ii) Supplementary grant proved inadequate in view of the huge eventual excess.
- (iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
320—Industries—			
A—General—			
A-V—Other Expenditure—			
Non-Plan (Developmental)—			
A-V(1)—Grants under 10 per cent or 15 per cent Central Outright Grant or Subsidy Scheme, 1971 for Industrial Units to be set up in selected backward district areas	75.00	1,75.00	+1,00.00
Reasons for excess have not been intimated (January 1988).			

Grant No. 62—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
State Plan (Seventh Plan)—			
A-V(1)—State Government's grants to WBIDC for development in infrastructure facilities in the 'No Industry Districts'—			
O }		
S	.. .. . 54.19 }	54.19	1,50.00 + 95.81
Expenditure was incurred for setting up of Industrial Growth Centres in the 'No Industry Districts' of the State. Surplus grant provision was obtained but necessary re-appropriation for the balance amount was not received.			
B—Large and Medium Industries—			
B-VI—Brick Field and Factories—			
Non-Plan—			
B-V(1)—Direction and Administration	20.70	40.33	+ 19.63
B-IX—Other Industries—			
Non-Plan—			
B-IX(1)—Incentive Scheme for Industrial Growth in West Bengal	..	7.00	+ 7.00
State Plan (Seventh Plan)—			
B-IX(1)—Incentive Scheme for Industrial Growth in West Bengal	2,40.00	3,57.50	+ 1,17.50
Reasons for excess in the three cases above have not been intimated (January 1988).			
C—Plantations—			
C-III—Cinchona—			
Non-Plan—			
C-III(1)—Cinchona Plantation—			
O	.. .. . 4,79.85 }		
R	.. .. . 22.57 }	5,02.42	5,06.10 + 3.68
Excess was stated to be due to regularisation of a good number of contingency staff and payment of D.A. at accelerated rate.			
State Plan (Seventh Plan)—			
C-III(1)—Expansion of Cinchona cultivation— Phase I	7.00	18.33	+ 11.33
Reasons for excess have not been intimated (January 1988).			
C-IV—Other Plantations—			
Non-Plan—			
C-IV(1)—Ipecac Cultivation—			
O	.. .. . 89.85 }		
R	.. .. . 8.74 }	98.59	1,00.37 + 1.78
Excess was stated to be due to payment of arrear D.A. and payment of Exgratia to the staff.			
(iv) Excess above was partly counter-balanced by saving mainly under:—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
A—General—			
A-V—Other Expenditure—			
Non-Plan—			
A-V(2)—Lump provision for additional dearness allowances—			
O	.. .. . 72.60 }		
R	.. .. . -14.15 }	58.45	.. - 58.45

Grant No. 62—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
B—Large and Medium Industries—			
C-III—Cinchona—			
B-VI—Brick Field and Factories			
B-VI(2)— Palta Brick Factory	79.50	54.07	—25.43
B-VI(3)—Akra Brick Factory	1,67.48	1,51.16	—16.32
B-VII—Oriental Gas Company's Undertaking—			
Non-Plan—			
B-VII(2)—Operation and Maintenance—			
O	64.62		
R	4.00		
Reasons for saving in the above cases have not been intimated (January 1988).			

B-VII(3)—Purchase of Raw Materials—			
O	70.00		
R	—6.00		
Saving was attributed to short supply of gas from D.P.L. and non-payment of gas bills since December 1986.			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
C—Plantations—			
C-III—Cinchona—			
Non-Plan—			
C-III(3)—Schemes for the supply of Food-stuff to the staff under Cinchona Plantation			
O	52.00		
R	—20.80		
Anticipated saving was stated to be due to low consumption of food-stuff by the staff under Cinchona Plantation.			
State Plan (Seventh Plan)—			
C-III(2)—Expansion of Cinchona Cultivation—Phase II	18.00	10.09	—7.91
Reasons for saving have not been intimated (January 1988).			

CAPITAL—

- (i) Expenditure exceeded the grant by Rs. 4,34,81,531; the excess requires regularisation.
- (ii) Supplementary grant proved inadequate in view of the eventual excess.
- (iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
525—Capital Outlay on Tele-Communication and Electronics Industries—			
II—Electronics—			
State Plan (Seventh Plan)—			
II(1)—West Bengal Electronics Industry Development Corporation Ltd.,	4,00.00	5,40.00	+1,40.00
Reasons for excess have not been intimated (January 1988).			

Grant No. 62-- Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
720—Loans for Industrial Research and Development—			
III—Other Loans—			
Non-Plan—			
III(1)—Loans under Incentive Schemes for Industrial Growth in West Bengal—Loans to West Bengal Industrial Development Corporation Ltd.—			
O	.. .. .	
S	.. .. . 49.56	4,58.76	4,58.76 ..
R	.. .. . 4,09.20		

Supplementary provision was obtained to release non-plan loan to West Bengal Industrial Development Corporation Ltd. for reasons explained in the Explanatory Memorandum and the balance amount was obtained through reappropriation.

State Plan (Seventh Plan)—

III(3)—Loans under Incentive Scheme for Industrial Growth in West Bengal	5,00.00	6,27.50	+1,27.50
III(5)—Loans to West Bengal Industrial Development Corporation under 25 per cent Development Loan Scheme, 1982	40.00	1,00.00	+60.00

Reasons for excess in the above two cases have not been intimated (January 1988).

(iv) Above excess was partly offset by saving mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
520—Capital Outlay on Industrial Research and Development—			
II—Other Expenditure			
State Plan (Seventh Plan)—			
II(5)—Free Trade Zone at Falta—			
O	.. .. . 3,00.00	65.80	1,54.35
R -2,34.20			+88.55
II(6)—Setting up of an Exhibition Complex—			
O	.. .. . 25.00	1.19	14.96
R -23.81			+13.77

Reasons neither for anticipated saving nor for final excess in the above cases have been intimated (January 1988).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
720—Loans for Industrial Research and Development—			
III—Other Loans—			
State Plan (Seventh Plan)—			
III(1)—Loans to West Bengal Industrial Infrastructure Development Corporation for promotion of infrastructural facilities outside the Export Processing Zone at Falta—			
O	.. .. . 2,50.00	1,90.62	1,90.62
R -59.38		
III(2)—Loans to West Bengal Industrial Infrastructure Development Corporation—			
O	.. .. . 2,50.00	1,57.00	1,57.00
R -93.00		

Reasons for anticipated saving in the above cases have not been intimated (January 1988).

Grant No. 63—Village and Small Industries (Excluding Public Undertaking) (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 321—Village and Small Industries —			
Original	Rs. 14,40,73,000		
Supplementary	4,53,51,000		
Amount surrendered during the year	..	..	Nil
CAPITAL—			
Major heads: 521—Capital Outlay on Village and Small Industries and 721—Loans for Village and Small Industries—			
Original	3,34,60,000		
Supplementary	26,23,000		
Amount surrendered during the year	..	..	Nil

Notes and comments:

REVENUE—

- (i) Entire saving of Rs. 3,12.21 lakhs remained unsurrendered.
- (ii) Supplementary provision proved excessive in view of the eventual saving.
- (iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
321—Village and Small Industries—			
I—Direction and Administration—			
Non-Plan—			
I(1)—Directorate—			
O	1,18.60		
S	18.80		
R	9.18		
	1,46.58	1,23.58	—23.00

Provision was augmented by supplementary grant and through reappropriation for meeting larger establishment charges. Reasons for final saving have not been intimated (January 1988).

III—Small Scale Industries—

Non-Plan—

III(1)—Schemes for Small Scale Industries—

O	1,32.79		
S	26.81		
R	—16.21		
	1,43.39	1,31.52	—11.87

Saving was stated to be due mainly to non-sanction of rent for Siliguri Wood Industries Centre, observance of economy measure and cancellation of training programmes.

Non-Plan (Developmental)—

III(1)—Grants from the Government of India—

**III(1)(i)—Scheme for 10% to 15% outright Grant or Subsidy by Centre
to Industrial Units in selected districts/areas—**

O	45.00		
R	—25.00		
	20.00	..	—20.00

Anticipated saving was stated to be due to less number of eligible cases. Reasons for final saving have not been intimated (January 1988).

Grant No. 63—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
State Plan (Seventh Plan)—			
III(18)—Modernisation of S.S.I. Units—			
O	10.00		
R	-3.13		
	6.87	0.28	-6.59
Saving was stated to be due to partial implementation of the scheme.			
Centrally Sponsored (New Schemes)—			

III(1)—District Industries Centre	46.00	29.58	-16.42
Reasons for saving have not been intimated (January 1988).			

VI—Khadi Industries—

Centrally Sponsored (New Schemes)—

VI(1)—National Project on Biogas Development—

O	2.05		
S	3,47.95		
	3,50.00	1,90.71	-1,59.29

Saving was attributed to restriction of expenditure up to the extent of fund released by Government of India.

VIII—Sericulture Industries—

Non-Plan (Developmental)—

VIII(1)—Intensive Sericulture Development Scheme—

O .. .. .	..	
S	25.00		
R	-19.51		
	5.49	..	-5.49

Provision was obtained through supplementary grant for making payment of grant-in-aid or subsidy to different organisation under this scheme. Saving was stated to be due to release of fund at the fag end of the year.

State Plan (Seventh Plan)—

VIII(1)—Project for development of Mulberry production	22.00	10.07	-11.93
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Saving was stated to be due mainly to diversion of fund to Institutional Finance.

VIII(7)—Project for development of Quality Raw Silk and Fabric production	24.30	9.33	-14.97
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Saving was stated to be due mainly to diversion of fund to Development of Seed Organisation.

XI—Other Expenditure—

Non-Plan—

XI(3)—Lump provision for additional dearness allowances—

O	94.80		
R	-8.80		
	86.00	..	-86.00

Saving was stated to be due to non-requirement of funds as the requirement was met from saving under the respective schemes.

(iv) Saving in the above cases was partly offset by excess mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
III—Small Scale Industries—			
State Plan (Seventh Plan)—			
III(5)—District Industries Centre—			
O	46.00		
R	6.59		
	52.59	70.42	+17.83

Anticipated excess was stated to be due to grant of enhanced D.A. to the staff of the D.I.C.'s. Reasons for final excess have not been intimated (January 1988).

Grant No. 63—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
III(8)—Assistance under B.S.A.I. Act—			
O	1,65.00		
R	-3.81		
	1,61.19	1,83.96	+22.77
Reasons for excess have not been intimated (January 1988).			
IV—Handloom Industries—			
Non-Plan—			
IV(1)—Schemes for Handloom Industries—			
O	52.24		
R	13.34		
	65.58	83.29	+17.71
Anticipated excess was stated to be due to grant of enhanced D.A. to the staff. Reasons for final excess have not been intimated (January 1988).			
VI—Khadi Industries—			
Non-Plan—			
VI(2)—Assistance to Khadi Board—			
O	10.00		
S	7.94		
R	-1.36		
	16.58	35.59	+19.01
VIII—Sericulture Industries—			
Non-Plan—			
VIII(1)—Schemes for Sericulture Industries—			
O	1,11.68		
S	19.81		
R	0.71		
	1,32.20	2,09.40	+77.20
Reasons for excess in the two cases above have not been intimated (January 1988).			
VIII(7)—Inter-State Tasar Project for Development of non-mulberry Sericulture—			
O .. .. .	..	
S	6.23		
R	8.19		
	14.42	25.78	+11.36
Anticipated excess was stated to be due to making provision at the post budget stage. Reasons for final excess have not been intimated (January 1988).			
State Plan (Seventh Plan)—			
VIII(9)—Project for Development of Seed Organisation—			
O	33.00		
R	29.00		
	62.00	49.21	-12.79
Anticipated excess was stated to be due to requirement of additional fund for pyament of land compensation and payment of enhanced D.A. Reasons for final saving have not been intimated (January 1988).			

CAPITAL—

(i) Entire saving of Rs. 42.98 lakhs remained unsurrendered.

Grant No. 63—Concl'd.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
521—Capital Outlay on Village and Small Industries—			
III—Handloom Industries—			
Centrally Sponsored (New Schemes)—			
III(1)—West Bengal Handloom and Powerloom Development Corporation—			
O }			
S 19.00 }	19.00	..	— 19.00

Saving was stated to be due to late release of fund by the Government of India.

721—Loans for Village and Small Industries—

II—Small Scale Industries—

 State Plan (Seventh Plan)—

II(3)—Loans under innovation Units—Interest free loans for sales tax refund to Small Scale and Cottage Industrial Units under the West Bengal State Scheme of Incentives for Cottage and Small Scale Industries, 1983—

O 45.00 }			
S 7.23 }	52.43	35.70	— 16.73
R 0.20 }			

Reasons for saving have not been intimated (January 1988).

 Centrally Sponsored (New Schemes)—

II(1)—Loans for District Industries Centres—

O 40.00 }			
R —16.93 }	23.07	7.50	— 15.57

Saving was attributed to restriction of expenditure within the fund released by the Government of India.

III—Handloom Industries—

 State Plan (Seventh Plan)—

III(1)—Loans for margin money Scheme for modernisation of Powerloom Hosieries and readymade garments units

10.00	..	— 10.00
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Saving was stated to be due to non-implementation of the scheme.

(iii) Saving in the above cases was partly offset by excess mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
721—Loans for Village and Small Industries—			
II—Small Scale Industries—			
State Plan (Seventh Plan)—			
II(2)—Loans under State Aid to Industries Act.—			
O 13.20 }			
R —3.85 }	9.35	28.82	+19.47

Reasons for excess have not been intimated (January 1988).

III—Handloom Industries—

 State Plan (Seventh Plan)—

III(2)—Loans to West Bengal Handloom and Powerloom Development Corporation—

O }			
R 15.00 }	15.00	15.00	

Excess was stated to be due to sanction of working capital loan for smooth running of the Corporation.

Grant No. 64—Mines and Minerals (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 328—Mines and Minerals—			
Original	Rs. 55,48,000		
Supplementary .. .. .	..	
Amount surrendered during the year (March 1987)	..	48,25,225	- 7,22,775
			4,89,739

Grant No. 66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects

Section and Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE—			
Major heads: 332—Multipurpose River Projects and 333—Irrigation, Navigation, Drainage and Flood Control Projects—			
Voted—			
Original	Rs. 49,53,08,000		
Supplementary	58,34,000		
Amount surrendered during the year	..	59,79,82,130	+ 9,68,40,130
			Nil
Charged—			
Original	1,00,000		
Supplementary .. .. .	..	
Amount surrendered during the year	..	1,00,000	- 1,00,000
			Nil
CAPITAL—			
Major heads: 532—Capital Outlay on Multipurpose River Projects and 533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—			
Voted—			
Original	1,07,97,53,000		
Supplementary	16,04,36,000		
Amount surrendered during the year	..	1,24,01,89,000	1,05,23,67,566
			- 18,78,21,434
Charged—			
Original .. .. .	..	
Supplementary	28,55,078		
Amount surrendered during the year	..	28,55,078	16,01,546
			- 12,53,532
			Nil

Notes and comments :

Revenue (Voted grant)—

(i) Expenditure exceeded the grant by Rs. 9,68,40,130; the excess requires regularisation.

(ii) In view of the excess of Rs. 9,68.40 lakhs, supplementary grant of Rs. 58.34 lakhs obtained in March 1987, proved inadequate.

Grant No. 66—Contd.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
132—Multipurpose River Projects—			
A—Mayurakshi River Projects—			
I—Direction and Administration—			
Non-Plan—			
General Establishment	58.65	1,09.02	+50.37
IV—Other Expenditure—			
3. Interest	1,11.03	1,42.34	+31.31
C—Damodar Valley Project—			
V—Damodar Irrigation Scheme—			
Non-Plan—			
O	5,69.80	13,72.75	+7,83.97
S	14.38		
R	4.60		
5,88.78			
33—Irrigation, Navigation and Flood Control Projects—			
A—Irrigation Projects (Commercial)—			
I—Direction and Administration—			
Non-Plan—			
General Establishment—			
O	3,80.12	4,59.47	—4.75
S	12.02		
R	72.08		
4,64.22			
B—Irrigation Projects (Non-Commercial)—			
III—Suspense—			
Non-Plan—			
Suspense	12.00	42.89	+30.89
E—Drainage Projects (Commercial)—			
VI—Major and Medium Drainage Projects—			
Non-Plan—			
(e)—Drainage Schemes—			
O	55.18	75.56	+21.40
R	—1.02		
54.16			
F—Drainage Projects (Non-Commercial)—			
III—Suspense—			
Non-Plan—			
O	19.00	1,07.89	+31.08
R	57.81		
76.81			
VI—Major and Medium Drainage Projects—			
(e)—Drainage Schemes—			
O	5.40.00	6,48.72	+1,22.42
R	—13.70		
5,26.30			

Grant No. 66—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
G—Flood Control and Anti-Sea Erosion Projects—			
III—Suspense—			
Non-Plan—			
Suspense—			
O	20.00		
R	53.00		
	73.00	85.19	+12.19

In the above cases reasons neither for reappropriation of funds nor for the final excess have been intimated (January 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
332—Multipurpose River Projects—			
A—Mayurakshi Reservoir Project—			
IV—Other Expenditure—			
Non-Plan—			
1. Lump provision for Additional Dearness Allowance—			
O	42.84		
R	-42.84		

333—Irrigation, Navigation, Drainage and Flood Control Projects—

A—Irrigation Projects (Commercial)—

V—Other Expenditure—

Non-Plan—

2. Lump provision for Additional Dearness Allowance—

O	87.96		
R	-87.96		

The entire provision in the above two cases was re-appropriated to other heads to meet excess requirement thereunder, reasons for which have not been intimated (January 1988).

VI—Major and Medium Irrigation Projects—

Non-Plan—

(e) Irrigation Schemes—

(e)(6) Other Irrigation Schemes in Kangsabati Circle	28.20	2.14	-26.06
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B—Irrigation Projects (Non-Commercial)—

VI—Major and Medium Irrigation Projects—

State Plan (Seventh Plan)—

(e) Irrigation Schemes—Water Development	3,27.00	1,82.83	-1,44.17
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Reasons for saving in the above cases have not been intimated (January 1988).

(v) **Suspense:** The expenditure under revenue section of the grant includes Rs. 2,80.01 lakhs 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 1986-87 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.

Grant No. 66—Contd.

- (2) **Stock:** This head is debited with all expenditure connected with acquisition of stock of materials and with manufacturing operations relating thereto. It is credited with the value of materials issued to works 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 1986-87 under each sub-head of "Suspense" under various major heads of accounts 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)								
332—Multipurpose River Projects—								
A—Mayurakshi Reservoir Project—								
Purchases	..	..	..	-36.89	5.56	2.17	+3.39	-33.50
Stock	..	..	..	+8.66	8.96	10.38	-1.42	+7.24
Miscellaneous Works Advances	..			-1.47	2.77	2.05	+0.72	-0.75
Total	..	..	..	-29.70	17.29	14.60	+2.69	-27.01
C—Damodar Valley Project—								
Purchases	..	..	..	-2,35.76	22.21	2.94	+19.27	-2,16.49
Stock	..	..	..	+97.61	4.55	..	+4.55	+1,02.16
Miscellaneous Works Advances	..			+1,28.36	..	2.00	-2.00	+1,26.36
Total	..	..	..	-9.79	26.76	4.94	+21.82	+12.03
333—Irrigation, Navigation, Drainage and Flood Control Projects—								
Purchases	..	..	..	-15,88.83	66.83	80.80	-13.97	-16,02.80
Stock	..	..	..	+5,85.50	1,20.00	1,56.80	-36.80	+5,48.70
Miscellaneous Works Advances	..			+3,74.25	49.13	21.90	+27.23	+4,01.48
Total	..	..	..	-6,29.08	2,35.96	2,59.50	-23.54	-6,52.62

CAPITAL (Voted)—

(i) In view of the overall saving of Rs. 18,78.21 lakhs, supplementary grant of Rs. 16,04.36 lakhs obtained in March 1987 was wholly unnecessary.

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

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
532—Capital Outlay on Multipurpose River Projects—			
C—Damodar Valley Projects—			
V—Damodar Valley Irrigation Scheme—			
Non Plan—			
(ii) Barrage	50.00	..	-50.00
(iii) Water Courses	30.00	..	-30.00

Reasons for non-utilisation of the entire provision in the above two cases have not been intimated (January 1988).

VI—Damodar Valley Power Scheme—

Non-Plan—

Grant No. 66—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
Additional expenditure on Power other than interest—			
O 46,75.31	52,35.56	33,52.87	— 18,82.69
S 5,60.25			
Reasons for saving have not been intimated (January 1988).			
D—Teesta Barrage Project—			
II—Machinery and Equipment—			
State Plan (Seventh Plan)—			
O 2,00.00	1,24.70	1,47.25	+ 22.55
R —75.30			
Reasons for reduction in provision and final excess in the above case have not been intimated (January 1988).			
VII—Teesta Barrage Irrigation Scheme—			
State Plan (Seventh Plan)—			
Reservoirs, Dam, Appurtenant Works etc.—			
O 23,08.00	34,36.35	17,94.48	— 1641.87
S 9,95.50			
R 1,32.85			
Reasons for augmentation of fund as well as final saving have not been intimated (January 1988).			
I—Modernisation of the Barrage and Irrigation System of Damodar Valley Project—			
VII—Damodar Valley Modernisation Scheme—			
State Plan (Seventh Plan)—			
Reservoirs, Dams, Appurtenant Works etc.—			
O 30.00	..	0.02	+ 0.02
R —30.00			
J—Modernisation of Kangsabati Reservoir Project—			
VII—Kangsabati Modernisation Scheme—			
State Plan (Seventh Plan)—			
Reservoirs, Dams, Appurtenant Works, etc.—			
O 20.00	..	0.01	+ 0.01
R —20.00			
M—Subarnarekaha Barrage Project—			
VII—Subarnarekaha Barrage Scheme—			
State Plan (Seventh Plan)—			
Reservoirs, Dams, Appurtenant Works, etc.—			
O 25.00	..	..	..
R —25.00			
Reasons for withdrawal of provisions in the above cases have not been intimated (January 1988).			
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—			
B—Irrigation Projects (Non-Commercial)—			
V—Major and Medium Irrigation Projects—			
State Plan (Seventh Plan)—			

Grant No. 66 Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
(f) Medium Irrigation Schemes—			
O	2,09.00		
R	- 60.00		
	1,49.00	1,45.67	- 3.33

E—Drainage Projects (Commercial)—

V—Major and Medium Drainage Projects—

State Plan (Seventh Plan)—

(e) Drainage Works—

O	9,37.53		
R	- 44.48		
	8,93.05	7,53.82	- 1,39.23

G—Flood Control and Anti-Sea Erosion Projects—

VI—Major and Medium Flood Control Projects—

State Plan (Seventh Plan)—

(f) Protective Works	7,11.97	5,06.33	- 2,05.64
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Reasons for anticipated/final saving in the above three cases have not been intimated (January 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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532—Capital Outlay on Multipurpose River Projects—

A—Mayurakshi Reservoir Project—

VII—Mayurakshi Irrigation Scheme—

State Plan (Seventh Plan)—

3. Barrage	..	74.16	+ 74.16
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Reasons for incurring expenditure without budget provision have not been intimated (January 1988).

B—Kangsabati Reservoir Project—

III—Suspense—

State Plan (Seventh Plan)—

Suspense—

O	10.00		
R	- 10.00		
	..	35.29	+ 35.29

D—Teesta Barrage Project—

III—Suspense—

State Plan (Seventh Plan)—

O	3,00.00		
R	- 57.55		
	2,42.45	20,23.76	+ 17,81.31

Reasons for anticipated saving and final excess in the above two cases have not been intimated (January 1988).

533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—

A—Irrigation Projects (Commercial)—

VI—Hinglow Irrigation Project—

State Plan (Seventh Plan)—

O	11.00		
R	64.00		
	75.00	75.67	+ 0.67

Grant No. 66—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
G—Flood Control and Anti-Sea Erosion Project—			
VI—Major and Medium Flood Control Projects—			
State Plan (Seventh Plan)—			
(e) Embankments—			
O	3,00.50	4,18.63	5,94.13
R	1,18.13		

Reasons for anticipated as well as final excess in the above two cases have not been intimated (January 1988).

(vii) *Suspense*: The expenditure in the capital section of the grant includes Rs. 20,61.71 lakhs under "Suspense". The transaction under each sub-head of "Suspense" in 1986-87 are given below:—

Major head and Detailed Units	Opening balance Debit + Credit —	Debit	Credit	Net actuals	Closing balance Debit + Credit —
		(In lakhs of rupees)			
532—Capital Outlay on Multipurpose River Project—					
A—Mayurakshi Reservoir Project					
A(1)—Reservoir—					
Purchases	+7.64	..	..	..	+7.64
Stock	-2.33	..	..	..	-2.33
Miscellaneous Works Advances .. .. .	..	..	..	..	..
Total	+5.31	..	..	..	+5.31
A(2)—Dam and Appurtenant Works—					
Purchases	-7.50	..	..	..	-7.50
Stock	+0.06	..	..	..	+0.06
Miscellaneous Works Advances	+26.94	..	..	..	+26.94
Total	+19.50	..	..	..	+19.50
A(3)—Barrage—					
Purchases	+1,90.02	0.81	..	+0.81	-1,89.21
Stock	+4.75	1.85	2.66	-0.81	+3.94
Miscellaneous Works Advances	+34.44	..	..	..	+34.44
Total	-1,50.83	2.66	2.66	..	-1,50.83
B—Kangsabati Reservoir Projects—					
Purchases	-5,93.10	3.32	16.00	-12.68	-6,05.78
Stock	+2,18.49	33.18	54.62	-21.44	+1,97.05
Miscellaneous Works Advances	+1,43.42	1.21	..	-1.21	+1,42.21
Total	-2,31.19	35.29	70.62	-35.33	-2,66.52

Grant No. 66—Contd.

Major head and Detailed Units	Opening balance Debit + Credit —	Debit	Credit	Net actuals	Closing balance Debit + Credit —
		(In lakhs of rupees)			
D-III—Teesta Barrage Project —					
Purchases	— 56,36.03	13,33.45	3,10.37	+ 10,23.08	— 46,12.95
Stock	— 14,79.82	3,48.04	4,09.98	— 61.94	— 15,41.76
Miscellaneous Works Advances	+ 18,29.73	3,42.27	62.11	+ 2,80.16	+ 21,09.89
Total	— 52,86.12	20,23.76	7,82.46	+ 12,41.30	— 40,44.82

Charged Appropriation—

(i) Saving in the Capital section occurred mainly under the head "533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—E—Drainage Project (Commercial)—V—Major and Medium Drainage Projects—State Plan (Seventh Plan)—(e) Drainage Works (Provision Rs. 24.83 lakhs; expenditure Rs. 13.18 lakhs). Reasons for saving have, however, not been intimated (January 1988).

Grant No. 67—Power Projects (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
REVENUE—			
Major head: 334—Power Projects—			
Original	Rs. 20,00,00,000	} 20,00,00,000	20,00,00,000
Supplementary .. .. .	.. .. .	
Amount surrendered during the year		.. .. .	Nil
CAPITAL—			
Major heads—534—Capital Outlay on Power Projects and 734—Loans for Power Projects—			
Original	57,69,50,000	} 57,69,50,000	61,77,28,000
Supplementary .. .. .	.. .. .	
Amount surrendered during the year		.. .. .	Nil

Notes and comments -

Capital—

(i) Expenditure exceeded the grant by Rs. 4,07,78,000; the excess requires regularisation.

(ii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
534—Capital Outlay on Power Projects—			
A—Thermo-Electric Schemes—			
A-IV—Other Expenditure—			
State Plan (Seventh Plan)—			
A-IV(1)—West Bengal Power Development Corporation Ltd.	50.00	18,45.50	+ 17,95.50
734—Loans for Power Projects—			
I—Thermo-Electric Schemes—			
State Plan (Seventh Plan)—			
I(3)—Loans to West Bengal Power Development Corporation Ltd.	50.00	12,78.00	+ 12,28.00

Reasons for excess in the above two cases have not been intimated (January 1988).

Grant No. 67—Concl'd.

(iii) Excess above was partly counterbalanced by saving under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
734—Loans for Power Projects—			
I—Thermo-Electric Schemes—			
State Plan (Seventh Plan)—			
I(1)—Loans to West Bengal State Electricity Board	44,27.00	29,89.00	— 14,38.00
IV—Transmission and Distribution Schemes—			
Centrally Sponsored (New Schemes)—			
IV(1)—Loans to West Bengal State Electricity Board for construction of inter-State transmission lines	4,42.50	64.78	— 3,77.72

Reasons for saving in the above two cases have not been intimated (January 1988).

(iv) Provision remained wholly unutilised under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
734—Loans for Power Projects—			
I—Thermo-Electric Schemes—			
State Plan (Seventh Plan)—			
I(2)—Loans to Calcutta Electric Supply Corporation Ltd.	7,00.00	..	— 7,00.00
IV—Transmission and Distribution Schemes—			
Non-Plan—			
IV(1)—Loans to West Bengal State Electricity Board for transmission and distribution of Power in Salt Lake Township	1,00.00	..	— 1,00.00

Reasons for saving in the above two cases have not been intimated (January 1988).

Grant No. 68—Ports, Lighthouses and Shipping (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 335—Ports, Lighthouses and Shipping—			
	Rs.		
Original	54,48,000		
Supplementary .. .. .	..	
Amount surrendered during the year	..	..	Nil

Notes and comments—

(i) Entire saving of Rs. 8.23 lakhs remained unsurrendered.

(ii) Reasons for saving which occurred mainly under "VII—Other Expenditure—Non-Plan—7. Lump provision for Additional Dearness Allowance" have not been intimated (January 1988).

Grant No. 69—Civil Aviation (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving -- Rs.
REVENUE—			
Major head: 336—Civil Aviation—			
O	Rs. 29,83,000		
S .. .. .	..	
	} 29,83,000	18,72,960	-11,10,040
Amount surrendered during the year	..	..	Nil

Notes and comments—

(i) Entire saving of Rs. 11.10 lakhs remained unsurrendered.

(ii) Reasons for the saving which occurred mainly under "I—Training and Education—State Plan (Seventh Plan)—1. Development of Flying Institute of Behala" (Provision Rs. 20 lakhs and expenditure Rs. 6.04 lakhs) have not been intimated (January 1988).

Grant No. 70—Roads and Bridges

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving -- Rs.
REVENUE—			
Major head: 337—Roads and Bridges—			
Voted—			
Original	Rs. 35,75,04,000		
Supplementary	60,00,000		
	} 36,35,04,000	45,31,15,029	+8,96,11,029
Amount surrendered during the year	..	..	Nil
Charged—			
Original .. .. .	..	
Supplementary	29,750		
	} 29,750	..	-29,750
Amount surrendered during the year	..	..	Nil

CAPITAL—

Major heads: 537—Capital Outlay on Roads and Bridges and 737—Loans for Roads and Bridges—

Voted—			
Original	61,75,10,000		
Supplementary	1,83,85,000		
	} 63,58,95,000	62,26,23,142	-1,32,71,858
Amount surrendered during the year	..	..	Nil
Charged—			
Original .. .. .	..	
Supplementary	1,55,000		
	} 1,55,000	..	-1,55,000
Amount surrendered during the year	..	..	Nil

Notes and comments—

Revenue (Voted grant)—

(i) Expenditure exceeded the grant by Rs. 8,96,11,029; the excess requires regularisation.

(ii) In view of the excess of Rs. 8,96.11 lakhs, supplementary grant of Rs. 60.00 lakhs obtained in March 1987 proved inadequate.

Grant No. 70—Contd.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
I—Direction and Administration—			
Non-Plan—			
2. Public Works (Roads) Directorate—			
O	4,83.21		
S	60.00		
	5,43.21	6,21.73	+78.52
VI—State Highways—			
(b) Maintenance and Repairs	4,00.00	9,14.26	+5,14.26
VIII—District and Other Roads—			
Non-Plan—			
(b) Maintenance and Repairs	18,30.00	23,39.38	+5,09.38
Sixth Plan (Committed)—			
Expenditure in connection with Floods, 1978—			
Repairs/Restoration of roads damaged by Floods	1,32.00	1,83.25	+51.25
IX—Machinery and Equipments—			
Non-Plan—			
Repairs and carriage of Tools and Plants	2.00	22.39	+20.39
X—Suspense	8.50	88.27	+79.77

Reasons for excess in the above cases have not been intimated (January 1988).

(iv) Excess mentioned above was partly counterbalanced by saving mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
I—Direction and Administration—			
State Plan (Annual Plan, Sixth Plan and Committed)—			
1. Public Works (Roads) Directorate	14.71	..	14.71
V—Strategic and Border Roads—			
Non Plan—			
1. Border Roads	40.50	28.03	—12.47
VI—State Highways—			
State Plan (Seventh Plan)—			
Construction	55.00	18.32	—36.68
Sixth Plan (Committed)—			
Restoration of Roads damaged by Floods, 1978	10.00	0.57	—9.43
VII—District and Other Roads—			
Non-Plan (Developmental)—			
State Bridge Fund Works	40.00	4.27	—35.73
VIII—Railway Safety Works—			
Non-Plan—			
Construction	1,37.66	56.16	—81.50
XII—Transfer to Reserve Funds and Deposit Account—			
Non-Plan—			
Transfer to Deposit Account for subvention from Central Road Fund—			
Inter-Account Transfer	1,02.50	50.00	—52.50

Grant No. 70—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
XIII—Other Expenditure—			
Non-Plan—			
1. Central Road Fund Allocation Works	1,01.50	57.96	— 43.54
5. Lump provision for Additional Dearness Allowances	58.20	..	— 58.20

Reasons for saving in the above cases have not been intimated (January 1988).

(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 the States for expenditure on schemes on 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 the grant received for allocation works is transferred to the deposit account.

A total amount of Rs. 52 lakhs was received during the year as subvention from Central Fund.

An account of the Fund is given in Statement No. 16 of the Finance Accounts 1986-87.

(vi) Suspense: The expenditure in the grant (Revenue) includes Rs. 88.27 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 Revenue Section of Grant No. 66.

The transactions under each sub-head of suspense are given below:—

Major head and detailed units	Opening balance Debit + Credit—	Debit	Credit	Net actuals	Closing balance Debit + Credit—
	(In lakhs of rupees)				
337—Roads and Bridges—					
Purchases	— 1,67.20	0.01	1,00.30	— 1,00.29	— 2,67.49
Stock	— 3.48	58.60	27.39	+ 31.21	+ 27.73
Miscellaneous Works Advances	+ 33.50	29.66	20.35	+ 9.31	+ 42.81
Total:	— 1,37.18	88.27	1,48.04	— 59.77	— 1,96.95

Capital (Voted grant)—

(i) In view of the overall saving of Rs. 1,32.72 lakhs, supplementary provision of Rs. 1,83.85 lakhs obtained in March 1987 proved excessive.

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

(iii) Substantial saving occurred under:—

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

537—Capital Outlay on Roads and Bridges—

VIII—Machinery and Equipment—

Non-Plan—

2. Purchase of Road rollers, Miller mixers, Tar boilers and paver finishers for P.W. Department	70.00	..	— 70.00
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Reasons for non-utilisation of the entire fund have not been intimated (January 1988).

737—Loans for Roads and Bridges—

I—District and Other Roads—

Non-Plan—

1. Loans for construction of Second Bridge over Hooghly River	33,00.00	21,25.00	— 11,75.00
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Reasons for saving have not been intimated (January 1988).

Grant No. 70—Concl'd.

(iv) Substantial excess occurred under:—

Head	Total grant	Actual expenditure	Excess +
		(In lakhs of rupees)	
537—Capital Outlay on Roads and Bridges—			
VI—District and Other Roads—			
State Plan (Seventh Plan)—			
1. Development of State Roads—			
(a) District Roads—			
O 33.50	2,17.35	4,93.85	+2,76.50
S 1,83.85			
1. Minimum Needs Programme	6,36.50	7,75.16	+1,38.66
VIII—Machinery and Equipment—			
State Plan (Seventh Plan)—			
Development of State Roads	2,20.00	3,64.24	+1,44.24
IX—Suspense—			
State Plan (Seventh Plan)—			
Development of State Roads	8,70.00	13,55.94	+4,85.94

Reasons for excess in the above cases have not been intimated (January 1988).

(v) Suspense: The expenditure in the grant includes Rs. 13,55.94 lakhs under the minor head 'Suspense'.

The transactions under each sub-head of suspense are given below:—

Major head and detailed units	Opening balance Debit + Credit—	Debit	Credit	Net actuals	Closing balance Debit + Credit—
		(In lakhs of rupees)			
Purchases	- 60,94.06	1,26.32	9,50.67	- 8,24.35	- 69,18.41
Stock	+ 4,30.66	9,95.68	8,82.50	+ 1,13.18	+ 5,43.84
Miscellaneous Works Advances	+ 12,16.06	2,33.94	92.22	+ 1,41.72	+ 13,57.78
Total:	- 44,47.34	13,55.94	19,25.39	- 5,69.45	- 50,16.79

Grant No. 71—Road and Water Transport Services (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
REVENUE—			
Major head: 338—Road and Water Transport Services			
Original Rs. 35,41,22,000	35,89,40,000	37,08,36,232	+1,18,96,232
Supplementary 48,18,000			
Amount surrendered during the year	..	..	Nil
CAPITAL—			
Major heads: 538—Capital Outlay on Road and Water Transport Services and 738—Loans for Road and Water Transport Services—			
Original 29,67,00,000	29,67,00,000	34,09,15,857	+4,42,15,857
Supplementary			
Amount surrendered during the year	..	..	Nil

Grant No. 71—Contd.

Notes and comments—

Revenue—

(i) Expenditure exceeded the grant by Rs. 1,18,96,232; the excess requires regularisation.

(ii) In view of the excess of Rs. 1,18.96 lakhs in the grant, supplementary grant of Rs. 48.18 lakhs obtained in March 1987 proved inadequate.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
II—Assistance to Transport Services—			
1. Subsidy to the Calcutta State Transport Corporation	15,24.50	15,73.21	+48.71
2. Subsidy to the Calcutta Tramways Company (1978) Ltd.—			
Original 10,00.00	10,48.18	14,21.00	+3,72.82
Supplementary 48.18			

Reasons for excess in the above two cases have not been intimated (January 1988).

V—Other Expenditure—

State Plan (Seventh Plan)—

National Highway Patrolling Scheme .. 38.25 +38.25

B—Water Transport—

I—Direction and Administration—

Non-Plan .. 6.65 +6.65

Reasons for incurring expenditure without budget provision in the above two cases have not been intimated (January 1988).

(iv) Excess mentioned above was partly counterbalanced by saving mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
A—Road Transport—			
V—Other Expenditure—			
(vi) Lump provision for Additional Dearness Allowances	3,18.00	..	-3,18.00
Central Sector (New Schemes)—			
National Highway Patrolling Schemes	25.72	..	-25.72

Reasons of non-utilisation of the entire provision in the above two cases have not been intimated (January 1988).

Capital:—

(i) Expenditure exceeded the grant by Rs. 4,42,15,857; the excess requires regularisation.

(ii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
538—Capital Outlay on Road and Water Transport Services—			
B—Water Transport—			
V—Other Expenditure—			
State Plan (Seventh Plan)—			
6. Ferry Services across the river Hooghly at selected sites	60.00	83.30	+23.30
738—Loans for Road and Water Transport Services—			
I—Road Transport—			
State Plan (Seventh Plan)—			
2. Loans for development of North Bengal State Transport Corporation	2,25.00	3,39.00	+1,14.00

Grant No. 71—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3. Loans for development of Durgapur State Transport Corporation	1,00.00	1,18.00	+18.00
4. Loans for development of Calcutta Tramways Services	10,00.00	13,45.55	+3,45.55
5. Loans for Urban Transport Project—			
(a) Calcutta State Transport Corporation	1,29.00	2,07.60	+78.60
Reasons for excess in none of the above cases have been intimated (January 1988).			
(iii) Excess mentioned above was partly counterbalanced by saving mainly under:—			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
538—Capital Outlay on Road and Water Transport Services—			
A—Road Transport—			
V—Other Expenditure—			
State Plan (Seventh Plan)—			
2. Re-organisation of Public Vehicles Department, Calcutta	50.00	3.06	—46.94
3. Re-organisation and expansion of transportation Planning and Engineering Directorate	20.00	1.57	—18.43
B—Water Transport—			
V—Other Expenditure—			
State Plan (Seventh Plan)—			
5. Acquisition of Pool Vessel under the Home (Transport) Dept.	60.00	50.26	—9.74
7. Construction of Administrative Buildings, purchases of office equipments, transport etc.	15.00	3.41	—11.59
10. Provision of terminal facilities in Sunderbans	15.00	..	—15.00
738—Loans for Road and Water Transport Services—			
I—Road Transport—			
State Plan (Seventh Plan)—			
5. Loans for Urban Transport Project—			
(b) Calcutta Metropolitan Development Authority	1,50.00	1,03.73	—46.27
Reasons for saving in the above cases have not been intimated (January 1988).			

Grant No. 72—Tourism (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
REVENUE—			
Major head: 339—Tourism			
Original	.. .. .	.. .. .	.. .. .
Supplementary	.. .. .	.. .. .	.. .. .
	Rs. 2,27,43,000	}	}
	2,27,43,000	2,31,08,866	+3,65,866
Amount surrendered during the year	..	..	Nil

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 3,65,866; the excess requires regularisation.

Grant No. 72—Concl'd.

(ii) Excesses occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
II—Tourist Information and Publicity—			
Non-Plan—			
1. Regional Establishment	38.90	46.14	+7.24
Excess was due to payment of Additional Dearness Allowances, rise in the cost of fuel and payment of arrear fuel bills.			
IV—Tourist Accommodation—			
Non-Plan—			
2. Maintenance of Tourist Lodges, Motel Centres etc.	8.75	19.78	+11.03
Excess was due to payment of Additional Dearness Allowance, taking over the management of Lewis Jubilee Sanatorium and rise in the prices of stationery articles.			
Central Sector (New Schemes)—			
Construction of Yatri Niwas at Darjeeling	..	24.00	+24.00
Reasons for incurring expenditure without budget provision have not been intimated (January 1988).			
State Plan (Seventh Plan)—			
11. Expansion and improvement of Tourist Lodges	2.00	10.12	+8.12
Excess was due to incurring some indisposible expenses.			
VI—Other Expenditure—			
State Plan (Seventh Plan)—			
Tourist Publicity including Festivals	..	8.87	+8.87
Reasons for incurring expenditure without budget provision have not been intimated (January 1988).			

(iii) Excess mentioned above was counterbalanced partly by saving mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
III—Tourist Transport Services—			
State Plan (Seventh Plan)—			
1. Tourist Transport including Water Craft } 2. Replacement of Tourist Coaches }	28.00	20.83	-7.17
VI—Other Expenditure—			
Non-Plan—			
4. Lump provision for Additional Dearness Allowances	9.36	..	-9.36
Reasons for the saving in the above two cases have not been intimated (January 1988).			

Grant No. 73—Other Transport and Communication Services (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs
CAPITAL—			
Major head: 544—Capital Outlay on Other Transport and Communication Services—			
Original	..	..	..
Supplementary	..	..	..
Rs. 10,00,000 } Rs. 8,00,000 }			
	18,00,000	27,00,000	+9,00,000
Amount surrendered during the year	..	..	Nil

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 9,00,000; the excess requires regularisation.

(ii) Supplementary grant obtained in March 1987 proved inadequate in view of the eventual excess.

Grant No. 73—Contd.

(iii) Excess occurred under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
I—Tourism—			
State Plan (Seventh Plan)—			
I(1)—Tourist Transport Services—			
Contribution to the Share Capital of the proposed West Bengal Tourism Development Corporation—			
O	10.00		
S	8.00		
	18.00	27.00	+9.00
Reasons for excess have not been intimated (January 1988).			

**Grant No. 74—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions
(Excluding Panchayat)**

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE—			
Major head—363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat)			
Voted—			
Original	Rs. 73,74,05,000		
Supplementary	10,78,00,000		
	84,52,05,000	85,17,20,088	+65,15,088
Amount surrendered during the year	..	..	Nil
Charged—			
Original	7,98,000		
Supplementary .. .. .	..	
	7,98,000	6,95,000	—103,000
Amount surrendered during the year	..	..	Nil

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 65,15,088; the excess requires regularisation.

(ii) In view of the excess of Rs. 65.15 lakhs, supplementary provision of Rs. 10,78.00 lakhs proved inadequate.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
II—Terminal Tax—			
2. Grants to Municipalities in CMD Area—	9.55.00	9.97.99	+42.99
3. Grants to Municipalities outside CMD Area—	5.46.00	6.32.24	+86.24

Reasons for excess in the above two cases have not been intimated (January 1988).

(iv) Excess mentioned above was partly counterbalanced by saving mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
I—Entertainment Tax—			
3. Grants to Municipalities outside CMD Area—			
S	2,33.10	1,86.78	—46.32

Reasons for saving have not been intimated (January 1988).

IV—Other Miscellaneous Compensation and Assignments—

4. Annuities for religious and charitable units on account of acquired lands	36.00	25.55	—10.45
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Saving was due to less payment of annuities on their expiry as the successors of the holders since deceased had not come forward with the requisite documents for mutation.

Grant No. 75—Investment in General Financial and Trading Institutions (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
CAPITAL—			
Major heads: 500—Investments in General Financial and Trading Institutions and 700—Loans to General Financial and Trading Institutions—			
Original	Rs. 85,75,000		
Supplementary .. .. .	.. }	85,75,000	1,16,75,000
Amount surrendered during the year .. .. .		..	..
			+ 31,00,000
			Nil

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 31,00,000; the excess requires regularisation.

(ii) Excess occurred under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
500—Investments in General Financial and Trading Institutions—			
I—Investments in General Financial Institutions—			
State Plan (Seventh Plan)—			
I(1)—Rural Banks in West Bengal	3.75	18.75	+ 15.00
700—Loans to General Financial and Trading Institutions—			
II—Loans to Trading Institutions—			
Non-Plan—			
II(1)—Loans to West Bengal Mineral Development and Trading Corporation Ltd.	10.00	22.00	+ 12.00
Reasons for excess in the two cases above have not been intimated (January 1988).			
State Plan (Seventh Plan)—			
II(1)—Loans to West Bengal Mineral Development and Trading Corporation Ltd.	..	20.00	+ 20.00
Reasons for incurring expenditure without budget provision have not been intimated (January 1988).			
(iii) Excess in the above cases was partly counterbalanced by saving under:—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
500—Investments in General Financial and Trading Institutions—			
II—Investments in Trading Institutions—			
State Plan (Seventh Plan)—			
II(1)—West Bengal Mineral Development and Trading Corporation Ltd.	72.00	56.00	— 16.00
Reasons for saving have not been intimated (January 1988).			

Grant No. 76- Public Undertakings (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
REVENUE—			
Major head: 320—Industries			
Original	Rs. 20,000		
Supplementary	2,85,000		
Amount surrendered during the year			Nil
	3,05,000	3,05,000	..

CAPITAL—

Major heads: 505—Capital Outlay on Agriculture, 528—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries, 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—

Original	16,86,03,000		
Supplementary	19,22,25,000		
Amount surrendered during the year			Nil
	36,08,28,000	41,37,34,370	+5,29,06,370

Notes and comments

Capital—

(i) Expenditure exceeded the grant by Rs. 5,29,06,370; the excess requires regularisation.

(ii) In view of the excess, supplementary grant of Rs. 19,22.25 lakhs obtained in March 1987 proved inadequate.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
505—Capital Outlay on Agriculture—			
I—Agricultural Engineering—			
State Plan (Seventh Plan)—			
I(1)—West Bengal Agro-Industries Corporation—	10.00	20.00	+10.00
II—Storage and Warehousing—			
State Plan (Seventh Plan)			
II(1)—West Bengal State Warehousing Corporation	20.00	30.00	+10.00
526—Capital Outlay on Consumer Industries—			
II—Textiles—			
State Plan (Seventh Plan)—			
II(1)—West Dinajpur Spinning Mills	55.23	1,89.41	+1,34.18
Reasons for excess in the above three cases have not been intimated (January 1988).			
II(2)—West Bengal State Textile Corporation Ltd.			
O	15.00		
R	12.50		
	27.50	50.00	+22.50

Anticipated excess was stated to be due to expeditious implementation of the Project. Reasons for final excess have not been intimated (January 1988).

705—Loans for Agriculture—

III—Other Agricultural Loans—

Non-Plan—

III(2)—Loans to West Bengal State Seed Corporation—

O	2,00.00		
R	50.00		
	2,50.00	3,50.00	+1,00.00

Anticipated excess was attributed to release of larger amount of loan to the Corporation for procurement of large quantity of seeds for meeting emergent situation arising out of the flood in October 1986. Reasons for final excess have not been intimated (January 1988).

Grant No. 76—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
722—Loans for Machinery and Engineering Industries—			
I—Heavy Engineering Industries—			
State Plan (Seventh Plan)—			
I(1)—Loans to Westinghouse Saxby Farmer Ltd.—			
O	15·00		
R	57·20		
	72·20	2,53·91	+1,81·71

Anticipated as well as the final excess was stated to be due to payment of compensation for acquisition and requisition of the land etc. of Westinghouse Saxby Farmer Ltd.

723—Loans for Petroleum, Chemicals and Fertiliser Industries—

II—Chemicals—

 Non-Plan—

II(1)—Loans to Durgapur Chemical Ltd.—

O	1,25·00		
S	9,18·00		
R	1,90·30		
	12,33·30	11,82·72	— 50·58

Anticipated excess was stated to be due to payment of additional non-plan loan to meet the shortage of Working Capital and adjustment of outstanding dues of Durgapur Chemicals Ltd. to Durgapur Projects Ltd. against dues of DPL to the Government on account of interest on Government loans. Reasons for final saving have not been intimated (January 1988).

726—Loans for Consumer Industries—

I—Textiles—

 Non-Plan—

I(1)—Loans to Kalyani Spinning Mills Ltd.—

O	3,20·00		
S	1,00·00		
R	—20·00		
	4,00·00	6,31·00	+ 2,31·00

Reasons for final excess have not been intimated (January 1988).

(iii) Excess mentioned above was partly counterbalanced by saving under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
523—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries—			
II—Chemicals—			
State Plan (Seventh Plan)—			
II(1)— M/s. Eastern Distilleries Ltd.—			
O	30·00		
R	—5·00		
	25·00	10·00	— 15·00
526—Capital Outlay on Consumer Industries—			
IX—Coke Oven and Gas—			
State Plan (Seventh Plan)—			
IX(1)—Durgapur Projects Ltd.			
	1,60·75	80·00	— 80·75

Reasons for saving in the two cases above have not been intimated (January 1988).

705—Loans for Agriculture—

III—Other Agricultural Loans—

Grant No. 76—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
Non-Plan—			
III(1)—Loans to West Bengal Agro-Industries Corporation Ltd.—			
O 4,00.00	1,15.00	1,15.00	..
R —2,85.00			

Anticipated saving was attributed to lesser amount of loan to the Corporation as they handled lesser quantity of seeds and fertilisers.

722—Loans for Machinery and Engineering Industries—

Non-Plan—

I(1)—Loans to Westinghouse Saxby Farmer Ltd.—

O 2,70.00	3,35.00	3,20.00	— 15.00
S 65.00			

Reasons for saving have not been intimated (January 1988).

Grant No. 77—Social and Environmental Services (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
REVENUE--			
Major heads: 282—Public Health, Sanitation and Water Supply, 295—			
Other Social and Community Services and 313—Forest—			
Original 1,35,30,000	1,35,30,000	1,82,80,032	+47,50,032
Supplementary			
Amount surrendered during the year	..	..	Nil

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 47,50,032; the excess requires regularisation.

(ii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
282—Public Health, Sanitation and Water Supply—			
A—Public Health and Sanitation—			
A-IV—Prevention of Air and Water Pollution—			
Non-Plan—			
2. Prevention of Air and Water Pollution State Plan (Seventh Plan)—	6.45	42.52	+36.07
1. Prevention of Air and Water Pollution	20.00	55.16	+35.16
4. Environmental Impact Assessment Unit	2.00	18.85	+16.85

Reasons for excess in the above cases have not been intimated (January 1988).

(iii) Excess mentioned above was partly counterbalanced by saving mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
282—Public Health, Sanitation and Water Supply—			
A—Public Health and Sanitation—			
A-IV—Prevention of Air and Water Pollution—			
State Plan (Annual Plan, Sixth Plan and Committed)—			
1. Prevention of Air and Water Pollution	29.47	..	—29.47
State Plan (Seventh Plan)—			
5. Implementation of Ganga Action Plan	5.00	..	— 5.00

Reasons for non-utilisation of the provision in the above cases have not been intimated (January 1988).

Grant No. 78—Public Health, Sanitation and Water Supply (Sewerage and Water Supply) (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving — Rs.
REVENUE—			
Major head: 282—Public Health, Sanitation and Water Supply—			
Original	Rs. 47,95,30,000	60,65,24,000	43,36,56,834
Supplementary	12,69,94,000		
Amount surrendered during the year	..	..	Nil
CAPITAL—			
Major head: 682—Loans for Public Health, Sanitation and Water Supply—			
Original	3,51,00,000	3,51,00,000	29,29,613
Supplementary .. .. .	..	
Amount surrendered during the year	..	..	Nil

Notes and comments—

Revenue—

(i) In view of eventual saving of Rs. 17,28.67 lakhs, supplementary grant of Rs. 12,69.94 lakhs obtained in March 1987 was wholly unnecessary.

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

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
B—Sewerage and Water Supply—			
B-I-Direction and Administration—			
State Plan (Seventh Plan)—	49.65	19.99	—29.66
B-I(1)-Planning circle and Division under Public Health Engineering			
B-V-Machinery and Equipments—			
Non-plan—			
B-V(1)-Works	70.00	56.39	—13.61
B-VI(1)-Suspense—			
Non-plan—			
1. Suspense	11,00.00	6,27.91	—4,72.09
B-X-Rural Piped Water			
Supply Scheme—			
Non-plan—			
(i) —Piped Water Supply Scheme (for rural areas)—			
(i) (1) Piped Water Supply Scheme (for rural areas)	40.00	0.57	—39.43
Reasons for savings in the above cases have not been intimated (January 1988).			
B-X-Rural Piped Water Supply Scheme—			
Centrally Sponsored (New Schemes)—			
1. Accelerated rural water supply programme—			
O	7,95.00	11,84.94	8,62.39
S	3,89.94		
			—3,22.55

Grant No. 78- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
B-XII-Minimum Needs Programmes—			
State plan (Seventh plan)—			
(i) Piped Water Supply Scheme (for rural areas)			
(i) (1) Piped Water Supply Scheme (for rural areas)			
O	5,27.30		
S	75.00	6,02.30	4,33.04
			-1,69.26
(i) (2) Rural Water Supply Scheme			
O	95.00		
S	2,25.00	3,20.00	2,01.19
			-1,18.81
<i>i(5) Special component plan for Scheduled Castes—</i>			
5(b) Piped Water Supply Scheme (for rural areas) in Special Component Plan areas—			
O	1,10.00		
S	20.00	1,30.00	15.71
			-1,14.29
In the above four cases supplementary grant obtained in March 1987 proved excessive or unnecessary. Reasons for saving in these cases have not been intimated (January 1988).			
B-XII—State Plan (Annual Plan, Sixth Plan and Committed)—			
(i)—Piped Water Supply Scheme (for rural areas)—			
1. Piped Water Supply Scheme (for rural areas)	95.00	0.24	-94.76
Reasons for saving have not been intimated (January 1988).			
(iv) In the following cases provision remained wholly un-utilised—			
B-VI—Other Expenditure—			
Non-Plan—			
2. Lump provision for Additional Dearness Allowances	2,55.00	..	-2,55.00
B-IX—Urban Water Supply Schemes—			
Non-Plan—			
(i)—National Water Supply Scheme—			
<i>i(3)—Neoravally Water Supply Scheme—</i>			
S	3,00.00	3,00.00	..
			-3,00.00
State Plan (Seventh Plan)—			
5. Cooch Behar Water Supply Scheme	10.00	..	-10.00
9. Operation and Maintenance of Water Supply Scheme	46.00	..	-46.00
10. Englishbazar Water Supply Augmentation Scheme	10.00	..	-10.00
11. Neoravally Water Supply Scheme	1,00.00	..	-1,00.00
B-X—Rural Piped Water Supply Scheme—			
Non-Plan—			
<i>(ii)—Ranigunj Coal Field Area Water Supply Schemes—</i>			
1. Ranigunj Coal Field Area Water Supply Scheme	20.00	..	-20.00
Reasons for non-utilisation of the entire provisions in the above cases have not been intimated (January 1988).			

Grant No. 78—Contd.

(v) Saving mentioned at notes (iii) and (iv) above was partly counterbalanced by excess mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
B-I—Direction and Administration—			
Non-Plan—			
1. Public Health Engineering	6,46.85	6,97.38	+50.53
B-II—Survey and Investigation—			
State Plan (Seventh Plan)—			
1. Planning Circle and Division under the P.H.E. Directorate	1.50	27.05	+25.55
B-VII—Other Expenditure—			
Non-Plan—			
1. Works	2,50.00	4,04.57	+1,54.57
B-VIII—Sewerage Schemes—			
State Plan (Seventh Plan)—			
1. Sewerage and Drainage Scheme for Municipalities	5.00	30.27	+25.27
B-IX—Urban Water Supply Schemes—			
State Plan (Seventh Plan)—			
3. Water Supply Schemes for non-Municipal Urban areas	6.00	1,29.21	+1,23.21
B-X—Rural Piped Water Supply Schemes—			
State Plan (Seventh Plan)—			
(ii)—Ranigunj Coal Field Area Water Supply Schemes—			
1. Ranigunj Coal Field Area Water Supply Schemes	75.00	1,06.09	+31.09
Reasons for excess in the above cases have not been intimated (January 1988).			
B-XI—Other Rural Water Supply Schemes—			
State Plan (Annual Plan, Sixth Plan and Committed)—			
1. Permanent Drinking Water Supply arrangement in Flood affected areas	..	12.91	+12.91
Reasons for incurring expenditure without budget provision have not been intimated (January 1988).			

Capital—

(i) About 91 percent of the provision remained unutilised.

(ii) No portion of the saving was surrendered.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
682—Loans for Public Health, Sanitation and Water Supply—			
B—Sewerage and Water Supply—			
B-III—Urban Water Supply Schemes—			
Non-Plan—			
1. Loans for Water Supply Scheme (Neorakhola)	3,00.00	..	—3,00.00
Reasons for non-utilisation of the provision have not been intimated (January 1988).			
State Plan (Seventh Plan)—			
1. Loans to Municipalities for Municipalities having population above 20,000	14.00	1.08	—12.92
2. Loans to Haldia Development Authority	37.00	28.22	—8.78
Reasons for saving in the above cases have not been intimated (January 1988).			

Grant No. 81—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
CAPITAL—			
Major heads: 523—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries and 723—Loans for Petroleum, Chemicals and Fertiliser Industries—			
Original	Rs. 4,56,00,000		
Supplementary	5,08,00,000		
Amount surrendered during the year			Nil
	9,64,00,000	11,85,50,000	+2,21,50,000

Notes and comments:—

(i) Expenditure exceeded the grant by Rs. 2,21,50,000; the excess requires regularisation.

(ii) Supplementary grant proved inadequate in view of the eventual excess.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
523—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries—			
II—Chemicals—			
State Plan (Seventh Plan)—			
II(1)—Setting up of a Petro-Chemical complex at Haldia—			
O	4.00		
S	5.08		
	9.08	11.08	+2.00
Provision was augmented through supplementary grant for meeting larger expenditure on certain items. Reasons for final excess have not been intimated (January 1988).			
III—Drugs and Pharmaceuticals—			
State Plan (Seventh Plan)—			
III(1)—West Bengal Pharmaceuticals and Phyto-chemical Development Corporation			
	50.00	77.50	+27.50

Reasons for excess have not been intimated (January 1988).

(iv) Excess mentioned above was partly offset by saving under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
723—Loans for Petroleum, Chemicals and Fertiliser Industries—			
III—Drugs and Pharmaceuticals			
Non-Plan—			
III(1)—Loans to West Bengal Pharmaceuticals and Phyto-chemical Development Corporation			
	6.00	..	-6.00
Reasons for saving have not been intimated (January 1988).			

Grant No. 82— Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Rs.
CAPITAL—			
Major heads: 526—Capital Outlay on Consumer Industries and 726—Loans for Consumer Industries—			
Voted—			
Original	Rs. 3,48,50,000	5,33,25,000	6,31,12,800
Supplementary	1,84,75,000		
Amount surrendered during the year .. .. .		..	..
Charged—			
Original .. .. .	..	3,50,000	..
Supplementary	3,50,000		
Amount surrendered during the year .. .. .		..	..

Notes and comments—

Voted grant—

- (i) Expenditure exceeded the grant by Rs. 97,87,800; the excess requires regularisation.
- (ii) In view of the excess of Rs. 97.88 lakhs in the grant, supplementary grant of Rs. 1,84.75 lakhs obtained in March 1987 proved inadequate.
- (iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
526—Capital Outlay on Consumer Industries—			
I—Sugar—			
State Plan (Seventh Plan)—			
I(1)—West Bengal Sugar Industries Development Corporation Ltd.	25.00	45.65	+20.65
Reasons for excess have not been intimated (January 1988).			
V—Tea—			
State Plan (Seventh Plan)—			
V(1)—Setting up of West Bengal Tea Development Corporation Ltd.—			
O	25.00	48.25	68.25
S	23.25		
The additional provision was stated to be required for promotion and development of taken over tea gardens and also looking after the management of the same tea gardens through WBTD. Reasons for final excess have not been intimated (January 1988).			
X—Coke Oven and Gas—			
State Plan (Seventh Plan)—			
X(1)—Scheme for Supply of Gas in Greater Calcutta area—			
O	2,00.00	2,64.50	3,36.48
S	64.50		

Provision was augmented for distribution of gas through pipeline from the Coal India's LTC Plant at Dankuni to the industrial and domestic consumers. Reasons for final excess have not been intimated (January 1988).

Grant No. 82—Concl'd.

(iii) Excess in the above cases was partly offset by saving mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
726—Loans for Consumer Industries—			
1—Sugar—			
Non-Plan—			
I(1)—Loans to West Bengal Sugar Industries Development Corporation Ltd.—			
O	20·00	30·00	20·00
S	10·00		
			— 10·00

Additional provision was stated to be required for disbursement of larger non-plan loans to West Bengal Sugar Industries Development Corporation. Reasons for final saving have not been intimated (January 1988).

CHARGED—

Notes and comments—

The entire charged appropriation under the grant obtained through supplementary budget was unnecessary as no charged expenditure was incurred.

Grant No. 84—Investments in Industrial Financial Institutions (Excluding Public Undertakings) (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
CAPITAL—			
Major heads: 530—Investments in Industrial Financial Institutions and 730—Loans to Industrial Financial Institutions			
Original	Rs. 3,05,00,000	4,85,00,000	6,40,00,000
Supplementary	1,80,00,000		
Amount surrendered during the year .. .. .	..	..	Nil

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 1,55,00,000; the excess required regularisation.

(ii) Supplementary grant proved inadequate in view of the eventual excess.

(iii) Excess occurred under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
530—Investments in Industrial Financial Institutions—			
1—Investments in Public Undertakings—			
State Plan (Seventh Plan)—			
I(2)—West Bengal Industrial Development Corporation Ltd.			
O	2,00·00	2,41·00	3,96·00
S	41·00		
			+1,55·00

The additional provision through supplementary grant was stated to be required to promote and assist Growth of Industries in the State through the Corporation. Reasons for final excess have not been intimated (January 1988).

Appropriation No. 85—Public Debt (All charged)

Section and Major head	Total Appropriation Rs.	Actual expenditure Rs.	Saving — Rs.
CAPITAL—			
Major heads: 603—Internal Debt of the State Government and 604—Loans and Advance from the Central Government—			
<i>Original</i>	Rs. 7,85,33,48,000	} 7,85,33,48,000	6,56,88,15,009
<i>Supplementary</i> .. .. .	.. .. .	
<i>Amount surrendered during the year</i>	.. .. .	.. .. .	1,32,41,74,366

Notes and comments

- (i) In view of the eventual saving of Rs. 1,28,45.33 lakhs, surrender of Rs. 1,32,41.74 lakhs proved excessive.
(ii) Saving occurred mainly under:

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving —
603—Internal Debt of the State Government—			
I—Market Loans bearing Interest—			
I(1)—Market Loans bearing Interest	14,89.42	12,59.57	—2,29.85
Reasons for saving in the above case have not been intimated (January 1988).			
III—Loans from the Life Insurance Corporation of India—			
<i>O</i>	2,28.21	} 1,97.81	1,98.09
<i>R</i>	—30.40		
Anticipated saving in the above case was due to repayment of lesser amount of the principal.			
VIII—Ways and Means Advances from the Reserve Bank of India—			
1. Ways and Means Advances from the Reserve Bank of India—			
<i>O</i>	5,00,00,00	} 3,01,20.47	3,04,43.33
<i>R</i>	—1,98,79,53		

In the above case withdrawal of fund was due to requirement of lesser amount for repayment of loan following the drawal of lesser amount as advance from the Reserve Bank of India than anticipated. Reasons for the final excess have not been intimated (January 1988).

VIII—Compensation and Other Bonds—			
1. West Bengal Estate Acquisition Compensation Bond—	50.00	35.29	—14.71
Reasons for saving have not been intimated (January 1988).			

604—Loans and Advances from the Central Government—

A—Non-Plan Loans—

A-XIII—Loans for Agriculture—

Manures and Fertilisers—

(i) Purchase and distribution of Fertilisers, Seeds and Pesticides—

<i>O</i>	21,00.00	} 8,10.00	8,10.00	..
<i>R</i>	—12,90.00			

Anticipated saving was due to repayment of lesser amount of loan following receipt of smaller amount of loan from the Government of India.

A-XXV—Other Loans—

(xii)—Pre-1984 Loans—

(xii)(g)—Pre-1979 Consolidated Loans—

(i)—Loans for productive purposes repayable over 15 years	21,60.00	—	—21,60.00
(ii)—Loans for Semi-Productive purposes repayable over 30 years	18,51.48	—	—18,51.48

Appropriation No. 85—Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(xii)(h)—1979-84 Consolidated Loans	23,97.06	..	— 23,97.06
Saving in the above three cases was due to adjustment of repayment of loans under the new head "F-Pre-1984-85 Loans—VI-Pre-1979-80 Consolidated Loans for Productive and Semi-productive purposes" instead of under these heads as per direction of Government of India.			
B—Loans for State Plan Schemes—			
B-I—Block Loans—			
O	.. .. . 10,35.77	..	..
R	.. .. . -79.58	9,56.19	9,56.19 ..
D—Loans for Centrally Sponsored Schemes—			
D-IX—Loans for Power Projects—			
Transmission and Distribution Schemes—			
(i)—Inter-State Transmission Scheme—			
O	.. .. . 20.60	..	..
R	.. .. . 11.81	8.99	8.99 ..
Anticipated saving in the above two cases Was due to repayment of lesser amount of loan following receipt of smaller amount of loan from the Government of India.			
(iii) Saving mentioned above at note (ii) was partly counter-balanced by excess mainly under:—			
603—Internal Debt of the State Government—			
II—Market Loans not bearing Interest—			
I—Market Loans not bearing Interest	..	38.78	+ 38.78
Reasons for incurring expenditure in the above case without any budget provision have not been intimated (January 1988).			
604—Loans and Advances from the Central Government—			
E— Ways and Means Advances—			
II—Other Ways and Means Advances—			
(i)—Ways and Means Advances as loan—			
O	.. .. . ..	..	..
R	.. .. . 80,64.38	80,64.38	83,40.38 +2,76.00
Provision was made in the above case by reappropriation for repayment of loan following receipt of loan from the Government of India not anticipated earlier. Reasons for final excess have not been intimated (January 1988).			
F—Pre-1984-85 Loans			
F-VI— Pre-1979-80 Consolidated Loans for Productive and Semi-productive purposes—			
(i)—Loans for Productive purpose repayable over 15 years—	..	21,60.00	+21,60.00
(ii)—Loans for Semi-productive purposes repayable over 30 years—	..	18,51.48	+18,51.48
.. F-VIII—Pre-1979-84 Consolidated Loans	..	23,97.06	+23,97.06

Excess in the above cases was due to adjustment of repayment of loans under this new minor head (as per direction of the Government of India) instead of under head "A-XXV—Other Loans" under which provisions were obtained.

Grant No. 86—Loans to Government Servants etc. (All voted)

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
CAPITAL—			
Major heads: 766—Loans to Government Servants etc. and 767—Miscellaneous Loans---			
Original	Rs. 16,10,60,000		
Supplementary	8,50,00,000		
	} 24,60,60,000	25,76,59,181	+1,15,99,181
Amount surrendered during the year	..	..	Nil

Notes and Comments—

(i) Expenditure exceeded the grant by Rs. 1,15,99,181; the excess requires regularisation.

(ii) Excess occurred under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
766—Loans to Government Servants etc.—			
V—Other Advances---			
O	1,16.00		
S	2,04.00		
	} 3,20.00	6,64.43	+ 3,44.43

Augmentation of provision through supplementary budget for disbursement of larger loans to Government servants proved insufficient in view of final excess reasons for which have not been intimated (January 1988).

(iii) Above excess was partly offset by saving mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
766—Loans to Government Servants etc.—			
I—House Building Advances—			
O	6,00.00		
S	5,30.00		
	} 11,30.00	9,26.13	- 2,03.87

Augmentation of provision through supplementary budget for disbursement of larger loans to Government servants proved excessive in view of ultimate saving reasons for which have not intimated (January 1988).

APPENDIX

Grantwise details of recoveries adjusted in reduction of expenditure in the Accounts for 1986-87 (Referred to in the Summary of Appropriation Accounts at page 11)

	Number and name of grant/appropriation					Budget estimate	Actuals	Actuals compared with budget estimate
								More(+)/
						Less(-)		
	1	2	3	4				
		Rs.	Rs.	Rs.				
7—Land Revenue—								
Revenue	32,000	..	-32,000				
Capital	30,000	21,106	-8,894				
8—Stamps and Registration—								
Revenue	2,31,633	+2,31,633				
21—Police—								
Revenue	2,48,61,000	2,10,00,000	-38,61,000*				
22—Jails—								
Revenue	15,00,000	..	-15,00,000				
24—Stationery and Printing—								
Revenue	6,15,000	..	6,15,000				
25—Public Works—								
Revenue	18,00,00,000	37,68,80,721	+19,68,80,721*				
28—Pensions and Other Retirement Benefits—								
Revenue	10,50,000	..	-10,50,000				
36—Medical—								
Revenue	16,59,00,000	39,32,533	-16,19,67,467*				
39—Housing—								
Revenue	50,00,000	..	-50,00,000*				
Capital	3,51,90,000	4,15,36,672	+63,46,672*				
40—Urban Development—								
Capital	5,00,000	141	-4,99,859				
45—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes)—								
Revenue	11,24,000	..	-11,24,000				
50—Co-operation—								
Revenue	72,000	..	-72,000				
Capital	10,17,650	+10,17,650				
52—Agriculture—								
Revenue	49,45,000	..	-49,45,000*				
53—Minor Irrigation, Soil Conservation and Area Development—								
Revenue	10,00,000	..	-10,00,000				
Capital	5,66,694	+5,66,694				
54—Food—								
Capital	21,01,00,000	8,46,03,530	-12,54,96,470*				
58—Forest—								
Revenue	3,00,000	17,228	-2,82,772				
62—Industries (Excluding Public Undertaking and Closed and Sick Industries)								
Capital	38,000	..	-38,000				
64—Mines and Minerals—								
Revenue	7,56,000	..	-7,56,000				
66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects								
Revenue	64,80,000	2,79,03,933	+2,14,23,933*				
Capital	49,49,53,000	43,90,31,376	-5,59,21,624*				
70—Roads and Bridges—								
Revenue	1,70,33,000	2,02,30,683	+31,97,683*				
Capital	10,10,00,000	20,17,10,880	+10,07,10,880*				

APPENDIX—*Concl'd.*

Number and name of grant/appropriation						Budget estimate	Actuals	Actuals compared with budget estimate
1						2	3	4
						Rs.	Rs.	Rs.
78—Public Health (Sewerage and Water Supply)								
	Revenue	..	..	..	..	11,00,00,000	4,58,50,478	—6,41,49,522*
Total	Revenue	..	..	..	..	52,06,68,000	49,60,47,209	—2,46,20,791
	Capital	..	..	..	..	84,18,11,000	76,84,88,049	—7,33,22,951
Grand Total						..	..	..
		..	..	..	..	1,36,24,79,000	1,26,45,35,258	—9,79,43,742

*Reasons for variation in these cases have not been intimated (January 1988).

