

Government of West Bengal

**Appropriation Accounts
1984-85**

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1984-85 presents the accounts of sums expended in the year ended the 31st March 1985 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' Stands for original grant or appropriation.

'S' Stands for supplementary grant or appropriation.

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

Charged appropriations and expenditure are shown in italics.

Summary of Appropriation Accounts

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted / appropriated	More than granted / appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
1. State Legislature—				
Revenue—				
Voted	1,63,10,000	1,30,77,825	32,32,175	..
Charged	1,74,000	48,855	1,25,145	..
2. Governor—				
Revenue—				
Charged	33,65,000	32,74,147	90,853	..
3. Council of Ministers—				
Revenue—				
Voted	44,50,000	40,35,876	4,14,124	..
4. Administration of Justice—				
Revenue—				
Voted	9,77,43,000	9,39,86,923	37,56,077	..
Charged	2,36,94,000	2,38,69,838	..	1,75,838
5. Elections—				
Revenue—				
Voted	16,94,50,000	9,93,89,609	7,00,60,391	..
6. Collection of Taxes on Income and Expenditure—				
Revenue—				
Voted	70,57,000	66,84,969	3,72,031	..
Charged	2,000	303	1,697	..
7. Land Revenue—				
Revenue—				
Voted	26,52,70,000	23,59,88,663	2,92,81,337	..
Charged	1,00,000	..	1,00,000	..
Capital—				
Voted	1,00,00,000	44,02,447	55,97,553	..
8. Stamps and Registration—				
Revenue—				
Voted	5,38,07,000	5,07,41,560	30,65,440	..

Summary of Appropriation Accounts—Contd.

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Loss than granted / appropriated	More than granted / appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
9. Collection of Other Taxes on Property and Capital Transactions—				
Revenue—				
Voted	4,69,000	4,08,644	60,356	..
10. State Excise—				
Revenue—				
Voted	5,24,16,000	4,50,79,541	73,36,459	..
11. Sales Tax—				
Revenue—				
Voted	5,55,49,000	4,79,49,506	75,99,494	..
12. Taxes on Vehicles—				
Revenue—				
Voted	1,24,88,000	92,16,025	32,71,975	..
13. Other Taxes and Duties on Commodities and Services—				
Revenue—				
Voted	3,58,62,000	3,46,68,091	11,93,909	..
14. Other Fiscal Services—				
Revenue—				
Voted	1,35,40,000	1,09,63,050	25,76,950	..
15. Appropriation for reduction or avoidance of debt—				
Revenue—				
Charged	4,05,75,000	4,05,75,000	..	..
16. Interest payments—				
Revenue—				
Voted	1,02,000	36,326	14,65,674	
Charged	2,44,10,44,000	2,43,72,93,997	37,50,003	
17. Public Service Commission—				
Revenue—				
Charged	62,33,000	60,24,197	2,08,803	

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
18. Secretariat—General Services—				
Revenue—				
Voted	7,38,85,000	6,92,51,124	46,33,876	..
Charged	1,27,392	..	1,27,392	..
19. District Administration—				
Revenue—				
Voted	7,63,55,000	6,89,93,588	73,61,412	..
20. Treasury and Accounts Administration—				
Revenue—				
Voted	4,79,90,000	4,21,86,600	58,03,400	..
21. Police—				
Revenue—				
Voted	1,33,64,00,000	1,17,41,58,260	16,22,41,740	..
Charged	38,260	..	38,260	..
22. Jails—				
Revenue—				
Voted	8,73,18,000	8,27,63,285	45,54,715	..
24. Stationery and Printing—				
Revenue—				
Voted	4,80,48,000	4,45,76,509	34,71,491	..
25. Public Works—				
Revenue—				
Voted	32,40,62,000	50,85,09,703	..	18,44,47,703
Charged	68,40,000	53,58,702	14,81,298	..
Capital—				
Voted	27,97,46,000	19,13,18,964	8,84,27,036	..
Charged	20,72,084	14,33,876	6,38,208	..
26. Fire Protection and Control—				
Revenue—				
Voted	6,38,74,000	5,38,11,949	1,00,62,051	..
Charged	41,970	38,700	3,270	..

Summary of Appropriation Accounts—*contd.*

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
			(4)	(5)
(1)	(2)	(3)	Rs.	Rs.
	Rs.	Rs.	Rs.	Rs.
27. Other Administrative Services—				
Revenue—				
Voted	24,19,51,000	22,46,51,895	1,72,99,105	..
28. Pensions and Other Retirement Benefits —				
Revenue—				
Voted	42,95,06,000	43,90,72,416	..	95,66,416
Charged	42,75,000	43,50,157	..	75,157
30. Miscellaneous General Services—				
Revenue—				
Voted	4,43,29,000	4,36,97,704	6,31,296	..
31. Secretariat—Social and Community Services—				
Revenue—				
Voted	2,72,04,000	2,56,35,283	15,68,717	..
32. Education (Sports)—				
Revenue—				
Voted	2,39,42,000	1,68,71,122	70,70,878	..
Capital—				
Voted	3,05,56,000	2,83,53,766	22,02,234	..
33. Education (Youth Welfare)—				
Revenue—				
Voted	5,52,50,000	4,31,93,271	1,20,56,729	..
Charged	36,376	..	36,376	..
34. Education, Art and Culture (Excluding Sports and Youth Welfare)—				
Revenue— ..				
Voted	4,59,32,13,000	4,40,85,62,972	18,46,50,028	..
Charged	488	..	488	..
Capital—				
Voted	50,10,000	24,98,388	25,11,610	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure Compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
35. Scientific Services and Research—				
Revenue—				
Voted	29,000	22,500	6,500	..
36. Medical				
Revenue—				
Voted	1,38,04,87,000	1,31,22,20,146	6,82,66,854	..
Charged	37,366	4,428	32,938	..
Capital—				
Voted	1,26,50,000	24,19,520	1,02,30,480	..
37. Family Welfare— ..				
Revenue—				
Voted	20,28,54,000	20,57,93,975	..	29,39,975
38. Public Health, Sanitation and Water Supply—				
Revenue—				
Voted	20,10,35,000	20,54,42,101	..	44,07,101
39. Housing—				
Revenue—				
Voted	6,56,40,000	6,87,31,824	..	30,01,824
Charged	22,000	..	22,000	..
Capital—				
Voted	11,79,61,000	8,00,75,645	3,78,85,355	..
Charged	3,26,020	..	3,26,020	..
40. Urban Development—				
Revenue—				
Voted	2,39,51,11,000	2,82,87,00,615	6,64,10,385	..
Capital—				
Voted	32,04,00,000	21,43,19,498	11,50,80,502	..

Summary of Appropriation Accounts—*contd.*

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted / appropriated	More than granted / appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
41. Information and Publicity—				
Revenue— ..				
Voted	5,41,77,000	4,63,88,215	77,88,785	..
Capital—				
Voted	54,67,000	34,05,545	20,61,455	..
42. Labour and Employment—				
Revenue—				
Voted	8,49,32,000	7,37,07,450	1,12,24,550	..
43. Social Security and Welfare (Civil Supplies)—				
Revenue—				
Voted	59,06,000	45,48,407	13,57,593	..
44. Social Security and Welfare (Relief and Rehabilitation of Displaced Persons and Repatriates)—				
Revenue—				
Voted	9,92,46,000	7,57,13,608	2,35,32,392	..
Charged	20,05,000	2,29,836	17,75,164	..
Capital—				
Voted	50,00,000	29,79,316	20,20,684	
45. Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—				
Revenue—				
Voted	53,17,41,000	39,12,57,858	14,04,83,142	..
Charged	1,51,854	1,39,472	12,382	..
Capital—				
Voted	7,53,42,000	4,31,89,635	3,21,52,365	..
Charged	1,29,829	..	1,29,829	..

B Summary of Appropriation Accounts—contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure Compared with grant of appropriation			
			Less than granted/ appropriated	More than granted/ appropriated		
			(4)	(5)		
(1)	(2)	(3)	Rs.	Rs.	Rs.	Rs.
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)—						
Revenue—						
Voted	81,37,18,000	47,45,54,962	33,91,63,038	..		
Charged	26,074	..	26,074	..		
Capital—						
Voted	11,60,000	7,82,170	3,97,830	..		
47. Relief on account of Natural Calamities—						
Revenue—						
Voted	52,11,91,000	48,52,09,188	3,59,81,812	..		
48. Other Social and Community Services—						
Revenue—						
Voted	2,26,85,000	1,83,03,939	43,81,061	..		
Capital—						
Voted	1,76,06,000	1,06,11,476	69,94,524	..		
49. Secretariat—Economic Services—						
Revenue—						
Voted	5,62,57,000	4,63,40,051	99,16,949	..		
50. Co-operation—						
Revenue—						
Voted	21,92,72,000	12,14,81,966	9,77,90,034	..		
Capital—						
Voted	27,91,57,000	15,64,13,914	12,27,43,086	..		
Other General Economic Services—						
Revenue—						
Voted	2,38,58,000	2,12,52,778	26,05,222	..		

Summary of Appropriation Accounts—contd.

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
52. Agriculture—				
Revenue—				
Voted	70,83,34,000	56,38,18,356	14,45,15,644	..
Charged	14,000	..	14,000	..
Capital—				
Voted	10,40,50,000	7,78,31,346	2,62,18,654	..
Charged	41,947	..	41,947	..
53. Minor Irrigation, Soil Conservation and Area Development—				
Revenue—				
Voted	77,21,39,000	61,75,44,611	15,45,94,389	..
Charged	1,17,387	..	1,17,387	..
Capital—				
Voted	14,47,50,000	2,92,43,999	11,55,06,001	..
Charged	92,271	..	92,271	..
54. Food—				
Revenue—				
Voted	11,07,98,000	7,80,02,217	3,27,95,783	..
Capital—				
Voted	20,06,00,000	11,79,99,152	8,26,00,848	..
Charged	22,985	5,000	17,985	..
55. Animal Husbandry—				
Revenue—				
Voted	16,01,80,000	14,54,06,797	1,47,73,203	..
Charged	24,088	24,088	..	..
Capital—				
Voted	1,87,30,000	10,16,476	1,77,13,524	..
56. Dairy Development—				
Revenue—				
Voted	32,68,21,000	32,57,48,446	10,72,554	..
Capital—				
Voted	1,46,25,000	35,36,733	1,10,88,267	..
Charged	2,25,000	2,25,000	..	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
57. Fisheries				
Revenue—				
Voted	9,28,78,000	7,92,88,801	1,35,89,199	..
Capital—				
Voted	74,00,000	34,11,450	39,88,550	..
58. Forest—				
Revenue—				
Voted	21,18,16,000	16,60,19,527	4,57,96,473	..
Charged	36,000	..	36,000	..
Capital—				
Voted	40,00,000	14,00,000	26,00,000	..
59. Community Development (Panchayat)—				
Revenue—				
Voted	26,15,85,000	20,27,52,382	5,88,32,618	..
Charged	2,000	..	2,000	..
Capital—				
Voted	13,10,000	11,00,089	2,09,911	..
60. Community Development (Excluding Panchayat)—				
Revenue—				
Voted	30,96,91,000	26,60,31,328	4,36,59,672	..
Capital—				
Voted	42,00,000	..	42,00,000	..
61. Industries (Closed and Sick Industries)—				
Revenue—				
Voted	22,76,000	6,63,412	16,12,588	..
Capital—				
Voted	10,83,99,000	8,04,99,000	2,79,00,000	..

Summary of Appropriation Accounts—*contd.*

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted / appropriated	More than granted / appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
62. Industries (Excluding Public Undertakings, Closed and Sick Industries)—				
Revenue—				
Voted	16,57,46,000	9,85,43,976	6,72,02,024	..
Charged	7,000	..	7,000	..
Capital—				
Voted	12,40,16,000	9,62,69,449	2,77,46,551	..
63. Village and Small Industries (Excluding Public Undertakings)—				
Revenue—				
Voted	11,63,53,000	10,27,03,574	1,36,49,426	..
Capital—				
Voted	2,68,51,000	1,28,12,768	1,40,38,232	..
64. Mines and Minerals—				
Revenue—				
Voted	39,86,000	32,42,876	7,43,124	..
66. Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects—				
Revenue—				
Voted	41,18,91,000	43,39,13,384	..	2,20,22,384
Charged	1,00,000	..	1,00,000	..
Capital—				
Voted	1,06,18,78,000	55,72,89,799	50,45,88,201	..
Charged	19,15,123	9,91,880	9,23,243	..
67. Power Projects—				
Revenue—				
Voted	14,01,50,000	14,00,00,000	1,50,000	..
Capital— ..				
Voted	47,25,00,000	45,95,81,700	1,29,18,300	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
68. Ports, Lighthouses and Shipping—				
Revenue—				
Voted	61,04,000	53,43,880	7,60,120	..
69. Civil Aviation—				
Revenue—				
Voted	34,54,000	6,21,172	28,32,828	..
70. Roads and Bridges—				
Revenue—				
Voted	27,45,48,000	26,67,67,542	77,80,458	..
Charged	25,250	..	25,250	..
Capital—				
Voted	62,53,71,000	37,28,24,726	25,25,46,274	..
Charged	12,03,391	..	12,03,391	..
71. Road and Water Transport Services—				
Revenue—				
Voted	1,17,97,73,000	1,06,03,20,363	11,94,52,637	..
Capital—				
Voted	39,92,35,000	30,51,53,489	9,40,81,511	..
72. Tourism				
Revenue—				
Voted	1,51,88,000	1,40,39,316	11,48,684	..
73. Other Transport and Com- munication Services—				
Capital—				
Voted	5,00,000	..	5,00,000	..
74. Compensation and Assign- ments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat)—				
Revenue				
Voted	58,31,53,000	55,86,95,686	2,44,57,314	..
Charged	11,28,000	..	11,28,000	..

Summary of Appropriation Accounts—*contd.*

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted / appropriated	More than granted / appropriated
			(4)	(5)
(1)	(2)	(3)	Rs.	Rs.
	Rs.	Rs.	Rs.	Rs.
75. Investments in General Financial and Trading Institutions—				
Capital—				
Voted	38,50,000	21,25,000	17,25,000	..
76. Public Undertakings—				
Revenue—				
Voted	20,000	2,24,855	..	2,04,855
Capital—				
Voted	33,54,41,000	23,75,41,406	9,78,99,594	..
77. Social Services on Environment—				
Revenue—				
Voted	71,63,000	48,99,070	22,63,930	..
78. Public Health, Sanitation and Water Supply (Sewerage and Water Supply)—				
Revenue—				
Voted	63,11,80,000	75,59,73,891	..	12,47,93,891
Capital—				
Voted	3,28,00,000	1,87,60,000	1,40,40,000	..
81. Capital Outlay on Petroleum, Chemicals and Fertiliser Industries (Excluding Public Undertakings)—				
Capital—				
Voted	1,00,00,000	60,27,174	39,72,826	..
82. Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)—				
Capital—				
Voted	4,41,00,000	93,75,000	3,47,25,000	..
Charged	93,35,391	93,35,391	..	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted / appropriated	More than granted / appropriated
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
84. Investments in Industrial Financial Institutions (Excluding Public Undertakings)—				
Capital—				
Voted	2,90,00,000	60,00,000	2,30,00,000	..
85. Public Debt—				
Capital—				
Charged	14,17,90,72,000	12,72,45,46,484	1,45,45,25,516	..
86. Loans and Advances—				
Capital—				
Voted	13,50,60,000	13,53,67,554	..	3,07,554
Revenue— ..				
Voted	21,43,71,06,000	19,67,28,97,334	1,76,42,08,666	..
Capital—				
Voted	5,07,77,21,000	3,27,59,16,594	1,80,18,04,406	..
Total: Voted ..	26,51,48,27,000	22,94,88,13,928	3,56,60,13,072	..
Revenue—				
Charged	2,53,02,42,505	2,52,12,31,720	90,10,785	..
Capital—				
Charged	14,19,44,36,041	12,73,85,37,631	1,45,78,98,410	..
Total: Charged ..	16,72,46,78,546	15,25,77,69,351	1,46,69,09,195	..
Grand Total : ..	43,23,95,05,546	38,20,65,83,279	5,03,29,22,267	..

Excess over the following voted grants requires regularisation :—

Number and name of the grant	Section
25—Public Works	Revenue
28—Pensions and Other Retirement Benefits	Revenue
37—Family Welfare	Revenue
38—Public Health, Sanitation and Water Supply	Revenue
39—Housing	Revenue
66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects	Revenue
76—Public Undertakings	Revenue
78—Public Health, Sanitation and Water Supply (Sewerage and Water Supply)	Revenue
86—Loans and Advances	Capital

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

Number and name of appropriation	Section
4—Administration of Justice	Revenue
28—Pensions and Other Retirement Benefits	Revenue

The expenditure shown in the Summary of Appropriation Accounts does not include Rs. 14,13,415 spent from out of advances from the Contingency Fund which were not recouped to the Fund till the close of the year.

The details of such expenditure are as follows :—

Number and name of the grant/ appropriation	Major head of account	Amount Rs.	Month of sanction
3—Council of Ministers	213—Council of Ministers	5,000	January 1985
18—Secretariat—General Services	252—Secretariat—General Services	1,27,100	July 1984
21—Police	255—Police	82,543	February 1985
44—Social Security and Welfare	288—Social Security and Welfare	1,15,000	July 1984
48—Other Social and Community Services	295—Other Social and Community Services	5,00,000	June 1984
53—Minor Irrigation, Soil Conservation and Area Development	306—Minor Irrigation	91,345	October 1984
52—Agriculture	505—Capital Outlay on Agriculture	41,947	August 1984
54—Food	509—Capital Outlay on Food	17,984	November 1984

Summary of Appropriation Accounts—concl'd.

Number and name of the grant/ appropriation	Major head of account	Amount Rs.	Month of Sanction
70—Roads and Bridges	337—Roads and Bridges	95,436	Drawn in March 1985
	537—Capital Out- lay on Roads and Bridges	3,37,060	March 1985

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 1984-85 and the Finance Accounts for that year is shown below :—

	Voted		Charged	
	Revenue	Capital	Revenue	Capital
Total Expenditure according to Appropriation Accounts	19,67,28,97,334	3,27,59,16,594	2,52,12,31,720	12,73,65,37,631
Deduct—Recoveries shown in Appendix	68,87,23,528	57,18,33,849	4,234	..
Net Total Expenditure as shown in Statement No. 10 of Finance Accounts	18,98,41,73,806	2,70,40,82,745	2,52,12,27,486	12,73,65,37,631

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 1984-85.

T. N. Chaturvedi

(T. N. CHATURVEDI)

Comptroller and Auditor General of India

NEW DELHI,

The 1986.

19 MAY 1987

Grant No. 1—State Legislature

17

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 211—Parliament/ State/Union Territory Legislatures—			
Voted—			
	Rs.		
Original ..	1,61,12,000	} 1,63,10,000	1,30,77,825 — 32,32,175
Supplementary ..	1,98,000		
Amount surrendered during the year			Nil
Charged—			
Original ..	1,74,000	} 1,74,000	48,855 — 1,25,145
Supplementary ..			
Amount surrendered during the year			Nil

Notes and comments—

Voted grant

- (i) No portion of the saving was surrendered.
- (ii) In view of substantial saving, supplementary grant obtained for meeting larger establishment charges could have been restricted to token amount.
- (iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
B—State Legislatures ..			
B—I—Legislative Assembly ..	64.80	48.95	—15.85
Saving which occurred mainly under 'Travel expenses' was stated to be due to non-receipt of bills on account of Rail Travel Coupon Books from the Railway Authorities in time.			

B—III—Legislature Secretariat—

1. Assembly Secretariat—

O ..	92.32	} 94.30	81.83	—12.47
S ..	1.98			

Saving was stated to be due mainly to cancellation of all post-conference programmes in connection with the All India Presiding Officers' Conference held at Calcutta in 1984, owing to tragic death of late Prime Minister Mrs. Indira Gandhi.

Appropriation No. 2—Governor (All charged)

Section and Major head	Total appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 212—President/ Vice-President/Governor/ Administrator of Union Territories—			
	Rs.		
<i>Original</i> ..	31,90,900	33,65,000	32,74,147
<i>Supplementary</i>	1,75,000			-90,853
<i>Amount surrendered during the year</i>			<i>Nil</i>

Grant No. 3—Council of Ministers

Section and Major head	Total grant	(All voted)	Saving—
		Actual expenditure	
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 213—Council of Ministers—			
	Rs.		
<i>Original</i> ..	86,10,000	44,50,000	40,35,876
<i>Supplementary</i>	8,40,000			-4,14,124
<i>Amount surrendered during the year</i>			<i>Nil</i>

The expenditure shown under the grant does not include Rs. 5,000 spent from out of an advance drawn from the Contingency Fund during the year but not recouped to the Fund till the close of the financial year.

Notes and comments—

(i) In view of the ultimate saving of Rs. 4.14 lakhs, supplementary grant obtained in March 1985 proved excessive.

(ii) Saving (partly counterbalanced by excess under other heads) occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
IV—Entertainment and hospitality expenses—			
O .. 13.00	21.40	15.36	-6.04
S .. 8.40			

Saving was due to non-payment of some bills as a measure of economy.

Grant No. 4—Administration of Justice

Section and Major head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head—214—Administration of Justice—			
Voted			
	Rs.		
Original .. 9,77,43,000	9,77,43,000	9,39,86,923	-37,56,077
Supplementary ..			
Amount surrendered during the year	—	—	Nil
Charged—			
Original .. 2,36,94,000	2,36,94,000	2,38,69,838	+1,75,838
Supplementary ..			
Amount surrendered during the year	—	—	Nil

Notes and comments—

Voted—

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

(ii) Saving (partly counterbalanced by excess under other heads) occurred mainly under:—

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

(In lakhs of rupees)

XII—Other Expenditure—

2(v)—Lump provision for Additional Dearness Allowance	57.37	..	—57.37
---	-------	----	--------

Reasons for saving have not been intimated (May 1986).

Charged—

(i) Expenditure exceeded the charged appropriation by Rs. 1,75,838; the excess requires regularisation.

(ii) Excess occurred mainly under:—

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

(In lakhs of rupees)

I—High Courts—

3. Appellate Side	1,26.00	1,32.26	+6.26
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The excess was stated to be due mainly to payment of dearness allowance at enhanced rates, installation of PBX system of telephone lines in the High Court premises, supply of Liveries to staff and increase in the prices of stationery articles.

Grant No. 5—Election (All voted)

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.

BEVENUE

Major Head : 215—Election

Original ..	16,94,50,000	} 16,94,50,000	9,93,89,609	—7,00,60,391
Supplementary			

Amount surrendered during the year	Nil.
------------------------------------	----	----	------

Notes and Comments—

- (i) Nearly 41 percent of the provision were not utilised.
- (ii) No portion of the saving was surrendered before the close of the financial year.
- (iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
III—Charges for conduct of elections for Lok Sabha and State Legislative Assemblies when held simultaneously	6,65.00	28.87	—6,36.13

Saving was due to non-purchase of electronic voting machines as no decision was taken for such purchase.

II—Preparation and printing of Electoral Rolls	2,50.00	1,99.51	—50.49
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Reasons for saving have not been intimated (May 1986).

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

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE —			
Major head : 220—Collection of Taxes on Income and Expenditure			
Vote 1—			
Original ..	Rs. 68,18,000	70,57,000	66,84,969
Supplementary	2,39,000		
Amount surrendered during the year	—	—	Nil
Charged—			
Original ..	Rs. 2,000	2,000	303
Supplementary ..	—		
Amount surrendered during the year	—	—	Nil.

Section and Major head	Total grant or appropriation	Actual expenditure	Saving —
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 229—Land Revenue—			
Voted—			
	Rs.		
Original .. 26,52,70,000	} 26,52,70,000	23,59,88,663	—2,92,81,337
Supplementary ..			
Amount surrendered during the year	..	..	Nil.
Charged—			
Original .. 1,00,000	} 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 .. 1,00,00,000	} 1,00,00,000	44,02,447	—55,97,553
Supplementary ..			
Amount surrendered during the year	..	..	Nil.

Notes and comments—**REVENUE—**

- (i) Entire unutilised provision (Rs. 2,92.81 lakhs) remained unsurrendered.
(ii) Significant saving occurred under:—

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
229—Land Revenue—			
VII—Other Expenditure—	..		
VII(4)—Lump provision for Additional Dearness Allowances—	1,84.52	..	—1,84.52
I—Direction and Administration—			
I(1)—General Establishment—	..		
I(1) (b)—Certificate Establishment	1,08.30	50.98	—57.32

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
III—Survey and Settlement operation—			
III(4)—Professional Survey Parties—			
III(4)(a)—Survey Operation	12.58	3.97	—8.61
VII—Other Expenditure—			
VII(3)—Implementation of the West Bengal Land Holding Revenue Act, 1979—	10.00	3.74	—6.26

Reasons for saving in the above cases have not been intimated (May 1986).

CAPITAL—

(i) Unutilised provision of Rs. 55.98 lakhs remained unsurrendered.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual Expenditure	Saving—
(In lakhs of rupees)			
504—Capital Outlay on Other General Economic Services—			
II—Compensation to Landholders on abolition of Zamindari System—			
II(i)—Cash Compensation—			
II(i)(b)—Final Compensation in lieu of acquired lands—	59.00	18.20	—40.80
II(ii)—Payment by Estate Acquisition Bonds—	35.00	23.09	—11.91

Reasons for saving in the above two cases have not been intimated (May 1986).

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

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head: 230—Stamps and Registration			
	Rs.		
Original ..	5,38,07,000	5,38,07,000	—30,65,440
Supplementary ..	..	
Amount surrendered during the year (March 1985)	..	..	13,75,350

Notes and comments—

(i) Only Rs. 13.75 lakhs were surrendered ; the total saving ultimately worked out to Rs. 30.65 lakhs.

(ii) Significant saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—Stamps—Non-Judicial—			
B—II—Cost of Stamps—			
Cost of Stamps supplied from Central Stamps Stores—	40.00	20.53	—19.47
B—III—Expenses on Sale of Stamps—			
Discount—	30.00	10.33	—19.67
B—IV—Other Expenditure—			
2. Lump provision for additional dearness allowances sanctioned with effect from 1-11-82—	5.49	..	—5.49

Reasons for saving in the above cases have not been intimated (May 1986).

C—Registration—**C—II—Other Expenditure—**

2. Lump provision for additional dearness allowances sanctioned with effect from 1-11-82 —

O ..	10.98	}
R ..	—10.98				

The entire provision was surrendered as saving which occurred under the head "C—I(2)—District Charges" due to posts remaining vacant in the Cadre of West Bengal Registration Services could be utilised for payment of dearness allowances at enhanced rate.

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

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
A—Stamps—Judicial—			
A—II—Cost of Stamps—			
Cost of stamps supplied from Central Stamps Stores—	12.00	42.07	+30.07
A—III—Expenses on sale of Stamps—Discount—			
	6.00	14.27	+8.27

Reasons for excess in the above two cases have not been intimated (May 1986).

Grant No. 9—Collection of Other Taxes on Property and Capital Transactions 25
(All voted)

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 235—Collection of Other Taxes on Property and Capital Transactions—			
	Rs.		
Original ..	4,69,000	}	}
Supplementary ..	4,69,000		
Amount surrendered during the year		4,08,644	—60,356
			Nil

Grant No. 10—State Excise (All voted)

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 239—State Excise—			
	Rs.		
Original ..	5,03,25,000	}	}
Supplementary ..	20,91,000		
Amount surrendered during the year		5,24,16,000	4,50,79,541
			—73,36,459
			Nil

Notes and comments—

(i) In view of substantial saving (Rs. 73.36 lakhs), in the grant, the supplementary grant obtained in March 1985 was wholly unnecessary.

(ii) No portion of the saving was surrendered before the close of the financial year.

(iii) Saving occurred under:—

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
I—Direction and Administration—			
Non-Plan—			
I(i)—Superintendence—			
O	2,07.60	}	}
S	0.91		
	2,08.51	1,82.54	—25.97
			..

Reasons for saving which occurred under 'salaries' have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
IV—Other Expenditure—			
3. Lump provision for additional dearness allowance	20.13	..	—20.13

Reasons for saving of the entire provision have not been intimated (May 1986).

IV(5)—Provision for purchase of motor vehicles—

O	—	—	} .	20.00	..	—20.00
S	..	20.00				

Saving of the entire provision was stated to be due to non-receipt of the financial sanction for drawal of the amount in abstract contingent bill.

IV(4)—Establishment charges payable to other Government Departments, etc. on account of maintenance of police force assisting Excise Raiding Parties	8.42	..	—8.42
--	------	----	-------

Entire provision remained unutilised as no demand was raised by the Police Department.

IV(1)—Departmental Chemical Examination Laboratory	6.50	..	—6.50
--	------	----	-------

Saving of the entire provision was due to non-setting up of the laboratory.

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

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
III—Purchase of opium, etc.	10.00	17.14	+7.14

Reasons for excess have not been intimated (May 1986).

Grant No. 11—Sales Tax (All voted)

27

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 24C—Sales Tax	..		
	Rs.		
Original .. 5,55,49,000	} 5,55,49,000	4,79,49,506	—75,99,494
Supplementary ..			
Amount surrendered during the year	..	..	Nil

Notes and comments—

(i) No portion of the saving was surrendered.

(ii) Saving occurred mainly under—

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

II—Collection charges—

(1)—General Establishment ..	4,47.50	3,82.64	—64.86
------------------------------	---------	---------	--------

Saving of Rs. 37.50 lakhs was stated to be due to vacant posts. Reasons for saving of the balance amount have not been intimated (May 1986).

III—Other Expenditure—

(2)—Lump provision for Additional Deanress Allowance	17.40	..	—17.40
--	-------	----	--------

Reasons for non-utilisation of the entire provision have not been intimated (May 1986).

(iii) Above saving was partly counter-balanced by excess under—

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

I—Direction and Administration—

(1)—Commercial Taxes Directorate—	54.02	62.21	+8.19
-----------------------------------	-------	-------	-------

Reasons for excess have not been intimated (May 1986).

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

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 241—Taxes on Vehicles—			
	Rs.		
Original .. 1,24,88,000	} 1,24,88,000	92,16,025	-32,71,975
Supplementary ..			
Amount surrendered during the year	..	..	Nil

Notes and comments—

- (i) Entire saving of Rs. 32.72 lakhs remained unsurrendered.
(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
I—Direction and Administration—			
Public Vehicles Department ..	89.35	64.64	-24.71
IV—Other Expenditure—			
(2)—Lump provision for Additional Dearness Allowance	4.73	..	-4.73

Reasons for saving in the above two cases have not been intimated (May, 1936).

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

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 245—Other Taxes and Duties on Commodities and Services—			
Original .. 3,03,91,000	} 3,58,62,000	3,46,68,091	-11,93,909
Supplementary 54,71,000			
Amount surrendered during the year	..	..	Nil

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

29

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 247—Other Fiscal Services			
	Rs.		
Original .. 1,35,40,000	} 1,35,40,000	1,09,63,050	-25,76,950
Supplementary ..			
Amount surrendered during the year	..	..	Nil

Note sa d comments—

- (i) No portion of the saving amounting to Rs. 25.77 lakhs was surrendered.
- (ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
1—Promotion of Small Savings ..	1,35.10	1,09.63	-25.47

Reasons for saving have not been intimated (May 1980).

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

Section and Major head	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 248—Appropriation for Reduction or Avoidance of Debt—			
	Rs.		
Original .. 4,05,75,000	} 4,05,75,000	4,05,75,000	..
Supplementary ..			
Amount surrendered during the year	..	..	Nil

Note comment—

The expenditure represents contribution of Rs. 3,15.94 lakhs to the Sinking Funds and Rs. 89.81 lakhs to Depreciation Funds for amortisation of loans raised in the open market.

An account of these funds is given in Statement No. 19 of the Finance Accounts for 1984-85.

Grant No. 16—Interest Payment

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 249—Interest Payments—			
Voted—			
	Rs.		
Original ..	60,02,000	45,36,326	14,65,674
Supplementary ..			
Amount surrendered during the year	..	..	Nil
Charged—			
Original ..	2,36,43,41,000	2,43,72,93,997	37,50,003
Supplementary	7,67,03,000		
Amount surrendered during the year	..	..	Nil

Notes and comments—**Voted grant—**

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

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

(In lakhs of rupees)

F—Interest on other obligations—**F-II—Miscellaneous—**

F-II(1)—Interest on compensation money payable to land holders.	60.00	45.31	14.69
---	-------	-------	-------

Reasons for saving have not been intimated (May 1986).

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

31

Section and Major head	Total appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 251—Public Service Commission—			
	<i>Rs.</i>		
<i>Original</i> .. 62,25,000	} 62,33,000	60,24,197	-2,08,803
<i>Supplementary</i> 8,000			
<i>Amount surrendered during the year</i>	..	..	<i>Nil</i>

Grant No. 18—Secretariat—General Services

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 252—Secretariat—General Services—			
Voted—			
	<i>Rs.</i>		
<i>Original</i> .. 7,38,85,000	} 7,38,85,000	6,92,51,124	-46,33,876
<i>Supplementary</i> ..			
<i>Amount surrendered during the year (March 1985).</i>	..	..	90,101
Charged—			
<i>Original</i>	} 1,27,392	..	-1,27,392
<i>Supplementary</i> 1,27,392			
<i>Amount surrendered during the year</i>	..	..	<i>Nil</i>

The expenditure under grant does not include Rs. 1,27,100 (charged) which were spent from out of an advance drawn from the Contingency Fund during the year but not recouped to the Fund till the end of the year, though supplementary budget provision was obtained for the purpose.

Notes and comments—

(i) The overall saving under the voted grant was Rs. 46.34 lakhs ; but only Rs 0.90 lakh were surrendered during the year.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
V—Other Expenditure—			
Non-Plan—			
V(2)—Lump provision for Additional Dearness Allowances—	40.30	..	—40.30

Reasons for non-utilisation of the entire provision have not been intimated (May 1986).

I—Secretariat—

 Non-Plan—

I(12)—Department of Food and Supplies	81.00	72.92	—8.08
--	-------	-------	-------

Reasons for saving which occurred mainly under 'salaries' have not been intimated (May 1986).

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess +
			(In lakhs of rupees)
I—Secretariat—			
Non-Plan—			
I(1)—Home Department (excluding Transport and Passport Branches, etc.)	1,44.28	1,51.71	+7.43

Excess was stated to be due to enhancement of dearness allowances.

Grant No. 19—District Administration (All voted)

33

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 253—District Administration—			
	Rs.		
Original ..	7,63,55,000	} 7,63,55,000	6,89,93,588
Supplementary ..	..	
Amount surrendered during the year.	..	..	Nil

Notes and comments—

(i) Although there was a saving of Rs. 73.61 lakhs in the grant, no amount was surrendered.

(ii) Saving, partly counterbalanced by excess under other head, occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
III—Other Establishment—			
Sub-divisional Establishment	2,08.27	1,76.50	—31.77
V—Other Expenditure—			
V(2)—Lump provision for Additional Dearness Allowance—	46.35	..	—46.35

Reasons for saving in the above two cases have not been intimated (May 1986).

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

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 254—Treasury and Accounts Administration—			
	Rs.		
Original	4,59,64,000	} 4,79,90,000	4,21,86,600
Supplementary	20,26,000		
Amount surrendered during the year	..	..	Nil.

Notes and comments—

(i) In view of saving of Rs. 58.03 lakhs in the grant, supplementary grant of Rs. 20.26 lakhs obtained in March 1985 was wholly unnecessary and could have been restricted to token provision.

(ii) No portion of the saving was surrendered.

(iii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
I—Directorate of Accounts and Treasuries—	36.30	11.93	—24.37
II—Treasury Establishment—			
II(1)—Calcutta Pay and Accounts Office—	1,04.15	91.99	12.16
III—Local Fund Audit—			
O — — 34.26	44.66	35.25	9.41
S .. 10.40			
V—Other Expenditure—			
V(3)—West Bengal State Government Employees' Group Insurance Scheme—	8.75	..	—8.75
V(4)—Directorate of Pension, Provident Fund and Group Insurance—	7.90	1.68	—6.22
V(5)—Lump provision for additional dearness allowance—	4.94	..	—4.94

Reasons for saving in the above cases have not been intimated May 1986).

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

Head	Total grant	Actual expenditure	Excess +

(In lakhs of rupees)

II—Treasury Establishment—

II(2)—Other Treasuries—

O	..	2,58.00	}	2,67.86	2,76.38
S	..	9.86			

Reasons for excess have not been intimated May 1986).

Grant No. 21—*POLICE*

Section and Major head	Total grant or appropriation	Actual expenditure	Saving
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 255—Police—			
Voted—			
Original	Rs. 1,31,29,04,000	} 1,33,64,00,000	1,17,41,58,260
Supplementary	2,34,96,000		
Amount surrendered during the year	..	..	Nil
Charged—			
Original	.. ..	} 33,260	..
Supplementary	33,260		
Amount surrendered during the year	..	..	Nil

The expenditure in the grant does not include Rs. 82,543 spent from out of advance drawn from the Contingency Fund during the year but not recouped to the Fund till the close of the financial year.

Notes and comments—

(i) In view of the saving of Rs. 16,22.42 lakhs under the voted grant, supplementary provision of Rs. 2,34.96 lakhs obtained in March 1985 was unnecessary and could have been restricted to token provision.

(ii) No portion of the saving was surrendered before the close of the financial year.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
XII—Welfare of Police Personnel—			
Non-Plan—			
8. Loss on sale of subsidised food stuff to the Police force-Inter-Account Transfer- Expenditure written back from Capital to Revenue—	16,35.00	8,94.24	-7,40.76

Saving was due to less expenditure on purchase of food stuff.

XIV—Other Expenditure—

Non-Plan—

9. Lump provision for Additional Dearness Allowance—	4,46.33	..	-4,46.33
5. Cost of Police Force etc. employed for cordoning works—	2,14.80	1,57.29	-57.51
2. Additional Police appointed for the performance of agency functions—	1,54.20	1,34.98	-19.2

Reasons for saving under the above three heads have not been intimated (May 1936.)

VIII—District Police—

Non-Plan—

I. West Bengal Police—

O	..	62,19.00	} 63,63.96	62,18.62	-1,45.34
S	..	1,44.96			

Saving was stated to be due mainly to non-adjustment of advances drawn during election, purchase of less number of vehicles, restriction on expenditure as a measure of economy and reluctance by contractors to take up works as the rates offered by the Government was less than the prevailing market rates.

VII—State Headquarters Police—

Non-Plan—

I. Calcutta Police—

O	..	24,29.12	} 25,04.12	23,68.46	-1,35.66
S	..	75.00			

Saving was stated to be due to non-entertainment of some bills by the Calcutta Pay and Accounts Office.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
XIII—Modernisation of Police Force—			
State Plan (Annual Plan)—			
Scheme for modernisation of Police Force—	50.00	..	—50.00
Entire provision remained un-utilised stated to be due to restriction on Plan expenditure.			
Non-Plan—			
XIII(1)—Modernisation of Police Force—	71.00	59.05	—11.95
II—Education and Training—			
Non-Plan—			
1. State Headquarters Police—	45.85	29.79	16.06
VII—State Headquarters Police—			
2. Public Vehicle Department (Service Depot)—			
O .. 68.86	83.86	59.47	—24.39
S .. 15.00			
6. Police supplied to Private Individuals—	6.48	..	—6.48
7. Extra Police Force etc. appointed in connection with emergency—	89.80	28.61	—61.19
VIII—District Police—			
Non-Plan—			
2. Extra Police Force appointed in connection with Emergency-	39.64	30.54	—9.10
XI—Harbour Police—			
Non Plan—			
Port Police—	1,10.84	86.18	—24.66

Reasons for saving under the above mentioned heads have not been intimated (May 1986).

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

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
I—Direction and Administration—			
Non-Plan—			
1. State Headquarters Police—	1,61.55	2,02.82	+41.27
2. District Police—	82.10	92.65	+10.55
II—Education and Training—			
Non-Plan—			
3. Detective Training School—	3.42	11.09	+7.67
IV—Criminal Investigation and Vigilance—			
Non-Plan—			
2. Forensic Science Laboratory	16.50	22.17	+5.67
VI—Special Police—			
Non-Plan—			
1. Eastern Frontier Rifles (Bengal Battalion)—	2,66.71	2,93.07	+26.36
X—Railway Police—			
Non-Plan—			
Railway Police—	2,61.66	3,38.80	+76.94

Reasons for excess under the heads mentioned above have not been intimated (May 1986).

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 256—Jails—			
	Rs.		
Original ..	8,73,18,000	8,27,63,285	-45,54,715
Supplementary ..			
Amount surrendered during the year	..	..	Nil

Notes and comments—

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

(ii) Significant saving occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
II—Jails—			
(3)—District Jails ..	2,25.74	1,60.43	-65.31

Reasons for saving have not been intimated (May 1986).

III—Jail Manufactures—

(1)—Clerical and Mechanical Establishment—	26.70	8.61	-18.09
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Saving of Rs. 10.10 lakhs was due to vacant posts, less procurement of raw materials for non-fulfilment of contractual arrangement and less expenses on wages owing to fall in prison population. Reasons for saving of the balance amount have not been intimated (May 1986).

IV—Other Expenditure—

(12)—Lump provision for additional dearness allowances	19.30	..	-19.30
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Reasons for saving have not been intimated (May 1986).

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

Head	Total grant	Actual expenditure	Excess—
	(In lakhs of rupees)		
II—Jails—			
(4)—Subsidiary Jails—	1,11.31	1,71.71	+60.40
I—Direction and Administration—			
(1)—Superintendence—	13.50	34.40	+20.90

Reasons for excess in the above two cases have not been intimated (May 1986).

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

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 258—Stationery and Printing—			
	Rs.		
Original ..	4,38,97,000	} 4,80,48,000	4,45,76,500
Supplementary	41,51,000		
Amount surrendered during the year	..	..	Nil

Notes and comments—

(i) The entire saving of Rs. 34.71 lakhs remained unsurrendered.

(ii) In view of the saving of Rs. 34.71 lakhs in the grant, supplementary provision of Rs. 41.51 lakhs obtained in March 1985 proved excessive.

Grant No. 24—Concl'd.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
II—Purchase and supply of Stationery Stores—			
Non-Plan			
2. Purchase of Stationery Stores—	1,00.00	84.62	—15.38
IV—Government Presses—			
State Plan (Annual Plan)—			
1. Modernisation of Machinery of West Bengal Government Press	8.00	..	—8.00
VIII—Other Expenditure—			
3. Lump provision for additional dearness allowance	16.77	..	—16.77

Reasons for saving in the above cases have not been intimated. (May 1986)

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

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
IV—Government Presses—			
Non-Plan—			
5. Setting up of a new Press for printing works of the Legislature, High Court, etc.	38.22	47.47	+9.25

Reasons for excess have not been intimated (May 1986).

Section and Major head	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	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, 305—Agriculture, 309—Food, 310—Animal Husbandry, 311—Dairy Development and 320—Industries—			
Voted—			
	Rs.		
Original ..	32,19,47,000	32,40,62,000	50,85,09,703
Supplementary	21,15,000			+18,44,47,703
Amount surrendered during the year			Nil
Charged—			
Original ..	52,85,000	68,40,000	53,58,702
Supplementary	15,55,000			—14,81,298
Amount surrendered during the year			Nil
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			

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
on Animal Husbandry, 511—Capital Outlay on Dairy Development, 514—Capital Outlay on Community Development, 520—Capital Outlay on Industrial Research and Development, 521—Capital Outlay on Village and Small Industries—			
Voted—	Rs.		
Original .. 27,97,46,000	} 27,97,46,000	19,13,18,964	-8,84,27,036
Supplementary ..			
Amount surrendered during the year			Nil
Charged—			
Original	} 20,72,084	14,33,876	-6,38,208
Supplementary 20,72,084			
Amount surrendered during the year			Nil

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

(i) Expenditure exceeded the grant by Rs. 18,44,47,703 ; the excess requires regularisation.

(ii) In view of the excess in the grant, supplementary provision of Rs. 21.15 lakhs obtained in March 1985 proved inadequate.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
259—Public Works—			
I—Direction and Administration—			
Non-Plan			
2. Direction—Public Works Directorate—			
O .. 46.77	} 46.80	96.97	+50.37
R .. -0.17			

Head			Total grant	Actual expenditure (In lakhs of rupees)	Excess+
3. Superintendence—					
O	..	76.49	76.59	86.44	+9.84
R	..	0.10			
IV—Maintenance and Repairs—					
Non-Plan—					
4(a)—Maintenance of other Government non-residential Buildings (Public Works Directorate)			7,14.27	8,51.72	+1,37.45
4(b) Maintenance (Roads and Bridges)			..	30.24	+30.24
5. Maintenance of other Government non-residential Buildings (Construction Board Directorate)			1,40.00	1,68.55	+28.55
VIII—Machinery and Equipment—					
Non-Plan—					
2. P.W. Directorate ..			1,00.00	1,56.47	+56.47
Reasons for excess under the above mentioned heads have not been intimated (May 1983).					
IX—Suspense—					
Non-Plan—					
1. Construction Board ..			1,05.00	3,81.62	+2,76.62
2. P.W. Directorate ..			7,12.00	20,48.41	+13,36.41
Excess under the above two heads was due to adjustment of larger debits for acquisition of materials.					
280—Medical (Buildings)—					
B—Other System of Medicines—					
II—Homoeopathy—					
State Plan (Annual Plan and Sixth Plan)—					
Buildings—					
Homoeopathy System of Medicine			1.00	11.23	+10.23

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
283—Housing—			
C—Government Residential Buildings—			
III—Maintenance and Repairs—			
Non-Plan—			
Buildings—			
1. Government Residential Buildings (P.W. Department)—			
O .. 1,25.00	1,46.15	1,68.36	+22.21
S .. 21.15			
288—Social Security and Welfare—			
E—Other Social Security and Welfare Programmes—			
V—Other Programmes—			
Non-Plan (Developmental)—			
1. Establishment of Flood and Cyclone Shelters with the assistance from E.E.C.	19.70	38.31	+18.61
Reasons for excess in the above three cases have not been intimated (May 1986).			
(iv) Excess mentioned above was partly counterbalanced by saving mainly under :—			
259—Public Works—			
I—Direction and Administration—			
Non-Plan—			
1. Direction—Construction Board	2,18.15	1,86.90	—31.25
IV—Maintenance and Repairs—			
Non-Plan—			
6. Maintenance of other Government Non-residential Buildings (Public Health Engineering)	50.00	39.63	—10.37

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
X—Other Expenditure—			
Non-Plan—			
4. Lump provision for Additional Dearness Allowance	51.24	..	-51.24
Reasons for saving in the above cases have not been intimated (May 1986).			
282—Public Health, Sanitation and Water Supply—			
A—Public Health and Sanitation—			
II—Prevention and Control of Diseases—			
Centrally Sponsored (New Schemes)—			
Buildings—			
1. National Leprosy Control Programme	10.00	1.97	-8.03
Saving to the extent of Rs. 2 lakhs was attributed to slow progress of the scheme. Reasons for saving of the balance amount have not been intimated (May 1986).			
283—Housing—			
C—Government Residential Buildings—			
III—Maintenance and Repairs—			
Non-Plan—			
Buildings—			
1(b)—Government Residential Buildings (Construction Board)	9.00	..	-9.00
Fifth Plan (Committed)—			
III(1)—Police Housing Scheme ..	10.00	1.12	-8.88
Reasons for saving in the above two cases have not been intimated (May 1986)			

(v) Suspense: The expenditure under Revenue (Voted) section includes Rs. 24,30.03 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 transactions under the head have been explained in note (IV) under Revenue (Voted) Section of Grant No. 66-Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects.

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

Major heads and detailed Units	Opening balance Debit+ Credit—	Debits	Credits	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
259—Public Works—					
Public Works Directorate—					
Purchases	—85,99.07	2,91.91	10,78.82	—7,86.91	—93,85.98
Stock ..	+13,52.36	12,90.53	13,81.41	—90.88	+12,61.48
Miscellaneous Works Advances	+14,07.36	4,65.97	3,44.12	+1,21.85	+15,29.21
Total ..	—58,39.35	20,48.41	28,04.35	—7,55.94	—65,95.29
Construction Board—					
Purchases ..	—17,68.93	13.74	1,76.83	—1,63.09	—19,32.02
Stock ..	+3,16.92	2,11.04	2,19.83	—8.79	+3,08.13
Miscellaneous Works Advances	+6,55.65	1,56.84	73.65	+83.19	+7,38.84
Total ..	—7,96.36	3,81.62	4,70.31	—88.69	—8,85.05

Charged Appropriation :—

(i) No portion of the saving was surrendered.

(ii) In view of the saving of Rs. 14.81 lakhs under the appropriation, supplementary provision of Rs. 15.55 lakhs proved excessive and could have been restricted to token provision, where necessary.

(iii) Saving occurred mainly under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving—
259—Public Works—			
IV—Maintenance and Repairs—			
Non-Plan—			
4(a)—Maintenance of other Govern- ment non-residential buildings (Public Works Directorate)—			
O .. 39.24	52.57	45.25	-7.32
S .. 13.33			

Provision was augmented through supplementary budget for meeting larger expenditure on maintenance and repairs of Governor's Estate. Reasons for final saving have not been intimated (May 1986).

(iv) Suspense transactions: The expenditure under the charged appropriation includes Rs. 0.05 lakh accounted for under the head 'Suspense'. The transactions were as follows:—

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 ..	-1.87	..	..	..	-1.87
Stocks ..	+2.62	..	..	..	+2.62
Miscellaneous Works	+2.38	0.05	0.04	+0.01	+2.39
Advances ..					
Total ..	+3.13	0.05	0.04	+0.01	+3.14

Notes and comments—

Capital (Voted)—

- (i) No portion of the saving was surrendered during the financial year.
- (ii) Substantial saving occurred under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
459—Capital Outlay on Public Works—			
II—Acquisition of Land—			
Non-Plan—			

—	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
5.	Police	37.80	(a)	—37.80
6.	Jails—	20.00	..	—20.00

Saving under the two heads mentioned above was stated to be due to acquisition of lands remaining incomplete.

9.	Other Departments—	48.40	..	—48.40
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Entire provision remained unutilised as the purchase of land was not effected.

III—Construction—

Non-Plan—

5.	Secretariat—General Services—	1,10.20	35.39	—73.81
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Saving was due to non-possession of land for which construction work of a proposed multi-storied building at 1, Charnak Place, Calcutta could not be started.

8.	Police—	66.40	46.54	—19.86
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Saving was stated to be due to non-finalisation of certain schemes, under up-gradation programmes, by the Home (Police) Department.

State Plan (Annual Plan and Sixth Plan)—

III(1)—Administration of Justice—

(b)	—Civil and Session Courts—	59.09	4.33	—54.76
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III(3)	—State Excise—	12.00	2.50	—9.50
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Reasons for saving in the above two cases have not been intimated (May 1986.)

III(6)	—Treasury Accounts and Administration—	28.00	10.43	—17.57
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Saving was stated to be due to non-finalisation of the scheme.

III(7)	—Police—	96.00	7.74	—88.26
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Saving to the extent of Rs. 21 lakhs was attributed to slow progress for some technical difficulties. Reasons for saving of the balance amount have not been intimated (May 1986).

III(11)	—Other Administrative Services	1,65.00	68.93	—96.07
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Reasons for saving have not been intimated (May 1986).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
477—Capital Outlay on Education (excluding Sports and Youth Welfare)—			
II—Secondary Education— State Plan (Annual Plan and Sixth Plan)—			
(i) Buildings—	16.00	2.66	—13.34
Saving was due to non-finalisation of some schemes by the Education Department as well as slow progress of works in other schemes.			
V—Technical Education— State Plan (Annual Plan and Sixth Plan)—			
1) Buildings—	73.00	59.05	—13.95
Saving was due to non-sanction of schemes for development of the College of Leather Technology and College of Ceramic Technology and construction of a new Engineering College at Salt Lake.			
480—Capital Outlay on Medical—			
II—Medical Education— State Plan (Annual Plan and Sixth Plan)—			
(1) Buildings—	61.00	48.51	—12.50
481—Capital Outlay on Family Welfare—			
II—Other Expenditure— Centrally Sponsored (New Scheme)—			
(1) Buildings—	11.00	..	—11.00
Reasons for saving in the above two cases have not been intimated (May 1986).			
483—Capital Outlay on Housing—			
II—Construction— Non-Plan—			
(1) Buildings—	2,00.00	..	—2,00.00
Saving of the entire provision was due to non-finalisation of land acquisition proceedings in respect of two premises at Bullygunge Circular Road, Calcutta.			
VI—Police Housing Scheme— State Plan (Annual Plan and Sixth Plan)—			
(1) Buildings—	4,00.00	3.47	—3,96.53

Saving to the extent of Rs. 2,11 lakhs was stated to be due to non-sanction of some schemes by the Home (Police) Department. Reasons for saving of the balance amount have not been intimated (May 1986).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
485—Capital Outlay on Information and Publicity—			
I—Information and Publicity—			
State Plan (Annual Plan and Sixth Plan)—	97.00	78.71	—18.29
Reasons for saving have not been intimated (May 1986).			
509—Capital Outlay on Food—			
IV—Other Expenditure—			
Non-Plan—			
(1) Buildings—	36.00	26.91	—9.09
Saving was stated to be partly due to non-availability of work-site and partly due to slow progress of work.			
State Plan (Annual Plan and Sixth Plan)—			
(1) Buildings—	38.00	25.94	—12.06
Saving was due mainly to non-acquisition of land and non-availability of work-sites.			
510—Capital Outlay on Animal Husbandry—			
I—Cattle Development—			
State Plan (Annual Plan and Sixth Plan)—			
(1) Buildings—	51.00	9.08	—41.92
511—Capital Outlay on Dairy Development—			
VI—Milk Supply Scheme—			
State Plan (Annual Plan and Sixth Plan)—			
(1) Buildings—	18.00	3.26	—14.64
521—Capital Outlay on Village and Small Industries—			
VII—Khadi Industries—			
State Plan (Annual Plan and Sixth Plan)—			
(1) Buildings—	35.00	22.77	—12.23
Saving in the above cases was due to non-finalisation of new schemes by the administrative departments.			
VIII—Sericulture Industries—			
State Plan (Annual Plan and Sixth Plan)—			
(1) Buildings—	98.55	28.10	—70.45
Saving to the extent of Rs. 35.36 lakhs was due to non-sanction of new scheme by the Cottage and Small Scale Industries Department. Reasons for saving of the remaining amount have not been intimated (May 1986).			

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
459—Capital Outlay on Public Works—			
II—Acquisition of Land—			
State Plan (Annual Plan and Sixth Plan)—			
3. Police—	..	39.61	+39.61
III—Construction—			
Non-Plan—			
1. Administration of Justice—	..	49.38	+49.38
2. State Excise—	..	9.20	+9.20
3. Sales Tax—	..	19.57	+19.57
6. District Administration—	1.55	18.39	+16.84
10. Public Works—	1.00	47.60	+46.60
State Plan (Annual Plan and Sixth Plan)—			
10. Public Works—	70.00	1,02.30	+32.30
477—Capital Outlay on Education (Excluding Sports and Youth Welfare)—			
IV—University and Other Higher Education—			
State Plan (Annual Plan and Sixth Plan)—			
(1) Buildings—	29.00	45.48	+16.48
480—Capital Outlay on Medical—			
A—Allopathy—			
VI—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			
(1) Buildings—	2,50.00	2,80.34	+30.34
B—Other System of Medicine—			
II—Homoeopathy—			
State Plan (Annual Plan and Sixth Plan)—			
(1) Buildings—	19.00	44.20	+25.20
481—Capital Outlay on Family Welfare—			
I—Welfare Centres—			
Centrally Sponsored (New Schemes)			
(1) Buildings—	39.30	68.70	+29.40
483—Capital Outlay on Housing—			
I—Construction—			
State Plan (Annual Plan and Sixth Plan)—			

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
(1) Buildings—	54.55	72.66	+18.11
VI—Police Housing Scheme—			
Non-Plan			
(1) Buildings—	1,50.20	2,74.74	+1,24.54
514—Capital Outlay on Community Development—			
I—Training—			
State Plan (Annual Plan and Sixth Plan)—			
(1) Buildings—	15.00	28.46	+13.46

Reasons for excess in the above cases have not been intimated (May 1986).

(iv) *Suspense*: 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)				
459—Capital Outlay on Public Works—					
Purchases	—27.42	..	..	..	—27.42
Stock	..	..	..	..	..
Miscellaneous Works Advances	+0.12	..	..	..	+0.12
Total ..	—27.30	..	..	..	—27.30

(v) *General Reserve Fund, Cooch Behar*: The Fund was created with the surplus assets of the former State of Cooch Behar on the date of its merger with 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 in 1984-85. The balance including investments, at the credit of the Fund on 31st March 1985 was Rs. 60,08,281.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1984-85.

Section and Major head	Total Grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.	
REVENUE—				
Major head : 260—Fire Protection and Control—				
Voted—				
Original ..	Rs. 6,17,92,000	6,38,74,000	5,38,11,949	—1,00,62,051
Supplementary	20,82,000			
Amount surrendered during the year	Nil
Charged—				
Original	41,970	38,700	—3,270
Supplementary	41,970			
Amount surrendered during the year	Nil

Notes and Comments—**Voted grant—**

(i) Although there was a substantial saving in the grant, no portion of the same was surrendered.

(ii) In view of the saving of Rs. 1,00.23 lakhs, the supplementary grant of Rs. 20.82 lakhs was wholly unnecessary.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
IV—Other Expenditure—			
Non-Plan			
1. Scheme for purchase of Fire fighting equipments for development of Fire Services	1,59.87	1,07.88	—51.99
2. Lump provision for Additional Dearness Allowance	16.20	..	—16.20

Reasons for saving in the above cases have not been intimated (May 1986).^f

II—Protection and Control—

Non-Plan ..	54.82	38.02	—16.80
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Saving was stated to be due to less purchase of machinery and equipments for non-receipt of Government orders and restrictions imposed on expenditure by the Finance Department.

I—Direction and Administration—**Non-Plan**

O ..	3,86.28	4,07.10	3,92.22	—14.88
S ..	20.82			

Saving was mainly due to non-materialisation of the programme for construction of a number of fire station buildings.

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

55

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 265—Other Administrative Services—			
	Rs.		
Original	10,54,96,000	22,46,51,895	—1,72,99,105
Supplementary	4,64,55,000		
Amount surrendered during the year		..	Nil

Notes and Comments—

(i) In view of the overall saving of Rs. 1,72.99 lakhs, supplementary grant of Rs. 4,64.55 lakhs obtained in March 1985 proved excessive.

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

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
IV—Home Guards—			
Non-Plan			
(b) District Home Guard raised in connection with Emergency—			
O ..	5,74.70	8,96.74	—58.98
S ..	3,81.02		
	9,55.72		

Saving was mainly due to some vacant posts and non-preference of bills in time for payment of wages.

XIV—Other Expenditure—

Non-Plan

(10)—Lump provision for additional Dearness Allowances—	43.62	..	—43.62
(2) National Volunteer Force—			
(2) (g)—Loss on Sale of subsidised food stuff to National Volunteer Force Personnel—			
O ..	35.00	..	—39.43
S ..	4.43		
	39.43		

Reasons for saving in the above two cases have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
III—Civil Defence—			
Non-Plan			
(2)—Air-Raid Precaution—			
(2) (b)—Fire Fighting—			
O .. .	3,15.80	3,31.36	—22.18
S — —	37.74		
Total for (2) (b) — 3,53.54			
Saving was stated to be due mainly to vacant posts and imposition of restriction on contingent expenditure.			
(3) Miscellaneous—			
3 (b)—Establishment of Mobile Emergency Force, Calcutta—			
O	39.72	47.03	— 5.36
S	12.67		
Total for 3 (b) — 52.39			
3 (c)—Establishment of West Bengal Civil Emergency Force—			
O	52.15	60.00	— 5.10
S	7.95		
Total for 3 (c) — 65.10			

Saving in the above two cases was stated to be due mainly to imposition of ban on expenditure.

I—Vigilance—
Non-Plan

I (1)—State Headquarters—

O .. .	40.31	39.94	33.66	— 6.28
R .. .	—0.37			

Saving was stated to be due mainly to non-hiring of building for additional accommodation for the Office of the Vigilance Commission and some vacant posts.

XIII—Training—

State Plan (Annual Plan)

(1) Establishment of an Administrative Training Institute at Bidhan Nagar (Salt Lake City)	28.00	22.34	— 5.66
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Saving was stated to be due partly to economy measure and partly to placing reliance more on guest lecturers than on a permanent faculty of the institute.

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

Head	Total grant	Actual expenditure	Excess +
			(In lakhs of rupees)
XIV—Other Expenditure—			
Non-Plan			
(2) National Volunteer Force—			
(2) (f)—District Battalions ..	1,50.47	1,62.15	+ 11.68
Excess was due mainly to purchase of kits and uniforms for the District Battalion Volunteers in connection with Lok Sabha Election, 1984, payment of dearness allowance at enhanced rates and more expenditure on pay consequent on filling up of vacant posts and granting higher scales of pay to a large number of staff.			
2(c)—Halisahar Training Centre	18.77	27.75	+ 8.98

Reasons for excess which occurred due to more contingent charges have not been intimated (May 1986).

Grant No. 28—Pensions and Other Retirement Benefits

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 266—Pensions and other Retirement Benefits—			
Voted—	Rs.		
Original	41,60,46,000	42,95,06,000	43,90,72,416
Supplementary	1,34,60,000			+ 95,66,416
Amount surrendered during the year			Nil
Charged—			
Original ..	15,10,000	42,75,000	43,50,157
Supplementary	27,65,000			+ 75,157
Amount surrendered during the year			Nil

Notes and Comments—

Voted grant—

(i) Expenditure exceeded the grant by Rs. 95,66,416 ; the excess requires regularisation.

(ii) In view of the eventual excess supplementary grant proved inadequate.

(iii) Excess occurred mainly under :—

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
II—Commuted Value of pensions				
O	..	2,75.00	3,00.00	3,98.25
S	..	24.50			+98.25

Supplementary provision was stated to be required for meeting larger expenditure on pensionary and other retirement benefits. Reasons for final excess have not been intimated (May 1986).

VI—Gratuities—

4.	Death gratuity	..	90.00	1,03.14	+13.14
X—	Pensions to employees of State aided educational institutions—		80.00	1,00.35	+20.35
IX—	Contribution to Provident Funds—		6.50	13.99	+7.49

Reasons for excess in the above three cases have not been intimated (May 1986).

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving—
VII—Family Pensions				
O	..	5,80.00	6,45.10	6,01.60
S	..	85.10			—43.50

Supplementary provision was obtained for meeting larger expenditure on pensionary and other retirement benefits. Reasons for final saving have not been intimated (May 1986).

Charged Appropriation

(i) Expenditure exceeded the appropriation by Rs. 75,157 ; the excess requires regularisation.

**Grant No. 30—Miscellaneous General Services
(All voted)**

59

Section and Major head	Total grant	Actual expenditure	Saving—
REVENUE—			
Major head : 268—Miscellaneous General Services—			
	Rs.	Rs.	Rs.
Original	3,43,78,000	4,43,20,000	4,36,97,704
Supplementary	99,51,000			—6,31,296
Amount surrendered during the year	..	..	Nil

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

Section and Major head	Total Grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 276—Secretariat— Social and Community Services—			
	Rs.	2,56,35,283	—15,68,717
Original	2,72,04,000		
Supplementary	..		
Amount surrendered during the year (March 1985).	..	..	58,000

Notes and Comments

(i) Out of the total saving of Rs. 15.69 lakhs in the grant, only Rs. 0.58 lakh were surrendered during the year.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
IV—Other Expenditure—			
Non-Plan—			
IV(2)—Lump provision for Addi- tional Dearness Allowance	14.52	..	—14.52

Reasons for saving have not been intimated (May 1986).

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

Section and Major head	Total grant	Actual expenditure	Saving—
REVENUE—			
Major head : 277—Education (Sports) —			
	Rs.	Rs.	Rs.
Original ..	2,39,42,000	1,68,71,122	—70,70,878
Supplementary ..			
Amount surrendered during the year	..	..	Nil
Capital—			
Major head : 677—Loans for Education, Art and Culture (Sports)—			
	Rs.	Rs.	Rs.
Original ..	..	2,83,53,766	—22,02,234
Supplementary	3,05,56,000		
Amount surrendered during the year	..	..	Nil

Notes and Comments—**REVENUE—**

(i) No portion of the saving was surrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
277—Education—			
G—Sports and Youth Welfare—			
G—III—Sports and Games—			
State Plan (Annual Plan)—			
(3)—Campus Works, Stadium, Play Grounds, etc.—	60·00	25·45	—34·55
(4)—Establishment of Eastern Wings of National Institute of Sports	30·00	..	—30·00
(9)—Swimming Pool at Rabindra Sarobar Stadium and Subhas Sarobar, Calcutta	12·00	..	—12·00
(10)—District Sports Council	18·00	9·00	—9·00

Reasons for saving in the above cases have not been intimated (May 1986).

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

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
C.—III—Sports and Games—			
State Plan (Annual Plan)—			
(2)—Maintenance of Indoor Stadium, Khudiram Stadium, and Ranji Stadium.	4.00	21.85	+17.85
(7)—Development of Netaji Indoor Stadium—	3.00	9.32	+6.32
G.—IV—Other expenditure Non-Plan—			
(1)—Development of National Discipline Schemes—			
O 34.13	34.18	43.19	+9.01
R 0.05			

Reasons for excess in the above cases have not been intimated (May 1986).

Capital—

The supplementary provision (Rs. 3,05.56 lakhs) obtained in March 1985 for recoupment of advances drawn from the Contingency Fund for payment of loans for Stadium Complex at Bidhan Nagar proved excessive as the expenditure finally amounted to Rs. 2,83.54 lakhs. Reasons for saving have, however, not been intimated.

Grant No. 33—Education (Youth Welfare)

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 277—Education (Youth Welfare)			
Voted—			
	Rs.		
Original .. 5,52,50,000	5,52,50,000	4,31,93,271	-1,20,56,729
Supplementary ..			
Amount surrendered during the year	..	..	Nil

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
<i>Charged—</i>			
<i>Original</i>	36,376	..	—36,376
<i>Supplementary</i> 36,376			
<i>Amount surrendered during the year</i>	..	..	<i>Nil</i>

Notes and comments—**Voted—**

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

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
G—Sports and Youth Welfare—			
III—Youth Welfare Schemes—			
Non-Plan			
1. National Cadet Corps ..	2,33.00	2,00.51	—32.49
<p>Partial saving of Rs. 4.24 lakhs was stated to be due to non-availability of the demand in time from the N.C.C. Unit Offices coupled with the measure of economy adopted by the Government. Reasons for residual saving of Rs. 28.25 lakhs, have not been intimated (May 1986).</p>			
State Plan (Annual Plan)			
10. Development of Rural Sports	20.00	0.32	—19.68
19. Setting up of Youth Hostels outside State	13.00	0.01	—12.99
28. Special component plan for Scheduled Castes—			
(a)—Development of Rural Sports	10.00	..	—10.00
24. Annual youth Festival at State level	14.00	7.28	—6.72
16. Rural Sports Coaching Centre	6.00	0.71	—5.29

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
18. Study Tour for students	School 6.00	1.29	-4.71
23. Construction of permanent office buildings of District Youth Offices and Block Youth Offices	4.00	..	-4.00

Saving in the above cases was attributed to non-filling up of vacant posts in different Block level offices and non-implementation of plan schemes during 1984-85.

G—IV—Other Expenditure—

Non-Plan—

2. Lump provision for additional Dearness Allowance	11.40	..	-11.40
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Reasons for saving have not been intimated (May 1986).

(iii) Saving mentioned above was counterbalanced by Excess mainly under—

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

G—III—Youth Welfare Schemes—

State Plan (Annual Plan)

1. Youth Centre Schemes	.. 17.00	28.59	+11.59
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Non-Plan—

20. Opening of Youth Hostels inside State	7.00	17.35	+10.35
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G—I—Direction and Administration—

Non-Plan

1. Direction and Administration—

Non-Plan

1. Directorate of Youth Services	1,14.65	1,21.38	+6.73
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Reasons for excess in the above cases have not been intimated (May 1986).

(iii) Significant saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
277—Education—			
A—Primary Education—			
A—IV—Assistance to Non-Government Primary Schools—			
Non-Plan			
(3)—Improvement of conditions of services of teachers	16,00.00	14,52.96	—1,47.04
(6)—Free and Compulsory Primary Education (Universal)—			
Free Education for boys reading in classes I—IV in Urban areas	68.00	11.66	—56.34
A—V—Assistance to Local Bodies for Primary Education—			
Non-Plan			
(2)—Expansion of education and welfare services to relieve educated unemployment	3,00.00	1,81.53	—1,18.47
A—VII—Minimum Needs Programme—			
State Plan (Annual Plan)			
(1)—Expansion of teaching and educational facilities for children of age group 11-14—			
(i) Teacher and non-teacher cost	7,70.00	50.82	—7,13.18
(ii) Provision for part-time education	75.00	64.76	—10.24
4. Free and compulsory primary education (Universal)—			
(ii) Establishment of primary schools—teacher and non-teacher cost	10,56.00	9,08.44	—1,47.56
(iii) Construction of primary school buildings—	65.00	1.78	—63.28

Head	Total grant	Actual expenditure,	Saving—
		(In lakhs of rupees)	
5. Mid-day meals for children ..	3,50.00	1,84.47	-1,65.53
6. Provision for incentives to the development of elementary education Special Component Plan for Scheduled Castes—	2,50.20	1,73.78	-76.42
7. Free and Compulsory Primary Education (Universal)—			
7(i) Establishment of Primary Schools—			
Teacher and non-teacher cost (M.N.P.)	2,00.00	95.95	-1,04.05
8. Provision for incentives to the development of elementary education (M.N.P)	85.08	38.02	-47.06
Fifth Plan (Committed)			
(1) Expansion of teaching and educational facilities for children of age group 11-14—	2,00.00	22.17	-1,77.83
(2) Provision for incentives to the development of elementary education (Classes VI—VIII)—	24.00	3.61	-20.39
(3) Free and Compulsory, Primary Education (Universal) Establishment of Primary Schools—Teacher and non-teacher cost	5,25.00	3,67.92	-1,57.08
(4) Mid-day meals for children ..	1,75.00	23.55	-1,51.45
A—IX—Other Expenditure—			
Non-Plan			
Mid-day meals for children	1,05.54	10.57	-94.97
11. Expansion of elementary education	1,61.00	14.03	-1,46.97
13. Lump provision for Additional Dearness Allowance	21,00.00	8,01.21	-12,98.89
State Plan (Annual Plan)			

Head	Total grant	Actual expenditure	Savings—
	(In lakhs of rupees)		
3. Experimental Project for Non-formal education for children at the primary stage (M.N.P.)	50.00	30.87	-19.13
B—Secondary Education—			
B—IV—Assistance to Non-Government Secondary Schools—			
Non-Plan			
2. Secondary Schools for Girls	34,07.10	32,88.84	-1,18.26
7. Up-grading of High Schools into Higher secondary schools	18.00	--	-18.00
8. Improvement of Conditions of Services of teaching and non-teaching staff of Secondary Schools—	9,00.00	1,71.55	-7,28.45
9. Teaching and educational facilities for children of age group 11-14—	1,00.00	34.69	-65.31
State Plan (Annual Plan)			
2. Expansion of teaching and educational facilities for children of age group 14-16—	6,25.00	1,17.80	-5,07.20
8. Free education for boys reading in classes VII and VIII (M.N.P.)—	3,30.00	68.84	-2,61.16
10. Free education for boys and girls reading in classes IX and X—	1,80.00	16.45	-1,63.55
Special Component Plan for Scheduled Castes—			
11. Expansion of teaching and educational facilities for children of age group 14-16—	1,55.00	18.05	-1,36.95
Fifth Plan (Committed)—			
1. Expansion of teaching and educational facilities for children of age group 11-14—	25.00	2.39	-22.61

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
2. Expansion of teaching and educational facilities for children of age group 14-16—	2,00.00	14.10	—1,85.90
3. Free education for boys reading in classes V and VI—	2,50.00	34.74	—2,15.26
B—VII—Text Books—			
Non-Plan—			
1. Printing of <i>Kishalaya</i> and other Text Books—	1,20.00	35.66	—84.34
B—IX—Minimum Needs Programme—			
State Plan (Annual Plan)			
Special Component Plan for Scheduled Castes—			
1. Expansion of teaching and educational facilities for children of age group 11-14—			
(i) Teacher and non-teacher cost (M.N.P).—	1,65.00	24.24	—1,40.76
2. Provision for incentives to the development of elementary education (Classes VI-VIII) (M.N.P).—	20.00	3.00	—17.00
B—X—Other Expenditure—			
Fifth Plan (Committed)—			
1. Provision for introduction of work experience in existing High Schools under the new pattern of Secondary Education—	20.00	..	—20.00
C—Special Education—			
C—I—Adult Education—			
State Plan (Annual Plan)			
Literacy Programme (M.N.P.)	1,34.83	1,14.55	—20.08

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
Special Component Plan for Scheduled Castes—			
4. Literacy Programme (M.N.P.)	43.67	3.94	—39.73
Central Sector (New Schemes)			
1. Rural Functional Literacy Projects—	1,11.77	64.94	—46.83
7. Post-Literacy and follow-up programme—	16.00	3.49	—12.51
C—II—Promotion of Modern Indian Languages and Literatures—			
State Plan (Annual Plan)—			
3. Improvement and development of Madrasa education—	1,10.00	61.71	—48.29
D—Pre-University Education—			
D—III—Assistance to non-Government Institutions—			
State Plan (Annual Plan)			
1. Assistance to non-Government Higher Secondary Institutions—	3,60.60	74.92	—2,85.68
Fifth Plan (Committed)			
1. Assistance to non-Government Higher Secondary Institutions—	1,00.00	0.01	—99.99
E—University and Other Higher Education—			
E—II—Assistance to Universities for Non-Technical Education			
Non-Plan—			
3. Kalyani University—	1,85.00	1,57.68	—27.32
E—IV—Assistance to Non-Government Colleges—			
Non-Plan—			
1. Arts Colleges for Men—			
O ..	18,65.00	15,60.99	—21.55
R ..	—2,82.45		
	15,82.54		

Head		Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)		
4.	Improvement of Service Condition of College teachers—			
O	4,00.00	5,96.76	3,56.34	-2,40.42
R	1,96.76			
State Plan (Annual Plan)—				
1.	Development of Literacy and Reading room facilities—	11.50	0.15	-11.35
E—V—Institute of Higher Learning—				
Fifth Plan (Committed)—				
1.	Development of Special Institutions	25.00	14.46	-10.54
F—Technical Education—				
F—VI—Engineering Colleges and Institutes—				
Non-Plan—				
7.	Non-Government Engineering Colleges—			
	Jadavpur Engineering College—	85.00	42.52	-42.48
8.	Non-Government Engineering Colleges—			
	Regional Engineering College Durgapur—	65.00	31.60	-33.40
	State Plan (Annual Plan)			
	Development of Engineering Colleges—	40.08	5.94	-34.14
278—Art and Culture—				
II—Fine Arts Education—				
	State Plan (Annual Plan and Sixth Plan)—			
1.	Development of Arts Education	7.62	0.45	-7.17
III—Promotion of Art and Culture—				
Non-Plan—				
18.	Promotion of Cultural activities relating to I & C.A. Department—	17.90	5.18	-12.72

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
State Plan (Annual Plan)—			
1. Improvement and development of organisation devoted to Cultural, Aesthetic and Educational activities—	28.00	20.71	-7.29

VII—Other Expenditure—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
State Plan (Annual Plan and Sixth Plan)—			
15. Construction and development of Rabindra Cultural Institutions—	9.00	0.92	-8.08

Reasons for saving in the above cases have not been intimated (May 1986).

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

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
277—Education—			
A—Primary Education—			
A—II—Inspection—			
Non-Plan			
1. Primary Schools—	1,65.70	1,93.04	+27.34
A—III—Government Primary Schools—			
Fifth Plan (Committed)—			
1. Government Primary Schools—	1.40	33.04	+31.64
A—IV—Assistance to Non-Government Primary Schools—			
Non-Plan—			
1. Schools for Boys and Girls—			
O	36,90.95	38,07.49	39,11.91
S	1,16.54			+1,04.42

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
5. Free and Compulsory Primary Education (Universal)—			
Improvement of Service Condition of existing Primary School teachers—	30,00.00	31,01.95	+1,01.95
A—V—Assistance to Local Bodies for Primary Education—			
Non-Plan—			
3. Other grants-recurring grants—	54,00.00	60,09.30	+6,09.30
A—VII—Minimum Needs Programme—			
State Plan (Annual Plan)—			
2. Provision for incentives to the development of elementary education (Classes VI—VIII)—	75.00	1,11.17	+36.17
4. Free and Compulsory Primary Education (Universal)—			
(i) Free education for boys reading in classes I-IV in urban areas—	..	27.84	+27.84
Special Component Plan for Scheduled Castes—			
7. Free and Compulsory Primary Education (Universal)—			
(ii) Construction of Primary School Buildings (M.N.P.)—	5.00	22.79	+17.79
Fifth Plan (Committed)—			
5. Provision for incentives to the development of elementary education—	..	11.18	+11.18
A—IX—Other Expenditure—			
Centrally Sponsored (New Schemes)—			
1. Experimental Project for non-formal education for children in the age group of 6-14—	52.40	2,39.07	+1,86.67

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
B—Secondary Education—			
B—II—Inspection—			
Non-Plan—			
1. Men's branch—	84.35	1,21.30	+36.95
B—III—Government Secondary Schools—			
Non-Plan—			
2. Government Secondary Schools for Girls—	62.45	82.63	+20.18
B—IV—Assistance to Non-Government Secondary Schools—			
Non-Plan—			
1. Secondary Schools for Boys ..	87,29.00	1,27,41.75	+40,12.75
3. Schools for boys and girls (Anglo-Indian)—	1,80.90	2,53.62	+72.72
5. Improvement of condition of services of staff in Secondary Schools—	46.00	69.43	+23.43
6. Development and expansion of educational facilities for children of age group 14-16—	1,35.00	1,71.40	+36.40
B—VII—Text Books—			
Non-Plan—			
2. Provision of free books, etc. for children of Primary Schools—	1,00.00	1,14.66	+14.66
E—University and Other Higher Education—			
E—II—Assistance to Universities for Non-Technical Education—			
Non-Plan—			
2. Jadavpur University— ..	4,00.00	4,87.40	+87.40

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
4. Burdwan University— ...	2,40.00	2,90.87	+50.87
State Plan (Annual Plan)—			
1. Development of Universities ...	1,00.00	1,26.33	+26.33
E—IV—Assistance to Non-Government Colleges—			
Non-Plan—			
2. Arts College for Women—			
O 2,50.00	2,95.31	3,08.65	+13.34
S .. 45.31			
5. Improvement of Service Condition of Non-Teaching Staff of Non-Government Colleges—			
O .. 80.00	87.53	1,08.62	+21.09
R .. 7.53			
State Plan (Annual Plan)—			
2. Expansion of Honours facilities in important Humanitic Subjects	...	43.44	+43.44
3. Development of Non-Government Colleges	1,25.00	1,88.72	+63.72
8. Development of Colleges for Women	20.00	47.42	+27.42
H—General—			
H—I—Direction and Administration—			
Fifth Plan (Committed)—			
1. Strengthening of Educational Administration	5.90	25.78	+19.88
H—IV—Scholarships—			
Non-Plan—			
Government Scholarships ..	3.00	15.34	+12.34

Head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
H—V—Other Expenditure—			
Non Plan—			
11. Development and expansion of library services	31.21	43.78	+12.57
State Plan (Annual Plan)†			
5. Assistance to Messes and Hostels attached to Government and non-Government institutions for students' welfare	30.00	61.95	+31.95
Fifth Plan (Committed)—			
2. Development and expansion of Library Services	21.00	36.40	+15.40

278—Art and Culture—

VI—Public Libraries—

Non-Plan—

Public Libraries	64.00	73.94	+9.94
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Reasons for excess in the above cases have not been intimated (May 1986)

CAPITAL—

(i) No portion of the saving was surrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
677—Loans for Education, Art and Culture—			
V—General Education—			
Non Plan—			
1. Loans under National Scholarship Scheme	50.00	24.98	—25.02

Reasons for the saving have not been intimated (May 1986).

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

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 279—Scientific Services and Research—			
	Rs.		
Original ..	29,000	22,500	—6,500
Supplementary ..			
	29,000		
Amount surrendered during the year	..	--	Nil

Grant No. 36—Medical

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 280—Medical			
	Rs.		
Voted			
Original	1,38,04,87,000	1,31,22,20,148	—6,82,66,854
Supplementary	..		
	1,38,04,87,000		
Amount surrendered during the year	..	--	Nil
<i>Charged</i>			
	Rs.		
Original	37,366	4,428	—32,938
Supplementary			
	37,366		
Amount surrendered during the year		..	Nil

CAPITAL—

Major head : 480—Capital Outlay on Medical—

Voted			
	Rs.		
Original ..	1,26,50,000	24,19,520	—1,02,30,480
Supplementary ..			
	1,26,50,000		
Amount surrendered during the year			Nil

Note and Comments—

Revenue—

(i) Though there was a substantial saving (Rs. 6,82.66 lakhs) under the grants, no portion of it was surrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
280—Medical			
A—Allopathy			
XIII—Other Expenditure—			
Non-Plan—			
11. Lump provision for additional dearness allowance	2,61.70	..	—2,61.70
IX—Medical Stores Depot—			
Non-Plan—			
1. Central Medical Stores and Regional Stores	16,50.00	14,42.95	—2,07.05
II.—Medical Relief—			
Non-Plan—			
11. Improvement and Estab- lishment of Hospitals Other than Sadar and Sub-divisional Hospitals	3,39.90	1,88.69	—1,51.21
1. Presidency Hospitals and Dispensaries	13,14.05	11,85.25	—1,28.80
3. Mufassil Hospitals and Dispensaries	7,36.00	6,27.99	—1,08.01
Fifth Plan Committed—			
1. Improvement and Expansion of General Hospitals	3,18.15	2,02.34	—1,15.81
Non-Plan—			
4. B.G. Kar Hospitals	2,74.45	2,33.57	—41.88
9. T.B. Hospitals	3,00.70	2,80.10	—20.60
21. District and Sub-divisional Hospitals	6,52.45	5,94.70	—57.75

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
28. Aid to Mental Hospitals	60.00	4.55	—55.45
29. Aid to Other General Hospitals	48.00	19.17	—28.83
20. Other General Hospitals	5,05.65	4,82.35	—23.30
17. Establishment of Clinics under the C.M.D.A. Programme	45.14	36.21	—8.93
18. Mental Hospitals	26.60	9.23	—17.37
22. Special Hospitals and Other Medical care Services	73.78	59.76	—14.02
23. Health Units	72.40	58.49	—13.91
25. Aid to non-Government Hospitals and Dispensaries	40.00	26.65	—13.35
26. Aid to T.B. Hospitals	30.00	20.86	—9.14
34. North Suburban Hospitals, Cossipore	23.75	10.06	—13.69
State Plan (Annual Plan)—			
16. Taking over of non-Government Institution for being run as State Institution	1,00.00	64.75	—35.25
17. Cancer Research and Treatment programme	15.00	..	—15.00
18. Special Component Plan for Scheduled Castes—Creation of Medical Care facilities in areas resided by Scheduled Castes population	43.00	0.51	—42.49
Centrally Sponsored (New Schemes)			
3. Prevention and Control of Visual Impairment and Blindness—	30.00	18.17	—11.83
4. Cancer Research and Treatment facilities—	12.00	..	—12.00

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
Fifth Plan (Committed)—			
1. Improvement and Expansion of Hospitals at district and sub-divisional head quarters—	1,86.10	1,36.13	—49.97
3. Mental Hospitals and Other Medical Care Services—	28.99	0.26	—28.73
4. Establishment of a Cancer Hospital—	28.73	4.60	—24.13
A—I—Direction and Administration—			
Non-Plan—			
1. District Medical Establishment	1,23.88	1,05.77	—18.11
4. Organisation for Maintenance and Repairs of Vehicles	67.68	58.25	—9.43
A-III—Education—			
Non-Plan—			
2. School of Tropical Medicine, Calcutta—	64.20	51.96	—12.24
7. Institute of P.G. Medical Education—	74.01	37.35	—36.66
10. Post-Graduate Education and Research—	23.88	12.29	—11.59
State Plan (Annual Plan)—			
1. Establishment and improvement of Medical Colleges	65.00	5.58	—59.42
A-IV—Training—			
Non-Plan— ..			
1. Training of Nurses	62.60	30.38	—32.22
2. Training of Medical and Auxiliary personnel	32.41	20.52	—11.89
A-VI—Employees, State Insurance Scheme—			
State Plan (Annual Plan)—			

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
7. Opening of Rajya-bima Ousadhalayas	32.00	16.56	—15.44
9. Hospital Cost for Insured Workers and their families	76.00	41.89	—34.11
10. Improvement of the Ambulance Service under the Employees' State Insurance (M. B.) Scheme—	8.00	—	—8.00
15. Opening of Central Blood Bank	8.00	..	—8.00
A-XI—Minimum Needs Programme			
State Plan (Annual Plan)—			
2. Special Component Plan for Scheduled Castes—			
Establishment of Health Centres in Scheduled Castes Areas under Minimum Needs Programme	20.00	..	—20.00
B—Other System of Medicine—			
B-I—Ayurvedic—			
State Plan (Annual Plan)—			
3. Special Component plan for Scheduled Castes—			
Provision for treatment facilities in Ayurvedic System of Medicine in Scheduled Castes Areas	9.00	..	—9.00
B-II—Homeopathy—			
State Plan (Annual Plan)—			
3. Special Component Plan for Scheduled Castes—			
Provision for treatment facilities in Homeopathic System of Medicine in Scheduled Castes Areas	14.00	..	—14.00
Fifth Plan (Committed)—			
2. Aid in connection with Homeopathic System of Medicine	22.50	9.44	—13.06

Reasons for saving in the above cases have not been intimated (May 1966).

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

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
A—Allopathy—			
A—II—Medical Relief—			
State Plan (Annual Plan)—			
2. Improvement and Expansion of General Hospitals	77.00	4,62.55	+3,85.55
1. Improvement and Expansion of Hospitals at District and Sub-divisional Headquarters	60.00	2,03.15	+1,43.15
Non-Plan—			
24. Provincialisation of Sadar and Sub-divisional Hospital	5,04.75	6,37.92	+1,33.17
A—XI—Minimum Needs Programme—			
State Plan (Annual Plan)—			
1. Establishment of Health Centres	1,80.00	3,65.79	+1,85.79
A—VI—Employees' State Insurance Schemes—			
Non-Plan—			
4. Hospital cost for the Insured workers and their families—	3,65.60	4,96.58	+1,30.98
5. Opening of Rajya-bima Ousadhalyas	5,36.10	6,01.99	+65.89
1. Employees' State Insurance (Medical Benefit) Schemes	11.30	22.22	+10.92
State Plan (Annual Plan)—			
1. Employees' State Insurance (Medical Benefit) Schemes	88.00	1,01.08	+13.08
Fifth Plan (Committed)—			
7. Hospital cost for the Insured workers and their families	45.47	62.19	+16.72
A—I—Direction and Administration—			

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
Non-Plan—			
3. Reserve Medical Subordinates—	1,90.83	2,07.91	+17.08
A—II—Medical Relief—			
Non-Plan—			
8. Auxiliary Government Hospitals	60.05	71.40	+11.35
State Plan (Annual Plan)—			
3. Mental Hospitals and Other Medical Care Services	9.50	31.22	+21.72
4. Establishment of a Cancer Hospital	8.00	33.04	+25.04
A—III—Education—			
Non-Plan—			
8. Improvement of State Medical Colleges—	1,13.25	1,44.22	+30.97
9. Under-Graduate Medical Education	1,35.87	1,50.08	+14.21
State Plan (Annual Plan)—			
2. Post-Graduate Medical Education and Research	25.00	64.40	+39.40
4. Establishment of Medical Schools .	15.00	33.93	+18.93
A—IV—Training—			
State Plan (Annual Plan)—			
1. Training Centres for Nurses ..	28.75	52.83	+24.08
A—XIII—Other Expenditure—			
Non-Plan—			
1. Original works—Repairs— Other Schemes	40.00	77.52	+37.52

Reasons for excess in the above cases have not been intimated (May 1986).

CAPITAL—

- (i) Nearly 81 percent of the provision remained unutilised.
(ii) No portion of the unutilised provision (Rs. 1,02.30 lakhs) was surrendered.
(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
480—Capital Outlay on Medical—			
A—Allopathy—			
I—Medical Relief—			
State Plan (Annual Plan)—			
4. Improvement and treatment facilities in the existing Teaching Hospitals	1,00.00	24.20	—75.80
A—VI—Minimum Needs Programme—			
State Plan (Annual Plan)—			
1. Establishment of Health Centres	25.00	..	—25.00

Reasons for saving in the above cases have not been intimated (May 1986).

Grant No. 37—Family Welfare (All voted)

Section and Major head	Total grant	Actual expenditure	Excess +
	Rs.	Rs.	Rs.

REVENUE—**Major head : 281—Family Welfare**

	Rs.			
Original ..	20,19,16,000	} 20,28,54,000	20,57,93,975	+29,39,975
Supplementary	9,38,000			
Amount surrendered during the year	—	—	—	Nil

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 29,39,975; the excess requires regularisation.

(ii) In view of the excess of Rs. 29.40 lakhs, supplementary grant obtained in March 1985 proved inadequate.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
II—Rural Family Welfare Services—			
Centrally Sponsored (New Schemes)—			
II(1)—Establishment and Maintenance of Rural Family Welfare Planning Centres—	3,05.00	5,52.54	+2,47.54
II(2)—Establishment and Maintenance of Rural Family Welfare Planning Sub-centres—			
O .. 12.00	16.00	1,01.03	+85.03
R .. 4.00			
VI—Compensation—			
Centrally Sponsored (New Schemes)—			
VI(3)—Compensation for I.U.D. ..	6.00	1,06.48	+1,00.48
IX—Training, Research and Statistics—			
Centrally Sponsored (New Schemes)—			
(5)—Health Guide Scheme ..	3,35.00	3,78.63	+43.63
I—Direction and Administration—			
Centrally Sponsored (New Schemes)—			
(2)—State Family Planning Bureau	10.00	40.62	+30.62
3) District Family Planning Bureau	58.00	69.90	+11.90

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
III—Urban Family Welfare Services—			
Centrally Sponsored (New Schemes)—			
(1)—Establishment and Maintenance of Urban Family Welfare Planning Centres	36.90	62.72	+25.82
VI—Compensation—			
Non-Plan—			
(2)—Compensation for Sterilisation—			
O .. 1,00.00	1,09.38	1,34.67	+25.29
S .. 9.38			
IV—Maternity and Child Health—			
Centrally Sponsored (New Schemes)—			
(3)—Integrated Child Development Services Schemes	..	7.80	+7.80

Reasons for excess expenditure in the above cases have not been intimate (May 1986).

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
II—Rural Family Welfare Services—			
Centrally Sponsored (New Schemes)—			
(3)—Establishment and Maintenance of additional Rural Family Welfare Planning Sub-centres—			
O .. 1,53.86	1,49.86	..	-1,49.86
R .. -4.00			

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
VI—Compensation—			
Centrally Sponsored (New Schemes)—			
(1)—Compensation for Tubectomy	5,25.65	3,26.14	—1,99.51
(2)—Compensation for Vasectomy	2,00.00	1,05.02	—94.98
X—Other Expenditure—			
Non-Plan—			
(2)—Lump provision for additional dearness allowances	35.58	..	—35.58
IX—Training, Research and Statistics—			
State Plan (Annual Plan)—			
(1)—Training of A.N.M. and Dais	29.00	..	—29.00
V—Transport—			
Centrally Sponsored (New Schemes)—			
(1)—Purchase and Maintenance of Vehicles under Family Planning Programme	28.44	17.82	—10.62
VIII—Mass Education—			
Centrally Sponsored (New Schemes)—			
(2)—Establishment and Maintenance of Off-set press	6.00	..	—6.00
Reasons for saving in the above-mentioned cases have not been intimated (May 1986).			
28.04.1—	..	28.04.1	{ 28.04.1 00.1—

Grant No 38—Public Health, Sanitation and Water Supply (All voted) 87

Section and Major head	Total grant	Actual expenditure	Excess +
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 282—Public Health, Sanitation and Water Supply—			
Original ..	Rs. 20,10,35,000	20,54,42,101	+44,07,101
Supplementary ..	..	
Amount surrendered during the year .. ..	..	..	Nil

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 44,07,101; the excess requires regularisation.

(ii) Excess partly counterbalanced by saving mentioned at notes (iii) and (iv) below occurred mainly under :—

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
A—Public Health and Sanitation—			
A-II—Prevention and control of Diseases—			
State Plan (Annual Plan and Sixth Plan)—			
A-II(v)—Malaria—			
A-II(v)(1)—Malaria Eradication Programme	1,36.00	4,07.59	+2,71.59
A-I—Direction and Administration—			
Non-Plan—			
A-I(1)—Director of Health Services	80.86	1,84.18	+1,03.32
A-II—Prevention and Control of Diseases—			
Centrally Sponsored (Committed)—			
A-II(i)—Leprosy—			
A-II(i)(1)—National Leprosy Control—	62.82	80.09	+17.27
Centrally Sponsored (New Schemes)—			

Head	Total grant	Actual expenditure	Excess ←
	(In lakhs of rupees)		
A-II(vi)—Leprosy—			
A-II(vi)(1)—National Leprosy Control Programme	95.00	1,10.58	+15.58
A-I—Direction and Administration—			
Non-Plan—			
A-I(2)—District charges	2,47.14	2,57.26	+10.12
A-VIII—Health Education and Publicity—			
Non-Plan—			
A-VIII(1)—Health Education and Publicity	27.30	35.05	+7.75
A-VII—Health Statistics and Research—			
Fifth Plan (Committed)—			
A-VII(1)—Health Statistics and Vital Statistics	5.10	10.35	+5.25

Reasons for excess in the above cases have not been intimated (May 1986).

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
A-II—Prevention and Control of Diseases—			
Centrally Sponsored (New Schemes)—			
A-II(i)—Malaria—			
A-II(i)(1)—Malaria Eradication Programme	1,70.00	60.47	—1,09.53
Non-Plan—			
A-II(i)—Malaria			
A-II(i)(1)—Control and Eradication of Malaria	3,93.10	3,09.46	—83.64

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
A-XI—Health Transport—			
State Plan (Annual Plan and Sixth Plan)—			
A-XI(1)—Re-organisation and Strengthening of Health Transport Organisation	20.28	0.78	-19.50
A-II—Prevention and Control of Diseases—			
Non-Plan—			
A-II(ii)—Tuberculosis—			
A-II(ii)(1)—Prevention and Control of Tuberculosis	1,11.70	95.42	-16.28
Centrally Sponsored (New Schemes)—			
A-II(v)—Tuberculosis—			
A-II(v)(1)—Tuberculosis Control ..	12.00	0.29	-11.71
Non-Plan—			
A-II(vi)—Small-pox—			
A-II(vi)(1)—Control and Eradication of Small-pox	40.85	31.18	-9.67
State Plan (Annual Plan and Sixth Plan)—			
A-II(i)—Tuberculosis—			
A-II(i)(1)—Control of Tuberculosis	9.60	0.41	9.19
A-VI—Training—			
State Plan (Annual Plan and Sixth Plan)—			
A-VI(2)—Training of Multipurpose Workers	10.00	0.88	-0.12

Reasons for saving in the above cases have not been intimated (May 1980).

(iv) In the following cases provisions remained wholly unutilised :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
A-XIII—Other Expenditure—			
Non-Plan—			
A-XIII—Lump provision for additional dearness allowances—	45.00	..	—45.00
A-II—Prevention and Control of Diseases—			
State Plan (Annual Plan and Sixth Plan)—			
A-II(v)—Malaria—			
A-II(v)(2)—Special Component Plan for Scheduled Castes Programme for prevention and control of diseases in the Scheduled Castes Areas—	34.00	..	—34.00
A-XIV—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			
A-XIV(1)—Special Component Plan for Scheduled Castes—other preventive services in the areas resided by Scheduled Castes	7.52	..	—7.52
A-V—Drug Control—			
State Plan (Annual Plan and Sixth Plan)—			
A-V(2)—Special Component Plan for Scheduled Castes—Improvement of Drug Control Organisation in the Scheduled Castes' Areas—	7.08	..	—7.08
A-II—Prevention and Control of Diseases—			
Centrally Sponsored (New Schemes)—			
A-II(ii)—Filaria—			
A-II(ii)(1)—Filaria Control Programme—	5.00	..	—5.00

Reasons for non-utilisation of provision in the above five cases have not been intimated (May 1986).

Grant No 39—Housing

91

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 283—Housing—			
<i>Voted—</i>			
Original ..	Rs. 6,22,19,000	} 6,56,40,000	6,87,31,824
Supplementary	34,21,000			+30,91,824
Amount surrendered during the year .. ..	..	..	Nil
<i>Charged—</i>			
Original ..	21,000	} 22,000	..
Supplementary	1,000			—22,000
Amount surrendered during the year	..	..	Nil
<i>Capital—</i>			
Major heads : 483—Capital Outlay on Housing and 683—Loans for Housing—			
<i>Voted—</i>			
Original ..	11,79,61,000	} 11,79,61,000	8,00,75,645
Supplementary ..	..			—3,78,85,355
Amount surrendered during the year .. ..	..	..	Nil
<i>Charged—</i>			
Original ..	..	} 3,26,020	..
Supplementary	3,26,020			—3,26,020
Amount surrendered during the year	..	..	Nil

Notes and comments—

Revenue (Voted) grant—

(i) Expenditure exceeded the grant by Rs. 30,91,824; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs. 34.21 lakhs obtained in March 1985 proved inadequate.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
C—Government Residential Buildings—			
VI—Estate Management—			
Non-Plan—			
1. Estate Directorate—			
O ..	2,89.93	3,24.14	4,56.42
S ..	34.21			+1,32.28

VIII—Suspense—

Non-Plan—

1. Suspense 29.00 49.81 +20.81

Reasons for excess in the above cases have not been intimated (May 1986).

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

Head	Total grant	Actual expenditure	saving—
(In lakhs of rupees)			
283—Housing—			
A—General—			
IV—Other Expenditure—			
Non-Plan—			
1. Lump provision for additional Dearness Allowance— ..	11.10	..	-11.10
B—Housing Schemes—			
IV—Haldia Housing Project—			
Non-Plan—			
1. Industrial Housing Project at Haldia—	16.80	5.63	-11.17

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
VIII—Integrated Subsidised Industrial Housing Scheme—			
Central Sector (New Schemes)—			
1. Integrated Subsidised Housing Scheme for Plantation Workers—	60.00	11.09	—48.91
X—Administration of Bidhan Nagar—			
Non-Plan—			
1. Administration of Bidhan Nagar—	86.67	51.61	—35.06
C—Government Residential Buildings—			
III—Maintenance and Repairs—			
Non-Plan—			
2. Government Housing Schemes—	6.21	..	—6.21
VII—Machinery and Equipments—			
Non-Plan—			
2. Tools and Plant charges of Housing Directorate—	11.00	1.61	—9.39

Reasons for savings in the above cases have not been intimated (May 1986).

Capital(Voted)grant—

- (i) About 32 percent of the provision remained unutilised.
- (ii) No portion of the saving was surrendered before the close of the financial year.
- (iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
483—Capital Outlay on Housing—			
A—Government Residential Buildings—			
IV—Suspense—			
Non-Plan—			
1. Suspense	75.00	61.69	—13.31

Reasons for saving have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
B—Other Housing Schemes—			
I—Salt Lake Scheme—			
Non-Plan—			
1. Salt Lake Reclamation Scheme—	4,00.51	2,59.54	-1,40.97
<p>Saving of Rs. 79.66 lakhs was stated to be due to receipt of the letter of credit at the fag end of the year. Reasons for saving of the balance amount have not been intimated (May 1986).</p>			
V—Middle Income Group Housing Scheme—			
State Plan (Annual Plan)—			
1. Construction of houses under Middle Income Group Housing Scheme—	54.00	27.70	-26.30
VI—Rental Housing Scheme—			
State Plan (Annual Plan)—			
1. Construction of houses under the Rental Housing Scheme for State Government Employees—	2,50.00	2,18.95	-31.05
X—Other Expenditure—			
State Plan (Annual Plan)—			
1. Land Acquisition and Development Schemes—	46.00	-34.38	-80.38
683—Loans for Housing—			
II—Low Income Group Housing Scheme—			
State Plan (Annual Plan) ..	60.00	45.00	-15.00
III—Middle Income Group Housing Scheme—			
State Plan (Annual Plan)—	60.00	45.00	-15.00

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
VI—Integrated subsidised Housing Scheme for Industrial workers and weaker sections of the Community (Local Bodies and Private Employees' Project)—	10.00	..	—10.00
VIII—Subsidised Housing Scheme for Plantation workers—			
Central Sector (New Schemes)	80.00	29.17	—50.83

Reasons for saving in the above cases have not been intimated (May 1986).

IX—Rural Housing Scheme—

Non-Plan	29.00	4.80	—24.20
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Saving is due to less requirement of funds by the Rural House Building Agencies.

(iv) The above saving has been partly Offset by excess occurring under :—

Head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
483—Capital Outlay on Housing—			
B—Other Housing Schemes—			
III—Integrated subsidised Industrial Housing Scheme—			
State Plan (Annual Plan)—			
1. Integrated subsidised Housing Scheme for Industrial Workers and weaker section of the Community—	30.00	52.92	+22.92
VII—Low Income Group Housing Scheme—			
State Plan (Annual Plan)—			
1. Construction of Houses under Low Income Group Housing Scheme—	83.00	90.37	+7.37

Reasons for excess in the above cases have not been intimated (May 1986).

Grant No. 40—Urban Development (All voted)

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 284—Urban Development—			
	Rs.		
Original .. 60,45,91,000	} 2,39,51,11,000	2,32,87,00,615	-6,64,10,385
Supplementary 1,79,05,20,000			
Amount surrendered during the year	..	..	Nil
CAPITAL—			
Major Heads : 484—Capital Outlay on Urban Development and 684—Loans for Urban Development—			
Original .. 32,94,00,000	} 32,94,00,000	21,43,19,498	-11,50,80,502
Supplementary ..			
Amount surrendered during the year	..	..	Nil
Notes and Comments—			
REVENUE—			

(i) No portion of the unutilised provision of Rs. 6,64.10 lakhs was surrendered before the close of the financial year.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
284—Urban Development—			
A—General—			
VI—Other Expenditure—			
Non-Plan—			
3. Lump provision for Additional Dearness Allowance—	7,49.86	..	-7,49.86

Non-utilisation of the provision was stated to be due to less requirement of funds by the local bodies.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
C—Greater Calcutta Development Scheme—			
V—Other Expenditure—			
State Plan (Annual Plan)—			
3. Grants to C.M.D.A. for Development of Municipalities in C.M.D. areas outside Calcutta—	6,00.00	..	—6,00.00
Reasons for saving have not been intimated (May 1986).			
A—General—			
II—Assistance to Municipalities, Corporation, etc.—			
State Plan (Annual Plan)—			
1. Development of Municipal Areas	3,90.00	1,46.74	—2,43.26
Saving of Rs. 2,27.74 lakhs was stated to be due to release of less funds for non-submission of utilisation certificates by some urban local bodies. Reasons for saving of the balance amount (Rs. 15.52 lakhs) have not been intimated (May 1986).			
9. Integrated Development of Small and Medium Towns (State's share)—	3,00.00	1,19.26	—1,80.74
Saving was stated to be due to non approval of certain schemes by the Government of India.			
Non-Plan—			
A-II(3)—Grants to Local Bodies for dearness concession to their employees—	12,34.00	10,87.80	—1,46.20
Saving is due to less release of funds by the Finance Department.			
A-II(15)—Grants to Calcutta Municipal Corporation to supplement its Bustee Service Accounts—	1,00.00	..	—1,00.00
A-II(15)—Grants to Calcutta Municipal Corporation to supplement its water supply, sewerage and drainage Account—	50.00	..	—50.00

Provisions remained wholly unutilised in the above two cases as no claim was preferred by the Calcutta Municipal Corporation for payment of grants.

Head	Total grant	Actual expenditure	Saving
	(In lakhs of rupees)		
A-II(10)—Grants to Local Bodies in connection with their election—	38.40	12.72	—25.68
Saving occurred as the elections of the Calcutta Municipal Corporation and some other municipalities were not held during the year.			
A—II(11)—Grants to Howrah Improvement Trust for dearness concession to its employees—	21.00	2.31	—18.69
A—II(8)—Grants to Calcutta Improvement Trust for dearness concession to its employees—	56.50	49.52	—6.98

Reasons for saving in the above two cases have not been intimated (May 1986).

Centrally Sponsored (New Schemes)—

A—II(1)—Special Component Plan for Scheduled Castes Programme for liberation of scavengers by conversion of service privies into sanitary latrines in Municipal Towns (Central share)—	1,00.00	33.24	—66.76
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State Plan (Annual Plan)—

A—II(4)—Special Component Plan for Scheduled Castes Programme for liberation of scavengers by conversion of service privies into sanitary latrines in Municipal Towns (State's share)—	1,00.00	68.50	—31.50
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Saving in the above two cases was stated to be due to non-acceptance of certain schemes by the Government of India.

C—Greater Calcutta Development Scheme—

V—Other Expenditure—

Non-Plan (Developmental)—

(1)—Assistance to C.M.D.A. for resettlement of city kept cattle—	50.00	..	—50.00
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Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
State Plan (Annual Plan)—			
C—V(6)—Relief to E.W.S. (Petty Shop keepers and Traders etc.) affected by Land Acquisition and Execution of Development Schemes in CMD Area but not entitled to compensation under L.A. Act—	25.00	..	—25.00
D—Asansol-Durgapur Develop- Scheme—			
I—Direction and Administration—			
Non-Plan—			
(1)—Assansol Durgapur Develop- ment Authority—	53.00	24.00	—29.00
F—Siliguri-Darjeeling Develop- ment Authority—			
I—Direction and Administration—			
Non-Plan—			
(2)—Siliguri-Jalpaiguri Develop- ment Authority—	22.00	10.00	—12.00
A—General—			
I—Direction and Administration—			
Non-Plan—			
(2)—Municipal Administration ..	52.00	28.98	—23.02
Reasons for saving in the above cases have not been intimated (May 1986).			
State Plan (Annual Plan)—			
A—T(3)—Planning, execution and supervision of Municipal Development Scheme—	18.00	8.53	—9.47

Saving was stated to be due mainly to non-appointment of staff as per sanctioned strength.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
A—I(5)—Establishment of an Institute of Local Government and Urban Studies—	20.00	3.15	-16.85

Saving was stated to be due to non-payment of rent and security deposit to the Calcutta Improvement Trust on their failure of submission of bills in time and also due to restrictions imposed by the Finance Department on expenditure.

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

State Plan (Annual Plan)—

(2)—Special Component Plan for Scheduled Castes-Development of Municipalities Areas—	10.00	..	-10.00
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Non-utilisation of the entire provision was stated to be due to release of fund by the Finance Department at the fag end of the year.

A—II(6)—Basic Improvement Scheme in Municipal area outside CMDA—	1,00.00	80.25	-19.75
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A—II(7)—Grants to Calcutta Improvement Trust for

- (i) Widening of Bantiak Street,
- (ii) Amherst Street Extension beyond S.N. Banerjee Road,
- (iii) Baishnab Sott Street widening,
- (iv) Strand Road widening including Ahiritola diagonal and

(v) Maintenance of tenement constructed in Deshpran Sasnal Road—	10.00	..	-10.00
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A—III—Town and Regional Planning—

State Plan (Annual Plan)—

(1)—Preparation of Land Use Control Plan—	10.00	3.00	-7.00
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Reasons for saving in the above cases have not been intimated (May 1986).

(iii) Saving mentioned above was partly counterbalanced by excess mainly under;—

Head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
Q—Greater Calcutta Development Schemes—			
V—Irrecoverable Loans Written off—			
Non-Plan—			
I. Irrecoverable Loans and Advances to CDMA—			
S ..	1,79,05.20 ..	1,79,05.20	1,91,70.76 +12,65.56
Excess of Rs. 12,65,56 lakhs anticipated at the supplementary budget stage was stated to be met by re-appropriation of savings under other heads; but the re-appropriation orders were not received in time.			
A—General—			
II—Assistance to Municipalities, Corporation, etc.—			
Non-Plan—			
(16) —Expenditure in connection with flood 1984—Grants to Local Bodies, CMDA for repair of roads etc. affected by flood—	..	3,90.00	+3,90.00
(1) —Grants to Calcutta Municipal Corporation for dearness concession to their employees—	12,86.00	13,40.77	+54.77
Q—Greater Calcutta Development Scheme—			
X—Other Expenditure—			
Central Sector (New Scheme)—			
Assistance to CMDA for additional performance under the Environmental Improvement of Urban Slums Schemes—	..	58.00	+53.00
A—General—			
II—Assistance to Municipalities, Corporation, etc.—			
State Plan (Annual plan)—			

Head	Total grant	Actual expenditure	Excess+
	(In lakhs of rupees)		
(10)—Grants to Municipal Corporation for augmentation of water supply facilities in the Corporation area—	—	15.00	+15.00

Reasons for excess in the above cases have not been intimated (May 1986).

CAPITAL—

- (i) Nearly 35 percent of the provision remained unutilised.
- (ii) No portion of the saving was surrendered before the close of the financial year.
- (iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving -
	(In lakhs of rupees)		
684—Loans for Urban Development—			
I—Urban Development—			
State Plan (Annual plan)—			
(1)—Loans under Calcutta Metropolitan District Development Scheme—	24,00.00	17,00.00	-7,00.00
Reasons for saving have not been intimated (May 1986).			
(22)—Loans to Asansol-Durgapur Development Authority for Development of Asansol-Durgapur Area—	2,21.00	88.00	-1,33.00
(23)—Loans to Siliguri-Jalpaiguri Development Authority for Development of Siliguri-Jalpaiguri area—	60.00	25.00	-35.00

Saving in the above two cases was stated to be due to restrictions imposed on expenditure by the Government.

Centrally Sponsored (New Schemes)—

(1)—Loans for Integrated Development of Small and Medium Towns—	3,00.00	1,35.25	-1,64.75
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Saving of Rs. 1.48.75 lakhs was due to late receipt of funds from the Government of India. Reasons for saving of the balance amount have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
State Plan (Annual Plan)—			
7. Loans for Spot Development of Garishat and Civic Centre at Manicktola ;			
8. Loans for East Calcutta Phase II, North of Rash-behari connector,			
9. Loans for Manicktola Area Development Project (Excluding Manicktola connector and Beliaghata and Narkeldanga connectors proper including related area development scheme),	75.00	..	- 75.00
10. Loans for Dum Dum-Belgachia Area Development Project,			
11. Loans for Milk Colony Area,			
12. Loans for Phase I of South Suburban Municipality—			
484—Capital Outlay on Urban Development—			
A—General—			
II—Other Expenditure—			
State Plan (Annual Plan)—			
2. Haldia Development Scheme—	88.00	46.55	- 33.45
Reasons for saving in the above two cases have not been intimated (May 1986).			
684—Loans for Urban Development—			
I—Urban Development—			
Non-Plan—			
1. Loans to Calcutta Corporation			
2. Loans to Municipalities	10.00	2.25	- 7.75

Saving was stated to be due to less requirement of funds by the local bodies during the year.

Section and Major head	Total grant	Actual expenditure	Saving —
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 285—Information and Publicity—			
	Rs.		
Original .. 5,41,77,000	} 5,41,77,000	4,63,88,215	— 77,88,785
Supplementary ..			
Amount surrendered during the year	..	..	Nil

CAPITAL—**Major heads : 485—Capital Outlay on Information and Publicity and 685—Loans for Information and Publicity—**

Original .. 4,67,000	} 54,67,000	34,05,545	— 20,61,455
Supplementary ..			
Amount surrendered during the year			Nil

Notes and Comments—**REVENUE—**

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

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Saving —
	(In lakhs of rupees)		
VI—Field Publicity—			
Non-Plan—			
1. Field Information ..	19.00	11.39	— 7.61

Saving of Rs. 4.37 lakhs was due to restriction imposed on expenditure. Reasons for saving of the balance amount have not been intimated (May 1986).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
VIII—Films—			
I—Non-Plan—			
Production and exhibition of films	54.00	17.28	— 36.72
I—Other Expenditure—			
X—Non-Plan—			
5. Lump provision for Additional Dearness Allowance	10.32	(a)	— 10.32
Reasons for saving in the above two cases have not been intimated (May 1986).			
3. Culture other than Archaeology—	8.00	0.61	— 7.39
Saving was due to restriction imposed on expenditure by the Finance Department.			

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
VII—Sings and Drama Services—			
State Plan (Annual plan)—			
5. Setting up of a Jatra Unit and Song Unit—	3.00	17.71	+14.71
Reasons for excess has not been intimated (May 1986).			

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 —
685—Loans for Information and Publicity—			
I—Information and Publicity—			
Non-Plan—			
2. Loans to Basumati Corporation Ltd.—	12.00	5.90	— 6.10
Reasons for saving has not been intimated (May 1986).			
State Plan (Annual Plan)—			
2. Loans for construction of Cinema Houses—	8.00	..	— 8.00

Saving was due to non-implementation of the scheme on account of financial stringency.

**Grant No. 42—Labour and Employment
(All Voted)**

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 287—Labour and Employment—			
	Rs.		
Original .. 8,49,32,000	} 8,49,32,000	7,37,07,450	—1,12,24,550
Supplementary			
Amount surrendered during the year	..	..

Notes and comments—

(i) No portion of the savings was surrendered within the financial year.

(ii) Savings occurred mainly under—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
A—Labour—			
IV—General Labour Welfare—			
Non-Plan—			
1. Grants to the West Bengal Labour Welfare Board—	20.00	..	—20.00
X—Other Expenditure—			
1. Lump provision for Additional Dearness Allowance—	29.52	..	—29.52
B—Employment and Training—			
I—Direction and Administration—			
Non-Plan—			
1. Directorate of National Employment Service—	20.00	13.79	—6.21
II—Employment Exchange—			
State Plan (Annual Plan)—			
1. Opening of District Employment Exchange—	25.55	15.60	—9.95

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
IV—Training of Craftsmen and Supervisors—			

Non-Plan—

1. Vocational Training Centres—	3,10.00	2,78.78	—31.22
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Reasons for saving in the above cases have not been intimated (May 1986).

III—Employment, Survey and Statistics—

State Plan (Annual Plan)—

5. Expenditure in connection with drought, 1982—	..	—13.67	—13.67
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Reasons for saving have not been intimated (May 1986).

State Plan (Annual Plan)—

2. National Apprenticeship Training—	7.50	0.80	—6.70
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Saving was stated to be due to non-implomentation of the scheme during the year.

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

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
A—Labour—			
I—Direction and Administration—			
Non-Plan—			
1. Labour Commissioner—	68.54	82.00	+13.46
Fifth Plan (Committed)—			
1. Enforcement of minimum wages for agricultural labour—	40.00	46.87	+6.87
B—Employment and Training—			
B—II—Employment Exchange—			
Fifth Plan (Committed)—			
1. District Employment Exchange—	1.40	7.51	+6.11

Reasons for excess in the above cases have not been intimated (May 1986)

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

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 288—Social Security and Welfare—			
	Rs.		
Original ..	59,06,000	45,48,407	—13,57,593
Supplementary ..			
Amount surrendered during the .. year			Nil

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

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 288—Social Security and Welfare—			
Voted—			
	Rs.		
Original ..	9,92,46,000	7,57,13,608	—2,35,32,392
Supplementary ..			
Amount surrendered during the .. year			Nil
Charged—			
	Rs.		
Original ..	20,05,000	2,29,836	—17,75,164
Supplementary ..			
Amount surrendered during the .. year			Nil

Head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
CAPITAL—			
Major head : 688—Loans for Social Security and Welfare			
Voted—	Rs.		
Original ..	50,00,000	29,79,316	—20,20,684
Supplementary ..			
Amount surrendered during the year			Nil

Notes and comments—**Revenue (Voted)—**

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

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
288—Social Security and Welfare—			
B—Relief and Rehabilitation of Displaced Persons and Repatriates—			
VI—Other Rehabilitation Schemes—			

Non-Plan—**VI(7)—Other Schemes—**

O	5,90.50	5,97.66	4,81.50	—1,16.16
R	7.16			

Saving to the extent of Rs. 80.77 lakhs was stated to be due mainly to less expenditure on acquisition of land, medical facilities and other rehabilitation schemes. Reasons for saving of the remaining amount have not been intimated (May 1986).

VI(2)—Expenditure on Other Homes and Institutions—

O	48.30	47.68	25.05	—22.63
R	—0.62			

Reasons for saving have not been intimated (May 1986).

V—Other Relief Measures—

Non-Plan	1,02.50	37.19	—65.31
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Saving was due to irrecoverable loans granted to displaced persons not written off fully during the year.

VII—Other Expenditure—

Non-Plan—

VII(3)—Provision for Additional Dearness Allowances—	14.76	..	—14.76
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Reasons for non-utilisation of the entire provision have not been intimated (May 1986).

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

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

VI—Other Rehabilitation Scheme—

Non-Plan—

VI(1)—Expenditure on P.L. Homes—

O	53.70	} 61.86	68.30	+6.44
R	8.16			

Excess was mainly due to payment of some outstanding bills of previous year.

Charged appropriation—

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

(ii) Saving occurred mainly under :—

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

B—IV—Bangladesh refugees—

Non-Plan—

B—IV(e)—Shelter, Water Supply and Sanitation—

O	10.00	} 8.18	..	—8.18
R	—1.82			

Saving was due to non-requirement of fund for the scheme.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving—
—VI—Other Rehabilitation Schemes— Non-Plan— VI(7)—Other Schemes—			
O 10.00	} 10.80	1.41	—9.39
R 0.80			
Reasons for saving have not been intimated (May 1986).			

CAPITAL—

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

(ii) Saving occurred under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
688—Loans for Social Security and Welfare— I—Rehabilitation Scheme— Non-Plan—			
1. Loans to Displaced Persons—	50.00	29.79	—20.21
Reasons for saving have not been intimated (May 1986).			

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.	Saving— Rs.
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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 Scale Industries—

VOTED—

Original ..	Rs. 53,17,41,000	} 53,17,41,000	39,12,57,858	—14,04,83,142
Supplementary ..				
Amount surrendered during the year		..	..	Nil

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
<i>Charged—</i>			
<i>Original</i> .. 5,000	1,51,354	1,39,472	-12,382
<i>Supplementary</i> 1,46,354			
<i>Amount surrendered during the year</i>	..	..	<i>Nil</i>

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, 521—Capital Outlay on Village and Small Scale Industries, 537—Capital Outlay on Roads and Bridges, 688—Loans for Social Security and Welfare, 698—Loans for Co-operation, 705—Loans for Agriculture, 721—Loans for Village and Small Scale Industries—

VOTED—	Rs.		
<i>Original</i> .. 7,53,42,000	7,53,42,000	4,81,89,635	-3,21,52,365
<i>Supplementary</i> ..			
<i>Amount surrendered during the year</i>	..	..	<i>Nil.</i>
<i>Charged—</i>			
<i>Original</i>	1,29,829	..	-1,29,829
<i>Supplementary</i> 1,29,829			
<i>Amount surrendered during the year</i>	..	..	<i>Nil.</i>

Notes and comments—

REVENUE—VOTED GRANT—

(i) The entire saving of Rs. 14,04.83 lakhs remained unsurrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
277—Education—			
G—Sports and Youth Welfare—			
IV—Tribal Area Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
IV(3)—Development of Rural Sports—	10.00	..	—10.00
277—Education (Excluding Sports and Youth Welfare)—			
A—Primary Education—			
I—Tribal Area Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Free and Compulsory Primary Education (Universal)—	35.00	20.00	—15.00
I(2)—Provision for incentives to the development of elementary education (M.N.P.)—	93.46	6.00	—87.46
B—Secondary Education—			
State Plan (Annual Plan and Sixth Plan)—			
I—Tribal Area Sub-Plan—			
I(1)—Expansion of teaching and educational facilities for children of age group 11-14—	42.00	0.71	—41.29
I(2)—Provision for incentives to the development of elementary education (Classes VI-VIII)(M.N.P.)—	30.00	1.00	—29.00

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
I(6)—Expansion of teaching and educational facilities for children of age group 14-16—	45.00	2.36	—42.64
I(9)—Free education for boys reading in Classes VII and VIII (M.N.P.)—	7.00	0.12	—6.88
C—Special Education—			
Adult Education—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Literacy Programme (M.N.P.)—	26.70	1.56	—25.14
Central Sector (New Schemes)			
Adult Education—			
I(1)—Rural Functional Literacy Project—	25.00	..	—25.00
282—Public Health, Sanitation and Water Supply—			
B—Sewerage and Water Supply—			
XII—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			
(i)—Piped Water Supply Scheme (for rural areas)—			
XII—(i)(1)—Rural Water Supply Scheme for Tribal Sub-Plan Areas—	33.00	..	—33.00
XII—(i)(2)—Piped Water Supply Scheme (for rural areas) in Tribal Sub-Plan Areas—	30.00	..	—30.00
288—Social Security and Welfare—			
—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—			

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
I—Direction and Administration—			
State Plan (Annual Plan and Sixth Plan)—			
I(3)—Strengthening of staff at the Headquarters and at field level—	60.00	42.56	-17.44
Fifth Plan(Committed)—			
I(4)(2)—District Organisation including Tribal Area Sub-Plan—	8.50]	1.76	-6.74
II—Welfare of Scheduled Castes—			
State Plan (Annual Plan and Sixth Plan)—			
II(1)—Education—	3,96.05	2,95.37	-1,00.68
II(2)—Economic betterment—	23.00	7.01	-15.99
State Plan (Supplement Plan)			
II(1)—Programme for the Development of Scheduled Castes—	17,90.00	12,55.33	-5,34.67
Centrally Sponsored (New Schemes)—			
II(1)—Education—	1,54.05	1,30.23	-23.82
Fifth Plan(Committed)—			
II(1)—Education—	58.00	25.87	-32.13
II(2)—Economic betterment—	11.58	5.35	-6.23
Centrally Sponsored (Committed)—			
II(1)—Education—	1,81.15	76.17	-104.98
III—Welfare of Scheduled Tribes—			
State Plan (Annual Plan and Sixth Plan)—			
III(2)—Economic betterment—	17.75	7.17	-10.58
Fifth Plan(Committed)			

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
III(1)—Education—	26.40	16.24	—10.16
IV—Tribal Area Sub-Plan—			
Fifth Plan(Committed)—			
IV(1)—Education—	11.35	2.99	—8.36
VIII—Transfer to/from Reserve Fund and Deposit Account—			
VIII(1)—Transfer to the Fund for promotion of Education amongst educationally back- ward classes—	11.24	..	—11.24
288—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) (Tribal Area Sub-Plan)—			
D—Social Welfare—			
XI—Tribal Area Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
XI(9)—Supplementary Nutrition Programme for children and expectant and nursing mother	1,00.00	..	—1,00.00
298—Co-operation—			
IV—Tribal Area Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
IV(2)—Credit Co-operatives	14.16	0.51	—13.65
305—Agriculture—			
XXII—Tribal Area Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
XXII(2)—Drought Prone Area Programme	50.00	21.94	—28.06
XXII(6)—Minikit distribution	30.00	11.17	—18.83
XXII(8)—Agricultural Development in special problem areas like Kanksa, Budbud, Ausgram, Gobiballavpur, etc.	21.00	0.06	—20.94
XXII(21)—Scheme for assisting the small and marginal farmers in increasing agricultural products	59.50	..	—59.50
Centrally Sponsored (New Schemes)—			
XXII(1)—Scheme for assisting the small and marginal farmers in increasing agricultural products	59.50	..	—59.50
306—Minor Irrigation—			
I—Tribal Area Sub-Plan—			
I(2)—Tank Irrigation	10.00	1.29	—8.71
I(3)—Small Irrigation	20.00	13.56	—6.44
307—Soil and Water conservation—			
I—Tribal Area Sub-Plan—			
Centrally Sponsored (New Schemes)—			
I(2)—Integrated action plan for flood control in Ganga basin	8.34	..	—8.34
308—Area Development—			
I—Tribal Area Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)			
I(2)—Intensive and Integrated Rural Development Programme under other Blocks	1,39.00	1,24.60	—14.40

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
321—Village and Small Scale Industries—			
IX—Tribal Area Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
IX(5)—Sericulture Industries	20.40	0.61	—19.79

Reasons for saving in the above cases have not been intimated (May 1986).

313—Forest—

XIII—Tribal Area Sub-Plan—

State Plan (Annual Plan and Sixth Plan)—

XIII(3)—Plantation Scheme	1,75.64	12.26	—1,63.38
XIII(4)—Farm Forestry	75.00	..	—75.00
XIII(5)—Forest Produce	46.50	15.38	—31.12

Reasons for saving in Plantation Scheme (Rs. 53.36 lakhs), Farm Forestry (Rs. 75.00 lakhs) and Forest Produce (Rs. 11.15 lakhs) were stated to be due to embargo imposed by the Government. Reasons for final saving in Plantation Scheme and Forest Produce have not been intimated (May 1986).

(iii) Saving mentioned above was counterbalanced by excess mainly under—

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
277—Education (Excluding Sports and Youth Welfare)—			
A—Primary Education—			
I—Tribal Areas Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
I(3)—Non-formal education for children at the Primary stage (M.N.P.)	3.00	10.95	+7.95

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
288—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—			
C—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—			
I—Direction and Administration—			
Non-Plan—			
I(2)—District Organisation	70.71	96.40	+25.69
II—Welfare of Scheduled Castes—			
Non-Plan—			
II(1)—Education	1,26.55	2,82.55	+1,56.00
III—Welfare of Scheduled Tribes—			
Non-Plan—			
III(1)—Education	43.54	73.59	+30.05
State Plan (Annual Plan and Sixth Plan)—			
III(1)—Education	1,62.15	2,42.36	+80.21
State Plan (Supplement Plan)—			
III (1)—Integrated Tribal Area Development Project	4,78.00	6,61.56	+1,83.56
IV—Tribal Area Sub-Plan—			
Non-Plan (Developmental)—			
IV(1)—Grants to LAMPS for construction of godowns	2.00	10.04	+8.04
State Plan (Annual Plan and Sixth Plan)—			
IV(1)—Education	1,11.75	1,72.46	+60.71

Reasons for excess in the above cases have not been intimated (May 1986).

Capital—(Voted grant)—

- (i) The entire saving of Rs. 3,21.52 lakhs remained unsurrendered.
 (ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
480—Capital Outlay on Medical—			
I—Tribal Area Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Establishment of General Hospitals and creation of other Medical care facilities in Tribal Areas	20.00	..	—20.00
	..		
I(2)—Establishment of Health Centres in Tribal Areas under the Minimum Needs Programme	20.00	..	—20.00
488—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—			
State Plan (Supplement Plan)—			
I(1)—Programme for the Development of Scheduled Castes	80.00	..	—80.00
II—Tribal Area Sub-Plan—			
State Plan (Supplement Plan)—			
II(1)—State contribution to the share capital of the West Bengal Tribal Development Co-operative Corporation	25.00	13.25	—11.75
II(2)—State contribution to the Share Capital of LAMPS	7.00	1.00	—6.00
III—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)			

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
III(I)—Investment—Share capital contribution to the West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	1,87.05	97.99	89.06
505—Capital Outlay on Agriculture—			
XIII—Tribal Area Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
XIII(4)—Scheme for development of farms to market link roads	25.00	11.32	—13.68
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
I—Tribal Area Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Minor Irrigation ..	50.00	..	—50.00
I(2)—Area Development Programme	10.00	..	—10.00
521—Capital Outlay on Village and Small Scale Industries—			
IX—Tribal Area Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
Buildings—			
IX(3)—Project for Area Development for Tribal for self-employment in sericulture	9.00	..	—9.00
537 Capital Outlay on Roads and Bridges—			
Tribal Area Sub-Plan—			

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Development of Roads	73.06	46.64	—26.42
688—Loans for Social Security and Welfare—			
I—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—			
Non-Plan (Developmental)—			
I(2)—Loans to W.B.T.D.C.C. Ltd. for construction of godowns, purchase of trucks, setting up of Industrial and Processing Unit	24.00	4.64	—19.36

Reasons for saving in the above cases have not been intimated (May 1986).

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

Head	Total grant	Actual expenditure	Excess—
(In lakhs of rupees)			
488—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)—Investment—West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	1,85.00	2,53.25	4.68.25

Reasons for excess have not been intimated (May 1986).

**Grant No. 46—Social Security and Welfare (Excluding Civil 123
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—			
	Rs.		
Original	:: 81,37,18,000	} 81,37,18,000	47,45,54,962
Supplementary	..		
Amount surrendered during the year	..	..	Nil
Charged—			
Original	.. ..	} 26,074	..
Supplementary	26,074		
Amount surrendered during the year	..	..	Nil
CAPITAL—			
Major head : 688—Loans for Social Security and Welfare—			
Original	.. ..	} 11,60,000	7,62,170
Supplementary	11,60,000		
Amount surrendered during the year	..	..	Nil
Notes and comments—			
Revenue—(Voted grant)—			
(i) The entire saving of Rs. 33,91.63 lakhs remained unsundered.			
(ii) Saving occurred mainly under :—			
Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
288—Social Security and Welfare—			
D—Social Welfare—			
I—Direction and Administration—			
Non-Plan—			

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
I(3)—Directorate of Education (Social Welfare)	33.60	17.41	—16.19
IV—Womens' Welfare—			
State Plan (Annual Plan and Sixth Plan)—			
IV(5)—Grant of Pension to the destitute widows	23.00	17.26	—5.74
Central Sector— (New Schemes)—			
IV(1)—Expenditure under func- tional Literacy for Adult Women Scheme	25.00	12.63	—12.37
V—Family and Child Welfare—			
Non-Plan—			
V(1)—Government of India's Crash Programme of Nutrition for Children	3,90.00	1,75.14	—2,14.86
V(3)—Family and Child Welfare Project—			
State Plan (Annual Plan and Sixth Plan)—			
V(6)—Grants-in-aid to Voluntary Organisation for services for Children in need of care and protection	29.00	20.60	8.40
Centrally Sponsored (New Scheme)—			
V(2)—Integrated Child Develop- ment Service Programme	4,70.00	3,45.49	—1,24.51
Centrally Sponsored (Committed)—			
V(1)—Grants-in-aid to Voluntary Organisation	20.00	11.55	—8.45
VI—Welfare of Poor and Desti- tute—			

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
State Plan (Annual Plan and Sixth Plan)—			
VI(5)—Establishment of Training Centres for the destitutes and poor girls and women in crafts and small scale industries and tailoring, cutting, etc.	24.00	17.50	—6.50
VI(8)—Development and expansion of Social Welfare Homes	32.00	20.63	—11.37
Fifth Plan (Committed)—			
VI(6)—Development and expansion of Social Welfare Homes	17.68	10.24	—7.44
IX—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			
IX(1)—Supplementary Nutrition Programme for children and expectant and nursing mother	2,50.00	0.24	—2,49.76
Fifth Plan (Committed)—			
IX(1)—Special Nutrition Programme—	64.29	15.00	—49.29
X—Other Expenditure—			
Non-Plan—			
X(5)—Lump provision for additional dearness allowances	9.50	..	— 9.50
X(6)—A New Scheme for Social Welfare	20,00.00	9,96.14	—10,03.86
Non-Plan (Developmental)—			
X(2)—Pilot project for promotion of employment and income opportunities in Burdwan, Purulia with the assistance from International Labour Organisation	17.16	3.73	—13.43
State Plan (Supplement Plan)—			

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
X(1)—National Rural Employment Programme	15,00.00	7,97.93	—7,02.07
Central Sector (New Scheme)—			
X(1)—Rural Landless Employment Gurantee Programme in West Bengal(RLEGP)	3,39.00	10.83	—3,28.17
E—Other Social Security and Welfare Programme—			
II—Insurance Scheme—			
Non-Plan—			
II(1)—Government contribution under State Employees Group Insurance Scheme other than Police	1,32.00	16.27	—1,15.73
II(2)—Government contribution under State Employees Group Insurance Scheme for Police	55.00	3.23	—51.77
III—Pension under Social Security Scheme—			
Non-Plan—			
III(2)—Grants of old age pension to marginal farmers, share croppers and agricultural labourers	1,65.00	49.32	—1,15.68
V—Other Programmes—			
Non-Plan—			
V(5)—Legal aid Committee	3,00.00	19.84	—2,80.16
V(14)—Relief to Victims/ Families of victims caused by vehicles	20.00	13.12	—6.88

Reasons for saving in the above cases have not been intimated (May 1986).

X—Other Expenditure—

State Plan (Annual Plan and Sixth Plan)—

X(4)—Rural Works Programme	14,95.55	12,66.02	—2,29.53
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The saving was mainly due to non-requirement of transport charges for food-grains and remuneration charges payable to storing agents owing to early onset and prolonged monsoon.

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

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
D—Social Welfare—			
I—Direction and Administration—			
State Plan (Annual Plan and Sixth Plan)—			
I(4)—Research training and strengthening of the set up of the Department and the Directorate of Social Welfare and Vagrancy	25.00	45.32	+20.32
IV—Women's Welfare—			
State Plan (Annual Plan and Sixth Plan)—			
IV(4)—Establishment of Border Area project under the West Bengal Social Welfare Advisory Board	2.50	8.13	+5.63
Central Sector (New Schemes)—			
IV(2)—Expenditure under National project on demonstration of Improved Chulahs (Wood Stove)	1.50	13.01	+11.51
V—Family and Child Welfare—			
State Plan (Annual Plan and Sixth Plan)—			
V(4)—Establishment of Integrated Child Development Service Project	20.00	32.85	+12.85
Centrally Sponsored (New Schemes)—			
V(1)—Grants-in-aid to Voluntary Organisation for service for children in need of care and protection—	20.00	50.71	+20.71
VI—Welfare of Poor and Destitute—			

Head	Total grant	Actual expenditure	Excess+
	(In lakhs of rupees)		
Non-Plan—			
VI(8)—Establishment of Training Centres for the promotion of tailoring and cutting to the destitute and poor girls and women	12.00	23.05	+11.05
IX—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			
IX(2)—Scheduled Castes component plan—			
Supplementary Nutrition Programme for children and expectant and nursing mother	50.00	1,77.03	+1,27.03
X—Other Expenditure—			
Non-Plan (Developmental)—			
X(1)—Mother and Child care programme with CARE assistance—	3.00	29.70	+26.70
E—Other Social Security and Welfare Programme—			
III—Pension and other Social Security Scheme—			
Non-Plan—			
III(1)—Grant of old age pension to the old and infirm	1,02.50	1,20.72	+18.22

Reasons for excess in the above cases have not been intimated (May 1986).

Grant No. 47—Relief on Account of Natural Calamities **129**
(All Voted)

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 289—Relief on account of Natural Calamities			
	Rs.		
Original	13,71,58,000	52,11,91,000	48,52,09,188
Supplementary	38,40,33,000			—3,59,81,812
Amount surrendered during the year			Nil

Notes and Comments—

(i) In view of the overall saving of Rs. 3,59.82 lakhs under the grant, supplementary provision of Rs. 38,40.33 lakhs obtained in March 1985 proved excessive and could have been restricted to token provision, where required.

(ii) No portion of the saving was surrendered before the close of the financial year.

(iii) Saving occurred mainly under :—

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

B—Floods, Cyclones, etc.—

III—Gratuitous Relief—

(2) Food and Clothings—	3,05.00	..	—3,05.00
(3) Housing	20.30	..	—20.30

XXIV—Other Expenditure—

(1) Emergency relief programme in collaboration with CARE—	26.65	1.79	—24.86
(3) Expenditure on relief works	57.00	..	—57.00
(7) Supply of Tarpaulins etc.	50.00	..	—50.00

Saving in the above cases was due to classification of all expenditure in connection with flood of 1984 under new distinct heads prescribed by the Government of India.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
A—Drought—			
I—Gratuitous Relief—			
(2) Food and Clothing	3,60.00	1,29.37	—2,30.63
(3) Housing			
(3)(a)—Housing	10.00	0.90	—9.10
Saving in the above two cases was due to Government's decision to classify expenditure in connection with flood of 1984 under new distinct heads prescribed by the Government of India.			
III—Public Health—			
(1) Expenses on Public Health measures	15.00	0.15	—14.85
VII—Other Expenditure—			
(4) Expenditure on Relief Works	1,08.88	0.18	—1,08.75
(8) Supply of Tarpaulins, etc.	5.00	..	—5.00
(11) Lump provision for additional dearness allowance	8.00	..	—8.00
B—Floods, Cyclones etc.—			
IV—Drinking Water Supply—			
(I) Provision for drinking water due to natural calamities	30.00	4.79	—25.21
V—Public Health—			
(1) Expenses on Public Health measures	7.00	0.94	—6.06
XIII—Assistance for Repairs/ Replacement of Damaged Boats and Equipment for Fishing—			
(2) Supply of fish seeds in connection with flood of 1984—			
₹ .. 50.00	50.00	..	—50.00
(3) Supply of gill nets in connection with flood of 1984—			
₹ .. 34.33	34.33	..	—34.33

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
XXII—Assistance to Local Bodies and Other Non-Government Bodies/Institutions—			
(2) Assistance to local bodies in districts in connection with flood of 1984—			
S —	75.00	75.00	35.00 —40.00
(3) Assistance to Calcutta Municipal Corporation in connection with flood of 1984—			
S ..	3,10.00	3,10.00	2,33.72 —76.28
(4) Assistance to CMDA in connection with flood of 1984—			
S ..	1,15.00	1,15.00	.. —1,15.00
(5) Repairs of Panchayat Buildings in connection with flood of 1984—			
S ..	2,00.00	2,00.00	.. —2,00.00

Reasons for saving in the above cases have not been intimated (May 1986).

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

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
B—Floods, Cyclones etc.—			
III—Gratuitous Relief—			
(5) Assistance for repair/reconstruction of houses—House Building grant in connection with flood of 1984	..	2,34.20	+2,34.20
XXIV—Other Expenditure—			
(14) Emergent repair works in connection with flood of 1984	..	67.31	+67.31

Head	Total grant	Actual expenditure	Excess+
	(In lakhs of rupees)		
XII—Assistance to Farmers for purchase of Livestock—			
(1) Grants for purchase of Cattle in connection with flood of 1984			
.. ..	..	9.73	+9.73
In the cases mentioned above, incurring expenditure without budget provision was due to Government's decision to classify expenditure on relief operations necessitated by the flood of 1984 under the above heads as prescribed by the Government of India.			
A—Drought—			
VII—Other Expenditure—			
(5) Direction and Administration	1,01.52	2,31.06	+1,29.54
II—Drinking Water Supply—			
(1) Provisions of drinking water due to natural calamities ..	50.00	1,42.58	+92.58
B—Floods, Cyclones etc.—			
XIV—Assistance to Artisans for Repairs / Replacement of damaged Tools and Equipment—			
(1) Artisans relief and rehabilitation	0.05	1,10.60	+1,10.55
XVIII—Repairs and Restoration of Damaged Roads and Bridges—			
(1) Repairs and Restoration of damaged roads in connection with flood of 1984 ..			
S 12,00.00	12,00.00	13,66.24	+1,66.24
XXIV—Other Expenditure—			
(4) Direction and Administration	83.05	1,99.88	+1,16.83
XIII—Assistance for Repairs/Replacement of Damaged Boats and Equipment for Fishing—			
(1) Supply of net, fish, pawns etc.	2.00	88.09	+86.09

Notes and comments—

REVENUE—

(i) No portion of the un-utilised provision (Rs. 43·81 lakhs) was surrendered before the end of the financial year.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
295—Other Social and Community Services—			
V—Other Expenditure—			
(1) Grants-in-aid/Contributions/Subsidies	98·50	51·93	—46·57

Saving was stated to be due to non-requirement of funds by the different District Magistrates/Deputy Commissioners for payment of subsidies for interest liabilities of share-croppers, small farmers and self-employed persons and also due to procedural difficulties for awarding grants in lieu of remission of taxes.

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

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

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, etc.	18·00	22·59	+4·59
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Excess was due to clearance of arrear payments.

CAPITAL—

(i) No portion of the unutilised provision was surrendered before the close of the financial year.

(ii) Saving occurred under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
695—Loans for Other Social and Community Services—			
II—Employment—			
State Plan (Annual Plan)—			
(1) Loans under Additional Employment Programme—	1,41.71	1,04.25	—37.46

Saving was due to operational difficulties in implementing the scheme.

495—Capital Outlay on Other Social and Community Services

II—Labour—

State Plan (Annual Plan)—

(4) Craftmen Training ..	13.50	..	—13.50
(3) National Apprenticeship Training	7.75	1.28	—6.47
(2) Labour Welfare Centres and Holiday Homes ..	6.00	0.03	—5.97

Saving in the above cases was due to non-implementation of the schemes during the year.

(1) Setting up of Testing Laboratory for examination of Boilers	7.10	0.55	—6.55
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Reasons for saving have not been intimated (May 1986)

136 Grant No. 49—Secretariat—Economic Services (All Voted)

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 296—Secretariat—Economic Services—			
	Rs.		
Original ..	5,08,92,000	4,63,40,051	-99,16,949
Supplementary	53,65,000		
Amount surrendered during the year (March 1985)	..	..	23,27,400

Notes and comments—

(i) In view of the overall saving of Rs. 99.17 lakhs in the grant, supplementary provision of Rs. 53.65 lakhs obtained in March 1985 for payment of arrears rent could have been restricted to a token provision.

(ii) Out of the total saving of Rs. 99.17 lakhs, only Rs. 23.27 lakhs were surrendered during the year.

(iii) Significant saving occurred under :—

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

II—Secretariat—

State Plan (Annual Plan and Sixth Plan)—

Development and Planning Department—

(3)—Science and Technology ..	40.00	6.59	-33.41
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Saving to the tune of Rs. 21.07 lakhs was ascribed to some vacant posts, restriction on Plan-expenditure imposed by the Finance Department, non-sanction of a few project proposals and non-release of further fund in respect of some on going projects for slow progress. Reasons for saving of the balance amount have not been intimated (May 1986).

2(b)—Strengthening of Development Branch (I.R.D.P.)	10.00	2.44	-7.56
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Saving was stated to be due to non-filling up of vacant posts as a measure of economy.

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

V—Other Expenditure—

Non-Plan—

(2)—Lump provision for Additional Dearness Allowances—

O	..	22.62	}
R	..	-22.62			

Out of the total provision of Rs. 22.62 lakhs under the head only Rs. 0.95 lakhs were reappropriated to another head to meet anticipated excess expenditure on salaries and the remaining amount (Rs. 21.67 lakhs) was surrendered reasons for which have not been intimated (May 1986).

II—Secretariat—

Fifth Plan (Committed)—

Panchayat and Community Development Department—

Community Development Branch	9.89	0.69	-9.20
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Reasons for saving have not been intimated (May 1986).

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

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

II—Secretariat—

Non-Plan—

(16)—Department of Panchayat and Community Development—

Panchayat Branch	13.12	28.21	+15.09
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Reasons for excess have not been intimated (May 1986).

Section and Major heads	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 298—Co-operation—			
	Rs.		
Original .. 21,92,72,000	} 21,92,72,000	12,14,81,966	-9,77,90,034
Supplementary ..			
Amount surrendered during the year	..	..	Nil

CAPITAL—**Major heads : 498—Capital Outlay on Co-operation and 698—Loans for Co-operation—**

Original .. 27,91,57,000	} 27,91,57,000	15,64,13,914	-12,27,43,086
Supplementary ..			
Amount surrendered during the year	..	..	Nil

Notes and comments—**Revenue Section—**

(i) Rupees 9,70.90 lakhs representing about 44.6 per cent of the total provision remained unutilised.

(ii) No portion of the saving was surrendered before the end of the financial year.

(iii) Provision remained wholly unutilised mainly under :—

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

XIX—Transfer to/from Reserve Funds and Deposit Account—**State Plan (Annual Plan)—**

(3)—Stabilisation arrangements for Agricultural Credit—Inter-Account Transfer	26.35	..	-26.35
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V—Credit Co-operatives—**State Plan (Annual Plan)—**

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
(1)(iii)—Stabilisation arrangement for Agricultural Credit	26.35	..	—26.35
Saving in the above two cases was attributed to financial stringency.			
(2)—Expansion of Rural Credit—			
2(i)—Strengthening of Central Co-operative Banks	8.70	..	—8.70
2(iv)—Assistance to Central Co-operative Banks for writing off Bad Debts	40.00	..	—40.00
X—Processing Co-operatives—			
State Plan (Annual Plan)—			
2—Establishment of Cold Storages	29.76	..	—29.76
Saving in the above cases was stated to be due to non-receipt of any qualifying proposal for grants-in-aid/subsidies.			
III—Education, Research and Training—			
State Plan (Annual Plan)—			
(2)—Special Component Plan for Scheduled Castes—			
(2)(f)—Scheme for Co-operative Training and Education	5.83	..	—5.83
Saving was stated to be due to non-appointment of officers required for implementing the scheme.			
V—Credit Co-operatives—			
State Plan (Annual Plan)—			
(2)—Expansion of Rural Credit—			
2(iii)—Special Bad Debt of Central Co-operative Banks	10.13	..	—10.13
(3)—Organisation of Service Co-operatives—			
3(ii)—Special Bad Debt Reserve of Primary Credit Societies	23.02	..	—23.02

Saving in the above two cases was stated to be due to non-sanction of any grants-in-aid/contribution/subsidy as the desired modification and extension of the schemes could not be accomplished within the financial year.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
Special Component Plan for Scheduled Castes—			
(3)—Organisation of Service Co-operatives—			
3(ii)—Special Bad Debt Reserve for Primary Credit Societies	5.98	..	—5.98
3(iv)—Assistance for Universal Membership	6.60	..	—6.60
3(vi)—Common Cadre Fund for Primary Agricultural Credit Societies	22.63	..	—22.63

Reasons for non-utilisation of the entire provision in the above cases have not been intimated (May 1986).

XI—Dairy Co-operatives—

State Plan (Annual Plan)—

(1)—Development of Milk Co-operatives	23.25	..	—23.25
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The provision made for giving financial assistance to co-operative institutions set up under Operation Flood Programme remained wholly unutilised due to non-release of funds by the Finance Department.

XIII—Industrial Co-operatives—

State Plan (Annual Plan)—

Handloom—

(8)—Scheme for Common works'ed-cum-warehouses for primary co-operative Societies	8.66	..	—8.66
(12)—Scheme for setting up of Regional offices and warehouses for Apex Handloom Societies	11.00	..	—11.00
Centrally Sponsored (New Schemes)—			
(3)—Scheme for Supply of Improved Appliances	11.25	..	—11.25
(4)—Common Warehouse-cum-workshed for Primary Weavers' Co-operatives	10.66	..	—10.66

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
XVIII—Other Expenditure—			
Non-Plan—			
(2)—Lump provision for Additional Dearness Allowances	17.46	..	—17.46

Reasons for saving in the above cases have not been intimated (May 1986).

(iv) Substantial saving also occurred under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
XIII—Industrial Co-operatives—			
Non-Plan (Developmental)—			
Handloom—			
(2)—Subsidy on Sale of Handloom Cloth (Rebates)	5,00.00	2,43.29	—2,56.71
Centrally Sponsored (New Schemes)—			
(5)—Subsidy on sales of Handloom Cloth (Rebates)	1,60.64	46.29	—1,14.35

Saving of Rs. 2,56.71 lakhs under the former head and Rs. 64.82 lakhs under the later head was stated to be due to restricting the expenditure to the quantum of Central assistance received. Reasons for saving of the balance amount (Rs. 49.53 lakhs) in the second case have not been intimated.

V—Credit Co-operatives—

Centrally Sponsored (New Schemes)—			
(3)—Common Cadre Fund of Primary Agricultural Credit Societies	1,13.13	43.50	—69.63
(1)—Stabilisation arrangements for Agricultural Credit	37.50	30.00	—7.50
State Plan (Annual Plan)—			
(3)—Organisation of Service Co-operatives—			

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
3(vi)—Common Cadre Fund of Primary Agricultural Credit Societies	83.72	46.24	—37.48
3(iv)—Assistance for Universal Membership	23.40	15.00	—8.40

Saving under the above heads was stated to be due to restricting the expenditure to the matching grant released by the Government of India.

I—Direction and Administration—

Non-Plan—

(1)—Direction and Administration	2,30.03	1,95.09	—34.94
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Reasons for saving have not been intimated (May 1986).

II—Audit of Co-operatives—

State Plan (Annual Plan)—

(1) Additional Departmental Staff and Equipment ..	10.00	1.29	—8.71
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Saving was attributed to non-filling up of posts (Rs. 6.50 lakh+) and non-payment of some bills (Rs. 2.21 lakhs).

III—Education, Research and Training—

State Plan (Annual Plan)—

(1) Scheme for Co-operative Training and Education ..	21.59	14.52	—7.07
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V—Credit Co-operatives—

State Plan (Annual Plan)—

(4) Supply of Long-Term Credit	27.65	1.77	—25.98
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IX—Warehousing and Marketing Co-operatives—

State Plan (Annual Plan)—

(1) Development of Agricultural Marketing Societies—			
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Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
(1)(i) Agricultural Marketing Societies (Primary) ..	8.88	0.69	—8.19
(1)(iii) Organisation of Grading Units and Bailing Plants ..	6.45	0.70	—5.75
(1)(iv) Establishment of Rural Godowns	9.38	2.21	—7.17
XIV—Consumers' Co-operatives—			
State Plan (Annual Plan)—			
(1) Development of Consumers' Co-operatives—			
(1)(i) Urban Consumers' Co-operatives	28.34	0.94	—27.40

Saving in the above cases was stated to be due to non-receipt of adequate number of qualified proposals for financial assistance.

IX—Warehousing and Marketing Co-operatives—

Non-Plan (Developmental)—

(3) Setting up of Bailing Plants	6.37	1.05	—5.32
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XIV—Consumers' Co-operatives—

Non-Plan (Developmental)—

(1) Distribution of Consumers' Articles in rural areas ..	14.63	1.47	—13.16
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Saving under the above two heads was stated to be due to restricting the expenditure to the amounts sanctioned by the National Co-operative Development Corporation.

XIII—Industrial Co-operatives—

State Plan (Annual Plan)—

Handloom—

(1) Scheme for supply of improved appliances for handloom ..	11.25	1.48	—9.77
(4) Relief on Interest Charges on Working Capital ..	25.00	17.99	—7.01

Saving under the above two heads was stated to be due to cut on plan expenditure.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
(11) Grants-in-aid to Primary Handloom Weavers' Co-operative Societies for Construction of Warehouse-cum-Godowns	7.00	1.08	—5.92

Saving was due to non-finalisation of the scheme.

Centrally Sponsored (New Schemes)

(2) Supply of looms to loomless weavers' Co-operatives ..	8.00	0.16	—7.84
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Saving was stated to be due to restricting the expenditure to the quantum of Central assistance received.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
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XIII—Industrial Co-operatives—

State Plan (Annual Plan)—

Handloom—

2. Subsidy on Sales of handloom cloth (Rebate) ..	1,60.64	2,02.84	+42.20
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Reasons for excess have not been intimated (May 1936).

Capital—

(i) Rupees 12,27.43 lakhs which is nearly 44 per cent of the total provision (Rs. 27,91.57 lakhs) remained unutilised.

(ii) No portion of the saving was surrendered before the close of the financial year.

(iii) Provisions remained wholly un-utilised mainly under :—

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

698—Loans for Co-operation—

I—Credit Co-operatives—

Non-Plan—

(2) Loans to District Co-operative Banks for distribution of fertiliser, seeds and pesticides	50.00	..	—50.00
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Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
(1) Loans to West Bengal State Co-operative Bank—			
(1)(i) Loans under the scheme for distribution of Cattle purchase loans ..	25.00	..	—25.00
V—Warehousing and Marketing Co-operatives—			
Non-Plan (Developmental)—			
(3) Loans for Pilot Project for intensive development of PACS for fertiliser and other business ..	10.00	..	—10.00
498—Capital Outlay on Co-operation			
VI—Processing Co-operatives—			
State Plan (Annual Plan)—			
(1) Development of Processing Societies—			
Investments	45.25	..	—45.25
Special Component Plan for Scheduled Castes—			
(2)—Establishment of Cold Storages ..	6.85	..	—6.85
I—Credit Co-operatives—			
State Plan (Annual Plan)—			
Special Component Plan for Scheduled Castes—			
(1)—Investments in Shares of Co-operatives Organisations	32.10	..	—32.10
V—Warehousing and Marketing Co-operatives—			
State Plan (Annual Plan)—			
(1)—Development of Agricultural Marketing Societies—			
(1)(viii)—Establishment of Rural Godowns—			
Investments	15.56	..	—15.56

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
(1)(i)—Agricultural Marketing Societies (Primary)—			
Investments	7.20	..	-7.20
XII—Consumers' Co-operatives—			
State Plan (Annual Plan)—			
Special Component Plan for Scheduled Castes—			
(2)—Development of Consumers' Co-operatives—			
(2)(i)—Urban Consumers' Co-operatives	5.60	..	-5.60
XIII—Other Co-operatives—			
Non-Plan—			
(1)—State Participation in the Share Capital of Rural Electric Co-operatives—			
Investments	5.00	..	-5.00
698—Loans for Co-operation—			
X—Consumers' Co-operatives—			
State Plan (Annual Plan)—			
(1)—Loans for development of Consumers' Co-operatives—			
(1)(i)—Urban Consumers' Co-operatives ..	15.67	..	-15.67
Non-Plan (Developmental)—			
X(2)—Loans for financing Consumers' Industries ..	5.00	..	-5.00

Savings under the heads mentioned above were stated to be due to non-receipt of any proposal for financial assistance.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
V—Warehousing and Marketing Co-operatives—			
Non-Plan (Developmental)—			
(2)—Loans for Agro-Co-operative Staff Training Institute	14.38	..	—14.38
Saving was stated to be due to non-release of funds by the National Co-operative Development Corporation.			
(7)—Loans to West Bengal State Co-operative Marketing Federation	25.00	..	—25.00
498—Capital Outlay on Co-operation—			
V—Warehousing and Marketing Co-operatives—			
Non-Plan (Developmental)—			
(6)—Establishment of Co-opera- tive Storage Godowns—			
Investments	25.95	..	—25.95
(7)—Loans for establishment of Agro-Service Centres—			
Investment	7.19	..	—7.19
Saving in the above three cases was stated to be due to non-receipt of approval of the schemes from the National Co-operative Development Corporation.			
I—Credit Co-operatives—			
State Plan (Annual Plan)—			
(3)—Urban Credit Co-operatives—			
Investments	15.00	..	—15.00
Saving was due to non-finalisation of the pattern of investments under the scheme.			
XI—Industrial Co-operatives—			
Centrally Sponsored (New Schemes)—			
(1)—State participation in the West Bengal Handloom Weavers' Co-operative Societies..	35.00	..	—35.00

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
(4)—State Participation in Share Capital of Paschim Banga Resham Silpi Sambay Mahasangha Ltd.—			
Investment	20.00	..	—20.00
698—Loans for Co-operation—			
IX—Industrial Co-operatives—			
Centrally-Sponsored (New Schemes)—			
(2)—Loans for supply of looms to loomless Weavers' Co-operatives ..	8.00	..	—8.00
(5)—Loans under the scheme for common warehouse-cum-workshed for Primary Weavers' Co-operative	21.34	..	—21.34

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

VII—Dairy Co-operatives—

Non-Plan—

(1)—Loans to Co-operative Milk Unions under the World Food Programme No. 618	9.80	..	—9.80
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Saving was stated to be due to non-completion of the formalities required in connection with issue of orders for adjustment of loan assistance received in kind under World Food Programme No. 618 (Operation Flood) for Co-operative Milk Unions.

IX—Industrial Co-operatives—

Centrally-Sponsored (New Schemes)—

(4)—Share Capital Loans to Weavers	15.00	..	—15.00
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Reasons for leaving the entire provision unutilised have not been intimated (May 1986).

(iv) Substantial saving also occurred under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
698—Loans for Co-operation—			
V—Warehousing and Marketing Co-operatives—			
Non-Plan—			
(1)—Loans to West Bengal State Co-operative Marketing Federation			
	7,00.00	4,45.00	—2,55.00
Saving was attributed to non-receipt of necessary authorisation from the Agriculture Department for incurring the expenditure.			
498 Capital Outlay on Co-operation—			
X—Co-operative Spinning Mills—			
Non-Plan (Developmental)—			
(1)—Participation in the equity share of proposed Co-operative Spinning Mills			
	2,25.00	75.00	—1,50.00
VI—Processing Co-operatives—			
Non-Plan (Developmental)—			
(1)—Development of Co-operative Processing Societies and Cold Storages—			
Investments	50.00	22.30	—27.70
V—Warehousing and Marketing Co-operatives—			
Non-Plan (Developmental)—			
(4)—Investments in shares of Co-operative Marketing Societies			
	15.00	1.50	—13.50
(9)—Revitalisation of Mart. Societies—			
Investments	12.00	4.70	—7.30

Saving in the above cases was stated to be due to restricting the expenditure to the amounts sanctioned by the National Co-operative Development Corporation.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
I—Credit Co-operatives—			
State Plan (Annual Plan)—			
(1)—Investment in Shares of Co-operative Organisation	1,28.40	31.27	—97.13
XII—Consumers' Co-operatives—			
State Plan (Annual Plan)—			
(1)—Development of Consumers' Co-operatives—			
(1)(i)—Urban Consumers' Co-operatives—			
Investments	30.19	0.25	—29.94
698—Loans for Co-operation—			
I—Credit Co-operatives—			
Non-Plan—			
(1)—Loans to West Bengal State Co-operative Bank—			
(1)(i)—Loans under the Scheme for distribution of Chemical fertilisers, seeds and pesticides	2,50.00	2,00.00	—50.00
VI—Processing Co-operatives—			
Non-Plan(Developmental)—			
(1)—Loans for development of co-operative processing societies and Cold Storages—	76.83	21.00	—55.83
State Plan(Annual Plan)—			
(2)—Loans for establishment of Cold Storages	24.24	8.18	—16.06

Saving under the heads mentioned above was stated to be due to non-receipt of adequate number of qualified proposals for financial assistance.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
X—Consumers' Co-operatives— Non-Plan (Developmental)—			
(1)—Loans for distribution of consumers' articles in rural areas	51·37	4·40	—46·97
Saving was stated to be due to late receipt of approval of the scheme from the National Co-operative Development Corporation.			
Centrally Sponsored (New Schemes)—			
X(1)—Loans for accelerated development of Consumers' Co-operatives	28·70	0·27	—28·43
IX—Industrial Co-operatives— Non-Plan (Developmental)—			
(a) Industrial Co-operatives—			
(a)(2)—Loans to Primary and Weavers' Co-operative Society for construction of workshod	21·00	2·70	—18·30
498—Capital Outlay on Co-operation—			
XI—Industrial Co-operatives Centrally Sponsored (New Schemes)—			
(2)—State participation in the Share Capital of Primary Weavers' Co-operative Societies—			
Investments	25·00	7·77	—17·23
XII—Consumers' Co-operatives— Centrally Sponsored (New Schemes)—			
(1)—Accelerated Development of Consumers' Co-operatives—			
Investments	13·75	0·80	—12·95

Saving in the above cases was stated to be due to restricting the expenditure to the quantum of funds released by the Government of India.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of ruppes)		
I—Credit Co-operatives—			
State Plan (Annual Plan)—			
(2)—Purchase of Debentures of Land Mortgage Banks—			
Investments/Loans	35.00	15.31	—19.69
<p>Saving was attributed to inability of the West Bengal Central Co-operative Land Development Bank Ltd. to collect paid mortgages to the extent required for floating debentures as per target for special land development programme.</p>			
V—Warehousing and Marketing Co-operatives—			
State Plan (Annual Plan)—			
(1)—Development of Agricultural Marketing Societies—			
(1)(vii)—Share Capital to KRIBCO	50.00	25.00	—25.00
698—Loans for Co-operation—			
V—Warehousing and Marketing Co-operatives—			
Non-Plan (Developmental)—			
(6)—Loans for establishment of bailing plants	22.34	3.00	—19.34
<p>Saving in the above two cases was stated to be due to financial stringency.</p>			
IX—Industrial Co-operatives—			
Non-Plan (Developmental)—			
(a)—Industrial Co-operatives—			
(a)(1)—Loans for setting up of Regional Offices for Apex Handloom Society	33.00	16.28	—16.72
<p>Reasons for saving have not been intimated (May 1986).</p>			
State Plan (Annual Plan)—			
(b)—Handloom—			
(b)(7)—Share Capital Loans to Weavers	14.61	8.30	—6.31

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
498—Capital Outlay on Co-operatives—			
X—Co-operative Spinning Mills—			
State Plan (Annual Plan)—			
(2)—Equity Participation for proposed Co-operative Spinning Mills—			
Investments	75.00	25.00	—50.00
XI—Industrial Co-operatives—			
State Plan (Annual Plan)—			
Industrial Co-operatives—			
(3)—Share participation in the West Bengal State Handloom Weavers' Co-operative Society Ltd.—			
Investments	35.00	25.00	—10.00
(4)—State participation in the Share Capital of Primary Societies—			
Investments	23.20	3.35	—19.85
Saving in the above cases was stated to be due to cut in plan expenditure.			
XII—Consumers' Co-operatives—			
Non-Plan (Developmental)—			
(1)—Distribution of Consumers' Articles in Rural Areas—			
Investments	62.00	18.66	—43.34

Saving was attributed to non-receipt of approval of some proposals sent to National Co-operative Development Corporation.

(v) Saving mentioned at Notes (iii) and (iv) above was counterbalanced by excess under ;—

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
698—Loans for Co-operation—			
I—Credit Co-operatives—			
State Plan (Annual Plan)—			
(1)—Loans to Central Co-operative Banks for providing non-overdue cover in co-operatively underdeveloped areas	60.00	2,06.25	+1,43.25
Centrally Sponsored (New Schemes)—			
(2)—Loans to Central Co-operative Banks for Providing non-overdue cover in the co-operatively underdeveloped areas	60.00	2,06.25	+1,46.25

Excess in the above two cases was due to release of more loans by the Government of India than anticipated.

498—Capital Outlay on Co-operation—

VI—Processing Co-operatives—

State Plan (Annual Plan)—

(2)—Establishment of Cold Storage— Investments	36.63	48.19	+11.56
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Excess was attributed to a considerable number of societies qualifying for financial assistance under the scheme.

XI—Industrial Co-operatives—

State Plan (Annual Plan)—

(13)—Share participation for setting up of Regional Office and Warehouse for Apex Handloom Societies—

Investments	..	5.43	+5.43
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Reasons for incurring expenditure without any budget provision have not been intimated (May 1986).

Grant No. 51—Other General Economic Services(All voted) 155

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.

REVENUE —

Major head : 304—Other General Economic Services

	Rs.				
Original ..	2,32,26,000	}	2,38,58,000	2,12,52,778	—26,05,222
Supplementary	6,32,000				
Amount surrendered during the year					Nil.

Notes and comments—

(i) In view of the saving of Rs. 26.05 lakhs, supplementary provision of Rs. 6.32 lakhs obtained in March 1985 was unnecessary and could have been restricted to token amount.

(ii) No portion of the saving was surrendered.

(iii) Significant saving occurred under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
V—Economic Advice and Statistics—			
Non-Plan—			
(1)—Bureau of Applied Economics and Statistics	88.74	81.19	—7.55

Saving was mainly due to vacant posts and non-receipt of some bills from parties concerned.

IX—Other Expenditure—

Non-Plan—			
(1)—Lump provision for Additional Dearness Allowances	7.02	..	—7.02

Reasons for non-utilisation of the entire provision have not been intimated (May 1986).

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 305—Agriculture—			
Voted	Rs.		
Original .. 70,83,34,000	} 70,83,34,000	56,38,18,356	— 14,45,15,644
Supplementary ..			
Amount surrendered during the year	..	..	Nil
<i>Charged—</i>			
Original .. 14,000	} 14,000	..	— 14,000
Supplementary ..			
Amount surrendered during the year	..	..	Nil
CAPITAL—			
Major heads : 505—Capital Outlay on Agriculture and 705—Loans for Agriculture—			
Voted	Rs.		
Original .. 10,40,50,000	} 10,40,50,000	7,78,31,346	— 2,62,18,654
Supplementary ..			
Amount surrendered during the year	..	..	Nil
<i>Charged—</i>			
Original	} 41,947	..	— 41,947
Supplementary 41,947			
Amount surrendered during the year	..	..	Nil

The expenditure under Capital (charged) section of the grant does not include Rs 41,947 spent from out of advance drawn from the Contingency Fund during the year but not recouped to the Fund till the close of the year, although supplementary provision was obtained for the purpose.

Notes and comments—

REVENUE—

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

(ii) Substantial saving occurred due to non-utilisation of the entire provision under :—

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
IV—Multiplication and distribution of Seeds—			
State Plan (Annual Plan)			
5. Establishment of a Seed Bank	20.00	..	—20.00
VII—Manures and Fertilisers—			
State Plan (Annual Plan)			
10. Blue Green Algae and Azolla demonstration Scheme	12.75	..	—12.75
XI—Schemes for Small and Marginal Farmers and Agriculture Labour—			
State Plan (Annual Plan)			
3. Scheme for assisting the small and marginal farmers in increasing agricultural production—			
3(o)—Fuel and Fruit Plantation	41.25	..	—41.25
Centrally Sponsored (New Schemes)—			
Special Component Plan for Scheduled Castes—			
2. Scheme for assisting the small/marginal farmers in increasing agricultural production—			
2(o)—Fuel and Fruit Plantation	11.25	..	—11.25
XII—Drought Prone Areas Programme—			
State Plan (Annual Plan)			

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
2. Special Component Plan for Scheduled Castes—D.P. A.P.—			
2(b)—Afforestation	22.00	..	—22.00
XV—Agricultural Engineering—			
Centrally Sponsored (New Schemes)—			
1. Scheme for popularisation of improved agricultural implements	11.46	..	—11.46
XIX—Agricultural Marketing and Quality Control—			
Central Sector (New Schemes)			
1. Scheme for development of regulated markets situated in under-developed areas	7.00	..	—7.00
XXIII—Other Expenditure—			
Non-Plan—			
4. Lump provision for Additional Dearness Allowance	79.68	..	—79.68
XXIV—Transfer To/From Reserve Fund and Deposit Account—			
State Plan (Annual Plan)			
1. Amount transferred to the Crop Insurance Fund—Inter-Account Transfer	40.00	..	—40.00

Reasons for non-utilisation of provisions under the heads mentioned above have not been intimated (May 1986).

Significant saving also occurred under :—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
I—Direction and Administration—			
Non-Plan			
1. Direction	1.31.00	84.64	—46.36
State Plan (Annual Plan)			
I(3)—World Bank Project on	4,37.68	3,75.24	—62.44
Agricultural Development—			
Improvement of Agricultural			
extention and			
Research			
IV—Multiplication and Distribu-			
tion of Seeds—			
Non-Plan			
1. Establishment of Seed Farms	28.75	13.37	—15.38
and Seed Stores			
State Plan (Annual Plan)			
IV(1)—Establishment and deve-	37.00	10.49	—26.51
lopment of Seed and Horti-			
cultural Farms			
VII—Manures and Fertilisers—			
Non-Plan (Developmental)			
1. Distribution of Chemical	21.40	8.58	—12.82
Fertiliser			
State Plan (Annual Plan)			
VII(1)—Distribution of Soil	16.00	3.41	—12.59
conditioner			
VII(2)—Production and distribu-	20.00	3.09	—16.91
tion of organic manures			
including grants-in-aid to			
municipalities			
IX—Plant Protection—			
State Plan (Annual Plan)			
1. Scheme for strengthening of the	38.85	26.89	—11.96
State Plant Protection			
Organisation including			
quality Control of pesticides			

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
X—Commercial Crops—			
Non-Plan			
3. Jute Development ..	47.43	29.59	—17.84
State Plan (Annual Plan)			
X(1)—Jute Development ..	50.00	34.97	—15.03
X(6)—Pulses Development ..	15.00	2.74	—12.26
X(9)—Sugarcane Development ..	20.00	9.49	—10.51
XI—Schemes for small and marginal farmers and agriculture Labour—			
State Plan (Annual Plan)			
3. Scheme for assisting the small and marginal farmers in increasing agricultural production—			
3(a)—Minikits of seeds and fertilizers for oilseed and pulses	1,38.00	1,03.53	—34.47
3(b)—Minor Irrigation ..	4,29.25	1,76.71	—2,52.54
4—Special Component Plan for Scheduled Castes—			
(b)—Scheme for assisting the small and marginal farmers in increasing agricultural production—			
b(i)—Minikits of seeds and fertilizers for oilseeds and pulses	30.00	12.43	—17.57
b(ii)—Minor Irrigation ..	1,20.00	50.00	—70.00
Centrally Sponsored (New Schemes)—			
1—Scheme for assisting the small and marginal farmers in increasing agricultural production—			
1(a)—Minikits of seeds and fertilizers for oilseeds and pulses	1,38.00	1,20.67	—17.38

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
1(b)—Minor Irrigation ..	4,29.25	76.83	—3,52.42
1(c)—Fuel and Fruit Plantation ..	41.25	29.12	—12.13
Special Component Plan for Scheduled Castes—			
2—Scheme for assisting the small / marginal farmers in increasing agricultural production—			
2(a)—Minikits of seeds and fertilizers for oilseeds and pulses	30.00	8.72	—21.28
2(b)—Minor Irrigation	1,20.00	82.35	—37.65
XII—Drought Prone Areas Programme—			
State Plan (Annual Plan)			
1—D.P.A.P.—			
1(b)—Afforestation	55.00	44.75	—10.25
XIII—Extension and Farmers' Training—			
State Plan (Annual Plan)			
8—Agricultural Information, publicity and exhibition (Farm Advisory Services)	21.00	5.46	—15.54
XIV—Agricultural Education—			
Non-Plan			
1—Agricultural Education	54.49	41.05	—13.44
2—Bidhan Chandra Krishi Biswa Vidyalaya	3,29.00	1,56.62	—1,72.38
State Plan (Annual Plan)			
4—North Bengal Campus of Bidhan Chandra Krishi Viswa Vidyalaya and Krishi Vijnan Kendra	75.00	63.75	—11.25

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
XVII—Agricultural Economics and Statistics—			
State Plan (Annual Plan)			
7. Scheme for establishment of an agency for reporting agricultural statistics in West Bengal	40.00	18.40	—21.60
9. Scheme for development of Agricultural Meteorological studies in West Bengal	12.00	0.69	—11.31
11. Strengthening of the Socio-economic and evaluation Branch	25.00	0.01	—24.99
Centrally Sponsored (New Schemes)			
1. Scheme for establishment of an agency for reporting agricultural statistics	40.00	8.54	—31.46
XIX—Agricultural Marketing and Quality Control—			
Non-Plan			
1. Marketing Development	76.00	65.56	—10.44
State Plan (Annual Plan)			
11. Price Support Agriculture	12.00	1.54	—10.46
13. Development of Rural and Primary Markets	20.00	5.60	—14.40
XXIII—Other Expenditure—			
State Plan (Annual Plan)			
3. Crop Insurance Scheme	42.00	6.61	—35.39

Reasons for saving under the heads mentioned above have not been stated (May 1966).

(iv) Saving mentioned in Notes (ii) and (iii) above was counterbalanced by excess mainly under :—

Head	Total grant	Actual expenditure	Excess+
	(In lakhs of rupees)		
I—Direction and Administration—			
State Plan (Annual Plan)			
4. Strengthening and Re-organisation of Agricultural Extension and Administration	50.00	87.38	+37.38
II—Land Reforms—			
Non-Plan			
2. Land Reforms	1,08.40	1,18.74	+10.34
State Plan (Annual Plan)			
2. Integrated Scheme on Land Reforms	1,75.00	3,33.49	+1,58.49
IV—Multiplication and distribution of Seeds—			
State Plan (Annual Plan)			
2. Development of Seed Training Laboratories	2.00	13.58	+11.58
X—Commercial Crops—			
Non-Plan			
5. Coconut Development	5.20	15.97	+10.77
XI—Scheme for Small and Marginal Farmers and Agriculture Labour—			
State Plan (Annual Plan)			
2. Subsidy to Small Marginal Farmers for purchase of nitrogenous fertiliser	4.00	38.94	+34.94
4. Special Component Plan for Scheduled Castes—			
4(b)—Scheme for assisting the small and marginal farmers in increasing agricultural production—			

Head	Total grant	Actual expenditure	Excess+
	(In lakhs of rupees)		
4(b) (iii)—Agro-Forestry	11.25	29.12	+17.87
XII—Drought Prone Areas Programme—			
State Plan (Annual Plan)			
1. D.P.A.P.—			
1 (a)—Minor Irrigation Schemes—			
1 (a) (i)—Agriculture	28.00	62.52	+34.52
1 (a) (ii)—Irrigation	15.00	37.74	+22.74
1 (h)—Animal Husbandry	8.00	30.60	+22.60
XIII—Extension and Farmers' Training—			
State Plan (Annual Plan)			
1. Multicrops and other demon- stration	3.00	13.79	+10.79
3. Minikits demonstration	80.00	1,07.95	+27.95
17. Special Component Plan for Scheduled Castes—			
17(b)—Minikit demonstration	22.00	40.40	+18.40
XVI—Agricultural Research—			
Central Sector (New Schemes)			
1. Pilot Project for increasing rice production in the selected blocks		82.16	+82.16

Reasons for excess under the heads mentioned above have not been intimated
{ May 1986).

Capital—

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

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
505—Capital Outlay on Agriculture—			
I—Seeds—			
State Plan (Annual Plan)			
2. West Bengal State Seed Corporation—			
Contribution to the Share Capital	48.00	..	—48.00
III—Manures and Fertilisers—			
State Plan (Annual Plan)			
3. Development of quality control of inputs	16.00	..	—16.00
X—Marketing—			
State Plan (Annual Plan)			
2. Scheme for development of farm to market link road	65.00	18.52	—46.48
3. Special Component Plan for Scheduled Castes—			
Scheme for development of farm to market link road	10.00	..	—10.00
XIV—Other Expenditure—			
State Plan (Annual Plan)			
1. World Bank Project on Agricultural Development-Improvement of Agricultural Extension and Research	2,50.00	1,61.72	—88.28
705—Loans for Agriculture—			
III—Manures and Fertilisers—			
Non-Plan			

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
1. Loans under the scheme for distribution of chemical fertilisers	2,50.00	2,15.33	—34.67

V—Plant Protection—

Non-Plan

1. Loans under the scheme for distribution of pesticides	1,00.00	28.33	—71.67
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Reasons for saving under the heads mentioned above have not been intimated (May 1986).

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

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
505—Capital Outlay on Agriculture—			
III—Manures and Fertilisers—			
State Plan (Annual Plan)			
1. Establishment and development of soil testing services	3.00	15.33	+12.33
VIII—Agricultural Research—			
State Plan (Annual Plan)			
6. Development of Sub-divisional Adaptive Research Stations	1.00	23.26	+22.26
705—Loans for Agriculture—			
XIV—Other Agricultural Loans—			
Non-Plan—			
1. Advances to Cultivators	50.00	1,08.07	+58.07

Reasons for excess in the cases mentioned above have not been intimated (May 1986).

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

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Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major heads : 306—Minor Irrigation, 307—Soil and Water Conservation and 308—Area Development—			
Voted—			
	Rs.		
Original .. 77,21,39,000	} 77,21,39,000	61,75,44,611	—15,45,94,389
Supplementary ..			
Amount surrendered during the year			Nil
Charged—			
Original	} 1,17,387	..	—1,17,387
Supplementary 1,17,387			
Amount surrendered during the year			Nil
CAPITAL—			
Major heads : 506—Capital Outlay on Minor Irrigation and 706—Loans for Minor Irrigation, Soil Conservation and Area Development—			
Voted—			
Original 14,47,50,000	} 14,47,50,000	2,92,43,999	—11,55,06,001
Supplementary ..			
Amount surrendered during the year			Nil
Charged—			
Original	} 92,271	..	—92,271
Supplementary 92,271			
Amount surrendered during the year			Nil

The expenditure in the revenue section of the grant does not include Rs. 91,345 spent out of advance drawn from the Contingency Fund in October 1984 but not recouped to the fund till the end of the financial year.

Notes and comments—

Revenue—Voted grant—

(i) The entire saving of Rs. 15,45.94 lakhs remained unsurrendered till the end of the financial year.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
306—Minor Irrigation—			
I—Direction and Administration—			
Non-Plan—			
1. Scheme for strengthening extension and administration under the Director of Agricultural Engineering	2,52.60	2,11.92	—40.68
State Plan (Annual Plan)			
1. Strengthening the Organisation and Administration of the Directorate of Agricultural Engineering	1,00.00	64.53	—35.47
II—Investigation and Development of Ground Water Resources—			
State Plan (Annual Plan)			
II(1)—Survey and Investigation of Ground water and surface water resources	50.00	36.52	—13.48
II(4)—Strengthening of Ground water and surface water (Minor Irrigation) Organisation	8.00	..	— 8.00
Centrally Sponsored (New Schemes)			
II(1)—Strengthening of Ground and surface water (Minor Irrigation) Organisation	8.00	..	— 8.00
Fifth Plan (Committed)—			
II(1)—Survey and investigation of Ground water and surface water resources	35.00	26.73	— 8.27

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
III—Construction and deepening of Wells and Tanks—			
Non-Plan—			
III(1)—Tank Irrigation ..	65·00	41·60	—23·40
State Plan (Annual Plan)—			
III(1)—Dug Wells ..	60·00	31·83	—28·17
III(3)—Tank Irrigation ..	60·00	24·07	—35·03
III(5)—Special component plan for Scheduled Castes—Dug Wells	10·00	..	—10·00
IV—Tubewells—			
Non-Plan—			
IV(2)—Maintenance of State-owned Shallow Tubewells	1,22·34	44·85	—77·49
State Plan (Annual Plan)—			
IV(1)—Deep Tubewell Irrigation	26·00	2·91	—23·09
IV(4)—Development of State owned shallow Tubewells	20·00	..	—20·00
IV(7)—Shallow Tubewells with submersible pumps	24·75	..	—24·75
Fifth Plan (Committed)—			
IV(1)—Deep Tubewell Irrigation	2,10·00	1,58·56	—51·44
V—Lift Irrigation Schemes—			
Non-Plan—			
V(1)—Lift Irrigation ..	10,77·32	10,50·83	—26·49
State Plan (Annual Plan)—			
V(1)—River Lift Irrigation ..	2,04·00	1,47·37	—56·63
Fifth Plan (Committed)—			
V(1)—River Lift Irrigation ..	3,60·00	3,00·94	—59·06

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
VI—Other Minor Irrigation Works— State Plan (Annual Plan)—			
VI(1)—Surface Drainage and Irrigation Scheme	10.00	2.06	— 7.94
X—Other Expenditure— Non-Plan—			
X(2)—Lump provision for additional Dearness Allowance State Plan (Annual Plan)—	37.86	..	—37.86
X(1)—West Bengal Minor Irrigation Corporation Water rate subsidy	1,50.00	1.33	—1,48.67
X(2)—West Bengal Minor Irrigation Corporation Staff subsidy	25.00	..	—25.00
X(6)—Small Irrigation ..	30.00	21.02	—8.98

Reasons for saving in the above cases have not been intimated (May 1986).

307—Soil and Water Conservation—

V—Soil Conservation Schemes—

State Plan (Annual Plan)—

5. Protective afforestation and erosion control on landslides, slips, stream banks, etc. in forest areas	20.00	3.40	—16.60
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Centrally Sponsored (New Schemes)—

1. Soil conservation works in the upper catchment area of the Kangsavati River	50.80	38.68	—12.12
2. Soil conservation work in the catchment of the River Valley Project	22.52	13.41	— 9.11
4. Integrated action plan for flood control in Ganga basin	98.40	74.60	—23.80
9. Pilot Project for Propaganda of water conservation/harvesting technology for dry farming areas	10.00	..	—10.00

Reasons for saving in the above cases have not been intimated (May 1986).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
308—Area Development—			
III—Development of Hills Areas—			
State Plan (Annual Plan)—			
III(1)—Development of hill areas	95.00	82.26	—12.74
Reasons for saving have not been intimated (May 1986).			
V—Other Expenditure—			
State Plan (Annual Plan)—			
V(2)—Special component plan for Scheduled Castes	80.00	3.06	—76.94
Development of Sunderban—			
Anticipated saving of Rs. 60.11 lakhs, surrender order of which was not received in time, was attributed to imposition of 30 per cent cut in the Budget provision by the State Government as a measure of economy. Reasons for the final saving have not been intimated (May 1986).			
V(3)—Development of Jhargram Areas	1,00.00	52.59	—47.41
V(4)—Development of North Bengal	20.00	9.68	—10.32
Saving in the above two cases was attributed to restriction of plan expenditure to the ceiling of 70 per cent of the budget provision as per instructions of the Government.			
V(6)—Comprehensive Area Deve- lopment Project	2,20.00	1,70.00	—50.00
V(7)—Special component plan for Scheduled Castes—Intensive and integrated Rural Deve- lopment programme under other block	3,47.50	3,11.51	—35.99
Reasons for saving in above cases have not been intimated (May 1986).			
V(8)—Special component plan for Scheduled Castes—I.F.A.D. assisted Sundarban Deve- lopment Project	3,20.00	17.28	—3,02.72
V(17)—I.F.A.D. assisted Sundar- ban Development Project	4,80.00	2,66.63	—2,13.37

Saving of Rs. 81.02 lakhs under the former head and Rs. 128.76 lakhs under the latter head was attributed to late receipt of letter of credit. Reasons for balance saving have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
V(1)—Intensive and integrated Rural Development Programme under other Blocks	9,03.50	8,12.36	—91.14
Central Sector (New Schemes)—			
V(2)—Command Area Development Programme in selected areas in West Bengal	30.00	22.58	—7.42

Reasons for saving have not been intimated (May 1986).

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

Head	Total grant	Actual expenditure	Excess +
		(In lakhs of rupees)	
306—Minor Irrigation—			
III—Construction and deepening of wells and tanks—			
Fifth Plan (Committed)—			
III(1)—Tank Irrigation ..	1.75	10.98	+ 9.23
308—Area Development—			
III—Development of Hill Areas—			
State Plan(Supplement Plan)—			
III(1)—Accelerated development of hill areas	5,90.00	6,69.33	+79.33
V—Other Expenditure—			
State Plan (Annual Plan)—			
V(1)—Development of Sundarban	1,20.00	2,89.55	+1,69.55
V(5)—Command Area Development Programme	30.00	64.11	+34.11

Reasons for excess in the above cases have not been intimated (May 1986).

CAPITAL—

Voted grant—

(i) 80 percent of the provision remained unutilised.

(ii) The entire saving of Rs. 11,55.06 lakhs remained unsurrendered till the end of the financial year.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
506—Capital Outlay on Minor Irrigation, Soil conservation and Area Development—			
I—Minor Irrigation—			
State Plan (Annual Plan)—			
2. Deep-tubewell Irrigation ..	4,14.00	88.62	—3,25.38
3. River Lift Irrigation ..	3,55.00	88.65	—2,66.35
4. Survey and Investigation of ground water and surface water resources	40.00	14.65	—25.35
5. Scheme for optimisation of Irrigation capacities of Minor Irrigation Schemes	23.00	0.84	—22.16
6. Conversion of diesel run deep tubewells into electrically operated schemes	20.00	..	—20.00
7. Special component plan for Scheduled Castes—Deep-tubewell Irrigation	70.00	2.23	—67.77
9. Construction of office buildings at the district and sub-divisional levels under the department of Agriculture	10.00	..	—10.00
10. Special Component Plan for Scheduled Castes	75.00	2.32	—72.68
11. Surface Drainage and Irrigation Schemes	75.00	0.12	—74.88
12. Special Component Plan for Scheduled Castes—Surface Drainage and Irrigation Schemes	15.00	..	—15.00
III—Area Development Programme—			
1. Command Area Development Programme	1,05.00	20.81	—84.19

Reasons for saving in the above cases have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
5. Development of Digha ..	35.00	2.46	—32.54

Saving has been attributed to non-receipt of schemes from the executing agencies and non-drawal of funds due to non-receipt of letter of credit.

III—Area Development Programme—

Central Sector (New Schemes)—

1. Command Area Development Programme in selected areas of West Bengal	1,20.00	10.68	—1,09.32
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706—Loans for Minor Irrigation, Soil Conservation and Area Development—

III—Area Development Programmes—

State Plan (Supplement Plan)

1. Loans for Accelerated Development of Hill Areas	21.00	9.00	—12.00
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Reasons for saving in the above cases have not been intimated (May 1986).

Grant No. 54—Food

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 309—Food—			
	Rs.		
Original .. 11,07,98,000	11,07,98,000	7,80,02,217	—3,27,95,783
Supplementary ..			
Amount surrendered during the year	..	..	Nil

Head	Total grant or appropriation	Actual expenditure	Saving—
(In lakhs of rupees)			
CAPITAL—			
Major head : 509—Capital Outlay on Food—			
Voted			
	Rs.		
Original ..	20,06,00,000	} 20,06,00,000	11,79,99,152
Supplementary ..			
Amount surrendered during the year	..	..	Nil
Charged—			
Original ..	10,000	} 22,985	5,000
Supplementary	12,985		
Amount surrendered during the year	..	..	Nil

The expenditure in the Capital (charged) section of the grant does not include Rs. 17,985 spent from out of an advance sanctioned from the Contingency Fund in November 1984 ; the amount was not recouped to the Fund till the close of the year.

Notes and comments—

REVENUE—

(i) No portion of the saving of Rs. 3,27.96 lakhs was surrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
I—Direction and Administration—			
Non-Plan—			
1. Directorate of District Distribution, Procurement and Supply	2,17.33	41.33	—1,76.00

Reasons for saving have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
3. Calcutta (Including Industrial Area) Rationing	2,90.35	2,50.83	—39.52
4. District Distribution ..	4,27.05	3,77.11	—49.94

Saving in the above two cases was stated to be due mainly to some posts remaining vacant during the year.

VIII—Other Expenditure—

Non-Plan—

2. Lump provision for Additional Dearness Allowance	54.36	..	—54.36
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The entire provision remained unutilised reasons for which have not been intimated (May 1986).

CAPITAL (Voted)—

(i) No portion of the saving was surrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
I—Procurement and Supply—			
A—Cost of purchase of grains—			
Non-Plan—			
3. Supply of foodstuff to Police Force and whole time N.V.F. personnel at concessional rates	19,00.00	11,76.96	—7,23.04

Reasons for saving have not been intimated (May 1986).

1. Purchase of foodgrains other than wheat	1,01.00	3.03	—97.97
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Saving was stated to be due to non-finalisation of claims of the Food Corporation of India regarding payment of price differential of rice supplied during 1973.

Grant No. 55—Animal Husbandry

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Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.	
REVENUE—				
Major head : 310—Animal Husbandry—				
Voted				
Original ..	Rs. 16,01,80,000	} [16,01,80,000	14,54,06,797	-1,47,73,203
Supplementary ..	..		
Amount surrendered during the year	—	..	Nil	
Charged—				
Original ..	Rs. ..	} 24,088	24,088	..
Supplementary	24,088			
Amount surrendered during the year	Nil	

CAPITAL—

Major head : 510—Capital Outlay on Animal Husbandry—

	Rs.			
Original ..	1,87,30,000	} 1,87,30,000	10,16,476	-1,77,13,524
Supplementary ..	..		
Amount surrendered during the year	..	..	Nil	

Notes and comments—

Voted grant—

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

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
I—Direction and Administration—			
Non-Plan			
4. Common services at Harin-ghata-Kalyani Complex under the Directorate of Animal Husbandry	56.65	47.47	—9.18

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
IV—Veterinary Research— Non-Plan			
2. Central Livestock Research-cum-Breeding Station	60.96	46.18	—14.78
Reasons for saving in the above cases have not been intimated (May 1986).			
VI—Cattle Development— Non-Plan			
4. State Livestock Farm—			
O 2,06.63	2,03.51	1,30.78	—72.73
R —3.12			
Anticipated saving (Rs. 3.12 lakhs) was attributed to reduction of stock of animals; reasons for final saving have not been intimated (May 1986).			
10. Replacement and procurement of bulls for Central Semen Collection Stations	6.00	..	—6.00
Reasons for saving have not been intimated (May 1986). ^s			
14. Resettlement of city kept animals	25.00	4.67	—20.33
Saving was attributed to non-filling up of posts.			
VII—Poultry Development— State Plan (Annual Plan)			
9. Scheme for reorganisation of the existing Poultry Farms/establishment of engineering cell/feed fixing units	15.00	6.60	—8.40
XI—Fodder and Feed Development— Non-Plan			
5. Kalyani Fodder Farm	39.52	33.42	—6.10
XII—Poultry production-cum-Marketing Centre—			
(ii)—Operation and maintenance	26.71	2.68	—24.03
(iii)—Purchase of materials	63.00	28.65	—34.35

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
XV—Other Expenditure—			
Non-Plan			
6. Lump provision for Additional Dearness Allowance	40.44	..	—40.44
State Plan (Annual Plan)			
12. Special Component plan for Scheduled Castes—			
(ii)—Additional Veterinary Dispensaries—	31.50	4.98	—26.52

Reasons for saving in the above cases have not been intimated (May 1986).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
I—Direction and Administration—			
Non-Plan			
(1) Animal Husbandry—			
O ..	23.18	32.73	+ 9.49
R ..	0.06		
(2)—Veterinary Services	40.89	48.31	+ 7.42

III—Veterinary Services and Animal Health—

State Plan (Annual Plan)			
4. Mobile Clinics	3.00	16.31	+13.31
6. Strengthening of disease investigation	4.00	10.93	+ 6.93

Reasons for excess in the above cases have not been intimated (May 1986).

IV—Veterinary Research—

State Plan (Annual Plan)			
1. Improvement of Milk Production by cross-breeding Dairy Cattle at Haringhata (I.C.A.R. Project).	9.96	18.59	+ 8.63

Excess was attributed to requirement of more funds for the project than anticipated.

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
VI—Cattle Development— Non-Plan			

1. Cattle Development Scheme—

O	83.66	79.14	1,17.93	+38.82
R	—4.52			

Anticipated saving was attributed to adoption of economy measures ; reasons for final excess have not been intimated (May 1986).

3. Artificial Insemination Centre—

O	15.48	18.24	30.78	+12.54
R	2.76			

Reasons for anticipated excess was stated to be due to requirement of additional funds to meet administrative expenses. Reasons for final excess have not been intimated (May 1986).

XII—Poultry Production cum-
Marketing Centre—

(i)—Management.. ..	3.87	37.79	+33.92
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XV—Other Expenditure—

State Plan (Annual Plan)

11. New Veterinary Dispensaries	30.00	71.29	+41.29
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Reasons for excess in the above cases have not been intimated (May 1986).

Capital—Voted Grant—

(i) More than 9) per cent of the total provision remained unutilised.

(ii) No portion of saving was surrendered till the end of the financial year.

(iii) Substantial saving occurred under :—

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

II—Veterinary Services and Animal
Health—

State Plan (Annual Plan)—

1. New Veterinary Hospitals	15.30	5.94	—9.36
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Saving was attributed to non-finalisation of preliminaries and adoption of economy measures.

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
III—Cattle Development—			
State Plan (Annual Plan)—			
1. Resettlement of city kept Khatahs—	60.00	..	—60.00

Saving was attributed to non-release of funds by Government owing to non finalisation of revised estimates of the project.

VII—Other Expenditure—

State Plan (Annual Plan)—

1. West Bengal Livestock Pro- cessing Development Cor- poration—Investment in share capital for establishment of a slaughter house—	75.00	..	—75.00
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Saving of Rs. 69.00 lakhs was attributed to non-finalisation of estimates of the project during the year. Reasons for balance saving have not been intimated (May 1986).

**II—Veterinary Services and Ani-
mal Health—**

State Plan (Annual Plan)—

2. Strengthening of Biological Production Division	5.00	..	— 5.00
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Saving was attributed to non-finalisation of preliminaries.

V—Fodder and Feed Development—

Non-Plan—

2. Balanced Cattle feed ..	5.00	..	— 5.00
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Saving was attributed to adoption of economy measures.

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

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs
REVENUE—			
Major head : 311—Dairy Development—			
Voted—			
	Rs.		
Original	32,35,40,000	32,68,21,000	32,57,48,446
Supplementary	32,81,000			—10,72,554
Amount surrendered during the year			Nil

CAPITAL—

Major heads : 511—Capital Outlay on Dairy Development and 711—Loans for Dairy Development—

Voted—			
Original	.. 1,46,25,000	1,46,25,000	35,36,733
Supplementary	..			—1,10,88,267
Amount surrendered during the year			Nil
Charged—			
Original	.. ..	2,25,000	2,25,000
Supplementary	2,25,000		
Amount surrendered during the year			Nil

Notes and Comments—

Capital—Voted grant—

- (i) No portion of the saving was surrendered during the financial year.
- (ii) More than 75 per cent of the original provision remained unspent.

(iii) Savings occurred mainly:—

Head	Total Grant	Actual expenditure	Saving—
(In lakhs of rupees)			
511—Capital Outlay on Dairy Development—			
I—Dairy Development—			
Non-Plan—			
2. Establishment of New City Dairies—			
O ..	20·00	31·85	0·03
R ..	11·85		
			—31·82

Anticipated excess was attributed to cost adjustment in respect of assistance received in kind from the Indian Dairy Corporation for Mother Dairy. Reasons for final saving of almost the entire provision have not been intimated (May 1986.)

V—Milk Supply Schemes—

State Plan (Annual Plan)—

6. Greater Calcutta Milk Supply Scheme ..	25·00	2·81	—22·19
7. Durgapur Milk Supply Scheme	14·25	4·96	—9·29

VII—Other Expenditure—

State Plan (Annual Plan)—

1. Scheme for long distance transport ..	15·00	0·83	—14·17
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Saving in the above cases was stated to be due to imposition of restriction of expenditure by the State Government.

4. West Bengal Dairy and Poultry Development Corporation ..	15·00	..	—15·00
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Saving was attributed to the State Government's decision to hold back further investment in the share capital of the Corporation.

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	' Rs
REVENUE—			
Major head : 312—Fisheries			
	Rs.		
Original ..	9,28,78,000	} 9,28,78,000	7,92,88,801
Supplementary ..	..			-1,35,89,199
Amount surrendered during the year	..	..	Nil

CAPITAL—**Major heads : 512—Capital Outlay on Fisheries and 712—Loans for Fisheries—**

Original ..	74,00,000	} 74,00,000	34,11,450	-39,88,550
Supplementary ..	..		
Amount surrendered during the year	..	..	..	Nil

Notes and comments—**Revenue—**

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

(ii) Substantial provision remained wholly unutilised under :—

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

312—Fisheries—**III—Education and Training—****State Plan (Annual Plan)—**

9. Scheme for setting up of an Institute for diploma course in Fishery Science ..

5.00	..	-5.00
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Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
IV—Inland Fisheries—			
Non-Plan (Developmental)—			
Scheme for development of Beel Fisheries through N.C.D.C. assistance	7.00	..	—7.00
State Plan (Annual Plan)—			
4. Scheme for assistance and set up Brackish Water Fish Farm in private sector (State contribution for institutional finance)	8.00	..	—8.00
Centrally-Sponsored (New Schemes)—			
IV(1)—Scheme for development and establishment of brackish water fish farm and Prawn Culture ..	10.00	..	—10.00
VII—Deep Sea Fisheries —			
State Plan (Annual Plan)—			
1. Scheme for construction of shore installation at Raichak Fishing Harbour by S.F.D.C.	5.00	..	—5.00
Central Sector (New Schemes)—			
Scheme for shore complex at Raichak Fishing Harbour	5.00	..	—5.00
XI—Other Expenditure—			
Non-Plan—			
5. Lump provision for additional dearness allowance ..	9.38	..	—9.38
State Plan (Annual Plan)—			
17. Scheme for development of marketing channel of table fish	10.00	..	—10.00

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
Centrally Sponsored (New Schemes)—			
1. Scheme for Group personnel accident insurance for Fishermen	6.00	..	—6.00

Reasons for non-utilisation of the entire provision in the above cases have not been intimated (May 1986).

(iii) Significant saving also occurred under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
I—Direction and Administration—			
State Plan (Annual Plan)—			
2. Scheme for acquisition of properties for administrative units	15.00	9.82	—5.18
IV—Inland Fisheries—			
State Plan (Annual Plan)—			
14. Scheme for setting up of Training Centres (World Bank Project) ..	7.00	0.09	—6.91
20. Special Component Plan for Scheduled Castes—			
20(f)—Scheme for intensive development of fish culture through Fish Farmers' Development Agencies in various districts	30.00	9.06	—20.94
Central Sector (New Schemes)—			
IV(7)—Scheme for development of Fish Farmers Development Agencies in different districts of the State	1,20.00	24.57	—95.43

Reasons for saving under the heads mentioned above have not been intimated (May 1986).

(iv)—Saving mentioned in Notes (ii) and (iii) was partly counterbalanced by excess mainly under:—

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
III—Education and Training—			
State Plan (Annual Plan)—			
1. Scheme for training of fish farmers, unemployed fishermen, holding of Farmers' field day, educational tour, etc.	61.00	73.62	+12.62
IV—Inland Fisheries—			
State Plan (Annual Plan)—			
7. Scheme for intensive development of Inland Fish Culture through Fish Farmers' Development Agencies in various districts (World Bank Project) ..	1,35.00	1,67.43	+32.43
17. Scheme for distribution of Minikit, use of Fisheries Water Conditioner, bio-gas-slurry, etc.	18.00	25.71	+7.71
19. Scheme for distribution of induced breeding minikits to selected fish farmers under F.F.D.A. Programme ..	2.00	8.39	+6.39
20. Special Component Plan for Scheduled Castes—			
(c)—Scheme for distribution of minikits, water conditioner, bio-gas slurry, etc. ..	6.00	19.13	+13.13
V—Fishing Harbour and Landing Facilities—			
Centrally-Sponsored (New Schemes)			
Scheme for landing and berthing facilities to coastal fishermen—Construction of fish landing jetty at Namkhana	5.00	14.93	+9.93

Head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
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	1.00	8.32	+7.32

XI—Other Expenditure—

State Plan (Annual Plan)

3. Scheme for survey and collection of statistics of fishery resources of a number of districts of West Bengal	2.00	9.35	+7.35
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Reasons for excess in the above cases have not been intimated (May 1986).

Capital—

(i) No portion of the saving was surrendered.

(ii) Saving occurred mainly under :—

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

512—Capital Outlay on Fisheries—**I—Inland Fisheries—**

State Plan (Annual Plan)

4. Share Capital Contribution to Fish Seed Development Ltd. for purchase of equity share for establishment of hatchery complex (World Bank Project)	30.00	..	-30.00
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Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
712—Loans for Fisherires—			
II—Mechanisation of Fishing Crafts			
Non-Plan (Developmental)			
2. Component Plan for Scheduled Castes—			
Loans under the scheme for exploitation of marine/coastal fishing with mechanised boats	5.00	..	—5.00

III—Other Loans—

Non-Plan (Developmental)

2. Component Plan for Scheduled Castes—

Loans under the scheme for development of Beel Fisheries	19.00	..	—19.00
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Reasons for non-utilisation of the entire provision in the above-mentioned cases have not been intimated (May 1986).

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

Head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
512—Capital Outlay on Fisheries—			
I—Inland Fisheries—			
State Plan (Annual Plan)			
2. Share Capital contribution to the State Fisheries Development Corporation ..	5.00	30.00	+ 25.00

Reasons for excess have not been intimated (May 1986).

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 313—Forest—			
Voted—			
	Rs.		
Original .. 21,18,16,000	} 21,18,16,000	16,60,19,527	—4,57,96,473
Supplementary ..			
Amount surrendered during the year			Nil.
Charged—			
Original ..	} 36,000	..	—36,000
Supplementary 36,000			
Amount surrendered during the year			Nil.
CAPITAL—			
Major head : 513—Capital Outlay on Forest—			
Original .. 40,00,000	} 40,00,000	14,00,000	—26,00,000
Supplementary ..			
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	Saving—
	(In lakhs of rupees)		
VI—Plantation Schemes—			
State Plan(Annual Plan)			
4. Reforestation of degraded Forest and raising of Shelter Belts—	1,22.10	5.59	—1,16.51
5. Mixed plantation on Waste Lands, Panchayat Lands, etc.	1,63.00	11.90	—1,51.10

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
VII—Farm Forestry—			
State Plan(Annual Plan)—			
1. Farm Forestry-cum- Fuelwood Plantation	58.40	1.81	—56.59
<p>Saving in the above three cases was stated to be due to amalgamating the three schemes into a single scheme 'Social Forestry Project' which was executed with the World Bank assistance and classifying the expenditure under a new head [vide note (iii)].</p>			
VI—Plantation Schemes—			
State Plan(Annual Plan)—			
8—Special Component Plan for Scheduled Castes—			
(a) Economic Plantation ..	18.00	6.90	—11.10
(b) Plantation of quick growing species	10.00	1.46	—8.54
(c) Reforestation of Degraded Forests and raising of Shelter Belts—	60.00	..	—60.00
(d) Mixed Plantation on Waste Lands, Panchayat Lands, etc.—	68.70	6.08	—62.62
IV—Forest Conservation and Development—			
State Plan(Annual Plan)—			
1. Forest Protection—	63.30	2.15	—61.15
VII—Farm Forestry—			
State Plan(Annual Plan)—			
2. Special Component Plan for Scheduled Castes— Farm Forestry-cum-Fuelwood Plantation—	40.00	..	—40.00

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
VIII—Forest Produce—			
State Plan(Annual Plan)—			
4. Special Component Plan for Scheduled Castes— Minor Forest Produce (including Silvo-pisciculture)	10.00	1.27	—8.73
5. Timber operation and Forest Utilisation	18.50	..	—18.50
IX—Communication and Buildings—			
State Plan (Annual Plan)—			
2. Buildings	32.00	11.45	—20.55
X—Preservation of Wild Life—			
State Plan(Annual Plan)—			
1. Nature Conservation—Protection and Improvement of wild life—	14.00	5.19	—8.81
3. Tiger Reserve in Buxa ..	13.00	2.14	—10.86
Central Sector (New Schemes)			
X(2)—Tiger Reserve in Buxa ..	13.00	2.14	—10.86

Reasons for saving under the heads mentioned above were stated to be due to restriction on Plan expenditure imposed by the Government.

I—Direction and Administration—

Non-Plan—

1. General Direction ..	57.65	24.27	—33.38
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Saving was stated to be mainly due to some vacant posts and restriction on expenditure.

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
IV—Forest Conservation and Development— Non-Plan—			
1. Northern Circle— Conservancy and Regeneration	66.92	29.26	—37.66

VIII—Forest Produce—
Non-Plan—

1. Northern Circle	1,23.44	72.78	—50.66
3. Western Circle	25.50	19.38	—6.12

Saving under the above three heads was stated to be due to diversion of funds to some other heads to meet urgent requirements.

IX—Communication and Buildings
Non-Plan—

2. Northern Circle	59.40	36.77	—22.63
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Saving to the extent of Rs. 4.85 lakhs was due to restriction imposed on expenditure. Reasons for saving of the balance amount have not been intimated (May 1986).

X—Preservation of Wild Life—

State Plan(Annual Plan)—

2. Tiger Reserve in Sunderbans	12.00	..	—12.00
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Reasons for saving have not been intimated (May 1986).

XIII—Other Expenditure—

Non-Plan—

12. Lump provision for Additional Dearness Allowances	21.10	..	—21.10
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Saving was attributed to non-requirement of the provision due to some vacant posts.

VIII—Forest Produce—

State Plan (Annual Plan)—

1. Minor Forest Produce (including Silvo-pisciculture)	18.00	10.03	—7.97
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Saving was stated to be due to some vacant posts and imposition of restriction on expenditure.

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

Head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
VI—Plantation Schemes—			
State Plan(Annual Plan)—			
9. Plantation Schemes— Social Forest Project with World Bank Assistance	..	3,85.47	+3,85.47

Excess was due to amalgamation of the three schemes, viz 'Reforestation of degraded forests', 'Mixed Plantation on Waste Lands, etc.' and 'Farm Forestry' into a single scheme and classifying all expenditure in connection therewith under this head [See also note (ii) above.]

I—Direction and Administration—

Non-Plan—

5. Western Circle	2,21.25	2,47.35	+26.10
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Excess was stated to be due to payment of more salaries owing to enhancement of dearness allowance and also due to rise in the rates of daily allowance.

VI—Plantation Schemes—

Centrally Sponsored
(New Schemes)—

2. Mixed Plantation on Waste Lands, Panchayat Lands, etc.			
(b) Rural Fuelwood Plantation	15.00	27.35	+12.35

Excess to the extent of Rs. 5.37 lakhs was stated to be due to embargo imposed by the Government. Reasons for excess of the balance amount have not been intimated (May, 1986).

VIII—Forest Produce—

State Plan (Annual Plan)

2. Timber operation and forest utilisation by mechanised logging, extraction and marketing—	60.00	67.85	+7.85
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X—Preservation of Wild Life—

Central Sector (New Schemes)

1. Tiger Reserve in Sunderbans	12.00	19.14	+7.14
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Reasons for excess in the above two cases have not been intimated (May 1986).

Capital—

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

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
513—Capital Outlay on Forest—			
VI—Other Expenditure—			
State Plan (Annual Plan)			
1. Commercial Forestry—Investment in the equity capital of West Bengal Forest Development Corporation	20.00	14.00	—6.00
2. Investment in the 50% share of authorised capital of Joint Sector Company	20.00	..	—20.00

Saving under the above-mentioned heads was due to non-sanction of funds earmarked for payment of the equity share to the West Bengal Forest Development Corporation Ltd. and the West Bengal Pulpwood Development Corporation Ltd.

Grant No. 59—Community Development (Panchayat)

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major heads : 314—Community Development and 363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
VOTED—			
	Rs.		
Original .. 26,15,85 000	} 26,15,85,000	20,27,52,382	— 5,88,32,618
Supplementary ..			
Amount surrendered during the year			Nil.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of ruppees)		
<i>Charged—</i>			
Original ..	2,000	2,000	..
Supplementary ..			
<i>Amount surrendered during the year</i>	..	..	Nil.

CAPIAL—**Major Head: 714—Loans for Community Development—****VOTED—**

Original ..	10,000	13,10,000	11,00,089	-2,09.911
Supplementary	13,00,000			
<i>Amount surrendered during the year</i>	..	..	..	Nil.

Notes and comments—**REVENUE (Voted)—**

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

(ii) Significant saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
IV—Other Miscellaneous Compensation and Assignments—	2,00.00	0.42	-1,99.58
I—Land Revenue	..	20.00	..
			-20.00

Saving in the above cases was stated to be due to non-release of funds to any Zilla Parishad for administrative reasons.

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
314—Community Development—			
A—General—			
A—III—Assistance to Panchayati Raj Institutions—			
Non-Plan—			
A-III(1)—Grants-in-aid/Contributions to the Gram Panchayats	18,54.88	17,31.07	—1,23.81

Saving was mainly due to non-receipt of utilisation certificates from Panchayati Raj Bodies in respect of grants sanctioned earlier (Rs. 30.02 lakhs), non-release of grants to Gram Panchayats for administrative reasons (Rs. 66.34 lakhs) and less requirements for contribution towards salaries of secretaries, chowkidars, dafadars, etc. of Gram Panchayats (Rs. 25.05 lakhs).

State Plan (Annual Plan)—

A-III(2)—Grants-in-aid/Contributions	63.80	36.81	—26.99
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Saving to the extent of Rs. 17.48 lakhs was stated to be due mainly to non-release of funds to Panchayati Raj Bodies for administrative reasons. Reasons for saving of the balance amount have not been intimated (May 1986).

A-IV—Other Expenditure—

Non-Plan—

A-IV(4)—Lump provision for additional dearness allowance	1,87.80	..	—1,87.80
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Saving was stated to be due to non-requirement of funds for payment of additional dearness allowance.

A-I—Direction and Administration—

State Plan (Annual Plan)—

A-I(3)—Strengthening of implementation machinery for Panchayat	30.60	1.42	—29.18
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Saving was stated to be due to less release of funds for administrative reasons.

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

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
A-IV—Other Expenditure—			
Non-Plan—			
A-IV(2)—Panchayat Election	5.00	30.28	+25.28

Reasons for excess have not been intimated (May 1986).

198 Grant No. 60—Community Development (Excluding Panchayat) (All Voted)

Section and Major Head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 314—Community Development—			
	Rs.		
Original	17,03,20,000	30,96.91,000	26,60,31,328
Supplementary	13,93,71,000		
			—4,36,59,672
Amount surrendered during the year			Nil

CAPITAL—

Major head : 514—Capital Outlay on Community Development—

Original	42,00,000	42,00,000	..	—42,00,000
Supplementary	..			
Amount surrendered during the year				Nil

Notes and Comments—

Revenue—

(i) In view of ultimate saving of Rs. 4,36.60 lakhs in the grant, the supplementary provision obtained in March 1985 proved excessive.

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

(iii) Significant saving occurred under :—

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

314—Community Development—

C—Rural Works Programme—

C-VIII—Other Expenditure—

Central Sector (New Scheme)

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
1. Rural Landless Employment Guarantee Programme (RLEGP)—			
O	13,93.71	12,49.03	—1,44.68
S 13,93.71			

Saving was stated to be due to unprecedented rain causing delay in starting the programme.

A—General—

A-I—Direction and Administration—

State Plan (Annual plan)—

A-I(2)—Converted Blocks	1,47.00	48.98	—98.02
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Saving was stated to be due to some vacant posts, ban imposed by Finance Department on purchase of vehicles and restriction on other contingent charges as a measure of economy.

B—Community Development Programme—

B-XIV—Other Expenditure—

Non-Plan—

2. Lump provision for Additional Dearness Allowances—	82.20	..	—82.20
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Reasons for non-utilisation of the entire provision have not been intimated (May 1986).

B-VIII—Housing—

State Plan (Annual Plan)

1. Housing—House site for landless labourers—	1,44.00	77.12	—66.88
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Reasons for saving have not been intimated (May 1986).

B—II—Agriculture—

Non-Plan—

1. Training-cum-development Project	17.48	10.88	—6.60
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Saving was stated to be due mainly to some vacant posts and non-release of funds by Finance Department for training through Mahila Mondals.

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
State Plan (Annual Plan)—			
B-II(2)—Grants for incentive awards to Mahila Mondals	6.90	0.53	—6.37

Saving was stated to be due to less release of funds by Finance Department.

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

Head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
B—Community Development— Programme—			
B-XIV—Other Expenditure—			
Non-Plan—			
1. Intensive development of fisheries in C.D. Blocks	6.14	14.07	+7.93
Fifth Plan (Committed)—			
B-XIV(4)—Development of Tank fisheries in the selected C.D. Blocks	14.93	20.52	+5.59

Reasons for excess in the above two cases have not been intimated (May 1986).

CAPITAL—

(i) Saving of the entire provision (Rs. 42 lakhs) remained unsurrendered.

(ii) Saving to the extent of Rs. 13.12 lakhs under the head "I—Community Development—State Plan (Annual Plan)—(I) Housing" was stated to be due to restriction on expenditure imposed by Finance Department. Reasons for saving of the remaining amount under the same head have not been intimated (May 1986).

Grant No. 61—Industries (Closed and Sick Industries) (All Voted) 201

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 320—Industries—			
Original ..	Rs. 22,76,000	} 22,76,000	6,63,412
Supplementary ..	..			—16,12,588
Amount surrendered during the year			Nil

CAPITAL—

Major heads : 522—Capital Outlay on Machinery and Engineering Industries, 526—Capital Outlay on Consumer Industries, 722—Loans for Machinery and Engineering Industries, 723—Loans for Petroleum, Chemicals and Fertiliser Industries and 726—Loans for Consumer Industries—			
Original ..	9,78,05,000	} 10,83,99,000	8,04,99,000
Supplementary	1,05,94,000			—2,79,00,000
Amount surrendered during the year			Nil

Notes and Comments—

REVENUE—

- (i) No portion of the saving was surrendered.
- (ii) 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 (Annual Plan)—			
B-I(1)—Revival of Closed and Sick Industrial Units—	10.00	0.07	—9.93

Saving was stated to be due to non-construction of a proposed building for the Darjeeling ropeway Co. during the year.

CAPITAL—

(i) The entire saving of Rs. 2,79.00 lakhs remained unsurrendered.

(ii) In view of the ultimate saving of Rs. 2,79.00 lakhs, the supplementary grant of Rs. 1,05.94 lakhs obtained in March 1985 proved unnecessary.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
526—Capital Outlay on Consumer Industries—			
I—Textiles—			
State Plan (Annual Plan)—			
I(2)—West Bengal State Textile Corporation Ltd.—			
O .. 25.00	31.25	..	-31.25
S .. 53.94			
R .. -47.69			

Additional provisions through the supplementary grant were made for participation in the share capital of West Bengal State Textile Corporation Ltd. Anticipated saving was stated to be due to less requirement of funds, as the equity lease of the Corporation could not be increased. Reasons for final saving have not been intimated (May 1986).

522—Capital Outlay on Machinery and Engineering Industries—

 I—Heavy Engineering Industries—

 State Plan (Annual Plan and Sixth Plan)—

 I(1)—Revival of Closed and Sick Industrial Units—

O .. 40.00	20.00	20.00	..
S .. 23.00			
R .. -43.00			

Additional funds were provided by the supplementary grant for equity participation in taken-over units since nationalised. Anticipated saving was stated to be due to less requirement of funds as equity participation in Sick units of this group did not materialise.

726—Loans for Consumer Industries—

 VI—Other Industries—

 State Plan (Annual Plan and Sixth Plan)—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
VI(2)—Loans for revival of Closed and Sick Industrial Units—			
O .. 1,05.00	70.00	70.00	..
R .. -35.00			

Saving was attributed to requirement of less funds by the existing taken over/ assisted units under this group.

526—Capital Outlay on Consumer Industries—

V—Other Industries—

State Plan (Annual Plan and Sixth Plan)—

V(1)—Revival of Closed and Sick Industrial Units	30.00	..	-30.00
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722—Loans for Machinery and Engineering Industries—

I—Heavy Engineering Industries—

State Plan (Annual Plan and Sixth Plan)—

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

O .. 35.00	31.00	3.00	-28.00
R .. -4.00			

Reasons for saving in the above two cases have not been intimated (May 1986).

723—Loans for Petroleum, Chemicals and Fertiliser Industries—

III—Drugs and Pharmaceuticals—

State Plan (Annual Plan and Sixth Plan)—

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

O .. 30.00	11.00	11.00	..
R .. -19.00			

Saving was attributed to requirement of less funds by the existing taken over/ assisted units under this group.

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
722—Loans for Machinery and Engineering Industries—			
II—Light Engineering Industries—			
State Plan (Annual Plan and Sixth Plan)—			
II(1)—Loans for revival of Closed and Sick Industrial Units—			
O .. 15.00	}
R .. -15.00			

Withdrawal of fund was attributed to non-eligibility of any closed/sick unit of this category to assistance during the year.

726—Loans for Consumer Industries—

VI—Other Industries—

Non-Plan—

VI(2)—Loans for revival of Closed
and Sick Industrial Units—

O .. 2,60.99	}	3,05.99	2,48.99	-57.00
R .. 45.00				

The additional funds were provided by reappropriation for giving more financial assistance to the existing taken over/assisted units of this category. Reasons for final saving have not been intimated (May 1986).

522—Capital Outlay on Machinery
and Engineering Industries—

I—Heavy Engineering Industries—

Non-Plan—

I(2)—Acquisition of Undertaking of
Britannia Engineering Co.
Ltd.—

O .. 10.00	}
R .. -10.00				

Saving was stated to be due to non-completion of the process of nationalisation of the unit during the year.

Head	Total grant	.Actual expenditure	Saving—
(In lakhs of rupees)			
I(3)—Acquisition of Undertaking of National Iron and Steel Co. Ltd.—			
O .. 10.00	}
R .. -10.00			

Saving was attributed to non-finalisation of the formalities for payment of compensation for the nationalisation of the unit.

529—Capital Outlay on Other Industries—

I—Other Industries—
Non-Plan—

I(1)—Acquisition of the Undertaking of Sree Saraswati Press—

O .. 10.00	}
R .. -10.00			

Saving was stated to be due to non-finalisation of the formalities for payment of compensation after nationalisation of the unit during the year.

526—Capital Outlay on Consumer Industries—

III—Distilleries—
Non-Plan—

III(1)—Acquisition of Undertaking of Eastern Distilleries Private Ltd.—

O .. 5.00	}
R .. -5.00			

Saving was attributed to non-completion of the formalities for payment of compensation after nationalisation of the unit during the year.

726—Loans for Consumer Industries—

I—Textiles—
Non-Plan—

I(4)—Loans for revival of Closed and Sick Textile Units (including Jute Mills)—

O .. 5.00	}
R .. -5.00			

Withdrawal of fund was attributed to non-eligibility of any closed/sick unit of this category to assistance during the year.

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

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
522—Capital Outlay on Machinery and Engineering Industries—			
I—Heavy Engineering Industries—			
Non-Plan—			
I(1)—Revival of Closed and Sick Industrial Units—			
O ..	1.00	} 50.00	50.00 ..
S ..	29.00		
R ..	20.00		

Original provision was augmented by the supplementary grant and further by reappropriation for conversion of loan to Shalimar Works Co. into equity.

726—Loans for Consumer Industries—

I—Textiles—

Non-Plan—

I(2)—Loans to West Bengal State Textile Corporation Ltd.—

O ..	93.00	} 99.50	1,06.50	+7.00
R ..	6.50			

The additional funds were provided for giving more financial assistance to the Corporation. Reasons for final excess have not been intimated (May 1986).

**Grant No. 62—Industries (Excluding Public Undertakings and
Closed and Sick Industries) 207**

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 320—Industries—			
Voted—			
	Rs.		
Original .. 16,57,46,000	} 16,57,46,000	9,85,43,976	-6,72,02,024
Supplementary ..			
Amount surrendered during the year	..	..	Nil
Charged—			
Original .. 7,000	} 7,000	..	-7,000
Supplementary ..			
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 .. 11,20,55,000	} 12,40,16,000	9,62,69,449	-2,77,46,551
Supplementary 1,19,61,000			
Amount surrendered during the year	..	..	Nil

Notes and comments—**REVENUE—**

(i) No portion of the saving was surrendered.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
A—General—			
A—V—Other Expenditure—			
Non-Plan			
A—V(2)—Lump provision for additional dearness allowance	18.15	..	—18.15
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 districts/areas	50.00	..	—50.00
Reasons for non-utilisation of the provision in the above two cases have not been intimated (May 1986).			
B—Large and Medium Industries—			
B—III—Petroleum, Chemicals and Fertiliser Industries—			
State Plan (Annual Plan)—			
B—III(1)—Setting up of a Petrochemical complex at Haldia	20.00	..	—20.00
Saving was attributed to non-finalisation of the mode of implementation of the Project.			
B—V—Telecommunication and Electronics Industries—			
State Plan (Annual Plan and Sixth Plan)—			
B—V(1)—West Bengal Electronics Industries Development Corporation Ltd.	10.00	..	—10.00

Saving was stated to be due to non-release of funds as a measure of economy.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
B—VI—Brick Fields and Factories—			
Non-Plan—			
B—VI(2)—Palta Brick Factory	72·13	64·10	—8·03
B—VI(4)—Kalyani Brick Field	12·50	..	—12·50
B—VI(6)—Raigunge Brick Field	7·00	..	—7·00
B—VIII—Oriental Gas Company's Undertaking—			
Non-Plan—			
B—VIII(2)—Operation and Maintenance	67·30	49·93	—17·37

Reasons for saving in the four cases mentioned above have not been intimated (May 1986).

B—III(3)—Purchase of Raw materials	1,00·00	..	—1,00·00
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Saving was stated to be due to non-payment of Gas bills and non-supply of Gas from Durgapur Projects Ltd.

B—IX—Other Industries—

State Plan (Annual Plan and Sixth Plan)—

B—IX(1)—Incentive Scheme for Industrial Growth in West Bengal	3,00·00	..	—3,00·00
B—IX(2)—Grants under 15 per cent captive Power Generators Installation Subsidy Scheme, 1979 for the existing Large and Medium Scale Units	1,00·00	..	—1,00·00

Reasons for saving of the entire provision in the two cases above have not been intimated (May 1986).

C—Plantations—

C—III—Cinchona—

State Plan (Annual Plan and Sixth Plan)—

C III(2)—Expansion of Cinchona Cultivation Phase II	21·28	13·54	—7·74
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Reasons for saving have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
C—III(4)—Supply of piped drinking water and providing sanitary condition to labourers of Cinchona plantation	7.00	..	—7.00

Saving was stated to be due to observance of economy measures.

C—IV—Other Plantations—

Non-Plan—

C—IV(6)—Scheme for Supply of food-stuff to staff under other Medicinal Plantation	15.00	7.15	—7.85
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Reasons for saving have not been intimated (May 1986).

State Plan (Annual Plan)—

C—IV(2)—Expansion of Ipecac Cultivation	26.00	0.95	—25.05
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Saving was attributed to non-release of funds for observance of economy as well as to some administrative inconveniences.

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

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

B—Large and Medium Industries—

B—VIII—Oriental Gas Company's Undertaking—

Non-Plan—

B—VIII(1)—Management	37.05	63.46	+26.41
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Excess was stated to be due mainly to payment of arrears of Sales Tax and payment of additional dearness allowances at enhanced rates.

Head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
C—Plantations—			
C—III—Cinchona—			
Non-Plan—			
C—III(3)—Scheme for the supply of food-stuff to the staff under Cinchona Plantation	36.00	47.29	+11.29
State Plan (Annual Plan and Sixth Plan)—			
C—III(1)—Expansion of Cinchona cultivation Phase I—	13.84	30.05	+16.21

Reasons for excess in the two cases above have not been intimated (May 1986).

CAPITAL—

(i) In view of the ultimate saving of Rs. 2,77,47 lakhs, the supplementary grant of Rs. 1,19.61 lakhs obtained in March 1985 proved unnecessary.

(ii) Entire saving of Rs. 2,77.47 lakhs remained unsurrendered.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
525—Capital Outlay on Tele-communication and Electronics Industries—			
II—Electronics—			
II(1)—West Bengal Electronics Industry Development Corporation Ltd.	3,00.00	1,80.00	—1,20.00
720—Loans for Industrial Research and Development—			
III—Other Loans—			
State Plan (Annual Plan)—			
III(1)—Loans to West Bengal Industrial Infrastructure Development Corporation	1,00.00	70.00	—30.00

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
III(3)—Loans to West Bengal Electronics Industry Development Corporation	1,90.00	70.00	—1,20.00
III(4)—Loans to West Bengal Industrial Development Corporation under 25 per cent Development Loans Scheme, 1982	60.00	17.37	—42.63

Saving in the four cases above was attributed to observance of economy measures ordered by the Government.

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

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
520—Capital Outlay on Industrial Research and Development—			
II—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
II(5)—Free Trade Zone at Falta—			
O 20.00	1,39.61	1,74.82	+35.21
S 1,19.61			

Excess was stated to be due to release of more funds for meeting larger Developmental expenditure relating to Free Trade Zone at Falta.

**Grant No. 63—Village and small Industries (Excluding
Public Undertakings) (All voted)**

213

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 321—Village and Small Industries—			
	Rs.		
Original ..	11,63,53,000	} 11,63,53,000	10,27,03,574
Supplementary ..	..			—1,36,49,426
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 ..	2,68,51,000	} 2,68,51,000	1,28,12,768
Supplementary ..	..			—1,40,38,232
Amount surrendered during the .. year	..	..	Nil

Notes and comments—

Revenue—

(i) Entire saving of Rs. 1,36.49 lakhs remained unsurrendered.

(ii) Significant saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
321—Village and Small Industries—			
III—Small Scale Industries			
Non-Plan—			
III(1)—Schemes for Small Scale .. Industries—	1,26.10	1,06.83	—19.27

Saving was stated to be due mainly to economy measures and cancellation of training programmes.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
Non-Plan (Developmental)—			
III(1)(iii)—Scheme for West Bengal State Institute of Electronic Training	5.00	..	—5.00
Reasons for saving have not been intimated (May 1986).			
State Plan (Annual Plan)—			
III(13)—Research Development and Quality Control	8.00	1.35	—6.65
III(17)—Publicity and promotional activities including holding of seminars and campaigns	12.00	6.62	—5.38
III(25)—Census of S.S.I. Units (New Schemes)	16.59	4.50	—12.09
III(28)—Small Industry Development Agency	12.00	1.39	—10.61
IV—Handloom Industries—			
State Plan (Annual Plan and Sixth Plan)—			
IV(3)—Research, Training, Design Centre for Handloom Development	8.00	1.67	—6.33
Saving in the above cases was stated to be due to cut in plan expenditure.			
VI—Khadi Industries—			
Non-Plan—			
VI(2)—Assistance to Khadi Board	14.00	8.39	—5.61
Reasons for saving have not been intimated (May 1986).			
State Plan (Annual Plan and Sixth Plan)—			
VI(4)—Marketing Assistance Programme for Khadi and Village Industries under B.S.A.I. Act, 1931	16.70	7.96	—8.74

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
VI(5)—Silk Trading by K. and V.I. Board	15.00	0.19	—1
VIII—Sericulture Industries—			
State Plan (Annual Plan and Sixth Plan)—			
VIII(1)—Project for Development of Mulberry Production	26.60	6.09	—20.51
VIII(3)—Incentive for Bivoltine Cocoon Production	14.25	9.00	—5.25
VIII(4)—Intensive Sericulture Development Scheme	32.25	17.50	—14.75

Saving in the above cases was stated to be due to cut in plan expenditure.

VIII(7)—Project for Development of Quality Raw Silk and Fabric Production	46.40	8.34	—38.06
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Saving was stated to be due mainly to less participation in the equity for Silk Corporation and cut in plan expenditure.

VIII(8)—Reorganisation and Modernisation of Sericulture	20.00	11.27	— 8.73
VIII(12)—Integrate Scheme for Development of Sericulture Industry	28.50	19.26	— 9.24
VIII(13)—Block adoption for economic development for people belonging to the Scheduled Castes Community	7.45	0.82	— 6.63

Saving in the three cases above was attributed to cut in plan expenditure.

Fifth Plan (Committed)—

VIII(3)—Hill Development Project	6.10	..	— 6.10
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Reasons for saving have not been intimated (May 1986).

XI—Other Expenditure—

Non-Plan—

XI(3)(b)—Lump provision for additional dearness allowances	23.70	0.09	—23.61
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Saving was stated to be due to non-requirement of funds as the requirement was met from savings under the respective schemes.

(iii) 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—			
Non-Plan (Developmental)—			
III(1)(i)—Scheme for 10 per cent to 15 per cent Outright Grant or Subsidy by Centre to Industrial Units to selected districts or areas	6.00	44.71	+38.71

Excess was attributed to implementation of the scheme covering more districts than anticipated at the budget stage.

State Plan (Annual Plan and Sixth Plan)—			
III(10)—District Industries Centre	35.00	46.50	+11.50
Reasons for excess have not been intimated (May 1986).			

III(14)—Assistance under B.S.A.I. Act—	1,05.25	1,74.80	+69.55
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Excess was stated to be due to payment of incentives to a larger number of cases than anticipated at the budget stage.

VI—Khadi Industries—			
Centrally Sponsored (New Schemes)—			
VI(1)—National Project on Biogas Development	30.00	50.00	+20.18

Excess was attributed to release of more funds by the Government of India.

CAPITAL—

(i) Entire saving of Rs. 1,40.38 lakhs (more than 50 per cent of the provision) remained unsurrendered.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
521—Capital Outlay on Village and Small Industries—			
II—Small Scale Industries—			
State Plan (Annual Plan and Sixth Plan)—			
II(2)—West Bengal Small Industries Corporation Ltd.	1,23.50	60.00	—63.50

Savings to the extent of Rs. 43.50 lakhs was attributed to cut in plan expenditure. Reasons for saving of the balance amount (Rs. 20 lakhs) have not been intimated May 1986).

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
II(3)—West Bengal State Leather Industries Development Corporation	30.00	..	—30.00
Saving to the extent of Rs. 15.67 lakhs was stated to be due to cut in plan expenditure. Reasons for saving of the balance amount (Rs. 14.33 lakhs) have not been intimated (May 1986).			
III—Handloom Industries—			
State Plan (Annual Plan and Sixth Plan)—			
III(1)—West Bengal Handloom and Powerloom Development Corporation	30.00	22.00	— 8.00
Saving was stated to be due to cut in plan expenditure.			
Centrally Sponsored (New Schemes)—			
III(1)—West Bengal Handloom and Powerloom Development Corporation—	10.00	4.50	— 5.50
Reasons for saving have not been intimated (May 1986).			
IV—Handicraft Industries—			
State Plan (Annual Plan and Sixth Plan)—			
IV(1)—West Bengal Handicrafts Development Corporation	30.00	..	—30.00
Saving to the extent of Rs. 15 lakhs was attributed to reduction in plan expenditure. Reasons for saving of the balance amount (Rs. 15 lakhs) have not been intimated.(May 1986).			
721—Loans for Village and Small Industries—			
II—Small Scale Industries—			
Centrally Sponsored(New Schemes)—			
II(2)—Loans for District Industries Centres—	20.00	14.21	— 5.79
Reasons for saving have not been intimated (May 1986).			

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

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
721—Loans for Village and Small Industries—			
II—Small Scale Industries—			
State Plan (Annual Plan and Sixth Plan)—			
II—(4)—Loans under the State Aid to Industries Act	8.50	17.37	+8.87

Reasons for excess have not been intimated (May 1986).

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

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 328—Mines and Minerals—			
	Rs.		
Original .. 39,86,000	} 39,86,000	32,42,876	—7,43,124
Supplementary			
Amount surrendered during the year			Nil

**Grant No. 66—Multipurpose River Projects, Irrigation, Navigation, 219
Drainage and Flood Control Projects**

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.

REVENUE—

Major heads : 332—Multipurpose River Projects and 333—Irrigation, Navigation, Drainage and Flood Control Projects—

Voted—

Rs.					
Original	41,18,91,000	}	41,18,91,000	[43,39,13,384	+2,20,22,384
Supplementary	..				
Amount surrendered during the year					Nil

Charged—

Original	.. 1,00,000	}	1,00,000	..	—1,00,000
Supplementary	..				
Amount surrendered during the year					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	1,06,18,78,000	}	1,06,18,78,000	55,72,89,799	—50,45,88,201
Supplementary	..				
Amount surrendered during the year					Nil

Charged—

Original	—	}	19,15,123,243	9,91,880	—9,23,243
Supplementary	19,15,123				
Amount surrendered during the year					

Notes and Comments—**REVENUE—(Voted)**

(i) Expenditure exceeded the grant by Rs. 2,20,22,384; the excess requires regularisation.

(ii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess †
	(In lakhs of rupees)		
332—Multipurpose River Projects—			
C—Damodar Valley Project—			
V—Damodar Irrigation Scheme—			
Non-Plan	4,11.05	10,43.49	+6,32.44
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
C—Navigation Projects (Commercial)			
VI Major and Medium Navigation Projects—			
Non-Plan—			
(e)—Navigation Schemes—			
(5)—Other Navigation Schemes—			
O 0.50	0.35	5,34.80	+5,34.45
R -0.15			
F—Drainage Projects			
(Non-Commercial)—			
F-III—Suspense—			
Non-Plan—			
O 19.00	29.00	1,14.16	+85.16
R 10.00			

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
F-VI—Major and Medium Drainage Projects—			
Non-Plan—			
(a)—Direction and Administration	..	63.30	+63.30
G—Flood Control and Anti-Sea Erosion Projects—			
G-III—Suspense—			
Non-Plan	20.00	1,01.18	+81.18
A—Irrigation Projects (Commercial)			
A-VI—Major and Medium Irrigation Projects—			
Non-Plan—			
(e)—Irrigation Schemes—			
(e)(1)—Damodar and Eden Canals	32.60	74.13	+41.53
(e)(6)—Other Irrigation Schemes in Kangsabati Circle	0.70	32.02	+31.32
(e)(3)—Midnapore Canal—			
O .. 25.45	27.32	34.47	+7.15
R .. 1.87			
B—Irrigation Projects (Non-Commercial)—			
Non-Plan—			
B-III—Suspense	12.00	24.66	+12.66
C—Navigation Projects (Commercial)—			
C-VI—Major and Medium Navigation Projects—			
(e)—Navigation Schemes—			
(e)(2)—Calcutta and Eastern Canals	27.60	38.90	+11.30

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
D—Navigation Projects			
(Non-Commercial)—			
D—V—Other Expenditure—			
Non-Plan—			
(4)—Expenditure in connection with Gangasagar Mela—			
O	10.00	9.51	-0.49
R .. 10.00			
E—Drainage Project			
(Commercial)—			
E—VI—Major and Medium Drainage Projects—			
Non-Plan—			
(e)—Drainage Schemes—			
(e)(1)—Sonarpur-Arapanch Drainage Scheme, Part I—			
O .. 10.00	11.67	26.21	+14.54
R .. 1.67			
F—Drainage Projects			
(Non-Commercial)—			
F—VI—Major and Medium Drainage Projects—			
Non-Plan—			
(b)—Machinery and Equipment—			
O .. 11.50	14.00	21.87	+7.87
R .. 2.50			

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

G—Flood Control and Anti-Sea Erosion Projects—

G—VII—Major and Medium Flood Control Projects—

Non-Plan—

(b) Machinery and Equipment	12.92	20.29	+7.37
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Reasons for excess in the above cases have not been intimated (May 1986).

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

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

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

C—Navigation Projects (Commercial)—

C—VI—Major and Medium Navigation Projects—

Non-Plan—

(d)—Other Expenditure ..	6,10.56	..	—6,10.56
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Reasons for non-utilisation of the entire provision have not been stated (May 1986).

B—Irrigation Projects (Non-Commercial)—

B—VI—Major and Medium Irrigation Projects—

State Plan (Annual Plan)—

(e)—Irrigation Schemes ..	3,96.00	1,57.99	—2,38.01
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Saving of Rs. 1,83.00 lakhs was stated to be due to non-sanction of the organisation for the schemes. Reasons for saving of the balance amount (Rs. 55.01 lakhs) have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
G—Flood Control and Anti-Sea Erosion Projects—			
G—VII—Major and Medium Flood Control Projects—			
Non-Plan—			
(e)—Flood Control Schemes ..	5,39.00	3,63.05	—1,75.95
Saving of Rs. 1,25 lakhs was stated to be due to non-receipt of authority from the Finance Department for issue of letters of credit. Reasons for saving of the balance amount have not been stated (May 1986).			
F—Drainage Projects—			
(Non-Commercial)—			
F—VI—Major and Medium Drainage Projects—			
Non-Plan—			
(e)—Drainage Schemes—			
O .. 4,20.00	4,09.00	3,56.43	—52.57
R .. —11.00			
Saving was stated to be due to non-receipt of authority from the Finance Department for issue of letters of credit.			
A—Irrigation Projects—			
(Commercial)—			
A—I—Direction and Administration—			
Non-Plan—			
General Establishment—			
O .. 3,35.11	4,00.41	2,79.08	—1,21.39
R .. 65.30			
A—VI—Major and Medium Irrigation Projects—			
Non-Plan—			
(d)—Other Expenditure ..	50.13	..	—50.13

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
B—Irrigation Projects—			
(Non-Commercial)—			
B—VI—Major and Medium Irrigation Projects—			
Non-Plan—			
(e)—Irrigation Schemes—			
(e)(2)—Other Irrigation Schemes—			
O	.. 92.69	} 35.19	72.59
R	.. -57.50		
			+37.40

Reasons for saving in the above cases have not been intimated (May 1986).

A—Irrigation Projects—
 (Commercial)—

A—V—Other Expenditure—

 Non-Plan—

(2)—Lump provision for additional dearness allowance—

O	.. 22.00	}
R	.. -22.00		

332—Multipurpose River Projects—

A—Mayurakshi Reservoir Projects

A—IV—Other Expenditure—

 Non-Plan—

(1)—Lump provision for additional dearness allowance—

O	.. 10.70	}
R	.. -10.70		

In the above two cases funds were re-appropriated to other heads to meet excess expenditure over 'Salaries'.

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
A—V—Mayurakshi Scheme—		Irrigation		
Non-Plan—				
O	..	1,85.75	1,81.45	1,46.27
R	..	-4.30			-35.18

Saving to the extent of Rs. 20 lakhs was stated to be due to non-receipt of authority from Finance Department for issue of letters of credit. Reasons for saving of the balance amount have not been intimated (May 1986).

B—V—Kangsabati Scheme—		Irrigation		
Non-Plan—				
O	..	55.90	28.90	34.28
R	..	-27.00			+5.38

Reasons for saving have not been stated (May 1986).

(iv) Suspense : The expenditure under the revenue section of the grant includes Rs. 278.88 lakhs under "Suspense". The minor head "Suspense" is not a final head of account. It accommodates interim transactions for which further operation (generally of payment or adjustment of value) are necessary before the transaction can be considered complete and finally accounted for. The operations in 1984-85 under this minor head were under the sub-heads (1) Purchases, (2) Stock and (3) Miscellaneous Works Advances. The transactions under each of these heads are explained below :—

(1) Purchases : When materials are received from a supplier or from another division or department either for a specific work or for stock, their value is credited to "Purchases" so that per contra, the cost may be included at once in the accounts of the work or stock. When payment is made the head, "Purchases" is debited. The head "Purchases", therefore, shows a negative (Credit) balance which represents the value of stores received but not paid for.

(2) Stock : 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 1934-35 under each sub-head of "Supplies" 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 ..	—32.49	0.80	3.18	—2.38	—34.87
Stock ..	+6.91	3.17	1.50	+1.67	+8.58
Miscellaneous Works Advances	—1.64	0.16	..	+0.16	—1.48
Total ..	—27.22	4.13	4.68	—0.55	—27.77
C—Damodar Valley Project—					
Purchases ..	—2,28.64	4.21	10.54	—6.33	—2,34.97
Stock ..	+1,10.25	17.42	9.47	+7.95	+1,18.20
Miscellaneous Works Advances	+1,12.35	13.12	4.78	+8.34	+1,20.69
Total ..	+6.04	34.75	24.79	+9.96	+3.92
333—Irrigation, Drainage and Flood Control Projects—					
Purchases ..	—14,67.74	—39.80	85.11	—1,24.91	—15,92.65
Stock ..	+5,67.34	1,18.01	1,01.48	+16.53	+5,83.87
Miscellaneous Works Advances	+2,90.86	1,61.79	52.31	+1,09.47	+4,00.33
Total ..	—6,09.54	2,40.00	2,38.90	+1.09	—6,08.45

CAPITAL—

Voted grant—

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

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
532—Capital Outlay on Multi-purpose River Projects—			
C—Damodar Valley Project—			
C.VI—Damodar Valley Power Scheme—			
Non-Plan—			
(i) Additional expenditure on Power other than Interest	39,65.57	..	—39.65.57
Reasons for non-utilisation of the entire provision have not been intimated (May 1986).			
533—Capital Outlay on Irrigation, Navigation Drainage and Flood Control Projects—			
E—Drainage Projects (Commercial)—			
E.V—Major and Medium Drainage Projects—			
State Plan (Annual Plan)—			
(e)—Drainage Works ..	11,09.18	5,55.84	—5,53.34
G—Flood Control and Anti-Sea Erosion Projects—			
G.VI—Major and Medium Flood Control Projects—			
State Plan (Annual Plan)—			
(f)—Protective Works ..	7,01.92	2,44.57	—4,57.35
(e)—Embankment	4,37.90	2,98.99	—1,38.91

In the above cases saving was mainly due to non-approval of some schemes and restriction imposed by Finance Department on plan expenditure.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
B—Irrigation Projects—			
(Non-Commercial)—			
B-V—Major and Medium Irrigation Projects—			
(f)—Medium Irrigation Scheme	3,32.00	1,46.65	—1,85.35
532—Capital Outlay on Multi-purpose River Projects—			
B—Kangsabati Reservoir Project—			
B-V—Kangsabati Irrigation Scheme—			
State Plan (Annual Plan)—			
O .. 5,40.00	5,35.00	3,47.13	—1,87.87
R .. —5.00			
D—Teesta Barrage Project—			
D.VII—Teesta Barrage Irrigation Scheme—			
State Plan (Annual Plan)—			
O .. 21,20.00	19,80.50	18,25.08	—1,55.42
R .. —1,39.50			
C—Damodar Valley Project—			
C-V—Damodar Valley Irrigation Scheme—			
State Plan (Annual Plan)—			
(i)—Government share of expenditure on Irrigation and Flood Control excluding Interest			
Interest	1,45.00	83.12	—61.88
C-IV—Other Expenditure—			
State Plan (Annual Plan) ..	30.00	....	—30.00

Head			Total grant	Actual expenditure	Saving—
(In lakhs of rupees)					
D—Teesta Barrage Project—					
D-II—Machinery and Equipment—					
State Plan (Annual Plan)—					
O	..	1,65.00	1,48.00	1,45.34	-2.66
R	..	-17.00			
H—Modernisation of Mayurakshi Irrigation Project—					
H VII—Mayurakshi Modernisation Scheme—					
State Plan (Annual Plan)	..		15.00	0.02	-14.98
I—Modernisation of the Barrage and Irrigation System of the Damodar Valley Project—					
I-VII—Damodar Valley Modernisation Scheme—					
State Plan (Annual Plan)	..		15.00	6.98	-8.02
K—Upper Kangsabati Project—					
K-VII—Upper Kangsabati Scheme—					
State Plan (Annual Plan)	...		10.00	..	-10.00
M—Subarnarekha Barrage Project—					
M-VII—Subarnarekha Barrage Scheme—					
State Plan (Annual Plan)	..		20.00	..	-20.00
Reasons for saving in the above cases was stated to be due to restriction imposed by Finance Department on Plan expenditure.					
B—Kangsabati Reservoir Project—					
B-II—Machinery and Equipment—					
State Plan (Annual Plan)—					
Tools and Plant—					
O	..	45.00	50.00	37.59	-22.41
R	..	5.00			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
C—Damodar Valley Project—			
C-V—Damodar Valley Irrigation Scheme—			
Non-Plan—			
(i)—Additional Expenditure on Irrigation and Flood Control other than Interest— ..	1,09.21	..	-1,09.21
(ii)—Barrago—	85.00	37.33	-47.67
(iii)—Water Courses	60.00	23.08	-36.92
N—Teesta Barrage Project			
Second Sub-stage—			
N-VII—Teesta Barrage Scheme—			
Second Sub-stage—			
State Plan (Annual Plan)	10.00	(a)	-9.99

Reasons for saving in the above cases have not been intimated (May 1986).

J—Modernisation of Kangsabati Reservoir Project—

J-VII—Kangsabati Modernisation Scheme—

State Plan (Annual Plan) ..	40.00	0.96	-39.04
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Saving to the extent of Rs. 20 lakhs was stated to be due to restriction imposed by Finance Department on Plan expenditure. Reasons for saving of the balance amount have not been intimated (May 1986).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
532—Capital Outlay on Multi-purpose Rivor Projects—			
D—Teesta Barrage Project—			
D-III—Suspense—			
State Plan (Annual Plan)—			
O .. 3,00.00	4,71.50	12,75.49	+8,03.99
R .. 1,71.50			
B—Kangsabati Reservoir Project—			
B-III—Suspense—			
State Plan (Annual Plan) ..	10.00	2,22.84	+2,12.84

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

(iv) Suspense: The expenditure in the capital section of the grant include Rs. 15,12.50 lakhs under "Suspense". The transactions under each sub-head of "Suspense" in 1984-85 are given below :—

Major heads 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 Projects—					
A—Mayurakshi Reservoir Projects—					
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	—1,76.56	2.06	16.50	—14.44	—1,91.00
Stock	+0.57	11.08	2.27	+8.81	+9.38
Miscellaneous Works Advances	+40.87	1.02	3.50	—2.48	+38.39
Total	—1,35.12	14.16	22.27	—8.11	—1,43.23

Major heads and detailed units	Opening balance Debit+ Credit—	Debit	Credit	Net actuals	Closing balance Debit+ Credit—
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(In lakhs of rupees)

B—Kansabati Reservoir Projects—

Purchases	-5,27.02	58.45	99.43	-40.98	-5,68.00
Stock	+1,81.82	1,20.97	93.86	+27.11	+2,08.93
Miscellaneous Works					
Advances	+1,23.14	43.42	45.22	-1.80	+1,21.34
Total ..	-2,22.96	2,22.84	2,38.51	-15.67	-2,38.63

D—Teesta Barrage Project—

Purchases	-51.36.11	8,59.87	9,27.78	-67.91	-52,04.02
Stock	-2,61.60	21.01	11,33.64	-11,12.63	-13,74.23
Miscellaneous Works					
Advances	+14,71.16	3,94.62	1,56.34	+2,38.28	+17,09.44
Total ..	-39,26.55	12,75.50	22,17.76	-9,42.26	-48,68.81

Charged Appropriation—

(i) No portion of the saving was surrendered.

(ii) Saving occurred mainly under :—

Head	Total appropriation	Actual expenditure	Saving—
(In lakhs of rupees)			
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—			
E—Drainage Project (Commercial)—			
E-V—Major and Medium Drainage Projects—			
State Plan (Annual Plan)—			
(e)—Drainage Works ..	16.90	9.92	-6.98
Reasons for saving have not been intimated (May 1986).			

Grant No. 67—Power Projects (All Voted)

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 334—Power Projects—			
Original ..	Rs. 14,01,50,000	} 14,01,50,000	14,00,00,000
Supplementary ..				-1,50,000
Amount surrendered during the year	.. ..	..	Nil

CAPITAL—**Major head : 734—Loans for Power Projects—**

Original ..	47,25,00,000	} 47,25,00,000	45,95,81,700	-1,29,18,300
Supplementary ..				
Amount surrendered during the year	.. ..	..	..	Nil

Notes and comments—**CAPITAL—**

(i) Entire saving of Rs. 129.18 lakhs remained unsurrendered.

(ii) Provision remained wholly unutilised under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
734—Loans for Power Projects—			
I—Thermo-electric Schemes—			
State Plan (Annual Plan)—			
I(2)—Loans to Calcutta Electric Supply Corporation Ltd. ..	1,00.00	..	-1,00.00

Reasons for saving have not been intimated (May 1986).

(iii) Saving also occurred under ;—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
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	2,13.00	1,83.82	— 29.18

Reasons for saving have not been intimated (May 1986).

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 ..	61,04,000	53,43,880	—7,60,120
Supplementary ..			
Amount surrendered during the year	..	..	Nil

Notes and comments—

(i) No portion of the saving was surrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
A—Ports and Pilotage—			
A—VII—Other Expenditure—			
Non-Plan—			
1. Poxled launchas ..	48.76	34.53	— 14.23

Reasons for saving have not been intimated (May 1986).

(iii) Saving mentioned above was counterbalanced by excess under :—

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
A—Ports and Pilotage—			
A—V—Dockyard and Dry-Docking—			
Non-Plan—			
Establishment of a repairing and servicing yard	7.75	16.69	+8.94

Reasons for excess have not been intimated (May 1980).

Grant No. 69—Civil Aviation (All Voted)

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 336—Civil Aviation—			
	Rs.		
Original ..	34,54,000	} 34,54,000	6,21,172
Supplementary ..	..	
Amount surrendered during the year	..	..	Nil

Notes and comments—

(i) Nearly 82 per cent of the provision remained unutilised.

(ii) No portion of the saving was surrendered.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
I—Training and Education—			
State Plan (Annual Plan)—			
1. Development of Flying Training Institute of Behala	25.00	0.23	—24.77

Reasons for saving have not been intimated (May 1986).

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 337—Roads and Bridges—			
Voted—			
	Rs.		
Original .. 26,78,16,000	} 27,45,48,000	26,67,67,542	-77,80,458
Supplementary 67,32,000			
Amount surrendered during the year	..	..	Nil
Charged—			
Original	} 25,250	..	-25,250
Supplementary 25,250			
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 .. 62,53,71,000	} 62,53,71,000	37,28,24,726	-25,25.46,274
Supplementary ..			
Amount surrendered during the year	..	..	Nil
Charged—			
Original	} 12,03,391	..	-12,03,391
Supplementary 12,03,391			
Amount surrendered during the year	..	..	Nil

The expenditure under the grant does not include Rs. 4,32,496.00 spent from out of advance drawn from the Contingency Fund during the year but not recouped to the Fund till the close of the financial year.

Notes and comments—**REVENUE (Voted)—**

(i) In view of the ultimate saving of Rs. 77.80 lakhs under the grant, supplementary grant of Rs. 67.32 lakhs obtained in March 1985 was unnecessary and could have been restricted to token provision.

(ii) No portion of the saving was surrendered before the close of the financial year.

(iii) Substantial saving occurred under :—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
VII—District and Other Roads—			
Non-Plan—			
1. District and Other Roads ..	13,81.00	12,79.03	—1,01.97
State Plan (Annual Plan)—			
1. District and Other Roads—			
1(a)—Construction	66.50	9.37	—57.13
VIII—Railway Safety Works—			
Non-Plan—			
1. Railway Safety Works ..	1,25.00	15.44	—1,09.56
XII—Transfer to Reserve Funds and Deposit Accounts—			
Non-Plan (Developmental)—			
1. Transfer to State Bridge Fund—			
Inter-Account Transfer ..	53.00	..	—53.00
XIII—Other Expenditure—			
Non-Plan—			
3(C)—Grants to Calcutta Corporation and Municipalities for expenditure on communications	31.50	..	—31.50
5. Lump provision for additional dearness allowance	14.56	..	—14.56

Reasons for saving under the heads mentioned above have not been stated (May 1986).

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

Head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
VI—State Highways—			
Non-Plan—			
6. Maintenance and Repairs—			
O ..	2,00.00	2,67.32	4,57.90
S ..	67.32			+1,90.58
VII—District and Other Roads—			
Non-Plan (Developmental)—			
1. District and Other Roads—			
State Bridge Fund Works	20.00	71.78	+51.78
Fifth Plan (Committed)—			
VII(1)—District and Other Roads	65.00	1,01.92	+36.92

Reasons for excess in the three cases mentioned above have not been intimated (May 1986).

(v) Subventions from Central Road Fund :

The additional revenue realised from increase in excise duties on motor spirit is credited to a fund constituted by the Government of India. From this fund subventions are made to States for expenditure on schemes of road development approved by the Government of India.

The amount received by the State Government is initially credited as grants from the Government of India and an equal amount is transferred to the deposit account 'Subvention from Central Road Fund'.

An amount of Rs. 1,02 lakhs was received during the year as subvention from Central Road Fund.

An account of the Fund is given in Statement No. 16 of the Finance Accounts, 1984-85.

(vi) Suspense : The expenditure in the grant (Revenue) includes Rs. 40.69 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 (iv) under Revenue section of Grant No. 66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects.

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

Major heads and detailed units	Opening balance Debit+ Credit—	Debits +	Credits —	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
337—Roads and Bridges—					
Purchases ..	—43.93	6.81	42.32	—35.51	—79.44
Stock ..	—17.40	20.17	22.56	—2.39	—19.79
Miscellaneous Works Advances	+9.94	13.71	2.73	+10.98	+20.92
Total ..	—51.39	40.69	67.61	—26.92	—78.31

Capital (Voted)—

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

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
737—Loans for Roads and Bridges—			
I—District and Border Roads—			
Non-Plan—			
1. Loans for construction of Second Bridge over Hooghly River	29,00.00	11,33.84	—17,66.16
State Plan (Annual Plan)—			
I(1)—Loans for construction of Second Bridge over Hooghly River	3,15.00	75.00	—2,40.00

Saving under the heads mentioned above was mainly due to less fund released by the Government of India, than anticipated.

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
537—Capital Outlay on Roads and Bridges—			
III—Roads of Inter-State Importance—			
Centrally Sponsored (New Schemes)—			
1. State Road of Economic or Inter-State Importance	86.00	18.70	—67.30
V—State Highways—			
State Plan (Annual Plan)—			
1. Development of State Roads	1,15.00	47.32	—67.68
VI—District and Other Roads—			
State Plan (Annual Plan)—			
1. Development of State Roads	4,50.44	3,93.48	—56.96
2. Minimum Needs Programme	7,00.00	5,03.94	—1,96.06
4. Special Component Plan for Scheduled Castes	36.50	9.84	—26.66
I X—Suspense—			
State Plan (Annual Plan)—			
1. Development of State Roads	12,50.00	11,13.46	—1,36.54
XI—Other Expenditure—			
State Plan (Annual Plan)—			
1. Development of State Roads	50.00	18.71	—31.29

Reasons for saving under the heads mentioned above have not been intimated (May 1986).

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

Head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
537—Capital Outlay on Roads and Bridges—			
I—Direction and Administration			
State Plan (Annual Plan)—			
1. Development of State Roads	1,00.00	1,12.64	+12.64
VI—District and Other Roads—			
Non-Plan (Developmental)—			
1. State Bridge Fund Works	20.00	31.94	+11.94
VIII—Machinery and Equipment—			
State Plan (Annual Plan)—			
1. Development of State Roads—	2,25.00	2,63.87	+38.87

Reasons for excess under the above-mentioned heads have not been intimated (May 1986).

(iv) Suspense : The expenditure in the grant includes Rs. 11,13.46 lakhs under the minor head 'Suspense'.

The transactions under each sub-head 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)					
537—Capital Outlay on Roads and Bridges—					
Purchase ..	—48,97.36	2,65.38	7,53.44	—4,88.06	—53,85.42
Stock ..	+4,63.48	7,06.60	7,33.11	—26.51	+3,36.97
Miscellaneous Works Advances	+8,16.07	1,41.48	28.36	+1,13.12	+9,29.19
Total ..	—36,17.81	11,13.46	15,14.91	—4,01.45	—41,19.26

Charged Appropriation—

(i) Entire supplementary provision obtained for meeting decretal dues remained unutilised.

(ii) No portion of the saving was surrendered.

(iii) Saving occurred mainly under :—

Head	Total appropriation	Actual expenditure	Saving
	(In lakhs of rupees)		
837—Capital Outlay on Roads and Bridges—			
VI—District and Other Roads—			
Non-Plan (Developmental)—			
1. State Bridge Fund Works—			
S	4.55	4.55	—4.55
State Plan (Annual Plan)—			
VI(1)—Development of State Roads—			
S	6.44	6.44	—6.44

Reasons for non-utilisation of the entire provision have not been intimated (May 1986).

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

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.

REVENUE—

Major head : 338—Road and Water Transport Services

	Rs.			
Original ..	28,95,59,000	} 1,17,97,73,000	1,06,03,20,363	—11,94,52,637
Supplementary	89,02,14,000			
Amount surrendered during the .. year	..	..	..	Nil

CAPITAL—

Major heads : Capital Outlay on Road and Water Transport Services and 738—Loans for Road and Water Transport Services—

Original ..	39,92,35,000	} 39,92,35,000	30,51,53,489	—9,40,81,511
Supplementary ..	..		
Amount surrendered during the .. year	..	..	..	Nil

Notes and comments—

Revenue—

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

(ii) In view of the ultimate saving of Rs. 11,94.53 lakhs in the grant, supplementary provision of Rs. 89,02.14 lakhs obtained in March 1985 proved excessive.

(iii) Significant saving occurred under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
A—Road Transport—			
A—V—Other Expenditure—			
Non-Plan			
(vi)—Irrecoverable loans written off—			
Irrecoverable loans and advance to—			
1. Calcutta State Transport Corporation	89,02.14	82,73.15	—6,28.99
2. Undertaking of the Calcutta Tramways Company Ltd.			
3. Durgapur State Transport Corporation			
O			
S 89,02.14			

Saving to the extent of Rs. 4,97.28 lakhs was stated to be due to meeting up the amount required for investment in North Bengal State Transport Corporation from the loan head instead of from this head under which provision was obtained. Reasons for saving of the balance amount have not been intimated (May 1986).

V (v)—Lump provision for additional dearness allowances	10.00	..	—10.00
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Saving of the entire provision was stated to be due to non-requirement of fund for payment of additional dearness allowances.

A—II—Assistance to Transport Services—

Non-Plan—

2. Subsidy to Calcutta Tramways Coy. (1978) Ltd.	8,40.00	3,80.41	—4,59.59
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Reasons for saving have not been intimated (May 1986).

1. Subsidy to North Bengal State Transport Corporation—	3,95.00	3,58.62	—36.38
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Saving to the extent of Rs. 16.58 lakhs was stated to be due to non-release of funds by the Finance Department. Reasons for saving of the balance amount have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
A—I—Direction and Administration—			
Non-Plan—			
1. Traffic Transportation Wing ..	22.50	15.11	—7.39
Saving was stated to be due mainly to non-filling up posts and non-payment of rent for office premises for the year 1984-85.			
State Plan (Annual Plan)—			
A—I(1) Calcutta Urban Transport Project—	20.00	7.63	—12.37

Reasons for saving have not been intimated (May 1986).

CAPITAL—

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

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
738—Loans for Road and Water Transport Services—			
I—Road Transport—			
State Plan (Annual Plan and Sixth Plan)—			
1. Loans for development of Calcutta State Transport Corporation ..	8,00.00	5,60.00	—2,40.00
4. Loans for Development of Calcutta Tramway Services ..	8,00.00	4,00.00	—4,00.00

Reasons for savings in the above two cases, which were partly utilised for investment in North Bengal State Transport Corporation, have not been intimated (May 1986).

2. Loans for Development of North Bengal State Transport Corporation ..	2,00.00	1,39.35	—60.65
3. Loans for Development of Durgapur State Transport Corporation ..	2,00.00	1,17.01	—82.99

Saving in the above two cases were due to non-release of funds due to non-receipt of utilisation certificates in respect of loans granted earlier.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
5. Loans for Urban Transport Project—			
5. (a)—Calcutta State Transport Corporation	7,57.10	5,73.00	—1,84.10
Saving was stated to be due to non-release of funds by the Finance Department.			
5(b)—Calcutta Metropolitan Development Authority	7,31.70	2,56.35	—4,75.35
Saving was stated to be due to non-receipt of demand for further funds from the Calcutta Metropolitan Development Authority.			
538—Capital Outlay on Road and Water Transport Services—			
A—Road Transport—			
A—V—Other Expenditure—			
State Plan (Annual Plan)			
1. Setting up of Transfer and Transit Depots at District Headquarters and Calcutta	50.00	16.80	—33.20
Saving was stated to be due to non-release of further funds due to non-submission of utilisation certificates by the implementing agencies and also for technical defects in their proposals.			
B—Water Transport—			
B—V—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)			
6. Terminal facilities for passenger service along and across the river Hooghly	32.00	0.36	—25.64
11. Construction of terminal facilities at Fairlie Place with overhead corridor	60.00	(a)	—60.00

Saving in the above two cases was due to non-release of funds as the implementing agencies did not submit utilisation certificates in respect of the funds previously released.

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
12. Fast passenger river service from Serampore/ Barrackpore to Calcutta	20.00	..	-20.00

Saving was stated to be due to non-receipt of approval of the scheme from the Government of India.

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

Head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
538—Capital Outlay on Road and Water Transport Services—			

V—Other Expenditure—

Non-Plan

North Bengal State Transport Corporation—Investment	..	3,62.83	+3,62.83
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Excess was due to capitalisation of loans granted to North Bengal State Transport Corporation, necessary supplementary grant for which was wrongly obtained under the revenue head "338-Road and Water Transport Services".

738—Loans for Road and Water Transport Services—

I—Road Transport—

State Plan (Annual Plan and Sixth Plan)

5. Loans for Urban Transport Project—

5(o)—The Calcutta Tramways Company (1978) Ltd.	3,08.20	5,85.00	+2,76.80
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Reasons for excess, though anticipated, have not been intimated (May 1986).

Grant No. 72—Tourism (All voted)

219

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 339—Tourism—			
	Rs.		
Original .. 1,51,88,000	1,51,88,000	1,40,39,316	-11,48,684
Supplementary ..			
Amount surrendered during the year	..	..	Nil

Notes and comments—

- (i) No portion of the saving was surrendered during the financial year.
- (ii) Savings occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
III—Tourist Transport Service—			
Non-Plan			
(1)—Tourist Transport including Water Craft	26.06	19.02	-7.04
State Plan (Annual Plan)			
(1)—Tourist Transport including Water Craft	18.00	5.93	-12.07
(2)—Replacement of Tourist Coaches			

Reasons for the above saving have not been intimated (May 1986).

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

Head	Total grant	Actual expenditure	Excess—
	(In lakhs of rupees)		
II—Tourist Information and Publicity—			
Non-Plan			
1)—Regional Establishment ..	26.60	32.19	+5.59
IV—Tourist Accommodation—			
State Plan (Annual Plan)			
(24)—Janata Hotel-cum-Youth Hostel at Salt Lake City in Calcutta	8.00	13.95	+5.95

Reasons for excess under the heads mentioned above have not been intimated (May 1986).

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

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
CAPITAL—			
Major head : 544—Capital Outlay on Other Transport and Communication Services—			
	Rs.	..	
Original ..	5,00,000	..	-5,00,000
Supplementary ..			
Amount surrendered during the year	..	..	Nil

Note/comment—

Reasons for saving of the entire provision meant for contribution to the share capital of the West Bengal Tourism Development Corporation have not been intimated (May 1966).

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

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat)			
Voted—			
	Rs.		
Original ..	57,74,55,000	55,86,95,686	-2,44,57,314
Supplementary	56,98,000		
Amount surrendered during the year	..	..	Nil
Charged—			
Original ..	11,28,000	..	-11,28,000
Supplementary	..		
Amount surrendered during the year	..	..	Nil

Notes and comments—

Voted grant—

(i) In view of the large saving, supplementary grant obtained in March 1985 was wholly unnecessary and could have been restricted to token provision.

(ii) No part of the saving was surrendered.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
II—Terminal Tax—			
Non-Plan			
II(2)—Grants to Municipalities . .	8,99.00	7,52.79	—1,46.21
II(3)—Grants to Municipalities, etc. outside the C.M.D.A.	4,23.00	4,02.03	—20.97

Saving in the above two cases were stated to be due to non-release of funds by the Finance Department.

III—Taxes on Vehicles—

III(1)—Grants to Municipalities . .	1,12.50	7.10	—1,05.40
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Saving to the extent of Rs. 84.11 lakhs was attributed to non-release of funds by the Finance Department. Reasons for saving of the balance amount (Rs. 21.29 lakhs) have not been intimated (May 1986).

IV—Other Miscellaneous Compensation and Assignments—

IV(4)—Annuities for religious and charitable units on account of acquired lands	30.50	16.64	—13.86
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Reasons for saving have not been intimated (May 1986).

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

Head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
II—Terminal Tax—			
Non-Plan			
II(1)—Grants to Calcutta Municipal Corporation—			
O 13,22.00	13,78.98	14,26.00	+47.02
S 56.98			

Augmentation of provision through supplementary budget for making larger grant on account of payment of share of Octroi Duty to Calcutta Municipal Corporation proved insufficient in view of final excess reasons for which have not been intimated (May 1986).

Charged appropriation—

Saving of the entire provision under charged appropriation was mainly due to non-requirement of funds by the district officers for payment of compensation to Local Bodies and grants to Calcutta Municipal Corporation.

**252 75—Investments in General Financial and Trading Institutions
(All voted)**

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
CAPITAL—			
Major heads : 500—Investments in General Financial and Trading Institutions and 700—Loans to General Financial and Trading Institutions—			
	Rs.		
Original ..	38,50,000	21,25,000	—17,25,000
Supplementary ..	..	
Amount surrendered during the year .. ..	..	..	Nil

Notes and comments—

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

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
500.—Investments in General Financial and Trading Institutions—			
II—Investments in Trading Institutions—			
State Plan (Annual Plan and Sixth Plan)—			
II(1)—West Bengal Mineral Development and Trading Corporation Limited			
	15.00	..	—15.00

Reasons for saving of the entire provision have not been intimated (May 1986).

Grant No. 76—Public Undertaking, (All voted)

253

Section and Major heads	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major heads : 320—Industries and 321—Village and Small Indus- tries—			
	Rs.		
Original ..	20,000	2,24,855	+2,04,855
Supplementary ..	}		
	20,000		
Amount surrendered during the year ..	..	..	Nil

CAPITAL—

**Major heads : 505—Capital Outlay
on Agriculture, 526—Capital
Outlay on Consumer Industries,
705—Loans for Agriculture,
722—Loans for Machinery and
Engineering Industries, 723—
Loans for Petroleum, Chemicals
and Fertiliser Industries, 726—
Loans for Consumer Industries
and 734—Loans for Power
Projects—**

Original ..	30,95,00,000	33,54,41,000	23,75,41,406	-9,78,99,594
Supplementary	2,59,41,000			
Amount surrendered during the year ..	..	..	..	Nil

Notes and comments—

REVENUE—

(i) Expenditure exceeded the grant by Rs. 2,04,855; the excess requires regularisation.

Capital—

(i) In view of the saving of Rs. 9,79.00 lakhs, the supplementary grant of Rs. 2,59.41 lakhs obtained in March 1985 proved unnecessary.

(ii) The entire saving under the grant remained unsurrendered.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
505—Capital Outlay on Agriculture—			
I—Agricultural Engineering—			
State Plan (Annual Plan)—			
I(1)—West Bengal Agro-Industries Corporation—			
O .. 15·00	..	..	..
R .. 15·00			
II—Storage and Warehousing—			
State Plan (Annual Plan and Sixth Plan)—			
II(1)—West Bengal State Warehousing Corporation—			
O 30·00	..	..	..
R 30·00			
526—Capital Outlay on Consumer Industries—			
II—Textiles			
State Plan (Annual Plan and Sixth Plan)—			
II(1)—West Dinajpur Spinning Mills Ltd.—			
O 1,75·00	1,25·00	75·00	-50·00
R .. -50·00			
IX—Coke Oven and Gas—			
State Plan (Annual Plan and Sixth Plan)—			
IX(1)—Durgapur Projects Ltd.—			
O .. 1,75·00	1,69·50	..	-1,69·50
R -5·50			

Anticipated saving under the above four heads was attributed to restrictions imposed by Finance Department. Reasons for final saving under the latter two heads have not been intimated (May 1986).

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

705—Loans for Agriculture—

III—Other Agricultural Loans—

Non-Plan—

III(1)—Loans to West Bengal
Agro-Industries Corporation
Ltd.—

O	..	4,00.00	}	3,50.00	3,50.00	..
R	..	-50.00				

Saving was stated to be due to release of less funds by Agriculture Department.

722—Loans for Machinery and
Engineering Industries—

I—Heavy Engineering Industries—

Non-Plan—

I(1)—Loans to Westinghouse Saxby Farmer Ltd.	2,30.00	1,69.50	-60.50
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Reasons for saving have not been intimated (May 1986).

State Plan (Annual Plan and
Sixth Plan)—

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

O		14.00	}
R		-14.00				

II—Other Industries—

Non-Plan—

II(1)—Loans to Electro-Medical and
Allied Industries Ltd.—

O	..	15.00	}	10.00	10.00	..
R	..	-5.00				

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
723—Loans for Petroleum, Chemicals and Fertiliser Industries—			
II—Chemicals—			
Non-Plan—			
II(1)—Loans to Durgapur Chemicals Ltd.—			
O	1,25.00	75.00	-25.00
R	-25.00		
	1,00.00		

Anticipated saving in the above three cases was stated to be due to restrictions imposed by Finance Department on expenditure. Reasons for final saving under the latter head have not been intimated (May 1980).

State Plan (Annual Plan and Sixth Plan)—

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

O	1,00.00
R	-1,00.00			

Saving was stated to be due to restrictions on expenditure imposed by the Finance Department,

726—Loans for Consumer Industries—

I—Textiles—

 Non-Plan

I(1)—Loans to Kalyani Spinning Mills Ltd.	..	1,50.00	125.00	-25.00
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Reasons for saving have not been intimated (May 1986).

State Plan (Annual Plan and Sixth Plan)—

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

O	..	45.00	22.50	..	-22.50
R	..	-22.50			

Anticipated saving was attributed to release of less funds by Finance Department. Reasons for final saving have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
II—Coke Oven and Gas—			
State Plan (Annual Plan)			
II(1)—Loans to Durgapur Projects Ltd.—			
O ..	1,05.00	..	-2,22.50
R ..	1,17.50		
	2,22.50		

Additional fund was provided through re-appropriation for payment of advance to the turnkey contractor for execution of the dismantling and rebuilding of Coke Oven Battery Nos. I and II of the Durgapur Projects Ltd. Reasons for saving of the entire amount have not been intimated (May 1986).

734—Loans for Power Projects—

I—Thermo-Electric Schemes—

State Plan (Annual Plan and Sixth Plan)—

I(1)—Loans to Durgapur Projects Ltd.—

O ..	12,80.00	8,40.00	3,40.00	-5,00.00
R ..	-4,40.00			

Anticipated saving was attributed to diversion of fund to other functional heads to meet urgent requirements and also to non-release of funds by Finance Department. Reasons for final saving have not been intimated (May 1986).

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

Head	Total grant	Actual expenditure	Excess+
			(In lakhs of rupees)
526—Capital Outlay on Consumer Industries—			
IX—Coke Oven and Gas—			
Non-Plan			
IX(1)—Durgapur Projects Ltd.—			
O ..	..	8,97.91	8,97.91
S ..	2,59.41		
R ..	6,38.50		

Augmentation of provision through the supplementary grant and reappropriation was stated to be due to conversion of share Deposits and non-refundable loans into equity capital of the company.

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
705—Loans for Agriculture—			
III—Other Agricultural Loans—			
Non-Plan			
III(2)—Loans to West Bengal State Seed Corporation ..	2,00.00	3,00.00	+1,00.00
Reasons for excess have not been intimated (May 1986).			

Grant No. 77—Social and Environmental Services

Section and Major heads	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major heads : 282—Public Health, Sanitation and Water Supply, 295—Other Social and Community Services and 313—Forest—			
	Rs.		
Original ..	70,31,000	48,99,070	|—22,63,930
Supplementary ..	1,32,000		
Amount surrendered during the year.	..			6,37,000

Notes and comments—

(i) An amount of Rs. 6.37 lakhs was surrendered in March 1985. The ultimate saving in the grant worked out to Rs.22.64 lakhs.

(ii) In view of the saving, the supplementary grant of Rs. 1.32 lakhs was wholly unnecessary.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
282—Public Health, Sanitation and Water Supply—			
A—Public Health and Sanitation—			
A-IV—Prevention of Air and Water Pollution—			
State Plan (Annual Plan and Sixth Plan)—			
A-IV(5)—Public Toilet—			
O	6.00	..	—7.63
R	1.63		
	7.63		

Reasons for non-utilisation of the entire provision have not been intimated (May 1986).

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

295—Other Social and Community
Services—

1—Zoological and Public Gardens—
State Plan (Annual Plan and Sixth
Plan)—

I(1)—Improvement of Zoological

Gardens—

O	8.00	} 5.32
S	..	..	1.32
R	..	..	--4.00

Anticipated saving was due to less requirement of funds for improvement of different Zoological parks. Reasons for final saving have not been intimated (May 1986).

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

Head	Total grant	Actual Expenditure	Excess +
------	-------------	-----------------------	----------

(In lakhs of rupees)

295—Other Social and Community
Services—

I—Zoological and Public Gardens—

Non-Plan

I(1)—Zoological Gardens—

O	10.58	} 14.58	19.55	+4.97
R	4.00			

Provision was augmented by re-appropriation to meet the deficit of the General Fund of the Zoological Garden, Alipore. Reasons for final excess have not been intimated (May 1986).

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

Section and Major head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 282—Public Health, Sanitation and Water Supply (Sewerage and Water Supply)—			
	Rs.		
Original	63,11,80,000	75,59,73,891	+12,47,93,891
Supplementary	..		
Amount surrendered during the year			Nil

CAPITAL—

Major head : 682—Loans for Public Health, Sanitation and Water Supply—				
Original	3,28,00,000	3,28,00,000	1,87,60,000	—1,40,40,000
Supplementary	..			
Amount surrendered during the year			Nil	

Notes and Comments—

Revenue—

(i) Expenditure exceeded the grant by Rs. 12,47,93,891; the excess requires regularisation.

(ii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
B—Sewerage and Water Supply—			
B-VI—Suspense—			
Non-Plan—			
B—VI(1)—Suspense	7,65.00	23,82.13	+16,17.13
B-X—Rural Water Supply Scheme—			
Centrally Sponsored (New Schemes)—			
B-X(1)—Accelerated rural water supply programme	20,00.00	24,28.83	+4,28.83

Head	Total grant	Actual expenditure	Excess+
	(In lakhs of rupees)		
B-XII—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			
B-XII(i)—Piped Water Supply Scheme (Rural areas)—			
B-XII(i)(2)—Rural Water Supply Scheme	2,74.00	5,78.13	+3,04.13
B-IX—Urban Water Supply Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
B-IX(1)—Urban Water Supply and Sanitation (for Municipalities having population above 20,000)	1,40.00	2,79.62	+1,39.62
B-VII—Other Expenditure—			
Non-Plan—			
B-VII(1)—Works	2,10.00	3,31.63	+1,21.63
B-X—Rural Water Supply Scheme—			
State Plan (Annual Plan and Sixth Plan)—			
B-X(ii)—Ranigunj Coal-field Area Water Supply Schemes—			
B-X(ii)(1)—Ranigunj Coal-field Area Water Supply Scheme	80.00	1,45.89	+65.89
B-XI—Other Rural Water Supply Scheme—			
State Plan (Annual Plan and Sixth Plan)—			

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
B-XI(2)—Expenditure in connection with the drought—Improvement of rural water supply arrangement in drought affected areas	..	22.63	+22.63
B-IX—Urban Water Supply Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
B-IX(11)—Expenditure in connection with the drought—Scheme for water supply arrangement in drought affected urban areas and Municipalities	..	17.72	+17.72
B-II—Survey and Investigation—			
State Plan (Annual Plan and Sixth Plan)—			
B-II(1)—Planning Circle and Division under the Public Health Engineering Directorate	..	16.80	+16.80
Reasons for excess in the above cases have not been intimated (May 1986).			
(iii) Above excess was partly offset by saving mainly under :—			
Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
B-XII—Minimum Need Programme—			
State Plan (Annual Plan and Sixth Plan)—			
B-XII(i)—Piped Water Supply Schemes (for rural areas)—			
B-XII(i)(1)—Piped Water Supply Schemes (for rural areas)	9,67.00	6,09.90	—3,57.10
Special Component Plan for Scheduled Castes—			
B-XII(i)(4a)—Rural Water Supply Scheme for Special Component Plan Areas	2,50.00	19.85	₹30.15

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
B-XII(i)(4b)—Piped Water Supply Scheme (for rural areas) in Special Component Plan Areas	76.00	2.64	—73.36
B-IX—Urban Water Supply Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
B-IX(7)—Water Supply Scheme for Haldia Industrial Complex	60.00	2.71	—57.29
B-V—Machinery and Equipment—			
Non-Plan—			
B-V(1) Works	95.00	63.79	—31.21
B-VIII—Sewerage Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
B-VIII(3)—Conversion of dry latrines into sanitary ones	88.00	58.31	—29.69
B-I—Direction and Administration—			
State Plan (Annual Plan and Sixth Plan)—			
B-I(2)—Planning Circle and Division under Public Health Engineering Directorate	32.00	10.42	—21.58
B-X—Rural Water Supply Schemes—			
Non-Plan—			
B-X(i)—Piped Water Supply Scheme (for rural areas)—			
B-X(i)(1)—Piped Water Supply Scheme (for rural areas)	55.00	34.46	—20.54
B-IX—Urban Water Supply Schemes—			

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
State Plan (Annual Plan and Sixth Plan)—			
B-IX(2)—Urban Water Supply and Sanitation (for Municipalities having population of 20,000 or less)—	16.00	5.00	—11.00
B-VIII—Sewerage Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
B-VIII(4)—Other Schemes including Mela and Exhibition—	8.00	0.60	— 7.40

Reasons for savings under the above mentioned heads have not been intimated (May 1986).

(iv) In the following cases provision remained wholly unutilised—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
B-IX—Urban Water Supply Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
B-IX(9)—Asansol Comprehensive Water Supply Scheme	2,00.00	..	—2,00.00
B-IX(5)—Special Component Plan for Scheduled Castes—Urban Water Supply Schemes for Scheduled Castes' areas	1,70.00	..	—1,70.00
B—VII—Other Expenditure—			
Non-Plan—			
B—VII(3)—Lump provision for Additional Dearness Allowances	63.75	..	—63.75
B—IX—Urban Water Supply Schemes—			
State Plan (Annual Plan and Sixth Plan)—			

Head	Total grant	Actual expenditure	Savings
	(In lakhs of rupees)		
B—IX(3)—Water Supply Schemes for non-Municipal urban areas	40.00	..	—40.00
B—IX(6)—Cooch Behar Water Supply Scheme	30.00	..	—30.00
B—VIII—Sewerage Schemes— State Plan (Annual Plan and Sixth Plan)—			
B—VIII(5)—Special Component Plan for Scheduled Castes—			
B—VIII(5)(b)—Other sanitation programmes in the Scheduled Castes areas	24.00	..	—24.00
B—X—Rural Water Supply Scheme— State Plan (Annual Plan and Sixth Plan)—			
B—X(ii)—Ranigunj Coal-field Area Water Supply Schemes—			
B—X(ii)(2)—Special Component Plan for Scheduled Castes— Ranigunj Coal-field Area Water Supply Scheme to give coverage to Scheduled Castes areas Fifth Plan (Committed)—	20.00	..	—20.00
B—X(ii)—Ranigunj Coal-field Area Water Supply Schemes			
B—X(ii)(1)—Ranigunj Coal-field Area Water Supply Scheme	19.00	..	—19.00
B—VIII—Sewerage Schemes— State Plan (Annual Plan and Sixth Plan)—			
B—VIII(1)—Sewerage and Drainage Scheme for Municipalities	16.00	..	—16.00
B—IX—Urban Water Supply Schemes— State Plan (Annual Plan and Sixth Plan)—			
B—IX(8)—Siliguri Water Supply Scheme	16.00	..	—16.00
B—XII—Minimum Needs Programme— State Plan (Annual Plan and Sixth Plan)—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
B—XII(i)—Piped Water Supply Schemes (for rural areas)—			
B—XII(i)(3)—Purchase of Spare/ Implements for Rigs—	16.00	..	—16.00
B—I—Direction and Administration—			
State Plan (Annual Plan and Sixth Plan)—			
B—I(4)—Special Component Plan for Scheduled Castes—	10.00	..	—10.00
Creation of organisation under Public Health Engineering Directorate for planning of water supply projects in the Scheduled Castes areas.			
B—I(3)—Training and Research	8.00	..	—8.00

Reasons for non-utilisation of provision in the above cases have not been intimated (May 1986).

Notes and Comments—

Capital—

(i) No portion of the saving was surrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
682—Loans for Public Health, Sanitation and Water Supply—			
III—Urban Water Supply Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
III(2)—Loans to Haldia Development Authority	2,68.00	1,87.60	—80.40
III(i)—Loans to Municipalities (for Municipalities having population above 20,000)	60.00	..	—60.00

Reasons for saving under the above two heads have not been intimated (May 1986).

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

267

Section and Major heads	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
CAPITAL—			
Major heads : 523—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries and 723—Loan for Petroleum, Chemicals and Fertiliser Industries—			
	Rs.		
Original .. 1,00,00,000	} 1,00,00,000	60,27,174	—39,72,826
Supplementary ..			
Amount surrendered during the year	..	..	Nil

Notes and comments—

- (i) The entire saving of Rs. 39.73 lakhs remained unsurrendered.
- (ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
523—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries—			
II—Chemicals—			
State Plan (Annual Plan and Sixth Plan)			
II(1)—Setting up of a Petrochemical Complex at Haldia—	30.00	14.82	—15.18
III—Drugs and Pharmaceuticals—			
State Plan (Annual Plan and Sixth Plan)			
III(1)—West Bengal Pharmaceuticals and Phyto-chemicals Development Corporation	50.00	35.00	—15.00

Reasons for saving in the above two cases have not been intimated (May 1986).

**Grant No. 82—Capital Outlay on Consumer Industries
(Excluding Public Undertakings and closed and sick Industries)**

Section and Major heads	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
CAPITAL—			
Major heads : 526—Capital Outlay on Consumer Industries and 726—Loans for Consumer Industries—			
Voted—			
	Rs.		
Original .. 4,41,00,000	} 4,41,00,000	93,75,000	—3,47,25,000
Supplementary .. .			
Amount surrendered during the .. year	..	..	Nil
Charged—			
Original	} 93,35,391	93,35,391	..
Supplementary 93 35,391			
Amount surrendered during the .. year	..	..	Nil

Notes and comments—**Voted grant—**

- (i) The entire saving of Rs. 347.25 lakhs remained unsurrendered.
(ii) Provisions remained wholly unutilised under :

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
426—Capital Outlay on Consumer Industries—			
I—Sugar—			
State Plan (Annual Plan and Sixth Plan)			
I(1)—West Bengal Sugar Industries Development Corporation Ltd.—	20.00	..	—20.00
X—Coke Oven and Gas—			
Non-Plan			
X(1)—Acquisition of Gas Supply Undertaking of Calcutta—	6.00	..	—6.00

Head	Total grant	Actual expenditure (In lakhs of rupees,	Saving—
IX—Brick Field and Factories— State Plan (Annual Plan and Sixth Plan)—			
IX(1)—Expansion of Mechanised Brick Plant at Palta—	5.00	..	—5.00
726—Loans for Consumer Industries—			
I—Sugar— State Plan (Annual Plan and Sixth Plan)—			
I(1)—Loans to West Bengal Sugar Industries Development Cor- poration Ltd.—	5.00	..	—5.00

Reasons for saving in the above cases have not been intimated (May 1966).

(iii) Substantial saving also occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
526—Capital Outlay on Consumer Industries—			
V—Tea— State Plan (Annual Plan and Sixth Plan)—			
V(1)—Setting up of West Bengal Tea Development Corporation Ltd.—	30.00	5.00	—25.00
X—Coke Oven and Gas— State Plan (Annual Plan and Sixth Plan)—			
X(1)—Scheme for Supply of Gas in Greater Calcutta area—	3,00.00	18.75	—2,18.75
726—Loans for Consumer Industries—			
IV—Tea— State Plan (Annual Plan and Sixth Plan)—			
IV(1)—Loans to West Bengal Tea Development Corporation—	30.00	25.00	—5.00

Reasons for saving in the above cases have not been intimated (May 1966).

**270 Grant No 84—Investments in Industrial Financial Institutions
(Excluding Public Undertakings)
(All Voted)**

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
CAPITAL—			
Major head : 530—Investments in Industrial Financial Institutions			
	Rs.		
Original ..	2,90,00,000	} 2,90,00,000	60,00,000 —2,30,00,000
Supplementary ..	..	
Amount surrendered during the .. year	..	..	Nil

Notes and comments—

(i) The entire saving of Rs. 2,30 lakhs remained unsurrendered.

(ii) Saving occurred under :-

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
I—Investment in Public Under- takings—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—West Bengal Financial .. Corporation	90.00	60.00	—30.00
I(2)—West Bengal Industrial .. Development Corporation Ltd.	2,00.00	..	—2,00.00

Saving in the above two cases was stated to be due to lesser investment as a measure of economy.

Appropriation No. 85—Public Debt (All charged)

271

Section and Major head	Total appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
CAPITAL—			
Major heads : 603—Internal Debt of the State Government and 604—Loans and Advances from the Central Government—			
	Rs.		
<i>Original</i> ..	711,80,69 000	} 14,17,90,72,000	12,72,45,46,484—1,45,45,25,516
<i>Supplementary</i> ..	7,06,10,03,000		
<i>Amount surrendered during the year</i> ..	..	..	Nil

Notes and comments—

(i) In view of the final saving of Rs. 1,45,45.26 lakhs the supplementary grant of Rs. 7,06,10.03 lakhs obtained in March 1985 proved excessive.

(ii) No portion of the saving was surrendered before the close of the financial year.

(iii) Saving occurred mainly under :—

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

**603—Internal Debt of the State
Government—**

**VII—Ways and Means Advances
from the Reserve Bank of
India—**

<i>O</i>	5,00,00.00	} 11,00,00.000	9,56,51.41	—1,43,48.59
<i>S</i>	6,00,00.00			

Saving was stated to be due to non-repayment of the advance drawn from the Reserve Bank of India during the year 1984-85.

**604—Loans and Advance from
the Central Government—**

A—Non-Plan Loans

**A—XIII—Loans for Agriculture,
Manures and Fertilisers—**

Head	Total appropriation	Actual expenditure	Saving—
		(In lakhs of rupees)	
A—XIII(i)—Purchase and distribution of Fertilisers, Seeds and Pesticides	19,63·00	13,63·00	—6,00·00

Saving was due to repayment of lesser amount of loans following receipt of smaller amount of loan from the Government of India than anticipated.

603—Internal Debt of the State Government—

I—Market loans bearing Interest—

I(1)—Market Loans bearing Interest	29,24·25	28,18·39	—1,05·86
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604—Loans and Advance from the Central Government—

F—Pre 1979-80 Loans—

F—II—Rehabilitation of Displaced persons, Repatriates, etc.	1,03·00	37·76	—65·24
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Reasons for saving in the above two cases have not been intimated (May 1986.)

A—Non-Plan Loans

A—XXIII—Loans for Roads and Bridges—

A—XXIII(j)—Construction of Second Bridge over Hooghly River including Kona Express Way	2,30·24	1,90·24	—40·00
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B—Loans for State Plan Schemes—

B—II—Loans as advance Plan assistance for relief on account of natural calamities	4,34·28	3,95·80	—38·48
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D—Loans for Centrally Sponsored Schemes—

D—VII—Loans for Power Projects—Transmission and Distribution Schemes—

(i)—Inter-State Transmission Scheme	19·44	13·65	—5·79
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Saving in the above cases was stated to be due to repayment of lesser amount of loans following receipt of smaller amount of loans from the Government of India than anticipated.

Head	Total appropriation	Actual expenditure	Saving—
(In lakhs of rupees)			
603—Internal Debt of the State Government—			
III—Loans from the Life Insurance Corporation of India—			
O 1,77.77	1,83.35	1,67.18	—16.17
S 5.58			
VIII—Compensation and Other Bonds—			
VIII(1)—West Bengal Estate Acquisition Compensation Bonds	50.00	40.30	—9.70

Reasons for saving in the above two cases have not been intimated (May 1986).

VI—Loans from Other Institutions—

VI(10)—Loans from General Insurance Corporation of India	56.43	49.63	—6.80
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Reasons for saving was stated to be due to lesser requirement of funds for repayment of instalments of the principal.

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

Head	Total appropriation	Actual expenditure	Excess+
(In lakhs of rupees)			
604—Loans and Advances from the Central Government—			
E—Ways and Means Advances—			
E—II—Other Ways and Means Advances—			
E—II(i)—Ways and Advances as loan—			
S 1,03,56.06	1,03,56.06	1,10,00.00	+6,43.94
B—Loans for State Plan Schemes—			
B—I—Block Loans	38,87.62	39,32.41	+44.79

Head	Total appropriation	Actual expenditure	Excess+
	(In lakhs of rupees)		
D—Loans for Centrally Sponsored Schemes			
D—VI—Loans for Irrigation, Navigation, Flood Control and Drainage Projects—			
D—VI(ii)—Urgent Development works in Sundarbans and Gheas Khunti Basin Drainage Scheme—	10·88	18·90	+8·02

Excess in the above cases was due to repayment of larger amount of loans received from the Government of India.

Grant No. 86—Loans and Advances (All voted)

Section and Major head	Total grant	Actual expenditure	Excess+
	Rs.	Rs.	Rs.
CAPITAL—			
Major heads : 766—Loans to Government Servants etc. and 767—Miscellaneous Loans—			
	Rs.		
Original ..	—13,50,60,000	13,50,60,000	13,53,67,554
Supplementary ..	}		
Amount surrendered during the .. year	..	..	Nil

Notes and comments—

Expenditure exceeded the Grant by Rs. 3,07,554, the excess requires regularisation.

Grantwise details of recoveries adjusted in reduction of expenditure in the Accounts for 1984-85

(Referred to in the Summary of Appropriation Accounts at Page 16) ;

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More+ Less—
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
7—Land Revenue—			
Revenue	32,000	..	—32,000
Capital	20,000	4,165	—15,835
8—Stamps and Registration—			
Revenue	2,56,000	2,25,101	—30,899
21—Police—			
Revenue	2,23,22,000	..	—2,23,22,000*
22—Jails—			
Revenue	15,00,000	13,67,713	—1,32,287
24—Stationery and Printing—			
Revenue	10,40,000	..	—10,40,000*
25—Public Works—			
Revenue Voted	13,11,20,000	33,58,97,111	+20,47,77,111*
Revenue Charged	1,80,000	4,234	—1,75,766
28—Pensions—			
Revenue	6,50,000	..	—6,50,000
36—Medical—			
Revenue	16,59,00,000	21,71,896	—16,37,28,104*
39—Housing—			
Revenue	29,00,000	73,70,790	+44,70,790*
Capital	6,80,25,000	3,96,60,154	—2,83,64,846*
40—Urban Development—			
Capital	5,00,000	1,710	—4,98,290
45—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes, and Other Back- ward Classes)			
Revenue	11,24,000		—11,24,000*
50—Co-operation—			
Revenue	28,35,000	..	—28,35,000*
Capital	..	54,10,800	+54,10,800*
52—Agriculture.			
Revenue	54,00,000	..	—54,00,000*

(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
53—Minor Irrigation,— Soil Conservation and Area Development Capital		12,04,220	+12,04,220*
54—Food— Capital	20,01,00,000	11,76,96,015	—8,24,03,985*
58—Forest Revenue	3,00,000	2,87,943	—12,057
62—Industries— Revenue	20,000	..	—20,000
Capital	38,000	1,05,079	+67,079
—64—Mines and Minerals— Revenue	6,00,000	..	—6,00,000
66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects Revenue	64,80,000	2,08,36,876	+2,03,56,876*
Capital	42,19,78,000	24,78,53,351	—17,41,24,649*
70—Roads and Bridges— Revenue	1,62,08,000	1,72,30,773	+10,22,773*
Capital	15,04,00,000	15,98,98,355	+94,98,355*
78—Public Health, Sanita- tion and Water Supply (Sewerage and Water Supply) Revenue	7,65,00,000	29,73,35,325	+22,08,35,325*
Revenue			
{ Voted	43,51,87,000	68,87,23,528	+25,35,36,528
{ Charged	1,80,000	4,234	—1,75,766
Capital	84,10,61,000	57,18,33,849	—26,92,27,151
Grand Total	1,27,64,28,000	1,26,05,61,611	—1,58,66,389

*Reasons for significant variations in these cases have not been intimated (May 1986).