



Government of West Bengal

**Appropriation Accounts
1983-84**

**Superintendent, Government Printing,
West Bengal Government Press, Alipore, West Bengal
1985**

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**Appropriation Accounts
1983-84**

TABLE OF CONTENTS

				Pages
				1
In Rupees				2—15
Appropriation Accounts—				
Grant No./ Appropriation No.				
	1—State Legislatures	..	..	16
	2—Governor	..	..	17
	3—Council of Ministers	..	..	17
	4—Administration of Justice	..	..	18—19
	5—Election	..	..	19—20
	6—Collection of Taxes on Income and Expenditure	..		21
	7—Land Revenue	..	..	21—24
	8—Stamps and Registration	..	..	24—26
	9—Collection of Other Taxes on Property and Capital Transactions.			26
	10—State Excise	..	..	27
	11—Sales Tax	..	..	28
	12—Taxes on Vehicles	..	..	29
	13—Other Taxes and Duties on Commodities and Services			30—31
	14—Other Fiscal Services	..	..	31
	15—Appropriation for Reduction or Avoidance of Debt	..		32
	16—Interest Payments	..	..	32—35
	17—Public Service Commission	..	..	36
	18—Secretariat—General Services		..	36—37
	19—District Administration	..	..	37—38
	20—Treasury and Accounts Administration	..	..	38
	21—Police	..	..	38—43
	22—Jails	..	..	43—35
	24—Stationery and Printing	..	..	46
	25—Public Works	..	..	47—59
	26—Fire Protection and Control	..	..	59—60
	27—Other Administrative Services		..	61—63
	28—Pensions and Other Retirement Benefits	..	..	64
	30—Miscellaneous General Services	..	..	65

Grant No.

Appropriation No.	31—Secretariat—Social and Community Service	
	[32—Education (Sports) ..	
	33—Education (Youth Welfare)	68-69
	34—Education, Art and Culture (Excluding Sports and Youth Welfare)	70-82
	35—Scientific Services and Research	83
	36—Medical	83-84
	37—Family Welfare	85-87
	38—Public Health, Sanitation and Water Supply (Excluding Prevention of Air and Water Pollution) ..	88-89
	39—Housing	89-103
	40—Urban Development	103-111
	41—Information and Publicity	111-113
	42—Labour and Employment	113-114
	43—Social Security and Welfare (Civil Supplies) ..	115
	44—Social Security and Welfare (Relief and Rehabilitation of Displaced Persons and Repatriates)	116-119
	45—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)	120-131
	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)	132-137
	47—Relief on account of Natural Calamities	138-140
	48—Other Social and Community Services	141-142
	49—Secretariat—Economic Services	142-144
	50—Co-operation	144-161
	51—Other General Economic Services	162
	52—Agriculture	162-178
	53—Minor Irrigation, Soil Conservation and Area Development	179-188
	54—Food	189-191
	55—Animal Husbandry	191-192
	56—Dairy Development (Excluding Public Undertakings)	193-196
	57—Fisheries	196-202



III

Grant No./ Appropriation No.		Pages
58—	Forests (Excluding Lloyd Botanic Garden, Darjeeling) ..	203-208
59—	Community Development (Panchayat) ..	209-212
60—	Community Development (Excluding Panchayat) ..	213-216
61—	Industries (Closed and Sick Industries) ..	217-221
62—	Industries (Excluding Closed and Sick Industries) ..	222-227
63—	Village and Small Industries (Excluding Public Undertakings) ..	228-234
64—	Mines and Minerals ..	234
66—	Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects ..	235-248
67—	Power Projects ..	248-250
68—	Ports, Lighthouses and Shipping ..	250
69—	Civil Aviation ..	251
70—	Roads and Bridges ..	251-258
71—	Road and Water Transport Services ..	259-261
72—	Tourism ..	262
73—	Other Transport and Communication Services ..	263
74—	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat) ..	263-265
75—	Investments in General Financial and Trading Institutions ..	265-266
76—	Public Undertakings ..	266-270
77—	Social Service on Environment ..	271
80—	Capital Outlay on Petroleum, Chemicals and Fertiliser Industries (Excluding Public Undertakings) ..	272-273
81—	Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries) ..	273-275
83—	Investments in Industrial Financial Institutions (Excluding Public Undertakings) ..	276
84—	Public Debt ..	277-280
85—	Loans and Advances ..	280
	Appendix ..	281-282

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1983-84 presents the accounts of sums expended in the year ended the 31st March 1984 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	1,22,12,000	1,54,52,036	..	32,40,036
Charged	1,69,000	79,195	89,805	..
2. Governor—				
Revenue—				
Charged	29,98,000	29,18,416	79,584	..
3. Council of Ministers—				
Revenue—				
Voted	39,10,000	40,72,019	..	1,62,019
4. Administration of Justice—				
Revenue—				
Voted	9,14,71,000	8,83,21,494	31,49,506	..
Charged	2,23,53,000	2,13,06,811	10,46,189	..
5. Elections—				
Revenue—				
Voted	7,65,61,000	4,73,13,484	2,92,47,516	..
6. Collection of Taxes on Income and Expenditure—				
Revenue—				
Voted	62,46,000	62,99,955	..	53,955
Charged	2,000	..	2,000	..
7. Land Revenue—				
Revenue—				
Voted	24,46,21,000	23,13,44,432	1,32,76,568	..
Charged	1,00,000	..	1,00,000	..
Capital—				
Voted	1,30,00,000	90,78,445	39,21,555	..
8. Stamps and Registration—				
Revenue—				
Voted	5,03,97,000	4,70,83,368	33,13,632	..

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.
9. Collection of other Taxes on Property and Capital Transactions—				
Revenue—				
Voted	4,96,000	3,43,269	1,52,731	..
10. State Excise—				
Revenue—				
Voted	4,69,42,000	4,30,72,789	38,69,211	..
11. Sales Tax—				
Revenue—				
Voted	4,83,73,000	4,49,00,656	34,72,344	..
12. Taxes on Vehicles—				
Revenue—				
Voted	1,02,18,000	91,17,001	11,00,999	..
Charged	15,000	15,000	..	..
13. Other Taxes and Duties on Commodities and Services—				
Revenue—				
Voted	2,92,91,000	2,70,76,732	22,14,268	..
14. Other Fiscal Services—				
Revenue—				
Voted	1,36,20,000	1,20,86,297	15,33,703	..
15. Appropriation for reduc- tion or avoidance of debt—				
Revenue—				
Charged	5,49,50,000	5,49,50,000	..	..
16. Interest Payments—				
Revenue—				
Voted	80,02,000	40,51,644	39,50,356	..
Charged	1,82,93,39,000	1,83,92,78,834	..	99,39,834
17. Public Service Commission—				
Revenue—				
Charged	57,76,000	57,76,503	..	503

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	6,83,68,000	6,42,48,096	41,19,904	..
Charged	3,88,421	3,88,421	..	..
19. District Administration—				
Revenue—				
Voted	7,13,39,000	6,62,57,224	50,81,776	..
20. Treasury and Accounts Administration—				
Revenue—				
Voted	4,22,59,000	4,18,76,759	3,82,241	..
21. Police—				
Revenue—				
Voted	1,26,11,60,000	1,12,75,40,685	13,36,19,315	..
Charged	37,390	27,389	10,001	..
22. Jails—				
Revenue—				
Voted	8,62,70,000	7,72,14,006	90,55,994	..
24. Stationery and Printing—				
Revenue—				
Voted	4,11,69,000	3,28,80,235	82,88,765	..
25. Public Works—				
Revenue—				
Voted	30,40,16,000	55,19,40,623	..	24,79,24,623
Charged	44,18,000	44,98,989	..	80,989
Capital—				
Voted	19,80,62,000	17,64,36,618	2,16,25,382	..
Charged	70,000	27,251	42,749	..
26. Fire Protection and Control—				
Revenue— ..				
Voted	6,02,63,000	4,55,71,176	1,46,91,824	..
Charged	1,18,385	1,18,384	1	..

Summary of Appropriation Accounts—*contd.*

5

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.
27. Other Administrative Services—				
Revenue—				
Voted	18,81,15,000	19,16,14,183	..	34,99,183
28. Pensions and Other Retirement Benefits—				
Revenue—				
Voted	38,32,36,000	38,02,16,895	20,19,105	..
Charged	19,05,000	19,49,647	..	44,647
30. Miscellaneous General Services—				
Revenue—				
Voted	3,26,78,000	2,95,39,508	31,38,492	..
31. Secretariat—Social and Community Services—				
Revenue—				
Voted	2,53,23,000	2,43,64,392	9,58,608	..
32. Education (Sports)—				
Revenue—				
Voted	2,05,49,000	2,07,93,373	..	2,44,378
Capital—				
Voted	1,00,00,000	1,00,00,000	..	..
33. Education (Youth Welfare)—				
Revenue—				
Voted	5,03,64,000	4,49,59,372	54,04,628	..
Charged	12,000	..	12,000	..
34. Education, Art and Culture (Excluding Sports and Youth Welfare)—				
Revenue—				
Voted	4,28,31,20,000	4,07,69,92,360	20,61,27,640	..
Capital—				
Voted	50,50,000	25,88,252	24,61,748	..

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	26,000	3,000	..
36. Medical—				
Revenue—				
Voted	1,28,04,28,000	1,27,71,89,945	32,38,055	..
Charged	86,332	85,732	600	..
Capital—				
Voted	1,36,50,000	85,48,726	51,01,274	..
37. Family Welfare—				
Revenue—				
Voted	19,72,46,000	21,42,56,377	..	1,70,10,377
38. Public Health, Sanitation and Water Supply (Excluding Prevention of Air and Water Pollution)—				
Revenue—				
Voted	70,75,85,000	71,30,72,013	..	54,87,013
Capital—				
Voted	3,42,00,000	2,76,00,000	66,00,000	..
39. Housing—				
Revenue—				
Voted	6,61,01,000	6,17,84,448	43,16,552	..
Charged	43,631	..	43,631	..
Capital—				
Voted	14,43,59,000	11,50,99,610	2,92,59,390	..
40. Urban Development—				
Revenue—				
Voted	68,16,43,000	57,86,36,953	10,30,06,047	..
Capital				
Voted	24,42,00,000	14,18,49,799	10,23,50,201	..

Summary of Appropriation Accounts—*contd.*

7

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	5,03,10,000	4,52,57,331	50,52,669	..
Capital—				
Voted	58,94,000	57,78,437	1,15,563	..
42. Labour and Employment—				
Revenue—	..			..
Voted	7,92,11,000	7,51,70,634	40,40,366	..
43. Social Security and Welfare (Civil Supplies)—				
Revenue—				
Voted	53,64,000	45,81,712	7,82,288	..
44. Social Security and Welfare (Relief and Rehabilitation of Displaced Persons and Repatriates)—				
Revenue—				
Voted	10,37,69,000	7,08,52,296	3,29,16,704	..
Charged	50,80,781	..	50,80,781	..
Capital—				
Voted	45,00,000	39,35,992	5,64,008	..
45. Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—				
Revenue—				
Voted	43,30,13,000	34,74,79,975	8,55,33,025	..
Charged	32,000	..	32,000	..
Capital—				
Voted	5,41,02,000	8,23,26,944	2,17,75,056	..
Charged	1,55,560	1,50,500	5,000	..

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.
46. Social Security and Welfare (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Repatriates and Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—				
Revenue—				
Voted	79,48,80,000	60,82,85,708	18,65,94,292	..
Charged	26,074	..	26,074	..
Capital—				
Voted	2,00,000	..	2,00,000	..
47. Relief on account of Natural Calamities—				
Revenue—				
Voted	19,67,72,000	12,91,49,798	76,22,202	..
48. Other Social and Community Services—				
Revenue—				
Voted	2,26,85,000	1,57,22,075	69,62,925	..
Capital—				
Voted	1,00,46,000	95,87,912	5,08,088	..
49. Secretariat—Economic Services—				
Revenue—				
Voted	4,29,31,000	3,79,15,021	50,15,979	..
Charged	618	618	..	..
50. Co-operation—				
Revenue—				
Voted	21,89,02,000	13,36,60,023	8,52,41,978	..
Capital—				
Voted	23,43,55,000	19,23,45,584	4,20,09,416	..
51. Other General Economic Services—				
Revenue—				
Voted	1,25,47,000	2,16,89,814	5,57,186	..

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.
52. Agriculture—				
Revenue—				
Voted	61,84,86,000	52,71,25,194	9,13,60,806	
Charged	2,87,358	9,03,556	..	6,16,198
Capital—				
Voted	8,40,15,000	6,13,76,177	2,26,38,823	..
Charged	1,29,829	..	1,29,829	..
53. Minor Irrigation, Soil Conservation and Area Development—				
Revenue—				
Voted	58,45,55,000	58,94,60,652	..	49,05,652
Capital—				
Voted	7,60,94,000	4,99,20,629	2,61,73,371	..
54. Food—				
Revenue—				
Voted	14,22,97,000	12,34,23,472	1,88,73,528	..
Capital—				
Voted	22,68,00,000	9,45,54,294	13,22,45,706	..
Charged ..	10,000	..	10,000	..
55. Animal Husbandry—				
Revenue—				
Voted	14,23,92,000	14,23,48,370	43,630	..
Charged	3,778	3,778	..	..
Capital—				
Voted	96,58,000	77,06,957	19,51,043	..
56. Dairy Developments (Excluding Public Undertaking)				
Revenue—				
Voted	31,68,31,000	32,98,99,282	..	1,30,68,282
Charged	85,000	13,500	71,500	..
Capital—				
Voted	94,60,000	42,64,806	51,95,194	

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	5,84,73,000	4,83,77,373	1,00,95,627	—
Capital—				
Voted	57,50,000	21,73,700	35,76,300	..
58. Forest—				
(Excluding Lloyd Botanic Garden, Darjeeling)—				
Revenue—				
Voted	15,93,77,000	16,47,91,518	..	54,14,518
Charged	29,000	..	29,000	..
Capital—				
Voted	39,40,000	27,00,000	12,40,000	—
59. Community Development (Panchayat)—				
Revenue—				
Voted	80,90,20,000	27,11,51,568	9,78,68,437	..
Charged	2,051	51	2,000	..
Capital—				
Voted	10,50,000	24,00,000	..	13,50,000
60. Community Development (Excluding Panchayat)—				
Revenue—				
Voted	16,14,95,000	17,19,86,292	..	1,04,91,292
Capital—				
Voted	1,05,00,000	2,81,665	1,02,18,335	..
61. Industries (Closed and Sick Industries)—				
Revenue—				
Voted	18,24,000	1,07,00,257	..	88,76,257
Capital—				
Voted	6,15,00,001	5,79,77,000	35,23,001	
Charged	81,63,777	81,63,776	1	

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.
62. Industries (Excluding Public Undertakings and Closed and Sick Industries)—				
Revenue—				
Voted	14,26,79,000	11,27,65,061	2,99,13,939	..
Charged	7,000	..	7,000	..
Capital—				
Voted	9,37,61,000	5,95,86,294	3,41,74,706	..
63. Village and Small Industries (Excluding Public Undertakings)—				
Revenue—				
Voted	9,34,31,001	8,90,18,813	44,12,188	..
Charged	9,70,323	..	9,70,323	..
Capital—				
Voted	1,63,80,000	1,53,40,592	10,39,408	..
64. Mines and Minerals—				
Revenue—				
Voted	38,36,000	32,21,220	6,14,780	..
66. Multipurpose Projects, Navigation, and Flood Projects—				
River Irrigation, Drainage Control				
Revenue—				
Voted	37,23,42,000	47,11,54,531	..	9,88,12,531
Charged	1,00,000	..	1,00,000	..
Capital—				
Voted	92,67,28,000	87,31,28,468	5,35,99,532	..
Charged	8,00,904	6,89,154	1,11,750	..
67. Power Projects—				
Revenue—				
Voted	14,02,00,000	9,01,57,628	5,00,42,372	..
Capital—				
Voted	59,24,00,000	56,23,36,000	3,00,64,000	..
68. Ports, Lighthouses and Shipping—				
Revenue—				
Voted	71,74,000	58,87,328	12,86,672	..

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.
69. Civil Aviation—				
Revenue—				
Voted	27,16,000	6,84,767	20,31,233	..
70. Roads and Bridges—				
Revenue—				
Voted	24,86,41,000	28,80,49,705	..	3,94,08,705
Charged	92,057	..	92,057	..
Capital—				
Voted	48,87,24,000	39,18,60,143	9,68,63,857	..
Charged	6,89,225	..	6,89,225	..
71. Road and Water Transport Services—				
Revenue—				
Voted	45,26,91,000	43,19,83,379	2,07,07,621	..
Capital—				
Voted	39,54,00,000	31,58,42,080	7,95,57,920	..
72. Tourism—				
Revenue—				
Voted	1,27,35,000	1,27,74,271	..	39,271
73. Other Transport and Communication Services—				
Capital—				
Voted	5,00,000	..	5,00,000	..
74. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat)—				
Revenue—				
Voted	62,53,28,000	54,21,44,947	8,31,83,053	..
Charged	11,30,000	..	11,30,000	..
75. Investments in Financial and General Trading Institutions—				
Capital—				
Voted	23,50,000	15,00,000	8,50,000	..
76. Public Undertakings—				
Revenue—				
Voted	15,000	24,927	..	9,927
Capital—				
Voted	39,98,82,000	25,64,56,260	14,34,25,740	..

Summary of Appropriation Accounts—contd.

13

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.
77. Social Service on Environment				
Revenue—				
Voted	65,84,000	56,47,103	9,36,897	..
80. Capital Outlay on Petroleum, Chemicals and Fertilizer Industries (Excluding Public Undertakings)—				
Capital—				
Voted	65,00,000	30,00,000	35,00,000	..
81. Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)—				
Capital—				
Voted	4,32,00,000	2,37,60,000	1,94,40,000	..
83. Investments in Industrial Financial Institutions (Excluding Public Undertakings)—				
Capital—				
Voted	2,56,50,000	2,00,50,000	56,00,000	..
84. Public Debt—				
Capital—				
Charged	11,66,52,52,000	11,84,33,27,573	..	18,80,75,573
85. Loans and Advances—				
Capital—				
Voted	12,90,00,000	12,02,91,059	..	2,51,059
Revenue—				
Voted	16,98,67,77,001	16,10,34,51,898	88,53,25,103	..
Capital—				
Voted	4,58,08,60,001	3,67,06,32,443	91,02,27,558	..
Total Voted	21,56,76,37,001	19,77,40,84,347	1,79,35,52,661	..
Revenue—				
Charged	1,93,05,57,199	1,93,23,24,824	..	17,57,625
Capital—				
Charged	11,66,52,71,233	11,85,23,53,354	..	18,70,37,019
Total—				
Charged	13,59,58,28,432	13,78,46,78,178	..	18,88,44,644
GRAND TOTAL	35,16,34,63,436	33,55,37,57,419	1,90,47,00,917	..

Excess over the following voted grants requires regularisation:—

Number and name of the grant	Section
1—State Legislature	Revenue
3—Council of Ministers	Revenue
6—Collection of Taxes on Income and Expenditure	Revenue
25—Public Works	Revenue
27—Other Administrative Services	Revenue
32—Education (Sports)	Revenue
37—Family Welfare	Revenue
38—Public Health, Sanitation and Water Supply (Excluding Prevention of Air and Water Pollution).	Revenue
53—Minor Irrigation, Soil Conservation and Area Development	Revenue
56—Dairy Development	Revenue
58—Forest (Excluding Lloyd Botanic Garden, Darjeeling)	Revenue
59—Community Development (Panchayat)	Capital
60—Community Development (Excluding Panchayat)	Revenue
61—Industries (Closed and Sick Industries)	Revenue
66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects	Revenue
70—Roads and Bridges	Revenue
72—Tourism	Revenue
76—Public Undertakings	Revenue
85—Loans and Advances	Capital

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

Number and name of appropriation	Section
16—Interest Payments	Revenue
Public Service Commission	Revenue
25—Public Works	Revenue
28—Pensions and Other Retirement Benefits	Revenue
52—Agriculture	Revenue
Public Debts	Capital

The expenditure shown in the summary of Appropriation Accounts does not include Rs. 3,53,265 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 drawal
25—Public Works ..	259—Public Works ..	1,33,418	March 1984
36—Medical ..	280—Medical ..	57,018	March 1984
52—Agriculture ..	505—Capital Outlay on Agriculture	1,29,829	March 1984
53—Minor Irrigation, Soil Conservation and Area Development	506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	33,000	September 1983
Total Rs.		3,53,265	

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 1983-84 and the Finance Accounts for that year is shown below:—

Total expenditure according to the Appropriation Accounts	Voted		Charged	
	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
	16,10,34,51,898	3,67,06,32,443	1,93,23,14,824	11,85,23,58,254
Deduct—Recoveries Shown in Appendix	64,26,81,426	88,35,67,787	87,729	..
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	15,46,07,70,472	2,78,70,64,656	1,93,22,27,095	11,85,23,58,254

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirement of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971. On the basis of information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of West Bengal for the year 1983-84.

T. N. Chaturvedi

(T. N. CHATURVEDI)

Comptroller and Auditor General of India

NEW DELHI

The 1985

Grant No. 1—State Legislature

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 211—Parliament/ State Union Territory Legisla- tures			
Voted—			
Original ..	Rs. 1,18,68,000	1,22,12,000	1,54,52,036
Supplementary	3,44,000			+32,40,036
Amount surrendered during the year	..	..	..
Charged—			
Original ..	1,61,000	1,69,000	79,195
Supplementary	8,000			—89,805
Amount surrendered during the year	..	..	..

Notes and Comments—**Voted grant**

(i) Expenditure exceeded the grant by Rs. 32,40,036; the excess requires regularisation.

(ii) Supplementary provision obtained in March 1984 proved inadequate in view of the eventual excess over the grant.

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

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

B—State Legislatures—**B(1)—Legislative Assembly—**

O	53.73	} 56.24	89.37	+33.13
S ..	..	3.44		
R ..	..	—0.93		

Augmentation of fund through supplementary grant was stated to be for meeting larger establishment charges. Reasons for final excess have not been intimated (April 1985).

Appropriation No. 2—Governor (All charged)

17

Section and Major head	Total appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.

REVENUE—

Major head : 212—President/Vice-President/Governor/Administrator of Union Territories

	Rs.				
<i>Original</i> ..	28,45,000	}	29,98,000	29,18,416	—79,584
<i>Supplementary</i>	1,53,000				
<i>Amount surrendered during the year</i>	..		..		.

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

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

REVENUE—

Major head : 213—Council of Ministers

	Rs.				
<i>Original</i> ..	26,60,000	}	39,10,000	40,72,019	+1,62,019
<i>Supplementary</i>	12,50,000				
<i>Amount surrendered during the year</i>	..		..		..

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 1,62,019; the excess requires regularisation.

(ii) Excess (partly counterbalanced by saving under other heads) occurred mainly under "III—Tour expenses", reasons for which have not been intimated (April 1985).

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 214—Administration of Justice			
Voted—			
	Rs.		
Original ..	9,14,71,000	9,14,71,000	8,83,21,494
Supplementary ..			
Amount surrendered during the year	..	..	..
Charged—			
Original ..	1,95,05,000	2,23,53,000	2,13,06,811
Supplementary	28,48,000		
Amount surrendered during the year	..	..	..

Notes and comments—**Voted grant—**

- (i) No portion of the saving was surrendered.
- (ii) Saving (partly counter-balanced by excess under other heads) occurred mainly under:—

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

(In lakhs of rupees)

XII—Other Expenditure—**XII—(2)—Lump provision for Additional Dearness Allowance—**

O ..	35.58	34.34	1.22
R ..	-1.24		
			-33.12

Reasons for saving have not been intimated (April 1985).

Charged appropriation—

- (i) In view of the ultimate saving of Rs. 10.46 lakhs under the charged appropriation, the supplementary appropriation of Rs. 28.48 lakhs obtained in March 1984 proved excessive.

(ii) Significant saving occurred under:—

Head	Total appropriation	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
I—High Courts—			
Non-Plan—			
I(2)—Original Side—			
<i>O</i>	65.57	} 77.54	71.24 —6.30
<i>S</i>	10.73		
<i>R</i>	1.24		

Anticipated excess was attributed to payment of dearness allowance at enhanced rate. Reasons for final saving have not been intimated (April 1985).

Grant No. 5—Election (All voted)

Section and Major head	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 215—Election			
	Rs.		
Original ..	7,65,61,000	} 7,65,61,000	4,73,13,484 —2,92,47,516
Supplementary ..	—		
Amount surrendered during the year (March 1984)	..	—	2,97,91,000

Notes and comments—

(i) About 38 percent of the provision remained unutilised.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
III—Charges for conduct of election for Lok-Sabha and State Legislative Assemblies when held simultaneously—			
O — — 6,60.00	6.00	5.31	—0.69
R — .. —6,54.00			

Saving was attributed to non-purchase of electronic voting machines.

IV—Charges for conduct of Election to Parliament—			
O — .. 10.00	0.20	0.03	—0.17
R — .. —9.80			

Saving occurred as no bye-election was held during the year, for which the fund was provided.

V—Charges for conduct of Election to State Legislature—			
O — — 50.00	20.00	34.12	+14.12
R — .. —30.00			

Anticipated saving was attributed to less requirement for settlement of arrear claims. Reasons for final excess have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
I—Electoral Officials—			
Non-Plan—			
I(i)—Electoral Officials—			
O 40.00	41.50	72.99	+31.49
R 1.50			
II—Preparation and Printing of Electoral Rolls—			
II(1) and (2)—Parliamentary Constituencies and Assembly Constituencies—			
O — — 5.00	4,00.00	3,60.68	—39.32
R 3,95.00			

The anticipated excesses in the above cases were attributed to engagement of additional temporary staff and incurring of more expenditure for revision of electoral rolls, undertaken as per direction of the Election Commission after preparation of the budget. Reasons for final excess/saving have not been intimated (April 1985).

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

21

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 220—Collection of Taxes on Income and Expenditure			
Voted—			
	Rs.		
Original ..	61,86,000	62,46,000	62,99,955
Supplementary	60,000			+53,955
Amount surrendered during the year	..	..
Charged—			
Original ..	2,000	2,000	..
Supplementary	..		
Amount surrendered during the year	..	..	..

Note/comment—

Expenditure exceed the voted grant by Rs. 53,955; the excess requires regularisation.

Grant No. 7—Land Revenue

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
REVENUE—			
229—Land Revenue			
Voted—			
	Rs.		
Original ..	24,44,78,000	24,46,21,000	23,13,44,432
Supplementary	1,43,000			—1,32,76,568
Amount surrendered during the year (March 1984)	—	..	53,21,000
Charged—			
Original ..	1,00,000	1,00,000	..
Supplementary	..			—1,00,000
Amount surrendered during the year (March 1984)	—	..	79,000

67325

Head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
CAPITAL—			
504—Capital Outlay on Other General Economic Services			
Original .. 1,30,00,000	1,30,00,000	90,78,445	—39,21,555
Supplementary ..			
Amount surrendered during the year	..	..	..

Notes and comments—**REVENUE—**

- (i) In view of the ultimate saving of Rs. 132.77 lakhs in the grant, the supplementary provision of Rs. 1.43 lakhs obtained in March 1984 proved unnecessary.
- (ii) An amount of Rs. 53.21 lakhs was surrendered in March 1984; the ultimate saving in the grant amounted to Rs. 132.77 lakhs.
- (iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
229—Land Revenue			
VII—Other Expenditure			
VII(7)—Lump provision for			
Additional Dearness Allowances—	1,10.76	..	—1,10.76

Reasons for non-utilisation of the entire provision have not been intimated (April 1985).

I—Direction and Administration—**I(1)—General Establishment—****I(1)(b)—Certificate Establishment—**

O 1,18.50	81.80	62.95	—18.85
R —36.70			

Anticipated saving was stated to be due to less requirement of funds by the local officers. Reasons for final saving which occurred under 'salaries' have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
VI—Management of Ex-zamindary Estates—			
VI(1)—Temporary Establishment and other charges for payment of compensation—			
VI(1)(a)—Ad-interim Compensation—	48.12	29.29	—18.83

Reasons for saving have not been intimated (April 1985).

(ii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
VI—Management of Ex-zamindary Estates—			
VI(1)—Temporary Establishment and other charges for payment of Compensation—			
VI(1)(b)—Final Compensation—			
O 3,74.62	3,76.05	4,37.46	+61.41
S 1.43			
I—Direction and Administration—			
I(2)—Record Room Establishment—			
O 18.06	16.93	26.54	+9.61
R —1.13			

Reasons for excess under the above heads have not been intimated (April 1985).

CAPITAL—

(i) No portion of the saving over provision was surrendered.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
504—Capital Outlay on Other General Economic Services			
I—Land Ceiling	10.00	..	—10.00
II—Compensation to Land Holders on Abolition of Zamindari System—			
II(i)—Cash Compensation—			
II(i)(b)—Final Compensation in lieu of acquired lands—	60.00	53.18	—6.82
II(ii)—Payment of Estates Acquisition Bonds—	50.00	32.37	—17.63

Reasons for saving under the above heads have not been intimated (April 1985).

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

Section and Major head	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 230—Stamps and Registration			
	Rs.		
Original .. 5,03,97,000	5,03,97,000	4,70,83,368	—33,13,632
Supplementary ..			
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
B—II—Cost of Stamps—			
Cost of Stamps supplied from Central Stamps Stores—			
O 65.00	56.65	13.43	—43.22
R —8.35			

Of the total saving of Rs. 51.57 lakhs, saving of Rs. 31 lakhs was attributed to less expenditure owing to departmental procedural difficulties. Reasons for saving of the remaining amount have not been intimated (April 1985).

B-III—Expenses on sale of Stamps—Discount—	33.00	9.91	—23.09
---	-------	------	--------

Reasons for saving have not been intimated (April 1985).

C-II—Other Expenditure—

2. Provision for additional dearness allowance sanctioned with effect from 1-11-82	8.23	..	—8.23
---	------	----	-------

Reasons for saving of the entire provision have not been intimated (April 1985).

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

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

A II—Cost of Stamps—

Cost of stamps supplied from
Central Stamps Stores—

O 10.00	14.00	37.96	+23.96
R 4.00			

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
A-III—Expenses on sale of stamps—Discount—			
O .. 2.00	6.00	11.47	+5.47
R .. 4.00			
C—Registration—			
C-I—Direction and Administration—			
2. District Charges	3,66.47	3,84.71	+18.24

Reasons for anticipated excess as well as final excess in the above cases have not been intimated (April 1985).

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

Section and Major head	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 235—Collection of Other Taxes on Property and Capital Transactions			
	Rs.		
Original .. 4,96,000	4,96,000	3,43,269	—1,52,731
Supplementary ..			
Amount surrendered during the year (March 1984)	..	..	—1,33,000

Grant No. 10—State Excise (All voted)

27

Section and Major head	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 239—State Excise			
	Rs.		
Original ..	4,65,82,000	} 4,69,42,000	4,30,72,789
Supplementary	3,60,000			—38,69,211
Amount surrendered during the year	..	..	..

Notes and comments—

(i) The entire saving of Rs. 38.69 lakhs remained unsurrendered.

(ii) In view of the saving of Rs. 38.69 lakhs, the supplementary grant of Rs. 3.60 lakhs obtained in March 1984 proved unnecessary.

(iii) Significant saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
239—State Excise—			
III—Purchase of opium, etc. ..	17.00	5.92	—11.08
Saving was attributed mainly to non-purchase of approved quality of Ganja from other States.			
IV(2)—Lump provision for additional dearness allowance—	13.42	..	—13.42

Reasons for the saving have not been intimated (April 1985).

Grant No. 11—Sales Tax (All voted)

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

REVENUE—

Major head : 240—Sales Tax

	Rs.				
Original ..	4,83,73,000	}	4,83,73,000	4,49,00,656	-34,72,344
Supplementary ..					
Amount surrendered during the year (March 1984)	..	..			34,80,000

Notes and comments—

Saving occurred mainly under—

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

(In lakhs of rupees)

II—Collection Charges—

Non-Plan—

(1)—General Establishment—

O ..	3,83.50	}	3,63.28	3,63.66	+0.38
R ..	-20.22				

Saving was stated to be due mainly to vacant posts.

III—Other Expenditure—

Non-Plan—

(2) Lump provision for additional dearness allowance—

O ..	11.59	}
R ..	-11.59				

The entire provision was surrendered, reasons for which have not been intimated (April 1985).

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 241—Taxes on Vehicles			
Voted—			
	Rs.		
Original ..	85,61,000	1,02,18,000	91,17,001
Supplementary	16,57,000		
Amount surrendered during the year	..	..	..
Charged—			
Original ..	..	15,000	15,000
Supplementary	15,000		
Amount surrendered during the year	..	..	..

Notes and comments—

Voted

- (i) Entire saving of Rs. 11.01 lakhs remained unsurrendered.
- (ii) Saving occurred mainly under:—

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

(In lakhs of rupees)

I—Direction and Administration—

Public Vehicles Department—

O ..	55.13	61.58	61.01
S ..	16.57		
R ..	-10.12		
			-0.57

Reasons for saving have not been intimated (April 1985).

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

Section and Major head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 245—Other Taxes and Duties on Commodities and Services—			
	Rs.		
Original ..	2,92,91,000	2,70,76,732	-22,14,268
Supplementary ..			
Amount surrendered during the year (March 1984)	..	..	62,000

Notes and comments—

(i) Rs. 0.62 lakh were surrendered in March 1984; ultimately the saving worked out to Rs. 22.14 lakhs.

(ii) Saving occurred mainly under—

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

(In lakhs of rupees)

IV—Collection charges—

Taxes on Goods and Passengers—

Non-Plan—

2. Taxes on entry of goods in Calcutta Metropolitan Area—

O	2,16.95	2,21.65	1,90.19	-31.46
R	4.70			

Anticipated excess was stated to be due to more requirements under establishment charges. Of the final saving, Rs. 10.00 lakhs were due to less requirement of fund for payment of professional and special services; reasons for saving of the balance amount have not been intimated (April 1985).

VI—Collection Charges—

Other Expenditure—

Non-Plan—

(2) Lump provision for additional dearness allowance	7.80	..	-7.80
--	------	----	-------

Reasons for saving of the entire provision have not been intimated (April 1985).

(iii) Significant Excess occurred under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
IV—Collection Charges—			
Taxes on Goods and Passengers—			
Non-Plan—			
1. Taxes on entry of goods in local areas—			
O	15.60	4.30	27.13
R	—11.30		
			+22.83

Reasons for anticipated saving as well as final excess have not been furnished (April 1985).

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

Section and Major head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 247—Other Fiscal Services—			
	Rs.		
Original ..	1,36,20,000	1,20,86,297	—15,33,703
Supplementary ..			
Amount surrendered during the year	..	..	..

Notes and comments—

Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
I—Promotion of Small Savings ..	1,36.00	1,20.85	—15.15

Reasons for the saving have not been intimated (April 1985).

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

Section and Major head	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE—			
Major head : 248—Appropriation for Reduction or Avoidance of Debt—			
	Rs.		
<i>Original</i> ..	5,29,50,000	5,49,50,000	5,49,50,000
<i>Supplementary</i> ..	20,00,000		
<i>Amount surrendered during the year</i>	..	..	..

Note/comment—

The expenditure represents contribution of Rs. 4,23.64 lakhs to the Sinking Funds and Rs. 1,25.86 lakhs to Depreciation Funds for amortisation of loans raised in the open market.

The balances in these funds at the end of the year 1983-84 were—

	(In lakhs of rupees)
<i>Sinking Funds</i> ..	26,71.07
<i>Depreciation Funds</i> ..	10,22.20

An account of these funds is given in Statement No. 19 of the Finance Accounts 1983-84.

Grant No. 16—Interest Payments

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE—			
Major head : 249—Interest Payments			
Voted—			
	Rs.		
<i>Original</i> ..	80,02,000	40,51,644	—39,50,356
<i>Supplementary</i> ..	..	
<i>Amount surrendered during the year (March 1984)</i>	..	..	20,00,000
Charged—			
<i>Original</i> ..	1,69,10,89,000	1,83,92,78,834	+99,39,834
<i>Supplementary</i> ..	13,82,50,000		
<i>Amount surrendered during the year (March 1984)</i>	..	..	45,14,744

Notes and comments—**Voted grant**

(i) Saving occurred mainly under—

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

F—Interest on Other Obligations—

II—Miscellaneous—

II(1)—Interest on Compensation money payable to land holders—

	Rs.			
O	80.00	}	60.00	40.52
R	—20.00			
				—19.48

Reasons for the anticipated as well as final saving have not been intimated (April 1985).

Charged Appropriation**Notes and comments—**

(i) Expenditure exceeded the appropriation by Rs. 99,39,834 ; the excess requires regularisation.

(ii) In view of the excess, surrender of Rs. 45.15 lakhs towards the end of the year proved unrealistic.

(iii) Excess occurred mainly under:—

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

A—Interest on Internal Debt—

I—Interest on Market Loans—

O	14,49.42	}	14,88.33	15,40.07	+51.74
S	38.91				

Reasons for excess have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
IV—Interest on other Internal Debts—			
IV(ii)—Other items—			
O 5,51.14	} 5,70.10	5,90.81	+20.71
R 18.96			

Anticipated excess was stated to be due mainly to payment of interest on loans obtained from General Insurance Corporation of India, West Bengal Essential Commodities Supply Corporation Ltd. during the year as well as payment of some arrear interest. Reasons for final excess have not been intimated (April 1985).

C—Interest on Small Savings, Provident Funds, etc.—

I—Interest on State Provident Funds—

I(1)—Interest on General Provident Funds—

O 11,00.00	} 11,85.70	13,25.79	+1,40.09
S 75.59			
R 10.11			

Reasons for excess of Rs. 150.20 lakhs have not been intimated (April 1985).

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

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

A—Interest on Market Loans—

IV—Interest on other Internal Debts—

IV(i)—Cash Credit and Ways and Means Advances—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IV(i)(3)—Interest on Ways and Means Advances from Reserve Bank—			
O 6,00.00	17,69.57	17,75.51	+5.94
S 12,00.00			
R -30.43			

Reduction in provision by reappropriation was stated to be due to non-payment of interest for want of receipt of the necessary demand from the Reserve Bank of India. Reasons for the final excess have not been intimated (April 1985).

C—Interest on Small Savings Provident Fund, etc.—

III—Interest on Insurance and Pension Fund—

S 68.00	68.00	0.01	-67.99
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Reasons for saving have not been intimated (April 1985).

D—Interest on Loans and Advances from Central Government—

II Interest on loans for State/ Union Territory Plan Schemes—

O 28,47.42	28,22.79	28,22.79	..
R -24.63			

IV—Interest on loans for Centrally Sponsored Schemes—

Q 1,07.24	94.77	92.44	-2.33
R -12.47			

Saving in the above two cases was stated to be due to less requirement of fund for payment of interests.

F—Interest on Other Obligations—

II—Miscellaneous—

II(3)—Other Items	30.00	19.65	-10.35
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Reasons for saving have not been intimated (April 1985).

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

Section and Major head	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 251—Public Service Commission			
	Rs.		
<i>Original</i> ..	55,71,000	57,76,000	57,76,503
<i>Supplementary</i>	2,05,000			+503
<i>Amount surrendered during the year</i>	..	..	..

Note/comment—

Expenditure exceeded the grant by Rs. 503; the excess requires regularisation.

Grant No. 18—Secretariat—General Services

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 252—Secretariat—General Services			
Voted—			
	Rs.		
<i>Original</i> ...	6,70,73,000	6,83,68,000	6,42,48,096
<i>Supplementary</i>	12,95,000			—41,19,904
<i>Amount surrendered during the year (March 1984)</i>	..	..	7,16,477
Charged—			
<i>Original</i> —	—	3,88,421	3,88,421
<i>Supplementary</i>	3,88,421		
<i>Amount surrendered during the year</i>	—	..	..

Notes and comments—

Voted—

- (i) In view of the final saving of Rs. 41.20 lakhs, the supplementary grant of Rs. 12.95 lakhs obtained in March 1984 was unnecessary.
- (ii) Rupees 7.16 lakhs were surrendered in March 1984; the ultimate saving in the grant was however, Rs. 41.20 lakhs.
- (iii) Significant saving occurred mainly under:—

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

V—Other Expenditure—

Non-Plan—

2. Lump provision for additional Dearness Allowances—	26.86	..	—26.86
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Reasons for non-utilisation of the entire provision have not been intimated (April 1985).

Grant No. 19—District Administration (All voted)

Section and Major head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 253—District Administration			
	Rs.		
Original .. 7,13,39,000	} 7,13,39,000	6,62,57,224	—50,81,776
Supplementary . . .			
Amount surrendered during the year (March 1984)	..	—	23,44,710

Notes and Comments—

(i) Significant saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
253—District Administration—			
V—Other Expenditure ..	30.88	..	—30.88

Reasons for non-utilisation of the entire provision have not been intimated (April 1985).

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE—			
Major head : 254—Treasury and Accounts Administration			
Original ..	Rs. 3,76,19,000	4,22,59,000	4,18,76,759
Supplementary	46,40,000		
Amount surrendered during the year	..	..	..

Grant No. 21—Police

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE—			
Major head : 255—Police			
Voted—			
Original ..	Rs. 123,57,35,000	126,11,60,000	112,75,40,685
Supplementary	2,54,25,000		
Amount surrendered during the year	..	..	..
Charged—			
Original ..	..	37,390	27,389
Supplementary	37,390		
Amount surrendered during the year	..	..	..

Notes and comments—**Voted—**

- (i) The supplementary grant of Rs. 2,54.25 lakhs obtained in March 1984 proved unnecessary as the expenditure was less than the original provision.
- (ii) The entire saving of Rs. 13,36.19 lakhs remained unsurrendered.

(iii) Saving over the provision occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VII—State Headquarters Police—			
Non-Plan—			
1. Calcutta Police—			
O	22,62.49	23,06.00	+13.00
S	1,15.00		
R	—84.49		
	22,93.00		

Anticipated saving was stated to be due mainly to less tours by local officers, non-payment of rent of flats to Housing Department. Final excess was stated to be due mainly to rise in prices of materials for office use and payment of ex-gratia.

**2. Public Vehicle Department
(Service Depot)—**

O	1,11.01	92.67	68.92	—23.75
R	—18.34			

Anticipated saving was stated to be due to non-finalisation of the proposal for appointment of some technical staff and non-employment of contingent staff. Reasons for final saving which occurred mainly under "Salaries" have not been stated (April 1985).

**7. Extra Police Force etc.,
appointed in connection
with emergency—**

O	86.42	84.57	49.35	—35.22
R	—1.85			

Anticipated saving was stated to be due to vacant posts. Reasons for final saving have not been stated (April 1985).

XI—Harbour Police—

Non-Plan—

Port Police—

O	1,15.24	85.79	68.04	+2.25
R	—29.45			

Withdrawal of provision by re-appropriation was stated to be due to non-purchase of launches for administrative reasons. Reasons for final excess have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
XII—Welfare of Police Personnel—			
2. Loss on sale of subsidised food-stuff to the Police Force—			
Inter-Account Transfers—			
Expenditure written back from Capital to Revenue	18,70.00	9,75.50	—8,94.50

Reasons for saving have not been intimated (April 1985).

XIII—Modernisation of Police Force—

Non-Plan—

1. Scheme for modernisation of Police Forces	85.00	53.31	—31.69
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Saving to the extent of Rs. 5.00 lakhs was due to non-receipt of complete proposals from Police Chiefs. Reasons for saving of the balance amount have not been stated (April 1985).

State Plan (Annual Plan and Sixth Plan)—

Scheme for Modernisation of Police Force	15.00	..	—15.00
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Reasons for non-utilisation of the entire provision have not been stated (April 1985).

XIV—Other Expenditure—

Non-Plan—

9. Lump provision for Additional Dearness Allowance—

O	—2,84.22	}
R	—2,84.22				

The entire provision of Rs. 2,84.22 lakhs was re-appropriated to other heads for meeting additional expenditure on account of payment of dearness allowance at enhanced rates (Rs. 157.12 lakhs) and for other purposes (Rs. 127.10 lakhs). Reasons for saving have not been intimated (April 1985).

(iv) In the following cases, augmentation of funds by reappropriation proved injudicious as the expenditure was less than the original provision :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
VII—State Headquarters Police—			
Non-Plan—			
6. Police supplied to private individuals—			
O 6.48	6.54	—	—6.54
R 0.06			
Reasons for saving of the entire provision have not been intimated (April 1985).			
X—Railway Police—			
Non-Plan—			
Railway Police—			
O 2,53.01	2,72.81	2,43.93	—28.88
R 19.80			
XIV—Other Expenditure—			
Non-Plan—			
2. Additional Police appointed for the performance of agency functions—			
O 1,46.78	1,61.45	1,34.47	—26.98
R 14.67			
5. Cost of Police Force, etc. employed for cordoning works—			
O 2,00.00	2,04.40	1,62.30	—42.10
R 4.40			

In the above three cases, anticipated excess was attributed mainly to payment of ex-gratia, liberalisation of travelling allowances rules and rise in prices of stationery articles. Reasons for final saving which occurred mainly under 'Salaries' have not been stated (April 1985).

(v) Excess occurred mainly under ;—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
I—Division and Administration—			
Non-Plan—			
1. State Headquarters Police—			
O	1,51.45	1,67.64	+4.19
R	12.00		
	1,63.45		

Excess was stated to be due to absorption of some contingent staff in regular vacancies and payment of additional dearness allowance.

II—Education and Training—

Non-Plan—

2. District Police—

O	38.48	37.68	92.10	+54.42
R	-0.80			

Reasons for excess have not been intimated (April 1985).

IV—Criminal Investigation and Vigilance—

Non-Plan—

2. Forensic Science Laboratory—

O	15.18	15.58	28.19	+12.61
R	0.40			

Reasons for excess have not been intimated (April 1985).

XII—Welfare of Police Personnel—

Non-Plan—

1(a)—Hospitals for State Headquarters Police—

O	50.57	60.81	60.86	+0.05
R	10.24			

Excess was due to purchase of more medicines and increase in the cost of dietary charges.

(vi) In the following case, augmentation of fund over original plus supplementary provision by re-appropriation proved excessive in view of the final saving :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
VIII— District Police—			
Non-Plan—			
West Bengal Police—			
Voted—			
O	56,93.80	} 61,27.32	} 59,03.35
S	1,39.25		
R	2,94.27			-2,23.97

Anticipated excess was stated to be due mainly to sanction of additional dearness allowances, liberalisation of travelling allowances rules, rise in prices of all materials, running of hot line telephone system and rise in electricity charges. Reasons for final saving have not been intimated (April 1985).

Grant No. 22—Jails (All voted)

Section and Major head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 256—Jails			
	Rs.		
Original ..	8,62,70,000	} 8,62,70,000	} 7,72,14,006
Supplementary ..	..			-90,55,994
Amount surrendered during the year (March 1984)	..	..	89,14,250

Notes and comments—

(i) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I—Jails—			
II(2)—Central Jails—			
O 3,10.02	3,02.37	2,28.66	-73.71
R -7.65			
II(3)—District Jails—			
O 2,21.53	2,06.90	1,98.94	-7.96
R -14.63			
II(6)—Release of Offenders on Admonition and Probation—			
O 17.09	9.26	8.10	-1.16
R -7.83			
II(7)—Training Institute for Jail Staff—			
O 13.82	3.66	4.76	+1.10
R -10.16			

In the above cases, anticipated savings were attributed to a considerable number of posts remaining vacant for the whole year and less purchase of food articles and medicines owing to fall in the number of prison population. Reasons for final saving or excess have not been intimated (April 1985).

III—Jail Manufactures—**III(2)—Jail Depot Establishment—**

O 6.03	1.91	0.26	-1.65
R -4.12			

Anticipated saving was stated to be due to vacant posts and less purchase of raw materials. Reasons for final saving have not been intimated (April 1985).

IV—Other Expenditure—**IV(2)—Lump provision for additional dearness allowances—**

O 12.85
R -12.85			

Out of the total provision of Rs. 12.85 lakhs, Rs. 0.40 lakh were re-appropriated for meeting charges in connection with participation in Fair/Exhibition etc. and the balance amount was surrendered in March 1984. Reasons for saving have not been intimated (April 1985).

(ii) Excess occurred, mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)				
I—Direction and Administration—				
I(1)—Superintendence—				
O	15.56	10.14	34.19	+24.05
R	-5.42			
II—Jails—				
II(4)—Subsidiary Jails—				
O	1,03.52	98.01	1,32.98	+34.97
R	-5.51			

Anticipated saving in the above cases, was due to a considerable number of posts lying vacant for the whole year and less purchase of food articles and medicines for the Jail. Reasons for final excess have not been intimated (April 1985).

(iii) In the following case, withdrawal of fund proved unwarranted :—

Head	Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)				
III—Jail Manufactures—				
III(1)—Clerical and Mechanical Establishment—				
O	35.59	24.09	37.26	+13.17
R	-11.50			

Withdrawal of fund was due to vacant posts and less procurement of raw materials owing to non-fulfilment of contracts. Reasons for final excess have not been intimated (April 1985).

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

Section and Major head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 258—Stationery and Printing			
	Rs.		
Original .. 3,96,75,000	} 4,11,69,000	3,28,80,235	—82,88,765
Supplementary 14,94,000			
Amount surrendered during the year	..	..	..

Notes and comments—

(i) The entire saving of Rs. 82.89 lakhs remained unsurrendered.

(ii) In view of the eventual saving of Rs. 82.89 lakhs, the supplementary provision of Rs. 14.94 lakhs obtained in March 1984, proved unnecessary.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
II—Purchase and Supply of Stationery Stores—			
Non-Plan—			
2. Purchase of Stationery Stores	1,00.00	40.19	—59.81
Saving was mainly attributed to non-supply of paper by the mills.			
VIII—Other expenditure—			
4. Lump provision for additional dearness allowance	11.18	..	—11.18

Reasons for saving have not been intimated (April 1985).

Section and Major heads	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, 320—Industries			
Voted—			
	Rs.		
Original ..	28,37,79,000	30,40,16,000	55,19,40,623
Supplementary ..	2,02,37,000		
Amount surrendered during the year (March 1984)	..	..	+24,79,24,623
			9,61,000
Charged—			
Original ..	36,14,000	44,18,000	41,98,989
Supplementary ..	8,04,000		
Amount surrendered during the year	..	..	+80,989
			..
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, 488—Capital Outlay on Social Security and Welfare, 495—Capital Outlay on Other Social and Community Services, 509—Capital Outlay on Food, 510—Capital Outlay on Animal Husbandry, 511—Capital Outlay on Dairy Development, 514—Capital Outlay on Community Development, 520—Capital Outlay on Industrial Research and Development, 521—Capital Outlay on Village and Small Industries			
Voted—			
	Rs.		
Original ..	19,80,62,000	19,80,62,000	17,34,36,618
Supplementary ..	..	
Amount surrendered during the year (March 1984)	..	..	—2,16,25,382
			6,91,53,135
Charged—			
Original ..	..	70,000	27,251
Supplementary ..	70,000		
Amount surrendered during the year	..	..	—42,749
			..

The expenditure in the Revenue Section does not include Rs. 1,33,418 spent out of advance drawn from the Contingency Fund during the year but not recouped till the close of the financial year.

Notes and comments—

REVENUE

Voted grant—

(i) Expenditure exceeded the grant by Rs. 24,79,24,623; the excess (81.5 per cent over provision) requires regularisation.

(ii) In view of the final excess, supplementary grant of Rs. 2,02.37 lakhs obtained in March 1984 proved inadequate.

(iii) Excess over original and supplementary provision occurred under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
259—Public Works—			
IX—Suspense—			
Non-Plan—			
IX(2)—Public Works Directorate	7,00.15	22,12.25	+15,12.10
IV—Maintenance and Repair—			
Non-Plan—			
IV(3)—Maintenance of Govern- ment Buildings at Kalyani—			
O 4.75	2.92	7,58.48	+7,55.56
R -1.83			
IX—Suspense—			
Non-Plan—			
IX(1)—Construction Board	88.00	7,19.99	+6,31.99
IV—Maintenance and Repair—			
IV(a)—Cost of Repairs to the Premises at 6, Camac Street	..	80.76	+ 80.76
VIII—Machinery and Equip- ment—			
VIII(2)—Public Works Directorate	84.95	1,44.84	+59.89
IV—Maintenance and Repair—			
IV(5)—Maintenance of other Government Non-residential Buildings (Construction Board Directorate)	63.00	1,14.25	+51.25

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
I—Direction and Administration—			
Non-Plan—			
I(2)—Direction—Public Works Directorate	56.80	94.04	+37.24
I(3)—Superintendence	63.71	80.50	+16.79
I(4)—Execution	5,29.63	5,41.69	+12.06
VI—Lease charges—			
Non-Plan—			
Charges in connection with the buildings hired, requisitioned or leased by the Public Works Department for non-residential Purposes—			
O 14.00	18.39	33.58	+15.19
S 4.39			
IV—Maintenance and Repair—			
IV(6)—Maintenance of other Government Non-residential Buildings (P.H. Engineering)—			
O 14.50	21.36	35.42	+14.06
S 6.86			
VIII—Machinery and Equipment—			
VIII(1)—Construction Board ..	20.11	31.59	+11.48
X—Other Expenditure—			
Non-Plan			
X(2)—Circuit House—			
O 10.47	8.29	19.25	+10.96
R -2.18			

Head	Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)				
283—Housing				
III—Maintenance and Repairs—				
Non-Plan—				
Buildings—				
III(1)(a)—Government Residential Buildings (Public Works Department) Other charges—				
O	57.13	} 1,19.03	1,50.23	+31.20
S	61.90			
III(1)(c)—Government Residential Buildings—				
[Public Works Department]	(Roads)	4.00	25.81	+21.81
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.—				
O	64.00	} 68.90	89.88	+20.98
S	4.90			

Reasons for excess under the above heads have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess & Saving—
	(In lakhs of rupees)		
259—Public Works—			
IV—Maintenance and Repairs—			
Non-Plan—			
IV(4)—Maintenance of other Government non-residential Buildings (Public Works Directorate)	6,29.95	—	—6,29.95
X—Other Expenditure—			
Non-Plan—			
X(4)—Lump provision for Additional Dearness Allowance	34.16	—	—34.16
State Plan (Annual Plan and Sixth Plan)—			
2. Expenditure in connection with drought 1982—Employment generation scheme—			
S	87.12	87.12	0.19 —86.93
III—Construction—			
State Plan (Annual Plan and Sixth Plan)—			
(1) Administration of Justice	11.39	0.99	—10.40
283—Housing—			
III—Maintenance and Repairs—			
Buildings—			
III(2)—Maintenance of Buildings constructed during 1968-69—			
Fifth Plan (Committed)—			
1. Police Housing Scheme	14.00	1.96	12.04

Reasons for saving under the above heads have not been intimated (April 1985.)

(v) The expenditure under Revenue (voted) Section includes Rs. 29,32.24 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 (vi) below Grant No. 66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Project.

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

259—Public Works—

Public Works Directorate—

	Opening balance Debit+ Credit—	Debits	Credits	Closing balance Debit+ Credit—
(In lakhs of rupees)				
Voted:—				
Purchases ..	—78,44.55	4,04.33	11,58.85	—85,99.07
Stock ..	+12,98.42	13,44.58	12,90.64	+13,52.36
Miscellaneous Works Advances	+11,95.33	4,63.34	2,51.31	+14,07.36
Total ..	—53,50.80	22,12.25	27,00.80	—58,39.35

Construction Board—

	Opening balance Debit+ Credit—	Debits	Credits	Closing balance Debit+ Credit—
(In lakhs of rupees)				
Purchases ..	—16,10.96	1,30.32	2,88.29	—17,68.93
Stock ..	+3,09.97	3,93.15	3,86.20	+3,16.92
Miscellaneous Works Advances	+6,17.74	1,96.52	1,58.61	+6,55.65
Total ..	—6,83.25	7,19.99	8,33.10	—7,96.36

Charged Appropriation—

(i) Expenditure exceeded the appropriation by Rs. 80,989; the excess require regularisation.

(ii) Excess (partly counterbalanced by saving under other heads) occurred under:—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
259—Public Works—			
IV—Maintenance and Repair—			
Non-Plan—			
IV(4)—Maintenance of Government non-residential Buildings (Public Works Directorate)—			
O — — 26.50	} 30.00	36.62	+6.62
S — — 3.50			

Augmentation of provision through supplementary budget was made to meet additional expenditure on Governor's Estate. Reasons for final excess have not been intimated (April 1985).

(iii) Suspense transactions: The expenditure in the charged appropriation includes Rs. 0.46 lakh accounted for under the head "Suspense". The transactions were as follows:—

259—Public Works
Public Works Directorate—

	Opening balance Debit+ Credit—	Debit	Credit	Closing balance Debit+ Credit—
(In lakhs of rupees)				
<i>Purchase</i> ..	-1.73	..	0.14	-1.87
<i>Stock</i> ..	+3.14	0.15	0.67	+2.62
<i>Miscellaneous Works Advances</i> .	+2.14	0.31	0.07	+2.38
Total ..	+3.55	0.46	0.88	+3.13

Notes and comments—

CAPITAL—

(i) Surrender of Rs. 6,91.53 lakhs in March 1984 proved excessive in view of the ultimate saving of Rs. 2,16.25 lakhs over provision.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
483—Capital Outlay on Housing—			
VI—Police Housing Scheme—			
State Plan (Annual Plan and Sixth Plan)—			
VI(1)—Buildings—			
O 2,35.00	14.70	2.06	-12.64
R -2,20.30			
Saving was due to non-sanction of the scheme for construction of staff quarters for police personnel under up-gradation programme.			
II—Construction—			
Non-Plan—			
II(1)—Buildings—			
O 1,00.00	22.00	-	-22.00
R -78.00			
459—Capital Outlay on Public Works—			
II—Acquisition of Land—			
Non-Plan—			
II(5)—Police—			
O 37.82	0.02	0.32	+0.30
R -37.80			
II(6)—Jails—			
O 20.00	-	-	..
R -20.00			

Saving under the above three heads was stated to be due to non-completion of land acquisition proceedings.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
III—Construction—			
Non-Plan—			
III(8)—Police—			
O 98.74	49.01	50.59	+1.58
R -49.73			

Anticipated saving was stated to be due to non-finalisation of certain schemes by Home (Police) Department and delay in finalisation of revised plans in respect of some other schemes. Reasons for final excess have not been intimated (April 1985).

III—Construction—			
State Plan (Annual Plan and Sixth Plan)—			
III(7)—Police—			
O 50.00	43.25	16.62	-26.63
R -6.75			

Anticipated saving was stated to be due to slow progress of work on account of scarcity of materials. Reasons for final saving have not been intimated (April 1985).

III(1)—Administration of Justice	46.10	11.86	-34.24
III(10)—Public Works	60.00	24.66	-35.34
III(11)—Other Administrative Services	1,25.00	54.35	-70.65

483—Capital Outlay on Housing—

VI—Police Housing Scheme—

Non-Plan—

VI(1)—Buildings	2,39.25	2,02.90	-36.35
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Reasons for saving in the above cases have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
509—Capital Outlay on Food—			
IV—Other Expenditure—			
Non-Plan—			
IV(1)—Buildings—			
O	21·50	} 7·50	} .. —7·50
R	—14·00		

Anticipated saving was stated to be due to non-availability of work-site as well as non-execution of work by appointed contractors. Reasons for final saving have not been intimated (April 1985).

511—Capital Outlay on Dairy
Development—

VII—Other Expenditure—

State Plan (Annual Plan and
Sixth Plan)—

VII(1)—Buildings—

O	8·00	} 0·16	} .. —0·16
R	—7·84		

Non-utilisation of the entire provision was stated to be due to non-finalisation of a scheme for construction of a new dairy plant at Calcutta.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
480—Capital Outlay on Medical—			
A—Allopathy—			
I—Medical Relief—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Buildings—			
O	1,07·75	} 52·75	} 1,92·73 +1,39·98
R	—55·00		

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
VI—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			
VI(1)—Buildings—			
O	2,75.00	2,15.00	3,80.18
R	-60.00		
			+1,65.18
Withdrawal of provision under the above heads was stated to be due to non-receipt of administrative approval. Reasons for final excess have not been intimated (April 1985).			
483—Capital Outlay on Housing—			
II—Construction—			
State Plan (Annual Plan and Sixth Plan)—			
Buildings—			
O	48.76	32.70	62.09
R	-16.06		
			+29.39
Anticipated saving was stated to be due to slow progress of work for want of materials and technical difficulties. Reasons for final excess have not been intimated (April 1985).			
459—Capital Outlay on Public Works—			
III—Construction—			
Non-Plan—			
III(10)—Public Works—			
O	1.50	..	62.35
R	-1.50		
			+62.35
II—Acquisition of Land—			
State Plan (Annual Plan and Sixth Plan)—			
II(2)—State Excise—			
O	3.00	..	20.26
R	-3.00		
			+20.26

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
III—Construction— Non-Plan—			
III(1)—Administration of Justice	..	17.14	+17.14
III(3)—Sales Tax .. ..	..	16.76	+16.76
III(5)—Secretariat— General Service ..	1.30	16.09	+14.79
III(6)—District Administration— O 1.55 } R -1.55 }	..	29.05	+29.05
477—Capital Outlay on Education, Art and Culture—			
IV—University and Other Higher Education—			
State Plan (Annual Plan and Sixth Plan)—			
Buildings -- --	16.00	55.66	+39.66
V—Technical Education—			
State Plan (Annual Plan and Sixth Plan)—			
V(1)—Buildings -- --	34.00	58.77	+24.77
481—Capital Outlay on Family Welfare—			
I—Welfare Centres—			
Centrally Sponsored (New Schemes)—			
I(1)—Buildings	50.00	70.95	+20.95
480—Capital Outlay on Medical—			
B—Other System of Medicine—			
B,II—Homeopathy—			
State Plan (Annual Plan and Sixth Plan)—			
B-II(1)—Buildings	18.00	27.51	+9.51

Reasons for excess under the heads mentioned above have not been intimated (April 1985).

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

459—Capital Outlay on Public Works

	Opening balance Debit + Credit —	Debit	Credit	Closing balance Debit + Credit —
(In lakhs of rupees)				
Purchase ..	—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 during 1983-84. The balance including investments, at the credit of Fund on 31st March, 1984 was Rs. 20,795.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1983-84.

Grant No. 26—Fire Protection and Control

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE—			
260—Fire Protection and Control			
Voted—			
	Rs.		
Original ..	5,77,77,000	4,55,71,176	—1,46,91,824
Supplementary	24,86,000		
Amount surrendered during the year	..	..	..
Charged—			
Original ..	..	1,18,385	1,18,384
Supplementary	1,18,385		
Amount surrendered during the year	..	..	..

Notes and comments—

Voted grant

(i) In view of eventual saving of Rs. 1,46.92 lakhs, the supplementary provision of Rs. 24.86 lakhs obtained in March 1984 proved unnecessary.

(ii) No portion of saving was surrendered.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
I—Direction and Administration—			
O 3,55.08	3,82.52	3,57.71	-24.81
S 13.40			
R 14.04			

Supplementary provision was obtained in March 1984 for meeting larger establishment charges. Saving has been attributed partly to non-implementation of the scheme for construction of a Fire Station and non-materialisation of repairing works. Reasons for the overall saving have not been intimated (April 1985).

IV—Other Expenditure—

Non-Plan—

1. Scheme for purchase of Fire Fighting equipments for development of Fire Services—

O 1,44.00	1,55.46	26.05	-1,29.41
S 11.46			

Supplementary grant was obtained in March 1984 for purchase of fire fighting equipments. Saving was attributed mainly to non-procurement of certain capital fire fighting equipments for West Bengal Fire Services.

3. Lump provision for additional dearness allowance

10.79	..	-10.79
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Reasons for non-utilisation of the entire provision have not been intimated (April 1985).

(iv) Reappropriation was unnecessary in the following case:—

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

II—Protection and Control—

Non-Plan—

O 67.15	49.60	71.95	+22.35
R -17.55			

Anticipated saving was attributed to late receipt of Government orders for purchasing of different equipments and tools. Reasons for final excess have not been intimated (April 1985).

Section and Major head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 265—Other Administrative Services—			
	Rs.		
Original ..	18,23,81,000	} 18,81,15,000	19,16,14,183
Supplementary	57,34,000		
Amount surrendered during the year (March 1984)		..	5,05,542

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 34,99,183; the excess requires regularisation.

(ii) In view of the excess of Rs. 34.99 lakhs, the supplementary grant of Rs. 57.34 lakhs obtained in March 1984 proved inadequate.

(iii) In view of the excess, the surrender of Rs. 5.06 lakhs at the fag end of the year proved unrealistic.

(iv) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
III—Civil Defence—			
Non-Plan—			
(3)—Miscellaneous—			
(3)(b)—Establishment of Mobile Civil Emergency Force, Calcutta—			
O	38.69	} 36.59	64.77
R	-2.10		
			+28.18

Anticipated saving was attributed to observance of strict economy. Reasons for final excess which occurred under 'salaries' have not been intimated (April 1985).

(3)(c)—Establishment of West Bengal Civil Emergency Force—			
O	53.05	} 60.72	62.06
R	7.67		
			+1.34

Total excess of Rs. 9.01 lakhs was stated to be mainly due to payment of (i) arrear of salaries in view of Revision of Pay and Allowances Rules, (ii) dearness allowances at enhanced rate, (iii) arrear rent bills and (iv) deployment of Civil Emergency Force in Assam and purchase of uniforms.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IV—Home Guards—			
Non-Plan—			
1(b)—District Home Guard Raised in connection with Emergency—			
O	5,43.25	6,65.31	+75.87
S	27.00		
R	19.19		
	5,89.44		

Augmentation of fund through supplementary grant and re-appropriation was attributed to deployment of larger number of Home Guard Personnel throughout the state, payment of daily allowances at enhanced rate and adjustment of advances drawn in connection with Panchayat Election/Bye-election, etc. Reasons for final excess which occurred mainly under "wages" have not been furnished (April 1985).

IX—Motor Garrages, etc.—

Non-Plan—

(1)—Motor Vehicles—

O	1,47.65	1,81.19	+26.54
S	7.00		
	1,54.65		

Reasons for the excess have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
III(3)—Miscellaneous—			
(3)(e)—Water Wing of Civil Defence—			
O	30.00	9.78	-29.41
R	9.19		
	39.19		

Anticipated excess was attributed to payment of arrear of salaries in terms of revised pay rules, dearness allowance at enhanced rate, purchase of uniforms and additional travelling expenses for civil defence personnel deployed in Assam. Reasons for final saving have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
IV—Home Guards—			
Non-Plan—			
1(c)—Border Wing Home Guard Battalion—			
O	56.00	33.94	-2.87
R	-19.19		
	36.81		

Saving was attributed mainly to less deployment of Home Guard Battalion and observance of strict economy.

XIV—Other Expenditure—

Non-Plan—			
(2)—National Volunteer Force—			
2(g)—Loss on Sale of Subsidised foodstuff to National Volunteer Force Personnel—			
O	40.00	..	-37.39
R	-2.61		
	37.39		

Anticipated saving was ascribed to release of lesser amount towards purchase of foodstuff supplied to whole time National Volunteer Force Personnel at concessional rates during the year. Reasons for final saving have not been intimated (April 1985).

(9)—Lump provision for Additional Dearness Allowances	29.07	..	-29.07
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Reasons for saving have not been intimated (April 1985).

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 ..	37,79,56,000	} 38,32,36,000	38,02,16,895	-30,19,105
Supplementary	52,80,000			
Amount surrendered during the year	..	..	..	..

Charged—

Original ..	15,01,000	} 19,05,000	19,49,647	44,647
Supplementary	4,04,000			
Amount surrendered during the year	..	..	..	..

Notes and comments—

Charged Appropriation

Expenditure exceeded the appropriation by Rs. 44,647; the excess requires regularisation.

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

65

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

REVENUE—

Major head : 268—Miscellaneous General Services

	Rs.			
Original ..	3,26,78,000	}	3,26,78,000	2,95,39,508
Supplementary ..					}	-31,38,492
Amount surrendered during the year (March 1984)	..	..	..	79,268

Notes and comments—

(i) Provision of Rs. 0.79 lakh was surrendered in March 1984; the final saving in the grant was Rs. 31.38 lakhs.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of Rupees)
II—State Lotteries—	3,25.00	2,94.57	-30.43

Saving was attributed to non-finalisation of a number of cases regarding payment of prize-money during the year.

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

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

REVENUE—

Major head : 276—Secretariat—Community and Social Services—

	Rs.			
Original ..	2,40,13,000	}	2,53,23,000	2,43,64,392
Supplementary	13,10,000				}	-9,58,608
Amount surrendered during the year (March 1984)	..	..	..	10,13,282

Notes and comments—

Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
IV—Other Expenditure—			
Non-Plan—			
(2) Lump provision for Additional Dearness Allowances—			
O 9.67
R -9.67			

Out of the total provision of Rs. 9.67 lakhs, Rs. 0.67 lakh were re-appropriated to cover anticipated excess expenditure on salary and the balance amount was surrendered in March 1984. Reasons for saving have not been intimated (April 1985).

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

Section and Major head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 277— Education (Sports)			
	Rs.		
Original .. 2,05,49,000	2,05,49,000	2,07,93,373	+2,44,373
Supplementary ..			
Amount surrendered during the year	..	..	..
CAPITAL—			
Major head : 677—Loans for Education, Art and Culture (Sports)			
Original	1,00,00,000	1,00,00,000	..
Supplementary 1,00,00,000			
Amount surrendered during the year	..	..	..

Notes and comments—**REVENUE—**

(i) Expenditure exceeded the grant by Rs. 2,44,373: the excess requires regularisation.

(ii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
G— Sports and youth Welfare—			
G-III Sports and games—			
Non-Plan—			
1. Public sports and games ..	4.91	14.49	+9.58
State Plan (Annual Plan and Sixth Plan)—			
2. Maintenance of Indoor Stadium, Khudiram Stadium, Ranji Stadium	2.00	12.58	+10.58
7. Development of Netaji Indoor Stadium—	2.00	22.45	+20.45
9. Swimming pool at Rabindra Sarabar Stadium and Subhas Sarabar, Calcutta	4.00	30.00	+26.00

IV—Other Expenditure

Non-Plan—

1. Development of National Discipline Schemes—	33.15	51.27	+18.12
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Reasons for excess in the above cases have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
G-III—Sports and Games—			
State Plan (Annual Plan and Sixth Plan)—			
3. Campus works, Stadium, Play Grounds, etc.—	32.00	11.00	—21.00
4. Establishment of Eastern wing of National Institute of Sports	15.00	0.01	—14.99
8. Stadium Complex at Bidhan Nagar	40.00	..	—40.00

Reasons for saving in the above cases have not been intimated (April 1985)

Grant No. 33—Education (Youth Welfare)

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 277—Education (Youth Welfare)			
Voted—			
	Rs.		
Original ..	4,89,48,000	4,49,59,372	54,04,628
Supplementary ..	14,16,000		
	5,03,64,000		
Amount surrendered during the year	..	..	..
Charged—			
Original ..	..	..	-12,000
Supplementary ..	12,000		
	12,000		
Amount surrendered during the year	..	..	..

Notes and comments—**Voted**

(i) No portion of the saving was surrendered.

(ii) Supplementary provision of Rs. 14.16 lakhs obtained in March 1984 proved unnecessary in view of the final saving of Rs. 54.05 lakhs.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
G—Sports and Youth Welfare—			
III—Youth Welfare Schemes—			
Non-Plan—			
1. National Cadet Corps—			
O ..	2,12.30	1,96.24	23.02
S ..	6.96		
	2,19.26		

Reasons for saving have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
State Plan (Annual Plan and Sixth Plan)—			
19—Setting up of youth Hostel outside the State	10.00	0.34	—9.66
8—Open Air stage	5.00	0.20	—4.80
9—Community Centre ..	5.00	0.02	—4.98
16—Rural Sports Coaching Centre	5.75	1.57	—4.18
23—Construction of permanent office buildings of District Youth Offices and Block Youth Offices	5.00	1.00	—4.00
24—Annual Youth Festival at State Level	12.00	4.93	—7.07
25—Special Component Plan for Scheduled Castes—			
(b) Community Halls ..	4.00	..	—4.00

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

IV—Other Expenditure—
Non-Plan—

2. Lump provision for additional dearness allowance	7.60	..	—7.60
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Reasons for saving have not been intimated (April 1985).

(iv) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
G-III—Youth Welfare Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
1. Youth Centre Schemes ..	13.50	26.58	+13.08
6. Establishment of one Youth Hostel at Digha	1.00	9.79	+8.79
25. Special Component Plan for Scheduled Castes—			
(a) Development of Rural sports	10.00	23.14	+13.14

Reasons for excess in the above cases have not been intimated (April 1985).

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

Section and Major heads	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major heads : 277—Education (Excluding Sports and Youth Welfare) and 278—Art and Culture			
	Rs.		
Original .. 416,94,70,000	} 428,31,20,000	407,69,92,360	- 20,61,27,640
Supplementary 11,36,50,000			
Amount surrendered during the year	..	..	..

CAPITAL—

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

Original .. 50,50,000	} 50,50,000	25,88,252	-24,61,748
Supplementary ..			
Amount surrendered during the year	..	..	..

Notes and comments—

REVENUE—

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

(ii) No portion of the saving was surrendered.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + 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	13,44.24	-2,55.76
5. Free and Compulsory Primary Education (Universal)—			
Improvement of service condition of existing Primary School teachers	30,00.00	28,56.74	-1,43.26

Head	Total grant .	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
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	2,74.35	—25.65
A—VII—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			
1. Expansion of teaching and educational facilities for children of age-group 11—14—			
(i) Teacher and non-teacher cost	4,86.80	2,23.22	—2,63.58
2. Provision for incentives to the development of elementary education (classes VI— VIII)—	60.00	17.03	—42.97
5. Mid-day meals for children . .	2,91.00	2,40.38	—50.62
Special Component Plan for Scheduled Caste—			
7. Free and Compulsory Primary Education (Universal)— (i) Establishment of Primary Schools—			
Teacher and Non-teacher cost (M.N.P.)—	1,80.00	80.63	—99.37
8. Provision for incentives to the development of elementary education (M.N.P.)— Fifth Plan (Committed)—	69.00	57.04	—11.96
3. Free and Compulsory Primary Education (Universal) Establishment of Primary schools- teacher and non-teacher cost	5,25.00	3,85.44	—1,39.56

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
4. Mid-day Meals for children—	1,75.00	54.00	-1,21.00
A—IX—Other Expenditure— Non-Plan—			
2. Mid-day Meals for children—	1,05.42	48.22	-62.10
13. Lump provision for additional dearness allowances	14,28.73	4,01.96	-10,26.77
B—Secondary Education—			
B—IV—Assistance to Non- Government Secondary Schools—			
Non-Plan—			
2. Secondary Schools for Girls ..	33,05.60	32,10.31	-95.29
6. Development and expansion of educational facilities for children of age-group 14—16	1,30.00	93.62	-36.38
7. Upgrading of High Schools into Higher Secondary Schools	18.50	2.09	-16.41
8. Improvement of condition of services of teaching and non- teaching staff of Secondary Schools	9,00.00	1,27.21	-7,72.79
9. Teaching and educational facilities for children of age- group 11—14	1,10.00	66.22	-43.78
State Plan (Annual Plan and Sixth Plan)			
1. Expansion of teaching and educational facilities for children of age-group 11—14.			
(ii) Remission of tuition fees of girls students reading in classes VI—VIII (M.N.P.)	15.00	2.03	-12.97
2. Expansion of teaching and educational facilities for children of age-group 14—16	4,98.41	84.68	-4,13.73

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
8. Free education for boys reading in classes VII and VIII (M.N.P.)	3,08.46	20.83	—2,87.63
10. Free education for boys and girls reading in classes IX and X	1,72.82	13.61	—1,59.21
Special Component Plan for Scheduled Caste—			
11. Expansion of teaching and educational facilities for children of age-group 14—16 Fifth Plan (Committed)—	1,32.00	68.52	—63.48
2. Expansion of teaching and educational facilities for children of the age-group 14 to 16	2,20.00	20.59	—1,99.41
3. Free education for boys reading in classes V and VI	2,50.00	39.71	—2,10.29
B—VI—Teachers' Training—			
Fifth Plan (Committed)—			
3. Provision for short course training of Secondary School teacher's in Life-science and appointment of teachers in optional subjects	20.00	0.02	19.98
B—VII—Text Books—			
Non.Plan—			
1. Printing of Kishalaya and Other Text Books	1,20.00	88.63	—31.37
B—IX—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			
Special Component Plan for Scheduled Caste—			
1. Expansion of teaching and educational facilities for children of age group 11—14			
(i) Teacher and non-teacher cost (M.N.P.)	1,27.00	11.20	—1,15.80

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
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	23·00	0·02	—22·98
C—Special Education—			
1. Adult Education—			
State Plan (Annual Plan and Sixth Plan)—			
Special Component Plan for Scheduled Caste—			
4. Literacy Programme (M.N.P.)	16·00	3·10	—12·90
C—II—Promotion of Modern Indian Languages and Literatures—			
State Plan (Annual Plan and Sixth Plan)—			
3. Improvement and development of Madrasha education	1,10·45	65·63	—44·82
C—VI—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
3. Publication of Rabindra Rachanabali	14·55	1·55	—13·00
D—Pre-University Education			
D—III—Assistance to Non-Government Institutions—			
State Plan (Annual Plan and Sixth Plan)—			
1. Assistance to Non-Government Higher Secondary Institution	3,90·51	85·44	—3,05·07

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Fifth Plan (Committed)—			
1. Assistance to Non-Government Higher Secondary Institutions	1,30.00	6.32	-1,23.68
E—University and Other Higher Education			
E—II—Assistance to Universities for Non-Technical Education—			
Non-Plan—			
3. Kalyani University—			
O .. 1,60.00	1,80.00	1,33.47	-46.53
S .. 20.00			
7. Improvement of service condition of University teachers	29.00	9.00	-20.00
E—III—Government Colleges—			
State Plan (Annual Plan and Sixth Plan)—			
4. Development of Other Government Colleges	21.00	8.44	-12.56
E—IV—Assistance to Non-Government Colleges—			
Non-Plan—			
1. Arts Colleges for Men—			
O .. 13,65.00	18,15.00	14,72.40	-3,42.60
S .. 4,50.00			
4. Improvement of Service condition of College teachers—			
O .. 4,00.00	4,01.50	2,71.18	-1,30.32
S .. 1.50			
6. Salary Deficit Schemes for Non-Government Colleges	3,90.00	3,52.33	-37.67
E—V—Institutes of Higher Learning—			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Fifth Plan (Committed)—			
1. Development of Special Institutions	25.00	13.71	-11.29
F—Technical Education—			
F—VI—Engineering Colleges and Institutes—Non-Plan—			
7. Non-Government Engineering Colleges—Jadavpur Engineering College	80.00	46.43	-33.57
State Plan (Annual Plan and Sixth Plan)—			
1. Development of Engineering Colleges	30.08	17.03	-13.05

Reasons for saving in the above cases have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
A—Primary Education—			
A—II—Inspection—			
Non-Plan—			
1. Primary Schools	1,45.40	1,84.86	+39.46
Fifth Plan (Committed)—			
1. Strengthening of Administrative and Supervisory staff	4.88	24.56	+19.68

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—III—Government Primary Schools—			
Fifth Plan (Committed)—			
1. Government Primary Schools	1.40	19.00	417.00
A—IV—Assistance to Non-Government Primary Schools			
Non-Plan—			
1. Schools for Boys and Girls ..	36,01.65	37,35.50	+1,33.85
4. Provision of Pre-Primary (Basic) Education	0.60	12.28	+11.68
6. Free and Compulsory Primary Education (Universal)—			
Free education for boys reading in classes I—IV in Urban areas	68.00	1,40.19	+72.19
Fifth Plan (Committed)—			
17. Free and Compulsory Primary Education (Universal)—			
(i) Additional provision to Primary Schools in Calcutta and Industrial Areas—	..	50.98	+50.98
A—V—Assistance to Local Bodies for Primary Education—			
Non-Plan—			
3. Other grants-recurring grants	50,00.00	52,13.82	+2,13.82
4. Other grants—non-recurring	..	49.00	+49.00
A—VII—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
1. Expansion of teaching and educational facilities for children of age-group 11—14—			
(ii) Provision for part-time education	47.20	84.98	+37.78
3. Expenditure in connection with Floods, 1978—			
(i)—Repairs/Reconstruction of Primary School buildings	..	12.15	+12.15
4. Free and Compulsory Primary Education (Universal)—			
(i)—Free education for boys reading in classes I—IV in Urban areas	..	93.18	+93.18
Special Component Plan for Scheduled Castes—			
7. Free and Compulsory Primary Education (Universal)—			
(ii)—Construction of Primary School Building (M.N.P.)	3.00	39.72	+36.72
A—IX—Other Expenditure—			
Centrally Sponsored (New Schemes)—			
1. Experimental Project for non-formal education for children in the age-group 6—14	52.40	1,73.76	+1,21.36
B—Secondary Education—			
B—II—Inspection—			
Non-Plan—			
1. Men's Branch—			
O	72.55	}	
S	4.57		
	.12	99.13	+22.01

Head	Total grant	Actual expenditure	Excess + Savin g—
			(In lakhs of rupees)
B—III—Government Secondary Schools—			
Non-Plan—			
1. Government Secondary Schools for Boys—			
O .. 1,74.82	1,84.27	2,08.91	+24.64
S .. 9.45			
2. Government Secondary Schools for Girls	58.92	74.79	+15.8
B—IV—Assistance to Non-Government Secondary Schools—			
Non-Plan—			
1. Secondary Schools for Boys—			
O 82,29.00	87,00.50	1,09,72.67	+22,72.17
S 4,71.50			
3. School for Boys and Girls (Angle-Indian)	1,79.90	2,25.46	+45.56
5. Improvement of the conditions of services of staff in Secondary Schools	42.00	1,10.07	+68.07
Fifth Plan (Committed)—			
1. Expansion of teaching and educational facilities for children of age-group 11 to 14	25.00	60.07	+35.07
B—VII—Text Books—			
Non-Plan—			
2. Provision of free books, etc. for children of Primary Schools	1,00.00	1,16.36	+16.36
B—X—Other Expenditure—			
Non-Plan—			
7. Improvement of Secondary Education	...	31.00	+31.00

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
State Plan (Annual Plan and Sixth Plan)—			
10. Development of West Bengal Board of Secondary Education	8.00	1,10.00	+1,02.00
C—Special Education—			
I—Adult Education—			
State Plan (Annual Plan and Sixth Plan)—			
1. Literacy Programme (M.N.P.)	70.00	89.36	+19.36
Central Sector (New Schemes) —			
4. Strengthening of Administrative structure-preparatory activities for continuing State Adult Education Programme	6.10	20.96	+14.86
E—University and Other Higher Education—			
E—II—Assistance to Universities for Non-Technical Education—			
State Plan (Annual Plan and Sixth Plan)—			
1. Development of Universities	90.00	2,43.93	+1,53.93
E—III—Government Colleges—			
Non-Plan—			
4. Training Colleges for teachers	52.14	63.38	+11.24
E—IV—Assistance to Non-Government Colleges—			
Non-Plan—			
2. Arts Colleges for Women—			
O 2,00.00	} 2,40.00	2,82.49	+42.49
B 40.00			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
3. Professional Colleges—			
O 70.00	85.00	1,04.56	+19.56
S 15.00			
5. Improvement of service condition of non-teaching staff of Non-Government Colleges	70.00	82.09	+12.09
State Plan (Annual Plan and Sixth Plan)—			
3. Development of Non-Government Colleges	1,00.00	1,12.40	+12.40
8. Development of Colleges for Women	17.00	41.62	+24.62
E—V—Institutes of Higher Learning—			
State Plan (Annual Plan and Sixth Plan)—			
1. Development of Special Institutions	15.00	29.23	+14.23
F—Technical Education—			
F—V—Polytechnics—			
State Plan (Annual Plan and Sixth Plan)—			
1. Polytechnics—Diploma Course	60.10	74.33	+14.23
H—General—			
H—V—Other Expenditure—			
Non-Plan—			
12. Development and expansion of library services—			
O 21.14	31.14	43.37	+12.23
S 10.00			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
State Plan (Annual Plan and Sixth Plan)—			
5. Assistance to Messes and Hostels attached to Government and Non-Government Institutions for students' welfare	20.00	55.93	+35.93

278—Art and Culture—

VI—Public Libraries—

Non-Plan—

1. Public Libraries	61.00	83.87	+22.87
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Reasons for excess in the above cases have not been intimated (April 1985).

CAPITAL—

(i) Saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
677—Loans for Education, Art and Culture (Excluding Sports and Youth Welfare)—			

V—General Education—

Non-Plan—

(1) Loans under National Scholarship Scheme	50.00	25.88	—24.12
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Reasons for saving have not been intimated (April 1985).

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

83

Section and Major head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 279—Scientific Services and Research			
	Rs.		
Original ..	29,000	26,000	—3,000
Supplementary ..			
	29,000		
Amount surrendered during the year	..	..	..

Grant No. 36—Medical

Section and Major head	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 280—Medical			
Voted—			
	Rs.		
Original ..	1,24,15,45,000	127,71,89,945	—32,38,055
Supplementary	3,88,83,000		
	128,04,28,000		
Amount surrendered during the year	—	.. ..	..
Charged—			
Original	—	85,732	—600
Supplementary	86,332		
	86,332		
Amount surrendered during the year		—	..

Head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
CAPITAL—			
Major head : 480—Capital Outlay on Medical			
	Rs.		
Original	1,06,50,000	85,48,726	-51,01,274
Supplementary	30,00,000		
Amount surrendered during the year			

The expenditure in the Revenue portion of the grant does not include Rs. 57,018 spent from out of advance from the Contingency Fund drawn during the year but not recouped to the Fund till the close of the year.

Notes and comments—

Capital

(i) In view of the eventual saving of Rs. 51.01 lakhs supplementary grant of Rs. 30.00 lakhs obtained in March 1984 proved unnecessary.

(ii) No portion of the saving was surrendered.

(ii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
480—Capital Outlay on Medical—			
A—Allopathy—			
State Plan (Annual Plan and Sixth Plan)—			
I—Medical Relief—			
I(4)—Improvement and treatment facilities in the existing Teaching Hospitals—			
O	80.00	85.49	-24.51
S	30.00		
	1,10.00		

Augmentation of provision by supplementary grant was due to larger expenditure on plan-scheme. Reasons for final saving have not been stated (April 1985)

VI—Minimum Needs Programme—

VI(1)—Establishment of Health Centres	25.00	..	-25.00
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Reasons for non-utilisation of the entire provision have not been stated (April 1985).

Grant No. 37—Family Welfare (All voted)

85

Section and Major head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 281—Family Welfare			
Original ..	Rs. 19,06,06,000	} 21,42,56,377	+1,70,10,377
Supplementary	66,40,000		
Amount surrendered during the year	—	—	—

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 1,70,10,377; the excess requires regularisation.

(ii) Supplementary grant Rs. 66.40 lakhs obtained in March 1984 proved inadequate in view of the final excess of Rs. 170.10 lakhs.

(iii) Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I—Direction and Administration—			
Centrally Sponsored (New Schemes)—			
2. State Family Planning Bureau	10.00	28.37	+18.37
II—Rural Family Planning Services—			
Centrally Sponsored (New Schemes)—			
1. Establishment and Maintenance of Rural Family Welfare Planning Centres	2,93.00	4,98.02	+2,05.02
IV—Maternity and Child Health—			
Centrally Sponsored (New Schemes)—			
3. Integrated Child Development Services Scheme	..	11.51	+11.51
V—Transport—			
Centrally Sponsored (New Schemes)—			
1. Purchase and maintenance of vehicles under F. P. Programme	20.00	25.59	+5.59

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
II—Compensation—			
Non-Plan—			
2. Compensation for sterilisation	1,00.00	2,92.53	+1,92.53
Centrally Sponsored (New Schemes)—			
1. Compensation for Tubectomy—			
O 2,00.00	2,66.40	3,63.65	+97.25
S 66.40			
3. Compensation of I.U.D. ..	3.00	51.45	+48.45

VII—Other Services and Supplies—

Centrally Sponsored (New Schemes)—

3. Post Partum Centres ..	40.00	46.82	+6.82
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Reasons for excess in the above cases have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
II—Rural Family Planning Services—			
Centrally Sponsored (New Schemes)—			
II(3)—Establishment and maintenance of Additional Rural Family Welfare Planning Sub-centres	2,00.00	..	—2,00.00
IV—Maternity and Child Health—			
Centrally Sponsored (New Schemes)—			
IV(1)—Immunisation Scheme ..	20.00	0.05	—19.95
IV(2)—Prophylaxis Scheme ...	20.50	..	—20.50

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VI—Compensation—			
Centrally Sponsored Schemes)—	(New		
VI(2)—Compensation Vasectomy	for	1,93.00	1,27.50
			—65.50
VII—Other Services and Supplies—			
Centrally Sponsored Schemes)—	(New		
VII(6)—Conventional contraceptives	Contra-	16.00	..
			—16.00
VIII—Mass Education—			
Centrally Sponsored Schemes)—	(New		
VIII(2)—Establishment and maintenance of offset press		6.00	..
			—6.00
IX—Training, Research and Statistics—			
Centrally Sponsored Schemes)—	(New		
IX(2)—Training of A.N.M. Dais	and	70.00	44.77
			—25.23
X—Other Expenditure—			
Non-Plan—			
X(2)—Lump provision for additional doarness allowances		23.71	..
			—23.71

Reasons for saving in the above cases have not been intimated (April 1985).

Section and Major head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 282—Public Health, Sanitation and Water Supply			
	Rs.		
Original .. 53,59,29,000	} 70,75,85,000	} 71,30,72,013	} +54,87,013
Supplementary 17,16,56,000			
Amount surrendered during the year	..	..	..
CAPITAL—			
682—Loans for Public Health, Sanitation and Water Supply			
	Rs.		
Original .. 2,42,00,000	} 3,42,00,000	} 2,76,00,000	} —66,00,000
Supplementary 1,00,00,000			
Amount surrendered during the year	..	..	..

Notes and comments—**REVENUE—**

(i) Expenditure exceeded the grant by Rs. 54,87,013; the excess requires regularisation.

(ii) Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving
	(In lakhs of rupees)		
282—Public Health, Sanitation and Water Supply—			
B—Sewerage and Water Supply—			
B-X—Rural Piped Water Supply Scheme—			
State Plan (Annual Plan and Sixth Plan)—			
(ii) Ranigunj Coal Field Area Water Supply Schemes—			
1. Ranigunj Coal Field Area Water Supply Scheme	1,20.00	5,56.44	+4,36.44
B-VII—Other Expenditure—			
Non-Plan—			
1. Works	1,10.00	4,47.86	+3,37.86

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—Public Health and Sanitation—			
A-II—Prevention and Control of Diseases—			
State Plan (Annual Plan and Sixth Plan)—			
A-II(v)—Malaria—			
A-II(v)—(1) Malaria Eradication Programme	1,12.00	4,06.58	+2,94.58
B—Sewerage and Water Supply—			
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 of above 20,000)	86.40	3,06.17	+2,19.77
B-XII—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			
B-XII(i)—Piped Water Supply Scheme (for rural area)—			
B-XII(i)(2)—Rural Water Supply Scheme	2,36.00	4,25.88	+1,89.88
B-XIII—Irrecoverable loans written off—			
Non-Plan—			
B-XIII(1)—Irrecoverable Loans and Advances to Urban Local Bodies including Calcutta Corporation written off—			
S	1,93.47	1,93.47	+3,59.03
			+1,65.56

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
B-XI—Other Rural Water Supply Scheme— State Plan (Annual Plan and Sixth Plan)—			
B-XI(2)—Expenditure in connection with Flood and Drought, 1982— Improvement of Water Supply arrangement in Drought/Flood affected Area—			
S 1,10.00	1,10.00	2,19.67	+1,09.67
B-I—Direction and Administration— Non-Plan—			
B-I(1)—Public Health Engineering	4,64.10	5,64.77	+1,00.67
B-VI—Suspense— Non-Plan—			
B-VI(1)—Su-pense	7,50.00	8,04.92	+54.92
A-II—Prevention and Control of Diseases— Centrally Sponsored (New Schemes)—			
A-II(vi)—Leprosy—			
A-II(vi)(1)—National Leprosy Control Programme	65.87	1,15.63	+49.76
B-IX—Urban Water Supply Schemes— State Plan (Annual Plan and Sixth Plan)—			
B-IX(1)—Expenditure in connection with Drought, '82— (a) Scheme for the Water Supply arrangement in Drought-affected Urban Areas and Municipalities—			
S 68.80	68.80	1,10.08	+4

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—IX—Urban Water Supply Schemes—			
Non-Plan—			
B—IX(1)—National Water Supply Scheme	5.00	39.83	+34.83
B—II—Survey and Investigation—			
State Plan (Annual Plan and Sixth Plan)—			
B—II(1)—Planning Circle and Division under Public Health Engineering Directorate	..	12.84	+12.84
A—Public Health and Sanitation—			
A—II—Prevention and Control of Diseases—			
Centrally Sponsored (Committed)			
A—II(i)—Leprosy—			
A—II(i)(1)—National Leprosy Control	44.75	53.96	+9.21
A—V—Drug Control—			
State Plan (Annual Plan and Sixth Plan)—			
A—V(1)—Improvement of Drug Control Organisation	22.00	30.97	+8.97
A—VII—Health Statistics and Research—			
State Plan (Annual Plan and Sixth Plan)—			
A—VII(1)—Health Statistics and Vital Statistics	0.50	6.32	+5.82

Reasons for excess in the above cases have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—Sewerage and Water Supply—			
B—X—Rural Piped Water Supply Scheme—			
Centrally Sponsored (New Schemes)—			
B—X(1)—Accelerated Rural Water Supply Programme—			
O 6,90.00	17,39.24	10,10.25	-7,28.90
S 10,49.24			
B—XII—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			
B—XII(i)—Piped Water Supply Scheme (for rural area)—			
O 2,80.00	5,75.05	1,53.39	-4,21.66
S 2,95.05			
In the above two cases additional provisions by obtaining supplementary grant were made for execution of piped water supply schemes in rural area. Reasons for the final savings have not been intimated (April 1985).			
A—II—Prevention and Control of Diseases—			
Non-Plan—			
A—II(i)—Malaria—			
A—II(i)(1)—Control and Eradication of Malaria	4,95.78	3,53.99	-1,41.79
Centrally Sponsored (New Schemes)—			
A—II(i)—Malaria—			
A—II(i)(1)—Malaria Eradication Programme	1,40.00	25.44	-1,14.56

Head	Total grant	Actual expenditure	Excess ↑ Saving—
(In lakhs of rupees)			
B—Sewerage and Water Supply—			
B—V—Machinery and Equipment—			
Non Plan—			
1. Works	1,10·00	50·30	—59·70
B—IX—Urban Water Supply Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
B—IX(6)—Water Supply Scheme for Haldia Industrial Complex	50·00	2·19	—47·81
B—XII—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			
B—XII(i)—Piped Water Supply Scheme (for rural areas)—			
B—XII(i)(3)—Special Component Plan for Scheduled Castes—			
(a)—Water Supply Scheme for Special Component Plan Area—	64·00	29·34	—34·66
B—I—Direction and Administration—			
Non-Plan—			
B—I(2)—Planning Circle and Division under Public Health Engineering Directorate	23·88	2·54	—21·34
A—II—Prevention and Control of Diseases—			
Non-Plan—			
A—II(iii)—Leprosy—			
A—II(iii)(1)—Control of Leprosy—	1,19·77	99·90	—19·87

Head	Total grant	Actual expenditure	Excess ↗ 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	17·00	0·76	—16·24
A—I—Direction and Administration—			
Non-Plan—			
A—I(1)—Director of Health Services	1,01·28	86·06	—15·22
A—II—Prevention and Control of Diseases—			
Non-Plan—			
A—II(vii)—Other Epidemic and Communicable diseases—			
A—II(vii)(1)—Control of Other epidemic diseases	64·76	54·06	—10·70
B—Sewerage and Water Supply—			
B—X—Rural Piped Water Supply Scheme—			
Non-Plan			
B—X(i)—Piped Water Supply Scheme (for rural areas)—			
B—X(i)(1)—Piped Water Supply Scheme (for rural areas)	47·82	37·42	—10·40
A—II—Prevention and Control of Diseases—			
Non-Plan			
A—II(vi)—Small Pox—			
A—II(vi)(1)—Control and Eradication of Small pox	40·79	30·68	—10·11

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—I—Direction and Administration—			
State Plan (Annual Plan and Sixth Plan)—			
B—I(2)—Planning Circle and Division under Public Health Engineering Directorate	16.00	6.69	—9.31
B—VIII—Sewerage Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
B—VIII(3)—Conversion of dry latrines into Sanitary ones	74.40	65.37	—9.03

Reasons for saving under the above mentioned heads have not been intimated (April 1985).

(iv) In the following cases provision remained wholly un-utilised :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—XII—MINIMUM NEEDS PROGRAMME—			
State Plan (Annual Plan and Sixth Plan)—			
B—XII(i)—Piped Water Supply Scheme (for Rural Areas)—			
B—XII(i)(3)—Special Component Plan for Scheduled Castes—			
B—XII(i)(3)(b)—Piped Water Supply Scheme (for Rural Areas) in Special Component Plan Area	70.00	..	—70.00
B—VII—Other Expenditure—			
Non-Plan			
B—VII(3)—Lump provision for Additional Dearness Allowances	69.45	..	—69.45

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
B—X—Rural Piped 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	30.00	..	—30.00
B—IX—Urban Water Supply Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
B—IX(5)—Special Component Plan for Scheduled Castes—			
Water Supply Schemes for Scheduled Castes Areas	28.80	..	—28.80
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 Scheduled Castes Areas	28.00	..	—28.00
B—X—Rural Piped Water Supply Scheme—			
Fifth Plan (Committed)—			
B—X(ii)—Ranigunj Coal Field Area Water Supply Schemes—			
B—X(ii)(1)—Ranigunj Coal Field Area Water Supply Scheme	23.76	..	—23.76

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
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 Programme in the Scheduled Castes Areas	20.60	..	-20.60
B—XII—MINIMUM NEEDS PROGRAMME—			
Fifth Plan (Committed)—			
B—XII(i)—Piped Water Supply Scheme (for Rural Area)—			
B—XII(i)(1)—Piped Water Supply Scheme for Rural Area	10.00	..	-10.00
B—VIII—Sewerage Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
B—VIII(4)—Other Schemes including Mela and Exhibition	8.00	..	-8.00
B—IX—Urban Water Supply Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
B—IX(3)—Water Supply Scheme for non-Municipal Urban Areas	8.00	..	-8.00

Reasons for non-utilisation of provision in the above cases have not been intimated (April 1985).

Notes and comments—

Capital—

(i) Supplementary provision of Rs. 100 lakhs obtained in March 1984 proved excessive in view of the final saving of Rs. 66 lakhs.

(ii) No portion of the saving was surrendered.

(iii) Saving occurred under ;—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
682—Loans for Public Health, Sanitation and Water Supply—			
III—Urban Water Supply Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
III(3)—Special Component Plan for Scheduled Castes—			
Loans for Water Supply Scheme in Scheduled Castes Areas	56.00	..	—56.00
III(1)—Loans to Municipalities (for Municipalities having population above 20,000)	40.00	30.00	—10.00

Reasons for saving under the above two heads have not been intimated (April 1985).

Grant No. 39—Housing

Section and Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
283—Housing—			
Voted—			
Original .. Rs. 6,15,36,000	} 6,61,01,000	} 6,17,84,448	} —43,16,552
Supplementary 45,65,000			
Amount surrendered during the year.	..	..	..
Charged—			
Original .. 21,000	} 43,631	} ..	} —43,631
Supplementary 22,631			
Amount surrendered during the year			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Capital—			
83—Capital Outlay on Housing and			
633—Loans for Housing—			
Original .. 14,43,59,000	14,43,59,000	11,50,99,610	-2,92,59,390
Supplementary ..			
'Amount surrendered during the year (March 1984)	..	..	2,16,99,978

Notes and comments—

Revenue—

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

(ii) In view of the ultimate saving of Rs. 43.17 lakhs, supplementary grant of Rs. 45.65 lakhs proved much in excess of the requirement.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
283—Housing—			
A—General—			
IV—Other Expenditure—			
Non-Plan—			
IV(1)—Lump provision for additional dearness allowances	7.30	—	-7.30
Reasons for leaving the entire provision unutilised have not been intimated (April 1985).			
B—Housing Schemes—			
IV—Haldia Housing Project—			
Non-Plan—			
IV(1)—Industrial Housing Project at Haldia	7.00	0.17	-6.83
VIII—Integrated Subsidised Industrial Housing Scheme—			
Central Sector (New Schemes) ..	60.00	33.64	-26.36

Reasons for saving in the above cases have not been intimated (April 1985)

Head	Total grant	Actual expenditure	Excess \downarrow Saving—
(In lakhs of rupees)			
X—Administration of Bidhan Nagar—			
Non-Plan—			
X(1)—Administration of Bidhan Nagar—			
O .. 78.40	75.45	37.62	-37.83
R .. -2.95			

Reasons for the anticipated as well as final saving have not been furnished (April 1985).

C—Government Residential Buildings—			
III—Maintenance and Repairs—			
III(2)—Government Housing Scheme	5.39	..	-5.39
V—Lease Charges—			
Non-Plan—			
V(1)—Charges in connection with the requisitioned Buildings—			
Voted	5.00	..	-5.00
VI—Estate Management—			
Non-Plan—			
VI(2)—Maintenance of Government Housing Estate	7.50	0.19	-7.31

Reasons for saving in the above three cases have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—Housing Schemes—			
XI—Irrecoverable loans written off—			
Non-Plan—			
XI(1)—Irrecoverable loans and advances to urban local bodies including Calcutta Corporation written off	..	11.02	+11.02

Reasons for writing off loans without making provision in the budget have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
C—Government Residential Building—			
VIII—Suspense—			
Non-Plan—			
VIII(1)—Suspense	33.00	70.41	+37.41

Excess was due to adjustment of larger debits for acquisition of stores, stock etc.

CAPITAL—

(i) About 20 percent of the provision remained unutilised.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
483—Capital Outlay on Housing—			
B—Other Housing Scheme—			
VI—Rental Housing Scheme—			
State Plan (Annual Plan and Sixth Plan)—			
VI(1)—Construction of Houses under Rental Housing Scheme for State Government Employees—			
O .. 3,80.00	2,07.99	1,40.01	-67.98
R .. 1,72.01			

Anticipated saving was due to non-receipt of administrative approval of a number of proposals under the scheme in time. Reasons for final saving have not been intimated (April 1985).

X—Other Expenditure—

Non-Plan—

X(1)—Purchase of 12 flats and 5 town houses at Salt Lake for residential accommodation of the Ministers—	25.59	0.28	-25.31
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Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
683—Loans for Housing—			
II—Low Income Group Housing Scheme—			
State Plan (Annual Plan and Sixth Plan)	75.00	59.66	—15.34
VIII—Subsidised Housing Scheme for plantation workers—			
Central Sector (New Schemes) —	80.00	9.57	—70.43

Reasons for saving, in the above cases, have not been furnished (April 1985).

IX—Rural Housing Scheme—

Non-Plan—

O	2,15.10	} 73.05	} 73.05	}
R	—1,42.05			

Anticipated saving was stated to be due to release of loans to only six Zilla Parishads which are the implementing agencies for construction of houses in rural areas affected by floods in 1978.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
483—Capital Outlay on Housing—			
A—Government Residential Buildings—			
IV—Suspense—			
Non-Plan—			
IV(1)—Suspense —	53.00	1,28.11	75.11

Excess was due to larger adjustment of debits for procurement of stores, stock, materials etc.

B—Other Housing Scheme—

VII—Low Income Housing Scheme—

State Plan (Annual Plan and Sixth Plan)—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
VII(1)—Construction of Houses under Low Income Group Housing Scheme—			
O .. 55.00	1,20.08	1,36.88	+16.80
R .. 65.08			
V—Middle Income Group Housing Scheme—			
State Plan (Annual Plan and Sixth Plan)—			
V(1)—Construction of Houses under Middle Income Group Housing Scheme—			
O .. 25.00	59.93	56.67	-3.26
R .. 34.93			

Reasons for the anticipated as well as final excess/saving in the above cases have not been intimated (April 1985).

Grant No. 40—Urban Development (All voted)

Sections and Major heads	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue—			
284—Urban Development—			
	Rs.		
Original .. 49,88,33,000	68,16,43,000	57,86,36,953	-10,30,06,047
Supplementary 18,28,10,000			
Amount surrendered during the year (March 1984)	..	..	2,29,92,589
Capital—			
484—Capital Outlay on Urban Development and			
684—Loans for Urban Development—			
Original .. 24,42,00,000	24,42,00,000	14,18,49,799	-10,23,50,201
Supplementary ..			
Amount surrendered during the year (March 1984)	..	..	1,78,30,000

Notes and comments—**Revenue—**

(i) Supplementary grant of Rs. 18,28.10 lakhs obtained in March 1984 proved excessive in view of the final saving of Rs. 10,30.06 lakhs.

(ii) About 78 percent of the saving remained unsurrendered.

(iii) Provisions remained wholly unutilised under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
284—Urban Development.			
A—General—			
II—Assistance to Municipalities, Corporation, etc.—			
Non-Plan—			
II(11)—Grants to H.I.T. for dear- ness concessions to its employees	20.00	..	-20.00

Saving was due to non-release of grants to Howrah Improvement Trust as some information called for by the Finance Department were not furnished.

II(14)—Grants to Calcutta Cor-
poration to supplement its
Water supply, Swerage and
Drainage Account—

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

II(15)—Grants to Calcutta Cor-
poration to supplement its
Bustee service Account—

O	..	50.00	}
R	..	-50.00				

In the above two cases provisions were surrendered owing to non-release of funds by the Finance Department.

VI—Other Charges—**Non-Plan—**

VI(3)—Lump provision for addi- tional dearness allowances	4,69.90	..	-4,69.90
--	---------	----	----------

Reasons for saving have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
State Plan (Annual Plan and Sixth Plan)—			
II(7)—Grants to C.I.T. for—			
(i) Widening of Bentinck Street,			
(ii) Amherst Street Extension beyond S. N. Banerjee Road,			
(iii) Baishnab Sett Street widening,			
(iv) Strand Road widening including Ahiritola diagonal, and			
(v) Maintenance of tenements constructed in Deshpran Sashmal Road—			
O .. 18.00	16.50	..	-16.50
R .. -1.50			

Saving of the entire provision was stated to be due to non-utilisation of the grant sanctioned in the previous year.

(iii) Significant saving also occurred under —

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—General—			
I—Direction and Administration—			
Non-Plan—			
I(2)—Municipal Administration ..	50.00	24.25	-25.75
State Plan (Annual Plan and Sixth Plan)—			
I(3)—Planning, execution and supervision of Municipal Development Scheme	18.00	7.87	-10.13

Reasons for saving in the above cases have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
C—Greater Calcutta Development Scheme—			
V—Other Expenditure—			
Non-Plan (Developmental)—			
V(1)—Assistance to C.M.D.A. for re-settlement of city-kept cattle	50.00	0.31	—49.69

Saving was stated to be due to non-receipt of any financial assistance from the Central Government.

A—Assistance to Municipalities, Corporation etc.—

Non-Plan—

II(1)—Grants to Calcutta Corporation for dearness allowances to their employees—

O	12,00.00	} 10,80.76	10,80.76	..
R	—1,19.24			

The anticipated saving was due to less requirement of fund by the Calcutta Corporation which could not be foreseen.

II(10)—Grants to Local Bodies in connection with their election—

O	57.00	} 8.66	4.39	—4.27
R	—48.34			

The anticipated saving was due to non-holding of the election earmarked for the year. Reasons for final saving have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
State Plan (Annual Plan and Sixth Plan)—			
A—II(1)—Development of Municipal Areas—			
O 3,60.00	3,30.83	2,92.35	-38.48
R -29.17			
Of the total saving of Rs. 67.65 lakhs saving to the extent of Rs. 40 lakhs was stated to be due to non-availability of fund. Reasons for the saving of the balance amount have not been furnished (April 1985).			
II(9)—Integrated development of Small and Medium Towns (State's Share)—			
O 2,30.00	2,11.65	47.42	-1,64.23
R -18.35			
Saving was stated to be due to non-availability of fund.			

F—Siliguri-Jalpaiguri Development Schemes—

I—Direction and Administration—
Non-Plan—

I(2)—Siliguri-Jalpaiguri Development Authority—

O 20.00	21.00	10.75	-10.25
S 1.00			

Reasons for saving have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—General—			
II—Assistance to Municipalities, Corporation etc.—			
State Plan (Annual Plan and Sixth (Plan)—			
II(4)—Special Component Plan for Scheduled Castes-programme for liberation of scavengers by conversion of service privies into sanitary latrinee in Municipal Towns (State's share)—			
R 18.35	18.35	19.60	1.25

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
Centrally Sponsored (New Schemes)					
1. Programme for liberation of scavengers by conversion of service privies into sanitary latrines in Municipal Areas—					
O ..	..	--	} 29.17	27.96	-1.21
R ..	..	29.17			

Funds were provided in the above cases by reappropriation to accommodate expenditure incurred for conversion of service privies into sanitary latrines within some municipal areas consequent upon receipt of Central assistance.

A—V—Irrecoverable loans written off—

Non-Plan—

V(1)—Irrecoverable loans and advances to Urban Local Bodies including Calcutta Corporation—

O	--	} 19,73.74	19,64.07	-9.67
S ..	..	18,22.10		
R ..	..	1,51.64		

Provision through supplementary grant and reappropriation was made to write-off irrecoverable loans. Reasons for final saving have not been intimated (April 1985).

CAPITAL—

(i) Approximately 42 per cent of the provision remained unutilised.

(ii) Out of the total saving of Rs. 10,23.50 lakhs, only Rs. 1,78.30 lakhs were surrendered on the last day of the financial year.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—			
(In lakhs of rupees)						
684—Loans for Urban Development—						
I—Urban Development—						
Non-Plan—						
I(2)—Loans to Municipalities—						
O 50.00	}	..	4.00			
R -50.00						
			+4.00			
<p>Anticipated saving was due to the Government decision to discontinue 'ways and means' advances to Urban Local Bodies except in special cases. Reasons for final excess have not been furnished (April 1985).</p>						
State Plan (Annual Plan and Sixth Plan)—						
I(7)—Loans for spot development at Gariahat and Civic Centre at Manicktala—	}	}	}			
I(8)—Loans for East Calcutta Phase II, North of Rashbehari Connector—						
I(9)—Loans for Manicktala area Development Project (Excluding Manicktala Connector and Beliaghata and Narkeldanga Connector proper including related area Development Scheme)—						
I(10)—Loans for Dum Dum Belgachhia area Development Project				72.00	..	-72.00
I(11)—Loans for Milk Colony area—						
I(12)—Loans for Phase I of South Suburban Municipalities						

Saving of Rs. 18 lakhs was stated to be due to non-release of grants owing to non-utilisation of previous loans sanctioned to Calcutta Improvement Trust. Reasons for saving of the remaining amount have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
I—Urban Development—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Loans under Calcutta Metropolitan District Development Schemes—			
O	17,31.00	17,28.00	9,20.00
R	-3.00		
			-8,08.00

Reasons for saving to the extent of Rs. 150 lakhs was due to excess raising of the same amount by Market Borrowing by the C.M.D.A. Reasons for the balance amount of saving have not been intimated (April 1985).

I(23)—Loans to Siliguri-Jalpaiguri Development Authority for development of Siliguri-Jalpaiguri area—			
O	60.00	25.00	5.00
R	-35.00		
			-20.00

Reasons for anticipated and final saving have not been intimated (April 1985).

Centrally Sponsored (New Schemes)—

I(1)—Loans for Integrated Development of Small and Medium Towns—			
O	2,30.00	1,01.70	1,00.70
R	-1,28.30		
			-1.00

Saving was attributed to non-release of fund.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
I—Urban Development—			
State Plan (Annual Plan and Sixth Plan)—			
I(22)—Loans to Asansol-Durgapur Development Authority for development of Asansol-Durgapur area—			
O	1,10.00	1,30.00	1,85.00
R	20.00		
			+55.00

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I(18)—Loans to Haldia Development Authority for integrated development of Industrial Urban Complex and Township at Haldia—			
O 85.00	1,00.00	1,00.00	..
R 15.00			
484—Capital Outlay on Urban Development—			
A—General—			
II—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
II(2)—Haldia Development Scheme	80.00	94.85	+14.85

Reasons for the anticipated as well as final excess in the above cases have not been intimated (April 1985).

Grant No. 41—Information and Publicity (All voted)

Section and Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE—			
Major head : 285—Information and Publicity			
Original .. Rs. 5,03,10,000	5,03,10,000	4,52,57,331	-50,52,669
Supplementary ..			
Amount surrendered during the year (March 1984)	..	..	50,28,000
CAPITAL—			
Major heads : 485—Capital Outlay on Information and Publicity and 685—Loans for Information and Publicity			
Original .. Rs. 53,07,000	58,94,000	57,78,437	-1,15,563
Supplementary 5,87,000			
Amount surrendered during the year (March 1984)	-	-	2,07,000

Notes and comments—

REVENUE—

(i) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VI—Field Publicity—			
Non-Plan—			
VI(1)—Field Information—			
O 19.00	14.05	10.20	-3.85
R -4.95			
VIII—Films—			
Non-Plan—			
VIII(1)—Production and Exhibition of Films—			
O 54.00	31.07	27.58	-3.49
R -22.93			
VIII(2)—Film Development Board—			
O 17.00	4.63	5.12	+0.49
R -12.37			

Reasons for the anticipated as well as final savings/excess in the above cases have not been intimated (April 1985).

XI—Other Expenditure—

Non-Plan—

XI(5)—Lump provision for additional dearness allowances—

O 6.88
R -6.88			

Out of the total provision, Rs. 6.78 lakhs were reappropriated to other heads to cover anticipated excess expenditure on different primary units of appropriation and the balance amount was surrendered in March 1984. Reasons for saving have not been intimated (April 1985).

(ii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
285—Information and Publicity—			
I—Direction and Administration—			
Non-Plan—			
I(1) Direction—			
O	1,62.90	1,84.12	+11.74
R	9.48		
	1,72.38		

Reasons for anticipated as well as final excess have not been intimated (April 1985).

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

Section and Major head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 287—Labour and Employment			
	Rs.		
Original ..	7,30,23,000	7,51,70,634	—40,40,366
Supplementary	61,88,000		
Amount surrendered during the year	..	..	..

Notes and comments—

(i) The supplementary grant of Rs. 61.88 lakhs obtained in March 1984 proved excessive in view of the final saving of Rs. 40.40 lakhs in the grant.

(ii) No part of the saving was surrendered.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—Employment and Training—			
B—IV—Training of Craftsmen and Supervision—			
Non-Plan—			
IV(1)—Vocational Training Centres—			
O	2,22.96	2,62.82	-22.02
S	61.88		
Total 2,84.84			
Reasons for saving have not been intimated (April 1985).			
State Plan (Annual Plan and Sixth Plan)—			
B—IV(1)—Craftsman Training and Labour Welfare	11.79	..	-11.79
V—Other Expenditure—			
Non-Plan—			
V(2)—Lump provision for additional allowance	15.00	-	-15.00

Reasons for leaving the entire provision unutilised in the above cases, have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—Labour—			
I—Direction and Administration—			
Fifth Plan (Committed —			
A—I(1)—Enforcement of minimum Wages for Agricultural Labour	32.32	42.76	+10.44

Reasons for excess have not been intimated (April 1985).

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

115

Section and Major head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 288—Social Security and Welfare			
	Rs.		
Original ..	53,38,000	} 45,81,712	-7,82,288
Supplementary	26,000		
	53,64,000		
Amount surrendered during the year	..	..	..

Notes and comments—

(i) In view of the ultimate saving of Rs. 7.82 lakhs, the supplementary provision of Rs. 0.26 lakh obtained in March 1984 proved unnecessary.

(ii) No portion of the saving was surrendered.

(iii) Saving occurred mainly under —

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
A—Civil Supplies—			
I—Direction and Administration—			
Non-Plan—			
I(2)—Directorate of Consumer goods—			
O	29.36	} 25.85	-3.33
R	-0.18		
	29.18		
V—Other Expenditure—			
Non-Plan—			
V(2)—Lump provision for Additional Allowances	2.69	..	-2.69

Reasons for saving in the above two cases have not been intimated (April 1985)

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

Section and Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 288—Social Security and Welfare			
Voted—			
	Rs.		
Original ..	10,37,69,000	} 10,37,69,000	7,08,52,296 —3,29,16,704
Supplementary ..	..	
Amount surrendered during the year (March 1984)	..	..	2,72,46,307
Charged—			
Original ..	20,05,000	} 50,80,781	.. —50,80,781
Supplementary ..	30,75,781		
Amount surrendered during the year (March 1984)	..	..	12,59,781
CAPITAL—			
688—Loans for Social Security and Welfare (Relief and Rehabilitation of Displaced Persons)			
Original ..	10,00,000	} 45,00,000	39,35,992 —5,64,008
Supplementary ..	35,00,000		
Amount surrendered during the year (March 1984)	..	..	3,20,000

Notes and comments—

REVENUE—

(i) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
88—Social Security and Welfare—			
B—Relief and Rehabilitation of Displaced persons and Repatriates—			
VI—Other Rehabilitation Schemes—			
VI(7)—Other Schemes—			
O .. 6,44.50	4,94.84	4,53.91	-40.43
R .. -1,50.16			

Anticipated saving was stated to be due mainly to non-payment of some bills for administrative difficulties and non-acquisition of lands. Reasons for final Saving have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
V—Other Relief Measure—			
Non-Plan—			
O 1,02.50	32.00	34.00	+2.00
R -70.50			

Not saving was stated to be due to irrecoverable loans to Displaced Persons not written off fully during the year.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VI—Other Rehabilitation Schemes—			
Non-Plan—			
VI(2)—Expenditure on Other Homes and Institutions—			
O 51.30	41.04	27.78	-13.26
R -10.26			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IV—Bangladesh Refugees—			
Non-Plan—			
IV(F)—Miscellaneous—			
O 21.00	1.00	..	-1.00
R -20.00			
IV(c)—Shelter, Water and Sanitation—			
Supply			
O 10.00	..	..	..
R -10.00			
VII—Other Expenditure—			
Non-Plan—			
VII(3)—Provision for Additional Dearness Allowances	9.84	..	-9.84
VII(2)(i)—Market, Poultry and other Schemes—			
O 10.00	8.40	1.48	-6.92
R -1.60			

Reasons for anticipated and final saving in the above cases have not been estimated (April 1985).

Charged Appropriation

(i) Supplementary provision was wholly unnecessary in view of non-utilisation of the entire provision under charged appropriation.

(ii) Saving occurred mainly under:—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
288—Social Security and Welfare—			
B—Relief and Rehabilitation of Displaced Persons—			
VI—Other Rehabilitation Schemes—			
VI(7)—Other Schemes—			
O 10.00	37.21	—	—37.21
S 30.76			
R —3.55			

Supplementary provision of Rs. 30.76 lakhs was stated to be required for payment of decretal dues. Reasons for saving have not been intimated (April 1985).

IV—Bangladesh Refugees—

IV(c)—Shelter, Water Supply and Sanitation—

O 10.00	—
R —10.00			

Reasons for anticipated saving of Rs. 10.00 lakhs have not been intimated (April 1985).

CAPITAL—

Saving occurred under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
688—Loans for Social Security and Welfare—			
I—Rehabilitation Schemes—			
Non-Plan—			
1(1)—Loans to Displaced Persons—			
O 10.00	41.80	39.36	—2.44
S 35.00			
R —3.20			

Reasons for saving have not been intimated (April 1985).

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

Section and Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
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			
	Rs.		
Original ..	40,28,92,000	} 43,30,13,000	34,74,79,975
Supplementary	3,01,21,000		
			-8,55,33,025
Amount surrendered during the year (March 1984)	..	..	3,58,76,969
Charged—			
Original ..	..	} 32,000	..
Supplementary	32,000		
			-32,000
Amount surrendered during the year	..	..	..
CAPITAL—			
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.		
Original ..	5,41,02,000	} 5,41,02,000	3,23,26,944
Supplementary	..		
			-2,17,75,056
Amount surrendered during the the year (March 1984)	..	..	51,21,000
Charged—			
Original ..	..	} 1,55,500	1,55,000
Supplementary	1,55,500		
			-5,000
Amount surrendered during the year			

The total grant (Voted) in the Capital Section does not include Rs.57.50 lakhs re-appropriated from the Revenue Section of the grant in contravention of the financial rules.

Notes and comments—

REVENUE

(i) In view of the final saving of Rs. 8,55.33 lakhs, the supplementary provision of Rs. 3,01.21 lakhs obtained in March 1984 proved wholly unnecessary.

(ii) An amount of Rs. 3,58.77 lakhs was surrendered in March 1984; the ultimate saving worked out to Rs 8,55.33 lakhs.

(iii) Saving occurred mainly under —

Head	Total grant	Actual expenditure	Excess→ Saving—
(In lakhs of rupees)			
288—Social Security and Welfare—			
C—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—			
I—Direction and Administration—			
State Plan (Annual Plan and Sixth Plan)—			
I(3)—Strengthening of Staff at the Headquarters and at field level—			
O .. 55.00	} 48.00	36.37	-11.63
R .. -7.00			

Anticipated saving was stated to be due to vacant posts. Reasons for final saving have not been intimated (April 1985).

II—Welfare of Scheduled Castes—

State Plan (Annual Plan and
Sixth Plan)—II(1)—Programmes for the Deve-
lopment of Scheduled Castes—

O .. 12,94.25	} 12,24.36	11,44.38	-79.98
S .. 1,48.85			
R .. -2,18.74			

Anticipated saving was due to receipt of less Central assistance. Reasons for final saving have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
IV—Tribal Areas Sub-Plan—			
Non-Plan—			
IV(2)—Incentives for proficiency in Tribal dialects—			
O .. 11.00	5.73		- 5.72
R .. -5.27			
IV(3)—Grants to LAMPS providing residential facilities to Staff working in the I.T.D.P. Areas—			
O .. 74.00	12.00	0.23	-11.77
R -62.00			
Non-Plan (Developmental) —			
IV(2)—Grants to WBTDC Limited for construction of Godowns, purchase of Trucks, setting up of Industrial and Processing Unit—			
O .. 25.00	0.25	..	-0.25
R -24.75			
<p>Anticipated saving in the above cases was attributed to approval of the schemes by the Government of India at the end of the financial year. Reasons for final saving in the former two cases have not been intimated (April 1985).</p>			
II—Welfare of Scheduled Castes—			
State Plan (Annual Plan and Sixth Plan)—			
II(1)—Education—			
O .. 2,93.00	2,98.89	2,09.68	-89.21
R 5.89			
II(2)—Economic Betterment—			
O .. 26.00	16.52	11.38	-5.14
R .. -9.48			

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
II(3)—Health, Housing and Other Schemes—			
O 44.00	12.68	9.16	--3.52
R -31.32			
Fifth Plan (Committed) —			
II(1)—Education—			
O 56.50	56.42	25.58	--30.84
R -0.08			
Centrally Sponsored (Committed) —			
II(1)—Education ..	1,31.15	47.00	--84.15
III—Welfare of Scheduled Tribes—			
State Plan (Annual Plan and Sixth Plan)—			
III(2)—Economic Betterment—			
O 21.75	9.81	10.58	+0.77
R -11.94			
III(3)—Health, Housing and Other Schemes—			
O 23.00	6.75	8.66	+1.91
R -16.25			
Fifth Plan (Committed)—			
III(1)—Education ..	26 40	16.32	--10.08
IV—Tribal Areas Sub-plan—			
Non-Plan—			
IV(1)—Upgradation of students of Tribal Administration	27.00	6.77	--20.23
State Plan (Annual Plan and Sixth Plan)—			
IV(1)—Education			
O 97.30	93.47	13.83	--79.64
R -3.83			

Head	Total grant	Actual expenditure .	Excess ↗ Saving—
(In lakhs of rupees)			
VIII—Transfer to/from Reserve Funds and Deposit Accounts—			
VIII(1)—Transfer to the Fund for promotion of Education amongst educationally backward classes	11.24	—	—11.24
277—Education—			
Youth Welfare (Tribal Areas Sub-Plan)—			
IV—Tribal Areas 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) (Tribal Areas Sub-Plan)—			
A—Primary Education—			
I—Tribal Areas Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
I(3)—Provision of incentives to the development of elementary education (MNP)	93.00	59.60	—33.40
B—Secondary Education—			
State Plan (Annual Plan and Sixth Plan)—			
I—Tribal Areas Sub-Plan—			
I(1)—Expansion of teaching and educational facilities for children of age group 11—14	23.69	..	—23.69
I(2)—Provision for incentives to the development of elementary education—Classes VI—VIII(MNP)	28.28	..	28.28

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs' of rupees)		
C—Special Education—			
State Plan (Annual Plan and Sixth Plan)—			
I—Tribal Areas Sub-Plan—			
Central Sector (New Schemes)—			
Adult Education—			
I(1) —Rural Functional Literacy Projects—			
S 15.00	15.00	..	—15.00
280 —Medical (Tribal Areas Sub- Plan)—			
A—Allopathy—			
I—Tribal Areas Sub-Plan for 1983- 84—			
State Plan (Annual Plan and Sixth Plan)—			
I(3)—Establishment of Health Centres in Tribal Areas under the Minimum Needs Pro- gramme	15.00	..	—15.00
282—Public Health, Sanitation and Water Supply—			
B—Sewerage and Water Supply—			
XII—Minimum Needs Pro- gramme—			
State Plan (Annual Plan and Sixth Plan)—			
XII(1)—Piped Water Supply Scheme (for Rural Areas)	20.00	..	—20.00
XII(2)—Piped Water Supply Scheme for Rural Areas in Tribal Sub-Plan Areas	20.00	..	—20.00

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
305—Agriculture—			
XXII—Tribal Areas Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
XXII(2)—Drought Prone Areas Programme	50.00	17.00	—33.00
XXII(6)—Minikit Demonstration	25.00	0.14	—24.86
306—Minor Irrigation—			
I—Tribal Areas Sub-Plan—			
I(3)—Surface drainage and Irrigation Scheme	10.00	..	—10.00
307—Soil and Water Conserva- tion—			
State Plan (Annual Plan and Sixth Plan)—			
I(5)—Pilot Project for afforesta- tion and soil conservation in River Catchments	12.18	4.13	—8.05
308—Area Development—			
I—Tribal Areas Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Agricultural Development of North Bengal	9.00	1.75	—7.25
313—Forest—			
XIII—Tribal Areas Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
XIII(3)—Plantation Scheme—			
O 78.78	81.59	32.73	—48.86
S 2.81			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
XIII(4)—Farm Forestry	44.35	11.76	—32.59
XIII(5)—Forest Produce	7.10	..	—7.10
321—Village and Small Scale Industries—			
IX—Tribal Areas Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
IX(5)—Sericulture Industries ..	12.50	..	—12.50

Reasons for saving in the above cases have not been intimated (April 1985).

298—Co-operation—

Tribal Areas Sub-Plan—

State Plan (Annual Plan and Sixth Plan)—

II—Credit Co-operatives—

O	26.67	} 3.19	3.19	..
R	—23.48			

Saving was attributed to non-receipt of adequate number of financial proposals

(iv) Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—	
	(In lakhs of rupees)			
288—Social Security and Welfare—				
C—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—				
I—Direction and Administration—				
Non-Plan—				
I(2)—District Organisation—				
O	63.65	} 55.39	1,11.99	+56.60
R	—8.26			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
II—Welfare of Scheduled Castes—			
Non-Plan—			
II(1)—Education—			
O 1,23.31	1,22.99	2,49.97	+1,26.98
R -0.32			
Centrally Sponsored (New Schemes)—			
II(1)—Education—			
O 90.00	1,01.75	1,81.99	+80.24
R 11.75			
III—Welfare of Scheduled Tribes—			
Non-Plan—			
III(1)—Education—			
O 43.54	42.89	66.95	+24.06
R -0.65			
State Plan (Annual Plan and Sixth Plan)—			
III(1)—Education—			
O 1,69.70	1,63.19	2,42.04	+78.85
R -6.51			
State Plan (Supplement Plan)—			
II(1)—Integrated Tribal Areas Development Project—			
O 3,67.50	5,27.46	6,27.64	+1,00.18
S 1,34.55			
R 25.41			

Reasons for excess in the above cases have not been intimated (April 1985)

CAPITAL—

(i) An amount of Rs. 51.21 lakhs was surrendered in March 1984; the ultimate saving worked out to Rs. 2,17.75 lakhs.

(ii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
480—Capital Outlay on Medical—			
I—Tribal Areas 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	9.00	..	-9.00
I(2)—Establishment of Health Centres in Tribal Areas under the Minimum Needs Programme	15.00	..	-15.00
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 (Annual Plan and Sixth Plan)—			
I(1)—Programme for the Develop- ment of Scheduled Castes—			
O 35.00 } R -10.00 }	25.00	..	
Centrally Sponsored (New Schemes)—			
I(1)—Investments—			
West Bengal Scheduled Castes and Scheduled Tribes Development and Financial Corporation—			
O 1,00.00 } R 75.00 }	1,75.00	56.63	-1,18.37

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
II—Tribal Areas Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
II(1)—State Contribution to the Share Capital of the West Bengal Tribal Development Co-operative Corporation—			
O 50.00	..	25.00	+25.00
R -50.00			
II(2)—State Contribution to the Share Capital of LAMPS—			
O 7.50	..	..	..
R -7.50			
505—Capital Outlay on Agriculture—			
XIII—Tribal Areas Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
XIII(4)—Scheme for development of farm to market link roads	25.00	..	-25.00
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
I—Tribal Areas Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
(1)—Minor Irrigation ..	29.00	0.02	-28.98
I(2)—Area Development Programme	15.00	..	-15.00
521—Capital Outlay on Village and Small Industries—			
IX—Tribal Areas Sub-Plan—			
IX(2)—Sericulture Industries ..	9.05	..	-9.05

Reasons for saving under the heads mentioned above have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
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 WBTDCC Limited for construction of Godowns, purchase of Trucks, setting up of Industrial and Processing Unit—			
O 50.00	4.51	2.89	-1.62
R -45.49			

Saving was stated to be due partly to release of less loans by the National Co-operative Development Corporation and partly to non-utilisation of available fund for reasons beyond the control of the Department of Scheduled Castes and Tribes Welfare.

(ii) Excess occurred under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
488—Capital Outlay on Social Security and Welfare—			
II—Other Social Security and Welfare Programme—			
II —Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
III(1)—Investments—			
Share Capital Contribution to the West Bengal Scheduled Castes and Scheduled Tribes Development and Financial Corporation—			
O 1,00.00	1,50.00	1,70.68	+20.68
R 50.00			

Reasons for anticipated as well as final excess have not been intimated (April 1985).

132 **Grant No. 46—Social Security and Welfare (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)**

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 288—Social Security and Welfare			
Voted—			
	Rs.		
Original .. 66,77,32,000	} 79,48,30,000	60,82 35,708	—18,65,94,292
Supplementary 12,70,98,000			
Amount surrendered during the year	..	..	..
Charged—			
Original	} 26,074	—	—26,074
Supplementary 26,074			
Amount surrendered during the year	..	..	..
CAPITAL—			
688—Loans for Social Security and Welfare			
Original .. 2,00,000	} 2,00,000	..	—2,00,000
Supplementary ..			
Amount surrendered during the year	..	..	..

Notes and comments—

REVENUE—

Voted grant

(i) Supplementary provision of Rs. 12,70.98 lakhs obtained in March 1984 proved unnecessary in view of saving of Rs. 18,65.94 lakhs under the grant.

(ii) The entire saving of Rs. 18,65.94 lakhs remained unsurrendered.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
288—Social Security and Welfare—			
D—Social Welfare—			
X—Other Expenditure—			
Central Sector (New Schemes)—			
X(I)—Rural Landless Employment Guarantee Programme in West Bengal (RLEGP)—			
S ..	6,70.98	6,70.98	..
			—6.70.98

Reasons for saving have not been intimated (April 1985).

State Plan (Supplement Plan)—

X(1)—National Rural Employment Programme—	15,00.00	10,52.84	—4,47.16
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Saving was stated to be due to release of less matching grant by the Central Government and payment of the cost (Rs 95.07 lakhs) of foodgrains to Food Corporation of India by the Central Government which was originally payable by the State Government.

E—Other Social Security and Welfare Programme—

V—Other Programme—

Non-Plan—

V(5)—Legal Aid Committees—

(i)—Legal Aid to Poor Persons	3,00.00	12.09	—2,87.91
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Saving occurred as the scheme could not be implemented fully due to non-finalisation of accommodation and selection of personnel.

D—Social Welfare—

X—Other Expenditure—

Non-Plan—

X(6)—A New Scheme for Social Welfare	17,00.00	14,93.90	—2,06.10
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Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
V—Family and Child Welfare—			
Non-Plan—			
V(1)—Government of India's Crash Programme for Nutrition for Children	2,93.25	1,34.33	-1,58.92
IX—Minimum Needs Programme—			
Fifth Plan (Committed)—			
IX(1)—Special Nutrition Programme—	1,17.00	7.68	-1,09.32
B—Other Social Security and Welfare Programme—			
II—Insurance Scheme—			
Non-Plan—			
II(1)—Government contribution under State Employment Group Insurance Scheme other than Police	75.00	3.59	-71.41
III—Pension under Social Security Scheme—			
Non-Plan—			
III(2)—Grant of Old age Pension to marginal farmers, share-croppers and agricultural labourers—	2,00.00	1,30.59	-69.41
AI—Insurance Scheme—			
Non-Plan—			
II(2)—Government contribution under State Employment Group Insurance Scheme for Police—	45.00	0.43	-44.57
D—Social Welfare—			
V—Family and Child Welfare—			
Centrally Sponsored (New Scheme)			
V(2)—Integrated Child Development Service Scheme—	2 00.00	1 77.08	-22.92

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
I—Direction and Administration—			
Non-Plan—			
I(3)—Directorate of Education (Social Welfare)	32.38	17.71	—14.67
X—Other Expenditure—			
Non-Plan—			
X(4)—Rural Works Programme—	15.00	5.04	—9.96
V—Family and Child Welfare—			
Centrally Sponsored (Committed)—			
V(1)—Grants-in-aid to Voluntary Organisation—	25.00	17.14	—7.86
X—Other Expenditure—			
Non-Plan (Developmental)—			
X(2)—Pilot Project for promotion of Employment and income opportunities in Burdwan, Purulia with the assistance from International Labour Organisation	10.96	3.24	—7.72
VI—Welfare of Poor and Destitute—			
State Plan (Annual Plan and Sixth Plan)—			
VI(5)—Establishment of Training Centres for destitutes and Poor girls and women in Crafts and Small Scale Industries and in Tailoring, Cutting etc.	23.00	15.33	—7.67
III—Education and Welfare of Handicapped—			
State Plan (Annual Plan and Sixth Plan)—			
III(6)—Establishment of Centres for training of orthopedically handicapped	7.50	0.16	7.34
VI—Welfare of Poor and Destitute—			
Fifth Plan (Committed)—			
VI(6)—Development and expansion of Social Welfare Homes—	16.68	9.42	—7.26

Reasons for savings in the above cases have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
288—Social Security and Welfare—			
D—Social Welfare—			
IX—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			
IX(1)—Supplementary Nutrition Programme for Children expectant and nursing mothers	1,37.50	2,28.26	+90.76
Reasons for excess have not been intimated (April 1985).			
X—Other expenditure—			
Non-Plan—			
X(7)—Expenditure for providing relief to persons evicted from Assam	80.00	1,47.50	+67.50
Excess was stated to be due to huge expenditure on relief operations consequent upon fresh influx of persons evicted from Assam during the year.			
State Plan (Annual Plan and Sixth Plan)—			
X(5)—Expenditure in connection with Drought, 1982—			
Employment generation programme—			
S ..	6,00.00	6,00.00	+53.23
X(4)—Rural Works Programme	12,70.85	13,00.88	+30.03
I—Direction and Administration—			
Non-Plan—			
I(1)—Directorate of Social welfare—	17.00	37.68	+20.68

Head	Total grant	Actual expenditure	Excess + Saving--
	(In lakhs of rupees)		
E—Other Social Security and welfare Programme—			
III—Pension under Social Security Scheme—			
Non-Plan—			
III(1)—Grant of old age pension to the old and infirm	1,12.50	1,33.57	+21.07
D—Social Welfare—			
X—Other expenditure—			
Non-Plan (Developmental)—			
X(1)—Mother and Child Care Programme with CARE assistance	3.00	17.91	+14.91
VI—Welfare of Poor and Destitute—			
Non-Plan—			
VI(8)—Establishment of Training Centre for the promotion of Tailoring and Cutting to the destitute and poor girls and women	11.00	23.77	+12.77
V—Family and Child Welfare—			
State Plan (Annual Plan and Sixth Plan)—			
V(4)—Establishment of Integrated Child Development Services—	15.00	24.19	+9.19
Centrally Sponsored (New Scheme)—			
V(1)—Grants-in-aid to Voluntary Organisation for service for children in need of care and protection	10.00	18.76	+8.76
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—	11.50	18.78	+7.28

Reasons for excess in the above cases have not been intimated (April 1987).

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

Section and Major head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs
REVENUE—			
Major head : 289—Relief of Natural Calamities			
Original ..	Rs. 13,67,72,000	12,91,49,798	—76,22,202
Supplementary ..	13,67,72,000		
Amount surrendered during the year (March 1984)	..	..	2,19,12,656

Notes and comments—

(i) An amount of Rs. 219.13 lakhs was surrendered in March 1984; the ultimate saving in the grant was however Rs. 76.22 lakhs only.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess + Saving
	(In lakhs of rupees)		
A—Drought—			
A—I—Gratuitous Relief—			
(3)—Housing—			
O ..	10.70	..	..
R ..	—10.70		
A—VII—Other Expenditure—			
(4)—Expenditure on Relief Works—			
O ..	3,00.00	7.93	—2.20
R ..	—2,89.87		
B—Floods, Cyclones etc.—			
B—III—Gratuitous Relief—			
(2)—Food and Clothings—			
O ..	1,45.00	54.37	+21.81
R ..	—1,12.44		
B—IV—Drinking Water Supply—			
(1)—Provision for drinking water due to natural calamities—	30.00	..	—30.00

Reasons for saving in the above cases have not been intimated (April 1985)

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B—VI—Supply of Fodder—			
(1)—Supply of Fodder—			
O .. 15.00	0.66	0.36	-0.30
R .. -14.34			

Saving was stated to be due to non-requirement of fodder as no extensive flood, cyclone etc. occurred during the year.

B—XXIV—Other Expenditure—

(1)—Emergency relief programme in collaboration with CARE—			
O .. 20.00	18.75	4.89	-13.86
R .. -1.25			
(3)—Expenditure on Relief Works—			
O .. 57.00	..	0.15	+0.15
R .. -57.00			
(4)—Direction and Administration—			
O .. 83.05	63.60	7.73	-55.87
R .. -19.45			

Reasons for saving in the above cases have not been intimated (April 1985).

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

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

A—Drought—

A—I—Gratuitous Relief—

(2)—Food and Clothing—			
O .. 3,50.00	6,33.59	7,24.93	+91.34
R .. 2,83.59			

Reasons for anticipated as well as final excess have not been intimated (April 1985).

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

A—V—Supply of Fodder—

(1)—Supply of Fodder—

O	..	25.00	} 49.28	60.11	+10.83
R	..	24.28			

Augmentation of fund by reappropriation was stated to be due to larger expenditure for extensive distribution of fodder in the drought affected area during the year. The reasons for final excess have not been furnished (April 1985).

A—VII—Other Expenditure—

(5)—Direction and Administration—

O	..	1,17.55	} 92.30	2,25.16	+1,32.86
R	..	-25.25			

Reasons for the anticipated saving and eventual excess have not been intimated (April 1985).

B—XXIV—Other Expenditure—

(7)—Supply of Tarpaulins etc.—

O	..	15.00	} 45.79	41.40	-4.36
R	..	30.79			

Reasons for the anticipated excess, and final saving have not been intimated (April 1985).

Grant No. 48—Other Social and Community Services (All voted) 141

Section and Major heads	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 295—Other Social and Community Services (Excluding Zoological and Public Gardens)			
	Rs.		
Original ..	2,01,80,000	} 2,26,85,000	1,57,22,075
Supplementary ..	22,05,000		
Amount surrendered during the year (March 1984)	..	..	76,48,738

CAPITAL—

Major heads : 495 -Capital Outlay on Other Social and Community Services and 655 -Loans for Other Social and Community Services			
Original ..	65,46,000	} 1,00,46,000	95,37,912
Supplementary ..	35,00,000		
Amount surrendered during the year	..	..	..

Notes and comments—

REVENUE—

(i) In view of the final saving of Rs. 69.63 lakhs, the supplementary provision of Rs. 22.05 lakhs obtained in March 1984 proved to be unnecessary.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
V—Other Expenditure—			
Non-Plan—			
1. Grants-in-aid/Contribution/Subsidies—			
O	1,08.41	} 31.92	30.28
R	-76.49		
			-1.64

Saving was attributed mainly to non-award of grants (Rs. 20.00 lakhs) in lieu of remission of taxes due to procedural difficulties and non-release of funds (Rs. 57.48 lakhs) to District Magistrates/Deputy Commissioners for payment of subsidies for interest liabilities of share-croppers, small farmers and self-employed persons.

CAPITAL.—

(i) No portion of the saving of Rs. 5.08 lakhs was surrendered.

(ii) Saving occurred mainly under:—

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

495—Capital Outlay on Other Social and Community Services—

II—Labour—

State Plan (Annual Plan)—

3. National Apprenticeship Training	10. --	3.60	—6.61
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Saving of Rs. 1.27 lakhs was attributed to non-sanction of the construction of a building for the training centre at Hooghly. Reasons for saving of the remaining amount have not been intimated (April 1985).

Grant No. 49—Secretariat—Economic Services

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.

REVENUE—

Major head : 296—Secretariat—Economic Services

Voted—

	Rs.			
Original ..	4,29,31,000	}	4,29,31,000	3,79,15,021
Supplementary ..	..				}	-50,15,979
Amount surrendered during the year (March 1984)	..	..	..	31,60,046

Charged—

Original ..	..	}	618	618	..
Supplementary	618				
Amount surrendered during the year	..	..	..	..	..

Notes and comments—

Voted grant

(i) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—	
(In lakhs of rupees)				
II—Secretariat—				
Non-Plan—				
II(6)—Development and Planning Department—				
II(6)(b)—Town and Country Planning—				
O	80.00	} 79.55	} 63.80	} -15.75
R	-0.45			

II—Secretariat—

Fifth Plan (Committed)—

Panchayat and Community Development Department—

Community Development Branch—

O	17.06	} 17.31	} 1.25	} -16.06
R	0.25			

Reasons for saving in the above two cases have not been intimated (April 1985).

V—Other Expenditure—

Non-Plan—

V(2)—Lump provision for Additional Dearness Allowances—

O	15.07	} ..	} ..	} ..
R	-15.07			

Out of the total provision, Rs. 1.64 lakhs were reappropriated and the balance amount (Rs. 13.43 lakhs) was surrendered in March 1984. Reasons for saving have not been intimated (April 1985).

(ii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
II—Secretariat—			
Non-Plan—			
II(16)—Department of Panchayat and Community Development—			
O	12.35	24.03	+13.27
R	-1.59		
	10.76		

Anticipated saving was stated to be due mainly to some posts remaining vacant. Reasons for final excess have not been intimated (April 1985).

—————

Grant No. 50—Co-operation (All voted)

Section and Major heads	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
298—Co-operation			
	Rs.		
Original ..	19,25,84,000	13,36,60,022	-8,52,41,978
Supplementary	2,63,18,000		
	21,89,02,000		
Amount surrendered during the year (March 1984)	..	..	10,09,66,131
CAPITAL—			
498—Capital Outlay on Co-operation and 698—Loans for Co-operation—			
	Rs.		
Original ..	22,84,31,000	19,23,45,584	-4,20,09,416
Supplementary	59,24,000		
	23,43,55,000		
Amount surrendered during the year (March 1984)	..	..	3,96,54,221

Notes and comments—**REVENUE—**

(i) Supplementary grant obtained in March 1984 proved unnecessary as the expenditure was even less than the original provision.

(ii) Provisions remained wholly unutilised under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
298—Co-operation—			
III—Education, Research and Training—			
State Plan (Annual Plan and Sixth Plan)—			
III(2)—Special Component Plan for Scheduled Castes—			
(f)—Scheme for Co-operative Training and Education—			
O 5.00	}	..	..
R -5.00			

Saving was attributed to non-filling up of posts under the scheme and non-receipt of any proposal for grants/contributions/subsidies.

V—Credit Co-operatives—**Non-Plan—**

V(4)—Subsidies for interest liabilities in respect of Share Croppers, Small farmers and self-employed persons—

O 90.00	}
R -90.00			

Non-execution of the scheme was stated to be due to receipt of the administrative approval at the year end of the year.

State Plan (Annual Plan and Sixth Plan)—

V(1)(iii)—Stabilisation arrangement for Agricultural Credit—

O 48.70	}
R -48.70			

Saving was due to non-requirement of funds for stabilisation purposes.

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

V(2)—Expansion of Rural Credit—

(iii) Special Bad Debt Reserve of Central Co-operative Banks—

O	..	9.11	} ..
R	..	-9.11	

Saving was attributed to financial stringency.

V(2)(iv)—Assistance to Central Co-operative Banks for writing off Bad Debts—

O	..	6.40	} ..
R	..	-6.40	

Saving was due to non-receipt of any proposal for grants or subsidies under the scheme.

V(3)—Organisation of Service Co-operatives—

(ii) Special Bad Debt Reserve of Primary Credit Societies—

O	..	18.52	} ..
R	..	-18.52	

Saving was stated to be due to financial stringency.

V(3)(I)—Special Component Plan for Scheduled Castes—Organisation of Service Co-operatives—

(ii)—Special Bad Debt Reserve of Primary Credit Societies—

O	..	5.02	} ..
R	..	-5.02	

Saving was due to non-receipt of any qualified financial proposal.

(iv)—Assistance for Universal Membership—

O	..	5.00	} ..
R	..	-5.00	

Saving was due to postponement of the scheme till the next financial year as per decision of the Finance Department.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
(vi) Common Cadre Fund for Primary Agricultural Credit Societies—			
O .. 21.75	—	—	..
R .. -21.75			
IX—Warehousing and Marketing Co-operatives—			
State Plan (Annual Plan and Sixth Plan)—			
IX(2)—Special Component Plan for Scheduled Castes—			
(iv)—Establishment of Rural Godowns—			
O .. 4.25	—	—	—
S .. 1.60			
R .. -5.85			
X—Processing Co-operatives—			
State Plan (Annual Plan and Sixth Plan)—			
X(1)—Development of Processing Societies—			
O .. 5.20
R .. -5.20			
XIII—Industrial Co-operatives—			
State Plan (Annual Plan and Sixth Plan)—			
Handloom—			
(6)—Supply of looms to loomless weavers—			
O .. 5.00
R .. -5.00			

Saving in the above cases was attributed to non-receipt of any qualified financial proposal under the schemes.

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
Centrally Sponsored (New Schemes)—					
XIII(2)—Supply of looms to Loomless Weavers' Co-operative—					
O	..	6.00	..	..	..
R	..	-6.00			
(4)—Common warehouse-cum-workshed for Primary Weaver's Co-operatives—					
O	..	5.20	..	..	..
R	..	-5.20			

Reasons for saving in the above two cases have not been intimated (April 1985).

(iii) Significant saving also occurred under —

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

V—Credit Co-operatives—

Non-Plan—

V(3)—Grants of subsidy to State Co-operative Bank for waiver of interest on short-term loan/medium term (conversion) loan—

O	..	3,00.00	2,76.92	2,76.92	..
S		95.28			
R	..	-1,18.36			

Provision was augmented through supplementary grant for payment of larger amount of subsidy to State Co-operative Bank for waiver of interest on short-term loan/medium (conversion) loan. Ultimately Rs. 118.36 lakhs were surrendered as the proposed expenditure to the tune of Rs. 1,03.00 lakhs had to be staggered to the next financial year as advised by the Finance Department.

State Plan (Annual Plan and Sixth Plan)—

V(3)—Organisation of Service Co-operatives—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(vi)—Common Cadre Fund of Primary Agricultural Credit Societies—			
O .. 80.48	44.23	44.23	—
R .. -36.25			

Saving was attributed to restricting the expenditure to the quantum of matching grant released by the Government of India.

V(4)—Supply of Long Term Credit—			
O .. 17.89	0.84	0.84	—
R .. -17.05			

Reduction in provision was stated to be due to non-receipt of adequate number of qualified financial proposals.

Centrally Sponsored (New Schemes)—

V(1)—Stabilisation arrangement for Agricultural Credit—			
O .. 73.50	60.00	60.00	..
R .. -13.50			

V(3)—Common Cadre Fund of Primary Agricultural Credit Societies—			
O .. 1,08.75	44.23	44.23	..
R .. -64.52			

Saving in the above two cases was stated to be due to restricting the expenditure to the quantum of Central assistance received.

IX—Warehousing and Marketing Co-operatives—

Non-Plan (Developmental)—

IX(4)—Establishment of Co-operative Storage Godowns—			
O .. 15.00	9.69	0.16	-9.53
R .. -5.31			

Saving was attributed to release of less financial assistance by National Co-operative Development Corporation. Reasons for final saving have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
State Plan (Annual Plan and Sixth Plan)—		..	
IX(1)—Development of Agricultural Marketing Societies—		..	
(iv)—Establishment of Rural Godowns—			
O 15.90	7.87	7.91	+0.04
S 10.00			
R -18.03			

Supplementary grant was obtained in March 1984 for payment of larger amount of grants-in-aid for setting up of a proposed Bailing plants and establishment of rural godowns. Ultimately Rs. 18.03 lakhs were surrendered stated to be due to rejection of the proposal by the National Co-operative Development Corporation.

XIII—Industrial Co-operatives—

Non-Plan (Developmental)—

Handloom

XIII(2)—Subsidy on Sales of Handloom Cloth (Rebate)—

O 3,50.00	1,57.81	3,09.63	+1,51.82
S 1,34.58			
R -3,26.76			

Anticipated saving was surrendered due to receipt of Central assistance at the fag end of the year. Reasons for final excess have not been intimated (April 1985).

Centrally Sponsored (New Schemes)—

XIII(5)—Subsidy on Sales of Handloom Cloth (Rebate)—

O 82.56	37.65	37.64	-0.01
R -44.91			

Saving was stated to be due to restricting the expenditure to the amount of financial assistance released by the Government of India.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
XIV—Consumers' Co-operatives— State Plan (Annual Plan and Sixth Plan)—			
XIV(1)—Development of Consumers' Co-operatives—			
(i)—Urban Consumers' Co-operatives—			
O 18.96	1.05	1.05	..
R -17.91			

Saving was attributed to receipt of few proposals which qualified for financial assistance.

XIX—Transfer to/from Reserve Funds and Deposit Accounts—

State Plan (Annual Plan and Sixth Plan)—

XIX(2)—Stabilisation arrangement for Agricultural Credit—

O 48.70	48.70	48.70	..
S 7.24			
R -7.24			

Additional provision through supplementary grant was obtained for larger contribution to the Fund for the Stabilisation of Agricultural Credit; ultimately it was surrendered in view of financial stringency of the State Government.

Capital—

(i) In view of large saving (Rs. 4,20.09 lakhs), the supplementary provision of Rs. 59.24 lakhs was wholly unnecessary.

(ii) Provision remained wholly unutilised under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
498—Capital Outlay on Co-operation—			
I—Credit Co-operatives—	..		
State Plan (Annual Plan and Sixth Plan)—			
I(4)—Share Capital for National Reduction of Overdues Investment—			
O 12.00
R -12.00			

Saving was stated to be due to staggering of the proposed expenditure to the next year by the Finance Department.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Special Component Plan for Scheduled Castes—			
(1)—Investment in Shares of Co- operative Organisation—			
O 20.00	}
R -20.00			
II—Housing Co-operatives—			
State Plan (Annual Plan and Sixth Plan)—			
II(1)—Development of Housing Co-operatives—			
Investments—			
O 5.60	}
R -5.60			
Saving in the above two cases was stated to be due to non-receipt of any financial proposal.			
VI—Processing Co-operatives—			
State Plan (Annual Plan and Sixth Plan)—			
Special Component Plan for Scheduled Castes—			
(1)—Development of Processing Societies—			
O 6.80	}
R -6.80			
(2)—Establishment of Cold Storages—			
O 19.00	}
R -19.00			

Saving in the above two cases was attributed to non-receipt of any qualifying financial proposal.

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

X—Co-operative Spinning Mills—

Non-Plan (Developmental)—

**X(1)—Participation in the Equity
Share of proposed Co-oper-
ative Spinning Mills—**

O	1,00.00	}
R	-1,00.00				

Saving was due to non-release of loan assistance by the National Co-operative Development Corporation.

XI—Industrial Co-operatives—Centrally Sponsored (New
Schemes)—**XI(1)—State Participation in the
West Bengal State Hand-
loom Weavers' Co-operative
Societies—**

Investments—

O	20.00	}
R	-20.00				

**(4)—State Participation in the
Share Capital of Paschim
Banga Resham Silpi
Samabay Mahasangha
Limited—**

Investment

O	5.00	}
R	-5.00				

Saving in the above two cases was stated to be due to non-release of fund by the Government of India.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
XII—Consumers' Co-operatives—			
Non-Plan (Developmental)—			
XII(2)—Financing of Consumers' Industries			
Investments—			
O 5.00	
R -5.00			
XIII—Other Co-operatives—			
Non-Plan—			
XIII(1)—State Participation in Share Capital of Rural Electric Co-operatives—			
Investments—			
O 10.00	
R -10.00			
698—Loans for Co-operation—			
I—Credit Co-operatives—			
Non-Plan—			
I(1)—Loans to West Bengal State Co-operative Banks—			
(iv)—Loans under the Scheme for Distribution of Cattle Purchase Loans—			
O 25.00
R -25.00			
Non-utilisation of provisions in the above cases was stated to be due to non-receipt of any financial proposal.			
V—Warehousing and Marketing Co-operatives—			
Non-Plan (Developmental)—			
V(6)—Loans to West Bengal State Co-operative Marketing Federation—			
O 16.00
R -16.00			

Reasons for surrendering the entire provision have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
VI—Processing Co-operatives—			
State Plan (Annual Plan and Sixth Plan)—			
II(2)—Loans for establishment of Cold Storages—			
O 24.00	32.97	..	-32.97
R 8.97			
VI(3)—Special Component Plan for Scheduled Castes—			
Loans for establishment of Cold Storages—			
O 6.00	..	..	..
R -6.00			

In the above two cases entire fund was surrendered due to non-receipt of any financial proposal.

IX—Industrial Co-operatives—

 State Plan (Annual Plan and Sixth Plan)—

(b) —Handloom—

(11)—Scheme for Common Workshed-cum-Warehouse for Primary Co-operative Societies—

O 8.80
R -8.80			

Entire provision was surrendered due to non-finalisation of the scheme.

Centrally Sponsored (New Scheme)—

IX(5)—Loans under the scheme for Common Warehouse-cum-Workshed for Primary Weavers' Co-operatives—

O 10.80
R -10.80			

Reasons for surrendering the entire provision have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
X—Consumers' Co-operatives—			
Non-Plan (Developmental)—			
X(1)—Loans for distribution of Consumers articles in rural areas—			
O 15.00	7.14	..	-7.14
R -7.86			

Anticipated saving was stated to be due to non-receipt of adequate number of proposals for financial assistance. Reasons for final saving have not been intimated (April 1985).

(2)—Loans for financing Consumers' Industries—

O 8.00	-
R -8.00			

Saving was attributed to non-receipt of any financial proposal.

(iii) Significant saving also occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
498—Capital Outlay on Co-operation—			
I—Credit Co-operatives—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Investment in shares of Co-operative Organisations—			
O 80.00	21.85	21.85	..
R -58.15			

Saving was attributed to restriction of the expenditure by the Government of India as per provision of Article 293(3) of the Constitution of India.

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

(2)—Purchase of Debentures of
Land Mortgage Banks—

O ..	41.25	19.75	19.75	..
R ..	-21.50			

Saving was attributed to failure on the part of West Bengal Central Co-operative Land Mortgage Bank to collect adequate number of paid Mortgages with the result that debentures for special development programme could not be floated as per target fixed.

VI—Processing Co-operatives—

State Plan (Annual Plan and
Sixth Plan)—

VI(1)—Development of Processing
Societies—

Investments—

O ..	27.20	4.36	4.36	..
R ..	-22.84			

Saving was attributed to receipt of fewer number of qualifying proposal for financial assistance.

XI—Industrial Co-operatives—

State Plan (Annual Plan and
Sixth Plan)—

Industrial Co-operatives—

(3)—Share participation in the
West Bengal State Hand-
loom Weavers' Co-operative
Society Limited—

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

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

Head	Total grant	Actual expenditure	Excess+ Saving--
	(In lakhs of rupees)		
698—Loans for Co-operation—			
I—Credit Co-operatives—			
Non-Plan—			
I(1)—Loans to District Co-operative Bank for distribution of chemical fertiliser, seeds and pesticides—			
O	50.00	} 10.00	10.00 ..
R	-40.00		
Saving was stated to be due to non-receipt of adequate number of qualifying proposals.			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Loans to Central Co-operative Banks for providing non-overdue cover in co-operatively under-developed areas—			
O	1,00.00	} 22.93	22.93 ..
R	-77.07		
Saving was attributed to restricting the expenditure to the quantum of matching grant released by the Government of India.			
Centrally Sponsored (New Schemes)—			
I(1)—Loans for Agricultural Credit Stabilisation Fund—			
O	24.50	} 20.00	2.00 -18.00
R	-4.50		
Withdrawal of fund was stated to be due to restricting the provision to Rs. 20.00 lakhs sanctioned by the Government of India. Reasons for final saving have not been intimated (April 1985).			
(2)—Loans to Central Co-operative Banks for providing non-overdue cover in the co-operatively under-developed areas—			
O	1,00.00	} 22.93	22.93 ..
R	-77.07		
Saving was attributed to restricting the expenditure to the amount of grant released by the Government of India.			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VI—Processing Co-operatives—			
Non-Plan (Developmental) —			
VI(1)—Loans for development of Co-operative processing Societies and Cold Storages—			
O 1,10.00	30.25	30.25	..
R -79.75			

Saving was due to release of grants by National Co-operative Development Corporation to the extent of Rs. 30.25 lakhs.

X—Consumers' Co-operatives—			
State Plan (Annual Plan and Sixth Plan)—			
1(i)—Loans for development of Consumers' Industries—			
Urban Consumers' Co-operatives—			

O 15.92	0.55	0.55	..
R -15.37			

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

(iv) Saving mentioned at note (ii) and (iii) above was partly offset by excess under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
498—Capital Outlay on Co-operatives—			
V—Warehousing and Marketing Co-operatives—			
Non-Plan (Developmental)—			
V(4)—Investment in shares of Co-operative Marketing Societies—			
O 13.00	50.25	50.25	..
R 37.25			

Excess was stated to be due to approval of more proposals by the National Co-operative Development Corporation than what was estimated at the Budget stage.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VI—Processing Co-operatives—			
Non-Plan (Developmental)—			
VI(1)—Development of Co-operative Processing and Cold Storages—			
Investments—			
O	50.00	} 90.93	} 90.93 ..
S	10.00		
R	30.93		
State Plan (Annual Plan and Sixth Plan)—			
VI(2)—Establishment of Cold Storages—			
Investments—			
O	76.00	} 1,19.43	} 1,19.43 ..
S	28.90		
R	14.53		
Excess was attributed to release of more funds by the National Co-operative Development Corporation.			
X—Co-operative Spinning Mills—			
State Plan (Annual Plan and Sixth Plan)—			
X(1)—Share participation in Co-operative Spinning Mills at Serampore—			
O	15.00	} 25.00	} 25.00 ..
R	10.00		

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(2) Equity participation for proposed Co-operative Mills—			
Investments—			
O 50.00	68.00	68.00	..
R 18.00			

In the above two cases, additional fund was provided by reappropriation to meet larger demands by the Spinning Mills.

698—Loans for Co-operation—

I—Credit Co-operatives—

Non-Plan—

(2)—Loans to West Bengal State Co-operative Banks—Loans under the scheme for distribution of fertilisers, seeds and pesticides—

O 2,50.00	3,00.00	3,00.00	..
R 50.00			

Augmentation of fund was due to release of more loans by the Government of India.

V—Warehousing and Marketing Co-operatives—

Non-Plan—

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

O 7,00.00	9,24.00	9,24.00	..
S 20.34			
R 2,03.66			

Augmentation of fund by re-appropriation was stated to be due to larger demand for loan assistance in view of the drought condition prevailing in certain districts of the State.

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

Section and Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving Rs.
REVENUE—			
Major head : 304—Other General Economic Services			
	Rs.		
Original ..	2,16,64,000	2,16,89,814	- 5,57,186
Supplementary	5,83,000		
Amount surrendered during the year (March 1984)	..	..	6,09,040

Grant No. 52—Agriculture

Section and Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE—			
305—Agriculture			
Voted—			
	Rs.		
Original ..	49,49,21,000	52,71,25,194	- 9,13,60,806
Supplementary	12,35,65,000		
Amount surrendered during the year	..	..	..
Charged—			
Original ..	14,000	9,03,556	+ 6,16,198
Supplementary	2,73,358		
Amount surrendered during the year	..	..	..

Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
CAPITAL—			
505—Capital Outlay on Agriculture and 705—Loans for Agriculture			
Voted—			
Original .. 8,40,15,000	} 8,40,15,000	6,13,76,177	-2,26,38,823
Supplementary ..			
Amount surrendered during the year (March 1984)	..	..	3,08,29,470
Charged—			
Original	} 1,29,829	..	-1,29,829
Supplementary 1,29,829			
Amount surrendered during the year	..	..	..

The expenditure in the capital section of the grant does not include Rs. 1,29,829 spent out of advance drawn from the Contingency Fund in February, 1984, but not recouped to the fund till the end of the financial year.

Notes and comments—

Revenue

Voted

(i) In view of the final saving of Rs. 9,13.61 lakhs, the supplementary grant of Rs. 12,35.65 lakhs obtained in March 1984 proved excessive.

(ii) No portion of the saving was surrendered.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
305—Agriculture—			
IV—Multiplication and Distribution of Seeds—			
State Plan (Annual Plan and Sixth Plan)—			
IV(5)—Establishment of a Seed Bank—			
O .. 20.00	}
R .. -20.00			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
XI—Scheme for Small and Marginal Farmers and Agricultural Labour—			
State Plan (Annual Plan and Sixth Plan)—			
XI(3)—Scheme for assisting the small and marginal farmers in increasing agricultural production—			
I(3)(a)—Minikits of Seeds and Fertilisers for oilseeds and pulses—			
O .. 1,37.00	1,50.98	..	-1,50.98
R .. 13.98			
XI(3)(b)—Minor Irrigation—			
S .. 2,15.38	2,15.38	..	-2,15.38
XI(4)—Special Component Plan for Scheduled Castes—			
XI(4)(b)—Minikits of seeds and fertilisers for oilseeds and pulses—			
(ii) Minor Irrigation—			
S .. 35.87	35.87	..	-35.87
Centrally Sponsored (New Schemes)—			
XI(1)—Scheme for assisting the small and marginal farmers in increasing agricultural production—			
XI(1)(b)—Minor Irrigation—			
S .. 2,15.38	2,15.38	..	-2,15.38
XI(1)(c)—Fuel and Fruit Plantation—			
S .. 50.00	50.00	..	-50.00

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
XI(2)—Special Component Plan for Scheduled Castes—			
Scheme for assisting the Small and Marginal farmers in increasing Agricultural Production—			
XI(2)(a)—Minikits of Seeds and Fertilisers for oilseeds and pulses—			
S .. 30.00	30.00	..	—30.00
XI(2)(b)—Minor Irrigation—			
S .. 35.87	35.87	..	—35.87
XII—Drought Prone Areas Programme—			
State Plan (Annual Plan and Sixth Plan)—			
XII(2)—Special Component Plan for Scheduled Castes—			
D.A.A.P.—			
XII(2)(b)—Afforestation—			
O .. 22.00	10.00	..	—10.00
R .. —12.00			
XIII ¹ —Extension and Farmers' Training—			
Non-Plan—			
XIII(3)—Minikit Demonstration—			
O .. 2,50.00	2,48.12	..	—2,48.12
R .. —1.88			
XVII—Agricultural Economics and Statistics—			
State Plan (Annual Plan and Sixth Plan)—			
XVII(11)—Strengthening of the Socio-economic and Evaluation Branch—			
O .. 28.00	..	..	..
R .. —28.00			

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
XVIII—Storage and Warehousing—				
Central Sector (New Schemes)—				
XVIII(1)—Scheme for reduction of foodgrain losses on storage—				
O	..	10.00	}	}
R	..	-10.00		
XXIII—Other Expenditure—				
State Plan (Annual Plan and Sixth Plan)—				
XXIII(3)—Crop Insurance Scheme—				
O	..	50.00	}	}
R	..	-1.37		
		48.63	..	-48.63

Reasons for non utilisation of provisions under the above heads have not been intimated (April 1985).

(iv) Significant saving also occurred under ;—

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
I—Direction and Administration—				
Non-Plan— ..				
I(1)—Direction—				
Voted—				
O	..	1,22.36	}	}
R	..	-11.26		
		1,11.10	83.99	-27.11
I(2)—Superintendence—				
O	..	2,09.00	}	}
R	..	-26.50		
		1,82.50	1,85.37	+2.87

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
II—Land Reforms—			
State Plan (Annual Plan and Sixth Plan)—			
II(2)—Integrated Schemes on Land Reforms.	14.00	0.77	—13.23
IV—Multiplication and Distribution of Seeds—			
Non-Plan—			
IV(1)—Establishment of Seed Farms and Seed Stores—			
O .. 31.99	22.71	11.32	—11.39
R .. -9.28			
State Plan (Annual Plan and Sixth Plan)—			
IV(1)—Establishment and Development of Seed and Horticultural Farms—			
O .. 20.00	12.00	7.13	—4.87
R .. -8.00			
VII—Manures and Fertilisers—			
Non-Plan (Developmental)—			
VII(1)—Distribution of Chemical Fertilisers—			
O .. 49.00	41.38	27.51	—13.87
R .. -7.62			
X—Commercial Crops—			
Non-Plan—			
X(3)—Jute Development—			
O .. 54.40	38.35	33.92	—4.43
R .. -16.05			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
State Plan (Annual Plan and Sixth Plan)—			
X(3)—Oil Seed Development including Sunflower—			
O .. 23.00	0.72	2.86	+2.14
R .. -22.28			
X(4)—Cocoanut Development ..	12.00	0.45	-11.55
XX(6)—Pulses Development—			
O .. 22.00	5.09	3.95	-1.14
R .. -16.91			
Centrally Sponsored (New Schemes)—			
X(1)—Intensive Jute District Programme—			
O .. 46.60	27.78	30.69	+2.91
R .. -18.82			
II—Schemes for Small and Marginal Farmers and Agriculture Labour—			
State Plan (Annual Plan and Sixth Plan)—			
XI(3)—Scheme for assisting the small and marginal farmers in increasing agricultural production—			
(c)—Fuel and Fruit Plantation—			
S .. 50.00	50.00	11.51	38.49

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
XI(4)—Special Component Plan for Scheduled Castes—			
XI(4)(b)—Scheme for assisting the small and marginal farmers in increasing agricultural pro- duction—			
(i)—Minikits of Seeds and Ferti- lisers for oilseeds and pulses—			
S .. 30.00	30.00	0.87	-29.13
Centrally Sponsored (New Schemes)—			
XI(1)—Scheme for assisting the small and marginal farmers in increasing agricultural production—			
XI(1)(a)—Minikits of seeds and fertilisers for oilseeds and pulses—			
S .. 1,37.00	1,50.98	32.55	-1,18.43
R .. 13.98			
XII—Drought Prone Areas Programme—			
Central Sector (New Schemes)—			
XII(1)—Drought Prone Areas Programme—			
O .. 2,07.50	1,89.00	1,61.37	-27.63
R .. 18.50			
XIII—Extension and Farmers' Training—			
State Plan (Annual Plan and Sixth Plan)—			
XIII(16)—Special Component Plan for Scheduled Castes—			
XIII(16)(b)—Minikit Demonstra- tion—			
O .. 30.00	..	0.09	+0.09
R .. -30.00			

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
XIV—Agricultural Education—					
Non-Plan—					
XIV(2)—Bidhan Chandra Krishi Viswa Vidyalaya—					
O	..	2,71.96	3,15.55	1,32.90	-1,82.65
R	..	43.59			
XVI—Agricultural Research—					
Non-Plan—					
XVI(1)—Agricultural experiments and research—					
O	..	74.01	62.89	59.39	-3.50
R	..	-11.12			
XVI(2)—Small Workshop Scheme in development Blocks—					
O	..	48.05	45.50	36.99	-8.51
R	..	-2.55			
XVII—Agricultural Economics and Statistics—					
State Plan (Annual Plan and Sixth Plan)—					
XVII(7)—Scheme for establishment of an agency for reporting agricultural statistics in West Bengal—					
O	..	30.00	22.31	18.71	3.60
R	..	-7.69			
XVII(9)—Scheme for development of Agricultural Meteorological Studies in West Bengal—					
O	..	16.30	8.21	3.17	-5.04
R	-	-8.09			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Centrally Sponsored (New Schemes)—			
XVII(1)—Scheme for establishment of an agency for reporting agricultural statistics—			
O .. . 30.00	22.31	9.54	-12.77
R .. -7.69			
XIX—Agricultural Marketing and Quality Control—			
State Plan (Annual Plan and Sixth Plan)—			
XIX(9)—Scheme for Development of farm to market link road—			
O .. 20.00	15.00	5.10	-9.90
R .. -5.00			
XIX(11)—Price Support Agriculture—			
O .. 15.00	5.06	3.21	-1.85
R .. -9.94			

Reasons for saving in the cases mentioned above have not been intimated (April 1985).

(v) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I—Direction and Administration—			
State Plan (Annual Plan and Sixth Plan)—			
(I3)—World Bank Project on Agricultural Development—			
Improvement of Agricultural Extension and Research—			
O .. 2,75.00	3,61.16.	3,41.37	-19.79
R .. 86.16			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
I(4)—Strengthening and Reorganisa- tion of Agricultural Extension and Administration—			
O .. 50.00 } R .. -0.08 }	49.92	75.13	+25.21
II—Land Reforms—			
Non-Plan—			
II(2)—Land Reforms.. ..	61.90	88.42	+26.52
State Plan (Annual Plan and Sixth Plan)—			
II(1)—Scheme for Revision of Records-of-Right in nine districts of the State under Section 51 of the West Bengal Land Reforms Act, 1955—			
O .. 8,01.00 } R .. 1,31.50 }	9,32.50	9,68.48	+35.98
IV—Multiplication and Distri- bution of Seeds—			
State Plan (Annual Plan and Sixth Plan)—			
IV(2)—Development of Seed Tes- ting Laboratories—			
O .. 1.00 } R .. -0.87 }	0.13	11.74	+11.61
XI—Scheme for Small and Margi- nal Farmers and Agricultural Labours—			
Non-Plan—			
XI(1)—Scheme for development of small and marginal farmers and agricultural labours—			
	1.81	14.01	+12.20

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
XII—Drought Prone Areas Programme—			
State Plan (Annual Plan and Sixth Plan)—			
XII(1)—Drought Prone Areas Programme—			
XII(1)(a)—Minor Irrigation Schemes—			
(i)—Agriculture—			
O .. 22.00	28.09	36.23	+8.14
R .. 6.09			
XII(1)(c)—Soil Conservation—			
O .. 6.00	12.00	16.48	+4.48
R .. 6.00			
XII(1)(e)—Dry Farming—			
O .. 2.50	9.00	15.41	+6.41
R .. 6.50			
XII(1)(h)—Animal Husbandry—			
O .. 8.00	17.22	27.34	+10.12
R .. 9.22			
XIII—Extension and Farmers' Training—			
Non-Plan—			
XIII(2)—Agricultural Information and Publicity (Farm Advisory Services)—			
O .. 3.48	4.02	92.25	+88.23
R .. 0.54			
State Plan (Annual Plan and Sixth Plan)—			
XIII(1)—Multicrops and other demonstration—			
O .. 5.00	2.97	78.42	+75.45
R .. -2.03			

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
XIII(3)—Minikit Demonstration—				
O	95.00	10.35	2,99.49	+2,89.14
R	-84.65			
XIII(4)—Expenditure in connection with drought, 1979		..	47.10	+47.10
XIII(13)—Expenditure in connection with drought, 1982—				
O .. ..	..	2,40.00	34.40	-2,05.60
R	2,40.00			
Central Sector (New Schemes)—				
XIII(1)—Minikit Programme of Rice—				
O	50.00	33.49	1,35.69	+1,02.20
R	-16.51			
XIV—Agricultural Education—				
Non-Plan—				
XIV(1)—Agricultural Education—				
O	64.55	47.70	1,11.16	+63.46
R	-16.85			
State Plan (Annual Plan and Sixth Plan)—				
XIV(1)—Development of Agricultural Education at Bidhan Chandra Krishi Vidyalaya and other Universities—				
O	1,75.00	1,12.85	2,28.66	+1,15.81
R	-62.15			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
XXIII—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
XXIII(4)—Expenditure in connection with drought, 1982—			
Employment Scheme—	Generation		
S	2,99.15	5,00.00	5,10.11
R	2,00.85		
			+10.11

Reasons for excess in the above cases have not been intimated (April 1985).

Charged Appropriation—

(i) Expenditure exceeded the appropriation by Rs. 6,16,198; the excess requires regularisation.

(ii) In view of the excess of Rs. 6.16 lakhs, the supplementary provision of Rs. 2.73 lakhs obtained in March 1984 proved inadequate.

(iii) Excess occurred mainly under:—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
305—Agriculture—			
XII—Drought Prone Areas Programme—			
State Plan (Annual Plan)—			
1. Drought Prone Areas Programme—			
(a)—Minor Irrigation Schemes—			
1(a)(i)—Agriculture—			
S	2.71	2.71	6.30
			+3.59
Central Sector (New Schemes)—			
XII(1)—Drought Prone Areas Programme	..	2.71	+2.71

Reasons for excess in the above two cases have not been intimated (April 1985).

Capital—

(i) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
705—Loans for Agriculture—			
I—Seeds—			
Non-Plan—			
I(1)—Loans under the scheme for distribution of seeds—			
O 2,50.00	..	1.27	+1.27
R -2,50.00			
III—Manures and Fertilisers—			
Non-Plan—			
III(1)—Loans under the scheme for distribution of chemical fertilisers—			
O 1,50.00	-	3.54	+3.54
R -1,50.00			
V—Plant Protection—			
Non-Plan—			
V(1)—Loans under the scheme for distribution of pesticides—			
O 80.00	..	..	..
R -80.00			
XIV—Other Agricultural Loans—			
State Plan (Annual Plan and Sixth Plan)—			
XIV(3)—World Bank Project on improvement of Agricultural Extension and Research—Loans for purchase of vehicles by Extension Staff—			
O 25.00	4.43	3.42	-1.01
R -20.57			

Reasons for saving in the above cases have not been intimated (April 1984).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Non-Plan—			
XIV(1)—Advances to Cultivators—			
O	50.00	35.48	23.95
R	-14.52		
			-11.53
505—Capital Outlay on Agriculture—			
I—Seeds—			
State Plan (Annual Plan and Sixth Plan)—			
I(2)—West Bengal State Seed Corporation—			
Contribution to the Share Capital—			
O	49.00	..	..
R	-49.00		
X—Marketing—			
State Plan (Annual Plan and Sixth Plan)—			
X(3)—Special Component Plan for Scheduled Castes	10.00	..	-10.00

Reasons for saving under the above heads have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
505—Capital Outlay on Agriculture—			
VIII—Agricultural Research—			
State Plan (Annual Plan and Sixth Plan)—	
VIII(2)—Improvement and establishment of Krishi Projukti (KP) Training Centres—	
O 10.00	}	66.91	+66.91
R -10.00			
X—Marketing—			
State Plan (Annual Plan and Sixth Plan)—			
X(2)—Scheme for development of farm to market link road—			
O 65.00	}	84.20	+39.20
R -20.00			
XIII—Tribal Areas Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
XIII(4)—Scheme for development of farm to market link roads.	..	13.49	+13.49
XIV—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
XIV(1)—World Bank Project on Agricultural Development of Agricultural Extension and Research—			
O 50.00	}	3,54.97	-14.03
R 3,19.00			

Reasons for excess in the above cases have not been intimated (April 1985).

Grant No. 53—Minor Irrigation, Soil Conservation and Area Development 179
(All voted)

Section and Major heads	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE—			
306—Minor Irrigation, 307—Soil and Water Conservation and 308—Area Development			
Original .. Rs. 56,45,55,000	} 56,45,55,000	56,94,60,652	+49,05,652
Supplementary ..			
Amount surrendered during the year (March 1984)	..	..	5,87,56,508

CAPITAL—

506—Capital Outlay on Minor Irrigation and 706—Loans for Minor Irrigation, Soil Conservation and Area Development—			
Original .. 7,60,94,000	} 7,60,94,000	4,99,20,629	-2,61,73,371
Supplementary ..			
Amount surrendered during the year (March 1984)	..	..	3,18,82,139

The expenditure in the capital section of the grant does not include Rs. 33,000 spent out of advance drawn from the Contingency Fund in February 1984 but not recouped to the fund till the end of the financial year.

Notes and comments—

Revenue

(i) Expenditure exceeded the grant by Rs. 49,05,652, the excess requires regularisation.

(ii) In view of the final excess, surrender of Rs. 5,87.56 lakhs on the last day of the financial year proved unrealistic.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
306—Minor Irrigation—			
X—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
X(17)—Scheme for small and marginal farmers and agricultural labours		3,22.35	+3,22.35

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Centrally Sponsored (New Schemes)—			
X(1)—Scheme for small and marginal farmers and agricultural labours	..	1,99.99	+1 99.99
<p>The cases mentioned above were 'New Service/New Instrument of Service'. No supplementary grant including token provision was obtained to regularise the expenditure. Reasons for incurring the expenditure without any budget provision have not been intimated (April 1985).</p>			
308—Area Development—			
V—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
V(11)—Intensive and Integrated Rural Development Programme under other Blocks	1,65.75	3,62.88	+1,97.13
V(17)—I.F.A.D.—Assisted Sunderban Development Project	1,80.00	3,13.56	+1,33.56
V(1)—Development of Sunderbans	63.00	1,64.35	+1,01.35
V(6)—Comprehensive Area Development Project—			
O 1,25.00	2,25.00	2,25.00	—
R 1,00.00			
306—Minor Irrigation—			
I—Direction and Administration—			
Non-Plan—			
I(1)—Scheme for strengthening, extension and administration under the Director of Agricultural Engineering—			
O 1,95.55	2,21.75	2,14.42	—6.83
R 25.70			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Fifth Plan (Committed)—			
I(1)—Scheme for strengthening, extension and administration under the Director of Agricultural Engineering—			
O 55.60	58.30	72.48	+14.18
B 2.70			
III—Construction and Deepening of Wells and Tanks—			
State Plan (Annual Plan and Sixth Plan)—			
III(2)—Expenditure in connection with Drought, 1982		12.42	+12.42
VI—Other Minor Irrigation Works—			
State Plan (Annual Plan and Sixth Plan)—			
VI(5)—Special Component Plan for Scheduled Castes—			
Boro Bundhs	16.00	24.67	+8.67
307—Soil and Water Conservation—			
V—Soil Conservation Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
V(18)—Integrated action plan for flood control in Ganga Basin—	..	12.59	+12.59

Reasons for excess in the above cases have not been intimated (April 1985).

308—Area Development—

III—Development of Hill Area—

State Plan (Annual Plan and Sixth Plan)—

III(1)—Development of Hill Area—

O 40.00	57.44	92.06	+34.62
R 17.44			

Anticipated excess was stated to be due to classification of expenditure under 'State Plan, (Annual Plan)' instead of under 'Centrally Sponsored Schemes'. Reasons for final excess have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving—	
(In lakhs of rupees)				
306—Minor Irrigation—				
V—Lift Irrigation Scheme—				
Fifth Plan (Committed)—				
V(1)—River Lift Irrigation—				
O	5,00.51	} 4,08.75	2,97.83	-1,10.92
R	-91.76			
Non-Plan—				
V(1)—Lift Irrigation—				
O	10,85.44	} 9,00.00	8,93.20	-6.80
R	-1,85.44			
308—Area Development—				
V—Other Expenditure—				
State Plan (Annual Plan and Sixth Plan)—				
V(8)—Special Component Plan for Scheduled Castes—				
I.P.A.D. assisted Sunderban Development Project	1,06.00	3.15	-1,02.85	
306—Minor Irrigation—				
I—Direction and Administration—				
State Plan (Annual Plan and Sixth Plan)—				
I(1)—Strengthening the organisation and administration of the Directorate of Agricultural Engineering—				
O	1,00.00	} 56.00	52.92	-3.08
R	-44.00			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
II—Investigation and Development of Ground Water Resources—			
State Plan (Annual Plan and Sixth Plan)—			
II(4)—Strengthening of Ground Water and Surface Water (Minor Irrigation) Organisation—			
O	8.00	}	..
R	--8.00		
Centrally Sponsored (New Schemes)—			
II(1)—Strengthening of Ground Water and Surface Water (Minor Irrigation) Organisation—			
O	8.00	}	..
R	--8.00		
Fifth Plan (Committed)—			
II(1)—Survey and Investigation of Ground Water and Surface Water Resources—			
O	40.00	}	..
R	--8.93		
III—Construction and Deepening of Wells and Tanks—			
Non-Plan—			
II(1)—Tank Irrigation—			
O	58.00	}	..
R	--2.05		
	81.07	25.28	--5.79
	55.95	47.35	--8.60

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IV—Tube wells—			
Non-Plan—			
IV(2)—Maintenance of State-owned Shallow Tube wells—			
O 1,17.45	96.70	42.14	-54.56
R -20.75			
State Plan (Annual Plan and Sixth Plan)—			
IV(1)—Deep Tubewell Irrigation—			
O 38.25	..	11.10	+11.10
R -38.25			
IV(4)—Development of State-owned Shallow Tubewells—			
O 15.00	..	..	..
R -15.00			
IV(5)—Private Shallow Tube-wells—			
O 20.00	..	0.24	+0.24
R -20.00			
Fifth Plan (Committed)—			
IV(1)—Deep Tubewell Irrigation—			
O 2,23.10	2,08.40	2,00.45	-7.95
R -14.70			
State Plan (Annual Plan and Sixth Plan)—			
V(1)—River Lift Irrigation—			
O 1,48.00	1,15.85	63.25	-52.60
R -32.15			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
VI—Other Minor Irrigation Works—			
State Plan (Annual Plan and Sixth Plan)—			
VI(1)—Surface Drainage and Irrigation Scheme—			
O	50.00	33.15	—41.85
R	25.00		
VI(6)—Special Component Plan for Scheduled Castes—			
Surface Drainage and Irrigation Scheme	10.00	..	—10.00
X—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
X(1)—West Bengal Minor Irrigation Corporation—			
Water rate-subsidy ..	50.00	26.97	—23.03
X(2)—West Bengal Minor Irrigation Corporation—			
Staff Subsidy—			
O	20.00	..	..
R	—20.00		
307—Soil and Water Conservation—			
V—Soil Conservation Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
V(15)—Special Component Plan for Scheduled Castes—			
Pilot Project for afforestation and soil conservation in River Catchment—	14.21	..	—14.21

Reasons for saving in the above cases have not been intimated (April 1985)

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
V(19)—Pilot Project for afforestation and soil conservation in River Catchment (Mayurakshi)—			
O	31.61	0.44	-26.17
R	-5.00		
	26.61		

Of the total saving of Rs. 31.17 lakhs saving of Rs. 22 lakhs was attributed to non-sanction of the project works and non-placement of staff in the field. Reasons for saving of the balance amount have not been intimated (April 1985).

Centrally Sponsored (New Schemes)—

V(4)—Integrated action plan for flood control in Ganga Basin—

O	70.00	47.54	-12.06
R	-9.50		
	60.50		

308—Area Development—

V—Other Expenditure—

State Plan (Annual Plan and Sixth Plan)—

V(3)—Development of Jhargram Area—

O	50.00	39.10	-8.14
R	-2.78		
	47.24		

Reasons for saving in the above cases have not been intimated (April 1985)

V(2)—Special Component Plan for Scheduled Castes—

Development of Sunderban—	37.00	24.75	-12.25
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The saving was stated to be due to non-receipt of agricultural input from different Government agencies, non-functioning of some adult literacy centres and non-receipt of letter of credit.

CAPITAL—

(i) Surrender of Rs. 3,18.82 lakhs on the last day of the financial year was much in excess of the actual saving which worked out to Rs. 2,61.73 lakhs.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
506—Capital Outlay on Minor Irrigation—			
I—Minor Irrigation—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—The West Bengal State Minor Irrigation Corporation—			
O 75.00 } R -25.00 }	50.00	50.00	..
I(2)—Deep Tubewell Irrigation—			
O 1,90.00 } R -90.00 }	1,00.00	1,38.84	+38.84
I(4)—Survey and investigation of ground water and surface water resources—			
O 30.00 } R -19.71 }	10.29	12.47	+2.18
I(7)—Special Component Plan for Scheduled Castes—			
Deep Tubewell Irrigation—			
O 21.75 } R -21.75 }	..	..	..
I(10)—Special Component Plan for Scheduled Castes—			
River Lift Irrigation—			
O 40.00 } R -20.00 }	20.00	..	-20.00

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
III—Area Development Programme—			
Central Sector (New Scheme)—			
III(1)—Command Area Development Programme in selected areas in West Bengal—			
O 80.00	23.00	14.38	—8.62
R —57.00			
III—Area Development Programme—			
State Plan (Annual Plan and Sixth Plan)—			
III(1)—Command Area Development Programme—			
O 60.00	20.00	14.38	—5.62
R —40.00			
Reasons for saving under the above heads have not been intimated (April 1 1985)			
III(3)—Development of Digha—			
O 12.00	7.27	2.41	—4.86
R —4.73			

The total saving of Rs. 9.59 lakhs was due to finalisation of the schemes by the executing agencies at the fag end of the year and non-receipt of letter of credit.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
506—Capital Outlay on Minor Irrigation—			
I—Minor Irrigation—			
State Plan (Annual Plan and Sixth Plan)—			
I(3)—River Lift Irrigation—			
O 2,27.00	2,00.00	2,53.92	+53.92
R —27.00			

Reasons for anticipated saving and final excess have not been intimated (April 1985).

Section and Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
REVENUE—			
Major head : 309—Food			
Original ..	Rs. 10,69,88,000	12,34,23,472	-1,88,73,528
Supplementary ..	3,53,09,000		
Amount surrendered during the year	..	..	..
CAPITAL—			
Major head : 509—Capital Outlay on Food			
Voted—			
Original ..	22,68,00,000	9,45,54,294	-13,22,45,706
Supplementary ..	..	
Amount surrendered during the year	..	..	..
Charged—			
Original ..	10,000	..	-10,000
Supplementary ..	..	
Amount surrendered during the year	..	..	..

Notes and comments—**Revenue**

- (i) The entire saving of Rs. 1,88.74 lakhs remained unsurrendered.
- (ii) The supplementary provision obtained in March 1984 proved excessive in view of the final saving.
- (iii) Significant saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
309—Food			
I—Direction and Administration—			
I(1)—Directorate of District Distribution, Procurement and Supply	2,27.46	1,95.19	-32.27

Saving of Rs. 14.80 lakhs was stated to be due to some posts remaining vacant throughout the year and less requirement of fund for payments for professional and special services in respect of procurement operation. Reasons for saving of the remaining amount have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
VI—Nutritious and Subsidiary Food— State Plan (Annual Plan and Sixth Plan)—			
VI(1)—Applied Nutritions Programme—	14.00	..	—14.00
Reasons for non-utilisation of provision have not been intimated (April 1985).			
VI(3)—Expenditure in connection with Drought, 1982— Nutrition Programme—			
S	3,53.09	3,53.09	2,83.43 —69.66

Funds were provided through supplementary grant for meeting the expenditure on Nutrition Programme necessitated by Drought, 1982. Reasons for final saving have not been intimated (April 1985).

VIII—Other Expenditure—

Lump provision for Additional Dearness Allowance—	36.24	..	—36.24
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Reasons for saving have not been intimated (April 1985).

CAPITAL—

(i) The entire saving under the voted grant remained unsurrendered.

(ii) Substantial saving under the voted grant occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
509—Capital Outlay on Food—			
I—Procurement and Supply—			
I(A)—Cost of purchase of grains—			
Non-Plan—			
I(A)(1)—Purchase of Foodgrains other than wheat—			
(i) Cost of purchase	1,00.00	..	—1,00.00

Non-utilisation of the entire fund was stated to be due to non-finalisation of the claims of Food Corporation of India and return of the claim of Eastern Railway on technical grounds.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I(A)(1)(ii)—Subsidies	7.00	..	—7.00

The entire provision remained unutilised due to non-submission of subsidy bills by the Food Corporation of India.

I(A)(3)—Supply of Foodstuff to Police Force and wholetime N.V.F. Personnel—	21,50.00	9,45.54	—12,04.46
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Reasons for saving have not been intimated (April 1985).

Grant No. 55—Animal Husbandry

Section and Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE—			
Major head : 310—Animal Husbandry			
Voted—			
Original ..	Rs. 13,99,78,000	14,23,92,000	14,23,48,370
Supplementary	24,14,000		
Amount surrendered during the year	..	..	..
Charged—			
Original ..	..	3,778	3,778
Supplementary	3,778		
Amount surrendered during the year	..	..	..
CAPITAL—			
Major head : 510—Capital Outlay on Animal Husbandry			
Original ..	95,58,000	96,58,000	77,06,957
Supplementary	1,00,000		
Amount surrendered during the year	..	..	..

Notes and Comments—

Capital

Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
510—Capital Outlay on Animal Husbandry—			
II—Veterinary Services and Animal Health—			
State Plan (Annual Plan)—			
II(1)—New Veterinary Hospital ..	10.58	5.07	—5.51

Saving to the extent of Rs. 3.68 lakhs was stated to be due to non-completion of preliminary works in time. Reasons for saving of the balance amount (Rs. 1.89 lakhs) have not been intimated (April 1985).

V—Fodder and Feed Development—

Non-Plan—

V(2)—Balanced Cattle Feed ..	5.00	0.85	—4.15
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Saving was stated to be due to non-release of funds by the Indian Dairy Corporation.

State Plan (Annual Plan)—

V(1)—Infrastructure in respect of irrigation of fodder farms—

O	4.00	}	5.00	..	—5.00
S	1.00				

Reasons for saving have not been intimated (April 1985).

Grant No. 56—Dairy Development (Excluding Public Undertakings) 193

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 311—Dairy Development			
Voted—			
	Rs.		
Original ..	30,43,98,000	} 31,68,31,000	32,98,99,282
Supplementary	1,24,33,000		
			+1,30,68,282
Amount surrendered during the year	..	..	..
Charged—			
Original ..	85,000	} 85,000	13,500
Supplementary	..		
			-71,500
Amount surrendered during the year	..	..	..
CAPITAL—			
Major heads : 511—Capital Outlay on Dairy Development and 711—Loans for Dairy Development			
Original	88,00,000	} 94,00,000	42,64,806
Supplementary	6,00,000		
			-51,35,194
Amount surrendered during the year	..	..	..

Notes and comments—

Revenue

Voted grant

(i) Expenditure exceeded the grant by Rs. 1,30,68,282 the excess requires regularisation.

(ii) In view of the eventual excess of Rs. 1,30.68 lakhs, the supplementary provision of Rs. 1,24.33 lakhs obtained in March 1984, proved inadequate.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
V—Milk Supply Scheme—			
Non-Plan—			
1. Greater Calcutta Milk Supply Scheme—			
O	27,79.00	28,43.44	29,90.50
S	59.00		
R	5.44		
			+ 1,47.06

Additional funds provided by obtaining supplementary grant for meeting larger expenditure on establishment proved inadequate in view of the eventual excess (Rs. 1,52.50 lakhs), reasons for which have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VI—Other Expenditure—			
2. Lump provision for additional dearness allowance—			
O	20.59	15.41	..
R	—5.18		
			—15.41

Reasons for saving have not been intimated (April 1985).

CAPITAL—

(i) Entire amount of saving of Rs. 51.35 lakhs remained unsurrendered.

(ii) In view of the ultimate saving of Rs. 51.35 lakhs, the supplementary grant of 6.00 lakhs obtained in March 1984, proved wholly unnecessary.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
511—Capital Outlay on Dairy Development—			
Non-Plan—			
Expenditure under World Food Programme No. 618—			
Dairy Project—			
2. Establishment of new city dairies—			
O 10.00	16.00	3.58	—12.42
S 6.00			

Reasons for the saving of bulk of the provision have not been intimated (April 1985).

V—Milk Supply Scheme—

State Plan (Annual Plan and Sixth Plan)—

4. Krishnanagar Milk Supply Scheme—	7.00	..	—7.00
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Saving was attributed to non-sanction of the proposal for constructing an effluent disposal plant.

6. Greater Calcutta Milk Supply Scheme—	35.00	8.21	—26.79
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Saving was stated to be due to non-approval of proposals for the procurement of satchet filling machines involving an estimated expenditure of Rs. 43.80 lakhs.

7. Durgapur Milk Supply Scheme—	12.00	2.61	—9.39
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Saving was attributed to restricting the expenditure to Rs. 3 lakhs with a view to utilise the saving for procurement of satchet filling machines for Greater Calcutta Milk Supply Scheme as mentioned above.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
VII—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
1. Scheme for long distance transport—			
O	10.00	19.57	+5.33
R	4.24		
	14.24		

Anticipated excess was attributed to requirement of more fund for procurement of machinery and equipment for the scheme. Reasons for final excess have not been intimated (April 1985).

Grant No. 57—Fisheries (All voted)

Section and Major heads	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
312—Fisheries			
Original	Rs. 5,84,73,000	4,83,77,373	-1,00,95,627
Supplementary			
Amount surrendered during the year (March 1984)	..	..	4,35,000
CAPITAL—			
512—Capital Outlay on Fisheries			
712—Loans for Fisheries			
Original	57,50,000	21,73,700	-35,76,300
Supplementary			
Amount surrendered during the year (March 1984)	..	..	27,76,000

Notes and comments—

REVENUE—

(i) Rupees 4.35 lakhs were surrendered in March 1984; the saving ultimately worked out to Rs. 100.96 lakhs.

(ii) Fund remained wholly un-utilised in the following cases :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
312—Fisheries			
I—Direction and Administration—			
State Plan (Annual Plan and Sixth Plan)—			
1. Scheme for acquisition of properties for administrative units—			
O 15.00	18.11	..	-18.11
R 3.11			
II—Education and Training—			
State Plan (Annual Plan and Sixth Plan)—			
Special Component Plan for Scheduled Castes—			
(a)—Scheme for expansion of extension wing and rendering extension services including publication of journals and setting up of information units—			
O 5.00	4.44	..	-4.44
R -0.56			
IV—Inland Fisheries—			
Centrally Sponsored (New Schemes)—			
1. Scheme for development and establishment of brackish water fish farms and prawn culture—			
O 10.00	5.00	..	-5.00
R -5.00			

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
V—Fishing Harbour and Landing Facilities—			
Centrally Sector (New Schemes)—			
Scheme for construction of fishing harbours at Digha and other places—			
O 30.00	..	..	..
R -30.00			
X—Irrecoverable Loans written off—			
Non-Plan—			
Irrecoverable temporary loans and advances written off—			
O 6.00	2.00	..	-2.00
R -4.00			

Reasons for non-utilisation of the entire provisions in the above cases have not been intimated (April 1985).

(iii) Substantial saving occurred also under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
IV—Inland Fisheries—			
State Plan (Annual Plan and Sixth Plan)—			
4. Scheme for assistance and set up Brackish Water Fish Farm in private sector (State contribution for institutional finance)—			
O 14.00	6.00	3.40	-2.60
R -8.00			
7. Scheme for Intensive Development of Inland Fish Culture through Fish Farmers' Development Agencies in various districts (World Bank Project)—			
O 55.00	75.00	13.98	-61.04
R 20.00			

Head	Total grant	Actual expenditure	Excess+ Saving—	
	(In lakhs of rupees)			
IV—Inland Fisheries—				
Central Sector (New Scheme)—				
Scheme for setting up of Fish Farmers' Development Agencies in different districts of the State—				
O	30.00	} 37.00	5.14	-31.86
R	7.00			
V—Fishing Harbour and Landing Facilities—				
Centrally Sponsored (New Schemes)—				
Scheme for landing and berth- ing facilities to coastal fishermen—				
Construction for fish landing jetty at Namkhana—				
O	7.00	} ..	0.30	+0.30
R	-7.00			
VII—Deep Sea Fisheries—				
Central Sector (New Scheme)—				
Scheme for shore complex at Roychak Fishing Harbour—				
O	10.00	} 42.00	2.50	-39.50
R	32.00			
XI—Other Expenditure—				
State Plan (Annual Plan and Sixth Plan)—				
17. Special Component Plan for Scheduled Castes—				
O	40.80	} 52.14	31.73	-20.36
R	11.34			

Reasons for saving in the above cases have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
III—Education and Training—			
State Plan (Annual Plan and Sixth Plan)—			
1. Scheme for training of fish farmers, unemployed fishermen, holding of Farmer's field day, educational tour etc.—			
O	30.00	45.00	38.78
R	15.00		
			—6.22
IV—Inland Fisheries—			
State Plan (Annual Plan and Sixth Plan)—			
2. Scheme for setting up of Bundh Breeding Fish Farms in the District of Bankura, Midnapore, Birbhum and Purulia—			
O	3.50	4.25	18.60
R	0.75		
			+14.35
11. Pilot project for development fisheries in hill areas of the State (Darjeeling areas)—			
O	5.00	5.04	20.51
R	0.04		
			+15.47
XI—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
14. Expenditure in connection with the Drought, 1982—			
Scheme for renovation of fish ponds—			
R	49.05	49.05	39.41
			—9.64

Reasons for anticipated excess as well as final excess/saving in the above cases have not been intimated (April 1985).

(v) In the following cases, withdrawal of fund was unnecessary/excessive:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IV—Inland Fisheries—			
State Plan (Annual Plan and Sixth Plan)—			
1. Development and establishment of Brackish Water Fish Farm and Prawn Culture—			
O .. 10.00	..	14.43	+14.43
R .. -10.00			
14. Scheme for setting up of Training Centres (World Bank Project)—			
O .. 12.00	3.00	14.94	+11.94
R .. -9.00			
20. Special Component Plan for Scheduled Castes—			
(d)—Scheme for construction of minor fishing harbours in coastal belt of West Bengal—			
O .. 32.00	..	26.97	+26.97
R .. -32.00			

Reasons for reduction in provision and final excess in the above cases have not been intimated (April 1985).

CAPITAL—

(i) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
512—Capital Outlay on Fisheries—			
I—Inland Fisheries—			
State Plan (Annual Plan and Sixth Plan)—			
5. Special Component Plan for Scheduled Castes—			
O .. 10.00	0.61	0.66	+0.05
R .. -9.39			

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

712 Loans for Fisheries—

III—Other Loans—

Non-Plan (Developmental)—

2. Component Plan for Scheduled Castes—

Loans under the scheme for development of Beel fisheries—

O	..	24.00	}	6.12	6.12	..
R	..	-17.88				

Reasons for anticipated saving in the above cases have not been intimated (April 1985).

(ii) In the following case re-appropriation was wholly unnecessary:—

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

512—Capital Outlay on Fisheries—

I—Inland Fisheries—

State Plan (Annual Plan and Sixth Plan)—

4. Share Capital Contribution to Fish Seed Development Corporation Limited for purchase of equity share for establishment of hatchery complex (World Bank Project)—

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

Reasons for anticipated excess and final saving have not been intimated (April 1985).

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
REVENUE—			
Major head : 313—Forest			
Voted—			
Original .. Rs. 14,92,26,000	} 15,93,77,000	16,47,91,518	+54,14,518
Supplementary 1,01,51,000			
Amount surrendered during the year	..	..	..
Charged—			
Original	} 29,000	..	-29,000
Supplementary 29,000			
Amount surrendered during the year	..	..	..
Capital—			
Major head : 513—Capital Outlay on Forest—			
Original .. 39,40,000	} 39,40,000	27,00,000	-12,40,000
Supplementary ..			
Amount surrendered during the year	..	..	..

Notes and comments—**REVENUE**

(i) Expenditure exceeded the voted grant by Rs. 54,14,518; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant obtained in March 1984 proved inadequate.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
313—Forest—			
IV—Forest Conservation and Development—			
Non-Plan			
IV(4)—Western Circle—			
O .. 10.75	} 15.83	16.00	+0.17
R .. 5.08			

Excess was stated to be due to increase in the rates of wages as well as due to more expenditure on regeneration works and tending of younger plantation.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VI—Plantation Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
VI(2)—Expenditure in connection with Drought 1982—			
Plantation of quick growing species—			
O ..	1,01.51	1,12.59	1,14.39
R ..	11.08			+1.80
Excess was attributed to requirement of more fund for plantation of quick growing species.			
VI(4)—Reforestation of degraded Forests and raising of Shelter Belts— ..			
O ..	97.39	91.95	1,48.77
R ..	-5.44			+56.82
Anticipated saving was attributed to non-recruitment of staff required for the scheme. Reasons for final excess have not been intimated (April 1985).			
VI(5)—Mixed Plantation on Waste Lands, Panchayat Lands, etc.—			
O ..	68.42	70.63	1,13.05
R ..	2.21			+42.42
Anticipated excess was attributed to requirement of more fund for 'regeneration' works. Reasons for final excess have not been intimated (April 1985).			
Centrally Sponsored (New Schemes)—			
VI(2)—Mixed Plantation on Waste Lands, Panchayat Lands, etc.—			
(b) Rural Fuelwood Plantation ..	13.63	34.93	+21.30
Reasons for excess have not been intimated (April 1985).			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
VII—Farm Forestry—			
State Plan (Annual Plan and Sixth Plan)—			
VII(1)—Farm Forestry-cum-fuel-wood Plantation—			
O	10.00	67.44	+55.10
R	2.34		
	12.34		

Reasons for both anticipated and final excess have not been intimated (April 1985).

VIII—Forest Produce—

Non-Plan—

VIII(1)—Northern Circle—

Voted—

O	88.47	95.36	-5.73
R	12.62		
	1,01.09		

Anticipated excess was stated to be mainly due to (i) timber operation executed departmentally (Rs. 5.72 lakhs), (ii) intensive patrolling over forest areas to guard against pilferage of forest produce (Rs. 3.21 lakhs) and (iii) cultivation of minor forest produce (Rs. 3.60 lakhs). Reasons for final saving have not been intimated (April 1985).

State Plan (Annual Plan and Sixth Plan)—

VIII(2)—Timber operation and forest utilisation by mechanised logging, extraction and marketing (Departmental operation of timber to eliminate the exploitation of middle-men)—

O	27.70	38.23	-1.03
R	11.56		
	39.26		

Anticipated excess was attributed to requirement of more fund for 'materials and supplies'. Reasons for final saving have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IX—Communications and Buildings—			
Non-Plan—			
IX(10)—Buildings—			
O 2.95	4.49	17.12	+12.63
R 1.54			

Anticipated excess was attributed to increase in the prices of raw materials. Reasons for final excess have not been intimated (April 1985).

X—Preservation of Wild Life—

Central Sector (New Schemes)—

X(1)—Tiger Reserve in Sunderbans	8.00	16.29	+8.29
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Reasons for excess have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IV—Forest Conservation and Development—			
Non-Plan—			
IV(1)—Northern Circle-Conservancy and Regeneration—			
O 55.75	35.82	37.84	+2.02
R -19.93			

The withdrawal of funds provided under 'maintenance' by reappropriation was due to requirement of larger funds under other heads. Excess was due to more expenditure on 'regeneration' works.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
VI—Plantation Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
VI(8)—Special Component Plan for Scheduled Castes—			
c)—Reforestation of Degraded Forests and raising of Shelter Belt—			
O	47.94	48.54	4.30
R	0.60		
			—44.24

Reasons for final saving have not been intimated (April 1985).

VI(8)(d)—Mixed Plantation on Waste Lands, Panchayat Lands, etc.—			
O	58.67	45.81	7.24
R	—12.86		
			—38.57

Anticipated saving was stated to be due to less requirement of fund for 'regeneration' works. Reasons for final saving have not been intimated (April 1985).

VII—Farm Forestry—

State Plan (Annual Plan and Sixth Plan)—

VII(2)—Special Component Plan for Scheduled Castes—

Farm Forestry-cum-Fuelwood Plantation—

O	35.65	36.55	8.42
R	0.90		
			—28.13

Reasons for saving have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
X—Preservation of Wild Life—			
Central Sector (New Schemes)—			
X(1) Tiger Reserve in Buxa .. .	10.00	..	—10.00

Saving was stated to be due to non-completion of various formalities required in connection with the execution of the Project.

CAPITAL—

(i) Saving occurred under:—

513—Capital Outlay on Forest—

VI—Other Expenditure—

State Plan (Annual Plan and Sixth Plan)—

VI(2)—Investment in the 50 per cent share of authorised capital of Joint Sector Company	19.40	..	—19.40
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Saving was due to non-completion of the formalities required for the purpose.

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

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

VI—Other Expenditure—

State Plan (Annual Plan and Sixth Plan)—

VI(1)—Commercial Forestry— Investment in the Equity Capital of West Bengal Forest Development Corporation	20.00	27.00	+7.00
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Reasons for excess have not been intimated (April 1985).

Grant No. 59—Community Development (Panchayat)

209

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
314—Community Development 363—Compensation and Assignments to Local Bodies and Panchayati Raj Insti- tutions			
<i>Voted—</i>			
	Rs.		
Original .. 29,86,31,000	} 30,90,20,000	} 27,11,51,563	} -3,78,68,437
Supplementary 1,03,89,000			
Amount surrendered during the year (March 1984)	..	..	2,81,76,124
<i>Charged—</i>			
<i>Original .. 2,000</i>	} 2,051	} 51	} -2,000
<i>Supplementary 51</i>			
<i>Amount surrendered during the year (March 1984)</i>	..	..	2,000
CAPITAL—			
714—Loans for Community Development			
Original .. 10,000	} 10,50,000	} 24,00,000	} +13,50,000
Supplementary 10,40,000			
Amount surrendered during the year (March 1984)	..	..	8,50,000

Notes and comments—

REVENUE—

(i) In view of the final saving of Rs. 3,78.68 lakhs supplementary provision of Rs. 1,03.89 lakhs obtained in March 1984 proved wholly unnecessary.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + 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/ Contribution to the Gram Panchayati			
O .. 20,16.88	16,57.78	15,59.06	—98.72
R .. —3,59.10			

Anticipated saving was stated to be due mainly to less contribution towards salaries of Job Assistant under Gram Panchayat, non-release of matching grants to Gram Panchayats for administrative reasons and non-release of grants to Panchayati Raj Bodies for non-submission of utilisation certificates in respect of previous grants sanctioned to those bodies. Reasons for final saving have not been intimated (April 1985).

State Plan (Annual Plan and Sixth Plan)—

A-III(2)—Grants-in-aid/Contributions—

O .. 30.00	23.63	17.77	—5.86
R .. —6.37			

Reasons for anticipated as well as final saving have not been intimated (April 1985).

A-IV—Other Expenditure—

Non-Plan—

A(IV)(4)—Lump Provision for Additional Dearness Allowances—

O .. 79.20
R .. —79.20			

Out of the total provision, Rs. 10.62 lakhs were reappropriated to other heads for payment of grants to Zilla Parishads and the balance amount (Rs. 68.58 lakhs) was surrendered in March 1984. Reasons for saving have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
I—Land Revenue—			
O .. 20.00	10.04	8.39	-1.65
R .. -9.96			

Saving was attributed to shortfall in Land Revenue collections during the years 1981-82 and 1982-83.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
314—Community Development—			
A—General—			
A-IV—Other Expenditure—			
Non-Plan—			
A. VI(2)—Panchayat Election—			
O .. 5,00.00	7,81.82	7,86.25	+4.43
S .. 1,03.89			
R .. 1,77.93			

Augmentation of provision through supplementary grant and reappropriation was due to larger expenditure in connection with General Panchayat Election all over the State. Reasons for final excess have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
IV—Other Miscellaneous Compensation and Assignments—			
O .. 1,00.00	1,06.02	1,07.67	+1.65
R .. 6.02			

Excess was stated to be due to sanction of arrear cess grants to five Zilla Parishads in addition to their normal ad-hoc cess grants.

CAPITAL—

(i) Expenditure exceeded the grant by Rs. 13,50,000; the excess requires regularisation.

(ii) In view of the final excess, surrender of Rs. 8.50 lakhs in March 1984 proved injudicious.

(iii) Excess occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
714—Loans for Community Development—			
I—Assistance to Panchayati Raj Institutions—			
Non-Plan—			
I(I)—Loans to Panchayati Raj Institutions—			
● .. 0.10	2.00	24.00	+22.00
■ .. 10.40			
■ .. -8.50			

Reasons for the anticipated saving and final excess have not been intimated (April 1985).

Grant No. 60—Community Development (Excluding Panchayat) 213
(All voted)

Section and Major head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
314—Community Development (Excluding Panchayat)—			
	Rs.		
Original .. 16,14,95,000	} 16,14,95,000	17,19,86,292	+ 1,04,91,292
Supplementary ..			
Amount surrendered during the year	..	..	..
Capital—			
514—Capital Outlay on Community Development and			
714—Loans for Community Development—			
Original .. 1,05,00,000	} 1,05,00,000	2,81,665	- 1,02,18,335
Supplementary ..			
Amount surrendered during the year	..	..	..

Notes and comments

REVENUE—

(i) Expenditure exceeded the grant by Rs. 1,04,91,292; the excess requires regularisation.

(ii) Excess over the provision occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
314—Community Development—			
 Rural Works Programme—			
 (VIII)—Other Expenditure—			
 Central Sector (New Schemes)—		3,18.71	+3,18.71

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
B—Community Development Programme—			
B—XIV—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
B—XIV—3—Development of Tank Fisheries with selected Community Development Blocks—			
O .. 33.00	34.56	40.04	+5.48
R .. 1.56			
B—IV—Animal Husbandry—			
State Plan (Annual Plan and Sixth Plan)—			
B—IV(2)—Animal Health and Slaughter Houses—	..	5.61	+5.61

Reasons for the excess in the above cases have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
A—General—			
A—I—Direction and Administration—			
Non-Plan—			
A—I(1)—Block Headquarters—			
O .. 12,03.40	12,02.01	11,30.40	-71.61
R .. -1.39			

Total saving of Rs. 73 lakhs was mainly due to a large number of posts remaining vacant during the year and less expenditure on contingent charges.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—Community Development Programme—			
B—VIII—Housing—			
State Plan (Annual Plan and Sixth Plan)—			
B—VIII(1)—Housing ..	1,60.00	1,04.08	—55.92

Saving was stated to be due to (i) vacant posts, (ii) non-payment of compensation for lands acquired and (iii) non-fulfilment of target for construction of huts.

B—XIV—Other Expenditure—

Non-Plan—

B—XIV(2)—Lump provision for Additional Dearness Allowances	50.01	..	—50.01
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Reasons for saving have not been intimated. (April 1985)

A—I—Direction and Administration—

State Plan (Annual Plan and Sixth Plan)—

A—I(2)—Converted Blocks—

O 75.00	} 73.44	49.42	—24.02
R —1.56			

The total saving of Rs. 25.58 lakhs was stated to be due mainly to non-purchase of vehicles, non-implementation of the scheme "Strengthening the Training Infrastructure" for want of guide-lines and non-setting up of Apex Institute.

B—IV—Animal Husbandry—

Non-Plan—

B—IV—Maintenance of completed Community Development Blocks	34.05	25.14	—8.91
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Of the total saving of Rs. 8.91 lakhs, saving of Rs. 1.32 lakhs was stated to be due to vacant posts. Reasons for saving of the remaining amount have not been intimated (April 1985).

CAPITAL—

(i) No portion of the saving was surrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
514—Capital Outlay on Community Development (excluding Panchayat)			
I—Community Development—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Housing—			
I(1)(a)—Housing Scheme in Converted Blocks	55.00	2.82	—52.18
<p>Of the total saving of Rs. 52.18 lakhs, saving of Rs. 25.80 lakhs was stated to be due to non-selection of sites for construction of Administrative Buildings for Blocks. Reasons for saving of the remaining amount (Rs. 26.38 lakhs) have not been intimated (April 1985).</p>			
714—Loans for Community Development (excluding Panchayat)			
I—Assistance to Panchayati Raj Institutions—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Loans for Rural Housing Scheme—			
I(1)(a)—Loans to Zilla Parishads	50.00	..	—50.00

Saving of Rs. 25.00 lakhs was stated to be due to non-release of fund by the Finance Department. Reasons for saving of the remaining amount have not been intimated (April 1985).

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 320—Industries			
	Rs.		
Original ..	18,24,000	1,07,00,257	+88,76,257
Supplementary ..			
Amount surrendered during the year (March 1984)	..	..	14,43,232

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

Voted—

Original ..	6,15,00,000	6,15,00,001	5,79,77,000	-35,23,001
Supplementary Token				
Amount surrendered during the year (March 1984)	..	..	..	27,93,000

Charged—

Original ..	..	81,63,777	81,63,776	-1
Supplementary	81,63,777			
Amount surrendered during the year	..	..	..	..

Notes and comments—**Revenue**

(i) Excess of Rs. 88,76,257 over grant requires regularisation.

(ii) In view of the excess of Rs. 88.76 lakhs, surrender of Rs. 14.43 lakhs proved unrealistic.

(iii) Excess occurred under;—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
320—Industries			
B—Large and Medium Industries—			
B—II—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
B—II(1)—Incentive Scheme for Industrial Growth in West Bengal	..	1,60.00	+1,00.00

Reasons for incurring expenditure without any budget provision have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B—Large and Medium Industries—			
B—I—Direction and Administration—			
State Plan (Annual Plan and Sixth Plan)—			
B—1(1)—Revival of Closed and Sick Industrial Units—			
O 8.00	0.18	0.24	+0.06
R -7.82			

Saving was stated to be due to non-release of fund to the Ropeway unit during the year.

CAPITAL—

(i) Saving occurred mainly under ;—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
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 50.00	..	..	..
R -50.00			
726—Loans for Consumer Industries—			
VI—Other Industries—			
Non-Plan—			
VI(2)—Loans for revival of Closed and Sick Industrial Units—			
O 2,00.00	1,56.17	1,56.17	..
R -43.83			

Saving in the above two cases was stated to be due to requirement of less funds by the existing taken over/assisted units than anticipated at the budget stage.

723—Loans for Petroleum, Chemicals and Fertiliser Industries

III—Drugs and Pharmaceuticals—

State Plan (Annual Plan and Sixth Plan)—

O 23.00
R -23.00			

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

(ii) The above saving was partly counterbalanced by excess over the provision under ;—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
722—Loans for Machinery and Engineering Industries			
I—Heavy Engineering Industries—			
Non-Plan—			
I(1)—Loans for revival of Closed and Sick Industrial Units—			
O 1,39.00	1,94.73	1,85.23	—9.50
R 55.73			
Additional funds were provided by reappropriation to meet the requirement of more funds by the existing taken over/assisted units not anticipated at the budget stage. Reasons for final saving have not been intimated (April 1985).			
723—Loans for Petroleum, Chemicals and Fertiliser Industries			
III—Drugs and Pharmaceuticals—			
Non-Plan—			
III(2)—Loans for revival of Closed and Sick Industrial Units—			
O 50.00	67.33	67.33	..
R 17.33			
The additional funds were provided for giving more financial assistance to the existing taken over/assisted units of this category.			
726—Loans for Consumer Industries—			
I—Textile—			
Non-Plan—			
I(2)—Loans to West Bengal State Textile Corporation Limited—			
O 68.00	1,00.30	93.00	—7.30
R 32.30			

Original provision was augmented by reappropriation to provide additional funds to this unit which could not be anticipated at the budget stage. Reasons for the final saving have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VI—Other Industries—			
State Plan (Annual Plan and Sixth Plan)—			
VI(2)—Loans for revival of Closed and Sick Industrial Units—			
O	30.00	} 42.04	} 42.04
S	Token		
R	12.04		

The additional funds were stated to be required for installation of storage tanks of Liquid Petroleum Gas for a confectionery units.

(iii) In the following case withdrawal of fund by reappropriation proved unnecessary;—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
722—Loans for Machinery and Engineering Industries—			
II—Light Engineering Industries—			
Non-Plan—			
II(1)—Loans for revival of Closed and Sick Industrial Units—			
O	35.00	} 26.00	} 36.00
R	-9.00		
			+10.00

Withdrawal of fund was attributed to requirement of less fund by the existing taken over/assisted units under this group. Reasons for the eventual excess have not been intimated -(April 1985).

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

Section and Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
320—Industries			
Voted—			
	Rs.		
Original .. 14,26,79,000	} 14,26,79,000	11,27,65,061	-2,99,13,939
Supplementary ..			
Amount surrendered during the year (March 1984)	..	..	1,63,66,459
Charged—			
Original .. 7,000	} 7,000	..	-7,000
Supplementary ..			
Amount surrendered during the year (March 1984)	..	..	7,000
CAPITAL—			
520—Capital Outlay on Industrial Research and Development			
525—Capital Outlay on Telecommunication and Electronics Industries			
720—Loans for Industrial Research and Development			
Original .. 6,79,55,000	} 9,37,61,000	5,95,86,294	-3,41,74,706
Supplementary 2,58,06,000			
Amount surrendered during the year (March 1984)	..	..	2,74,81,500
Notes and comments—			

Revenue

(i) Of the ultimate unutilised provision of Rs. 2,99.14 lakhs, Rs. 1,35.48 lakhs remained unsurrendered even though surrender of anticipated 'savigi' was made on the last day of the financial year.

(ii) Saving over provision occurred mainly under;—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—General—			
A—V—Other Expenditure—			
Non-Plan—			
A—V(2)—Lump provision for additional dearness allowance	12.10	..	-12.10
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	41.00	-9.00
B—Large and Medium Industries—			
B—III—Petroleum, Chemicals and Fertiliser Industries—			
State Plan (Annual Plan and Sixth Plan)—			
B—III(1)—Setting up of a Petro-chemical complex at Haldia	20.00	13.00	-7.00
Reasons for saving in the above three cases have not been intimated (April 1985).			
B—VIII—Oriental Gas Company's Undertaking—			
Non-Plan—			
B—VIII(3)—Purchase of Raw materials—			
O 1,00.00	59.05	..	-59.05
R -40.95			

Anticipated saving was attributed to non-submission of bills in time by Durgapur Projects Limited. Reasons for final saving have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
B—IX—Other Industries—			
State Plan (Annual Plan and Sixth Plan)—			
B—IX(1)—Incentive scheme for Industrial Growth in West Bengal—			
O	2,00.00	1,50.00	50.00
R	-50.00		
			-1,00.00
Anticipated saving was stated to be due to observance of economy in expenditure. Reasons for final saving have not been intimated (April 1985).			
B—IX(3)—Areas for setting up of 100 per cent Export Oriented Units—			
O	10.00	2.00	..
R	-8.00		
			-2.00
Anticipated saving was attributed to reclassification of expenditure. Reasons for final saving have not been intimate (April 1985).			
C—Plantation—			
C—III—Cinchona—			
State Plan (Annual Plan and Sixth Plan)—			
C—III(3)—Renovation of Quinine Factory at Mungpoo—			
O	22.00	2.00	2.97
R	-20.00		
			+0.97
C—III(4)—Supply of piped drinking water and providing sanitary condition to labourers of Cinchona Plantation—			
O	7.00	..	..
R	-7.00		
			..

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
C—IV—Other Plantation—			
State Plan (Annual Plan and Sixth Plan)—			
C—IV(2)—Expansion of Ipecac Cultivation—			
O 26.00	2.00	2.16	+0.16
R -24.00			

Withdrawal of fund was attributed to observance of economy.

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

B—Large and Medium Industries—

B—VI—Brick Fields and Factories—

Non-Plan—

B—VI(2)—Palta Brick Factory—

O 59.90	73.36	82.60	+9.24
R 13.46			

Reasons neither for the augmentation of fund by reappropriation nor for the final excess have been intimated (April 1985).

B—VIII—Oriental Gas Company's Undertaking—

Non-Plan—

B—VIII(1)—Management—

O 31.91	40.54	43.24	+2.70
R 8.63			

Additional fund was provided by reappropriation for payment of arrear pay and dearness allowance at enhanced rate. Reasons for final excess have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(iv) In the following cases, neither augmentation nor withdrawal of fund by reappropriation proved realistic:—			
B—Large and Medium Industries—			
B—VI—Brick Fields and Factories—			
Non-Plan—			
B—VI(3)—Akra Brick Factor			
O	1,35.08	1,21.11	1,66.20
R	-13.97		
			+45.09
B—VI(4)—Kalyani Brick Field—			
O	10.07	37.02	..
R	26.95		
			-37.02

Reasons neither for the anticipated saving/excess nor for the final excess/saving in the above two cases have been intimated (April 1985).

B—VIII—Oriental Gas Company's Undertaking—

Non-Plan—

B—VIII(2)—Operation and maintenance—

O	67.70	56.64	1,16.96
R	-11.06		
			+60.32

Anticipated saving was attributed to less expenditure towards operation and maintenance. Reasons for final excess have not been intimated (April 1985).

CAPITAL—

(i) In view of the ultimate saving of Rs. 3,41.75 lakhs, the supplementary grant of Rs. 2,58.06 lakhs obtained in March 1984 proved unnecessary.

(ii) Rs. 2,74.82 lakhs were surrendered in March 1984; the saving ultimately worked out to Rs. 3,41.75 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
525—Capital Outlay on Telecommunication and Electronics Industries			
II—Electronics—			
State Plan (Annual Plan and Sixth Plan)—			
II(1)—West Bengal Electronics Development Corporation Limited	90.00	59.89	—30.11
720—Loans for Industrial Research and Development—			
III—Other Loans—			
State Plan (Annual Plan and Sixth Plan)—			
III(1)—Loans to West Bengal Industrial Infrastructure Development Corporation	50.00	25.00	—25.00
In the above two cases reasons for saving have not been intimated (April-1985).			
III(2)—Loans under Incentive Scheme for Industrial Growth in West Bengal—			
O 4,00.00	1,71.75	1,61.87	—9.88
R —2,28.25			
III(4)—Loans to West Bengal Industrial Development Corporation under 25 per cent Development Loan Scheme, 1982—			
O 59.00	12.44	7.50	—4.94
R —46.56			

Saving in the above cases, was attributed to observance of economy by the Government.

228 Grant No. 63—Village and Small Industries (Excluding Public Undertakings)

Section and Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
321—Village and Small Industries			
Voted—			
Original .. Rs. 9,34,31,000	9,34,31,001	8,90,18,813	-44,12,198
Supplementary Token			
Amount surrendered during the year	..	..	..
Charged—			
Original	9,70,323	..	-9,70,323
Supplementary 9,70,323			
Amount surrendered during the year	..	..	..
Capital—			
521—Capital Outlay on Village and Small Industries and 721—Loans for Village and Small Industries			
Original .. 1,40,62,000	1,63,80,000	1,53,40,592	-10,39,408
Supplementary 23,18,000			
Amount surrendered during the year	..	..	..

Notes and comments—

Voted—

Revenue—

- (i) The total amount of saving of Rs. 44.12 lakhs remained unsurrendered.
(ii) Significant saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
III—Small Scale Industries—			
State Plan (Annual Plan and Sixth Plan)—			
III(14)—Assistance under B.S.A.I.			
Act.—			
O .. 75.00	75.04	66.50	-8.54
R ' .. 0.04			

Saving was stated to be due to lesser demand for assistance under this Act

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Centrally Sponsored (New Schemes)—			
III(3)—District Industries Centre—			
O .. 35.00	25.62	30.65	+5.62
R .. --9.38			

Withdrawal of fund by reappropriation was stated to be due to less release of fund by the Government of India. Reasons for the final excess have not been intimated (April 1985).

IV—Handloom Industries—

State Plan (Annual Plan and Sixth Plan)—

IV(5)—Expansion of Directorate—

O .. 8.00	..	1.38	+1.38
R .. --8.00			

Anticipated saving was attributed to diversion of fund for Handloom EXPO. Reasons for final excess have not been intimated (April 1985).

XI—Other Expenditure—

Non-Plan—

XI(1)—Other Miscellaneous Cottage Industries—

O .. 82.47	71.80	61.54	-10.26
R .. -10.67			

Anticipated saving was attributed to non release of fund as the repairing and renovation work of Khadi and Village Industries Board Building at B.B.D. Bag area could not be undertaken. Reasons for final saving have not been intimated (April 1985).

XI(2)(b)—Lump Provision for Additional Dearness Allowances—

O .. 15.78	..	0.02	+0.02
R .. -15.78			

The entire provision was reappropriated to different functional heads to accommodate additional expenditure on payment of dearness allowance at enhanced rates.

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

(In lakhs of rupees)

VIII—Sericulture Industries:

State Plan (Annual Plan)—

VIII(4)—Intensive Sericulture Development Scheme—

O	..	12.60	} 13.56	7.59	-5.97
R	..	0.96			

Reasons for the net saving of Rs. 5.01 lakhs have not been intimated (April, 1985).

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

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

(In lakhs of rupees)

II—Industrial Estates—

Non-Plan—

II(2)—Kalyani Industrial Estate—

O	} 10.00	10.00	..
S	.	Token			
R	..	10.00			

Provision of fund by reappropriation was stated to be made due to payment of arrear taxes imposed by the Kalyani Notified Area Authority.

III—Small Scale Industries—

State Plan (Annual Plan and Sixth Plan)—

III(10)—District Industries Centre—

O	..	35.00	} 37.09	56.26	+19.17
R	..	2.09			

Excess was attributed to payment of arrear claims on rent compensation of District Industries Centre Buildings at 24-Parganas and West Dinajpur.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
VI—Khadi Industries—			
Centrally Sponsored (New Schemes)—			
VI(1)—National Project on Biogas Development—			
O .. 30.00	33.05	36.25	-1.80
R .. 8.05			

Additional fund provided by reappropriation was stated to be due to release of more central assistance than anticipated.

VIII—Sericulture Industries—

Non-Plan—

VIII(1)—Scheme for Sericulture Industries—

O .. 95.05	1,20.05	1,09.76	-10.29
R .. 25.00			

Anticipated excess was stated to be due to payment of pay and dearness' allowance at enhanced rates. Reasons for final saving have not been intimated (April 1985).

III—Small Scale Industries—

Centrally Sponsored (New Schemes)—

III(1)—Project for Development of Small Industries in rural areas—

..	7.63	+7.63
----	------	-------

Reasons for incurring expenditure without any budget provision have not been intimated (April 1985).

(iv) In the following case, withdrawal of fund by reappropriation proved injudicious in view of the eventual excess :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
III—Small Scale Industries—			
State Plan (Annual Plan and Sixth Plan)—			
III(25)—Census of S.S.I. Units (New Schemes)—			
G ..	11.00	2.50	11.63
R ..	8.50		
			+9.13

Anticipated saving was stated to be due to some posts lying vacant. Reasons for final excess have not been intimated (April 1985).

Charged Appropriation—

- (i) Fund provided by supplementary provision remained fully unutilised.
- (ii) No portion of the saving was surrendered.
- (iii) Saving occurred under ;—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
III—Small Scale Industries—			
Non-Plan—			
III(1)—Scheme for Small Scale Industries—			
O ..	..	9.70	..
S ..	9.70		
			-9.70

Supplementary provision was obtained to meet decretal dues. Reasons for saving have not been intimated (April 1985).

Capital—

- (i) The total amount of saving of Rs. 10,39,409 remained unsurrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
721—Loans for Village and Small Industries—			
II—Small Scale Industries			
Centrally Sponsored (New Schemes)—			
II(2)—Loans for District Industries Centre—			
0 20.00	15.00	3.54	-11.46
B -5.00			

Anticipated saving was stated to be due to restricting the expenditure to the quantum of central assistance received. Reasons for final saving have not been intimated (April 1985).

(iii) Provision remained wholly unutilised under;—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
801—Capital Outlay on Village and Small Industries—			
II—Small Scale Industries—			
State Plan (Annual Plan and Sixth Plan)—			
II(3)—West Bengal State Leather Industries Development Corporation	15.00	..	-15.00

Reasons for saving have not been intimated (April 1985).

(iv) Saving in the above cases was partly offset by excess over the provision under;—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(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	4.00	18.01	+14.01
Reasons for excess have not been intimated (April 1985).			
III—Handloom Industries—			
Centrally Sponsored (New Schemes)—			
III(2)—Loans for Export Production Project—			
O			
R 7.50	7.50	7.50	

Funds were provided by reappropriation stated to be due to receipt of Central assistance.

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

Section and Major head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 328—Mines and Minerals			
Original .. Rs. 38,36,000			
Supplementary ..	38,36,000	32,21,220	-6,14,780
Amount surrendered during the year (March 1984)	..	..	5,62,461

**Grant No. 66—Multipurpose River Projects, Irrigation, Navigation, 235
Drainage and Flood Control Projects**

Section and Major heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
332—Multipurpose River Projects and 333—Irrigation, Navigation, Drainage and Flood Control Projects			
Voted—			
	Rs.		
Original .. 33,21,24,000	} 37,23,42,000	47,11,54,531	+9,88,12,531
Supplementary 4,02,18,000			
Amount surrendered during the year	..	..	..
Charged—			
Original .. 1,00,000	} 1,00,000	..	-1,00,000
Supplementary			
Amount surrendered during the year (March 1984)	..	..	-1,00,000
CAPITAL—			
532—Capital Outlay on Multipur- pose River Projects and 533— Capital Outlay on .. Irrigation, Navigation, Drainage and Flood Control Projects			
Voted—			
Original .. 91,76,63,000	} 92,67,28,000	87,31,28,468	+5,35,99,532
Supplementary 90,65,000			
Amount surrendered during the year			
Charged—			
Original	} 8,00,904	6,89,154	-1,11,750
Supplementary 8,00,904			
Amount, surrendered during the year			

Notes and comments—

Revenue

REVENUE—

(i) Expenditure under the voted grant exceeded the provision by Rs. 9,88,12,531 the excess requires regularisation.

(ii) In view of the excess, the supplementary provision of Rs. 4,02,18 lakhs obtained in March 1984 proved inadequate.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
332—Mul'ipurpose River Projects—			
•—Damodar Valley Project—			
•—V—Damodar Irrigation Scheme—			
O 2,09.65 } R 9.94 }	2,19.59	10,53.67	+8,34.08
B—Kangsabati Reservoir Project—			
Non-Plan—			
B—V—Kangsabati Irrigation Schem —			
O 54.80 } R -22.00 }	32.80	5,27.34	+4,94.54
•—3—Irrigation, Navigation, Drainage and Flood Control Projects—			
•—Navigation Projects (Commercial)—			
•—VI—Major and Medium Navigation Projects—			
Non-Plan—			
•—VI(e)—Navigation Schemes—			
•—VI(e)(5)—Other Navigation Schemes—			
O 0.50 } R -0.15 }	0.35	5,62.47	+5,62.12

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
F—Drainage Projects—			
(Non-Commercial) —			
F—III—Suspense—			
O 19.00 } R -2.00 }	17.00	1,69.57	+1,52.57
F—VI—Major and Medium Drainage Projects—			
Non-Plan—			
F—VI(a)—Direction and Administration	..	66.45	+66.45
G—Flood Control and Anti-Sea Erosion Projects—			
G—III—Suspense	20.00	89.66	+69.66
A—Irrigation Projects (Commercial)—			
A—VI—Major and Medium Irrigation Projects—			
Non-Plan—			
A—VI(e)—Irrigation Schemes—			
A—VI(e)(6)—Other Irrigation Schemes in Kangsabati Circle—			
O 0.60 } R 0.57 }	1.17	46.01	+44.84
A—VI(e)(1)—Damodar and East Canals—			
O 27.85 } R 3.07 }	30.92	56.12	+25.20
A—VI(e)(3)—Midnapore Canals—			
O 20.63 } R 2.86 }	23.49	34.80	+11.31

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
D—Navigation Projects— (Non-Commercial)— Non-Plan—			
D—III—Suspense—			
O 3.00		16.51	+16.51
R -3.00			
E—Drainage Projects— (Commercial)— E—VI—Major and Medium Drainage Projects— Non-Plan—			
E—VI(e)—Drainage Schemes—			
E—VI(e)(1)—Sonarpur-Arapanch Drainage Scheme, Part I—			
O 7.00	23.00	19.46	-3.54
R 16.00			
F—Drainage Projects (Non- commercial)— F—VI—Major and Medium Drainage Projects— Non-Plan—			
F—VI(b)—Machinery and Equipment—			
O 11.50	16.20	20.42	+4.22
R 4.70			
332—Multipurpose River Pro- jects— A—Mayurakshi Reservoir Pro- jects— Non-Plan—			
A—IV—Other Expenditure—			
A—IV(3)—Interest	1,10.14	1,33.02	+22.88

Reasons for excess under the above heads have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
332—Multipurpose River Projects—			
B—Kangsabati Reservoir Project—			
Non-Plan—			
B—IV—Other Expenditure—			
Interest	4,71.80	..	—4,71.80
Non-Plan—			
333—Irrigation, Navigation Drainage and Flood Control Projects—			
C—Navigation Projects—			
(Commercial)—			
C—VI—Major and Medium Navigation Projects—			
Non-Plan—			
C—VI(d)—Other Expenditure ..	5,49.90	..	—5,49.90
B—Irrigation Projects—			
(Non-Commercial)—			
B—VI—Major and Medium Irriga- tion Projects—			
State Plan (Annual Plan and Sixth Plan)—			
B—VI(e)—Irrigation Schemes—			
O 2,88.00	6,70.00	5,55.69	—1,14.31
S 3,82.00			
G—Flood Control and Anti-Sea Erosion Projects—			
G—VII—Major and Medium Flood Control Projects—			
Non-Plan—			
G—VII(e)—Flood Control Schemes—			
O 3,75.00	3,79.00	2,91.48	—87.52
S 7.00			
R —3.00			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—Irrigation Projects (Commercial)—			
A—VI—Major and Medium Irriga- tion Projects—			
Non-Plan—			
A—VI(d)—Other Expenditure—			
Interest	48.11	..	—48.11
B—Irrigation Projects— (Non-Commercial)—			
B—VI—Major and Medium Irriga- tion Projects—			
B—VI(e)—Irrigation Schemes—			
B—VI(e)(2)—Other Irrigation Schemes—			
O 82.15	63.70	68.40	+4.70
S 2.24			
R —20.69			
F—Drainage Projects— (Non-Commercial)—			
F—VI—Major and Medium Drainage Project—			
Non-Plan—			
F—VI(e)—Drainage Schemes—			
O 3,16.00	3,20.00	2,83.83	—36.17
S 4.00			

Reasons for saving under the above heads have not been intimated (April 1985).

(v) Some instances of unnecessary re-appropriation are given below:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
A—Irrigation Project— (Commercial)—			
A—I—Direction and Administration—			
Non-Plan—			
O 3,09.66	3,37.72	3,06.72	—31.04
R 28.06			
B—Irrigation Projects—			
(Non-Commercial, Non-Plan—			
B—VI—Major and Medium Irrigation Projects—			
B—VI(e)—Irrigation Schemes—			
B—VI(e)(1)—Damodar Valley Scheme—			
O 73.89	90.49	74.02	—16.47
R 16.60			
E—Drainage Projects (Commercial)—			
E—VI—Major and Medium Drainage Projects—			
Non-Plan—			
E—VI(e)—Drainage Schemes—			
E—VI(e)(4)—Other Drainage Schemes—			
O 16.36	..	19.82	+19.82
S 2.00			
R —18.36			

Reasons for augmentation/reduction of provision by re-appropriation as well as final saving/excess in the cases mentioned above have not been intimated (April 1985).

(vi) **Suspense** : The expenditure under revenue section of the grant includes Rs. 3,32.72 lakhs under "Suspense". The minor head "Suspense" is not a final head of account. It accommodates interim transactions for which further operations (generally of payment or adjustment of value) are necessary before the transaction can be considered complete and finally accounted for. The operations in 1983-84 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 1983-84 under each sub-head of "Suspense" under various major heads of account operated in this grant are given below :—

Major heads and Detailed units	Opening balance Debit+ Credit—	Debit	Credit	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
332—Multipurpose River Projects—					
A—Mayurakshi Reservoir Projects—					
Purchases ..	—24.32	0.18	8.35	—8.17	—32.49
Stock	—0.27	8.59	1.41	+7.18	+6.91
Miscellaneous Works Advances	—1.64	..	..	..	—1.64
Total ..	—26.23	8.77	9.76	—0.99	—27.22

Major heads and detailed units	Opening balance Debit + Credit —	Debit	Credit	Net actuals	Closing balance Debit + Credit —
(In lakhs of rupees)					
C—Damodar Valley Project—					
Purchases ..	-2,19.35	0.80	10.09	-9.29	-2,28.64
Stock ..	-1,00.48	22.28	12.51	+9.77	+1,10.25
Miscellaneous Works Advances	+1,12.61	10.01	10.27	-0.26	+1,12.35
Total ..	-6.26	33.09	32.87	+0.22	-6.04

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

Purchases ..	-14,80.62	1,33.06	1,20.18	+12.88	-14,67.74
Stock ..	+5,44.28	1,23.88	1,00.82	+23.06	+5,67.34
Miscellaneous Works Advances	+3,17.34	33.92	60.40	-26.48	+2,90.86
Total ..	-6,19.00	2,90.86	2,81.40	+9.46	-6,09.54

CAPITAL

(i) No portion of the saving of Rs. 5,35.99 lakhs over original plus supplementary provision was surrendered.

(ii) Saving occurred mainly under :—

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

532—Capital Outlay on Multipurpose River Project—

C—Damodar Valley Project—

C—VI—Damodar Valley Power Scheme—

Non-Plan—

C—VI(i)—Additional Expenditure on Power other than interest	37,44.98	27,72.72	-9,72.26
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Reasons for saving have not been intimated (April 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
533—Capital Outlay on Irrigation Navigation, Drainage and Flood Control Projects—			
G—Flood Control and Anti-Sea Erosion Projects—			
G—VI—Major and Medium Flood Control Projects—			
State Plan (Annual Plan and Sixth Plan)—			
G—VI(f)—Protective Works—			
O .. 5,65.00	5,47.76	3,05.96	-2,41.80
R .. -17.24			
B—Irrigation Project (Non- Commercial)—			
B—V—Major and Medium Irri- gation Project —			
State Plan (Annual Plan and Sixth Plan)—			
B—V(f)—Medium Irrigation Scheme—	3,02.00	1,58.89	-1,43.11
Saving in the above two cases was stated to be due to non-release of funds by the Finance Department.			
532—Capital Outlay on Multi- purpose River Projects—			
B—Kangsabati Reservoir Project—			
B—V—Kangsabati Irrigation Scheme—			
O .. 3,60.00	3,56.96	2,55.74	-1,01.22
R .. -3.04			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
C—Damodar Valley Project—			
C—V—Damodar Valley Irrigation Scheme—			
Non-Plan—			
C—V(iii)—Water Courses ..	45.00	..	—45.00
C—V(ii)—Barrage	55.00	40.31	—14.69
State Plan (Annual Plan and Sixth Plan)—			
C—V(i)—Government's share of expenditure on Flood Control excluding Interest			
O .. 1,00.00	1,02.10	87.28	—14.82
R .. 2.10			
D—Teesta Barrage Project—			
D—II—Machinery and Equipment—			
State Plan (Annual Plan and Sixth Plan)—			
O .. 1,50.00	1,36.25	90.64	—45.61
R .. —13.75			

Reasons for saving in the above cases have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
532—Capital Outlay on Multipurpose River Projects—			
D—Teesta Barrage Project—			
D—III—Suspense—			
State Plan (Annual Plan and Sixth Plan)—			
O .. 2,75.00	3,49.00	8,54.89	+5,05.89
R .. 74.00			

			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
D—VII—Teesta Barrage Irrigation Scheme—					
State Plan (Annual Plan and Sixth Plan)—					
O	..	17,27.00	17,57.40	20,20.08	+2,62.66
S	..	90.65			
R	..	—60.25			
B—Kangsabati Reservoir Project—					
B—III—Suspense	..	..	10.00	1,84.66	+1,74.66
C—Damodar Valley Project—					
C—V—Damodar Valley Irrigation Scheme—					
Non-Plan—					
C—V(i)—Additional Expenditure on Irrigation and Flood Control other than Interest—			2,22.65	3,68.08	+1,45.43
B—Kangsabati Reservoir Project—					
B—I—Direction and Administration—					
State Plan (Annual Plan and Sixth Plan)—					
O	..	90.00	97.04	1,00.29	+3.25
R	..	7.04			

Reasons for excess under the heads mentioned above have not been intimated (April 1985).

(iv) Suspense : The expenditure in the capital section of the grant includes Rs. 10,53.22 lakhs under "Suspense". The transactions under each sub-head of "Suspense" in 1983-84 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 in Multipurpose River Projects					
A—Mayurakshi Re- servoir 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
3 Barrage—					
Purchases ..	—1,69.02	0.32	7.86	—7.54	—1,76.56
Stock ..	—2.92	9.47	5.98	+3.49	+0.57
Miscellaneous Works Advances	+39.49	3.89	2.51	+1.38	+40.87
Total ..	—1,32.45	13.68	16.35	—2.67	—1,35.12

* Reasons for adverse balance have not been intimated (April 1985).

Major heads and detailed units	Opening balance Debit+ Credit—	Debit	Credit	Net actuals	Closing balance debit+ Credit—
(In lakhs of rupees)					
B—Kangsabati Reservoir Projects—					
Purchases ..	—5,01·23	43·47	70·16	—26·69	—5,27·92
Stock ..	+1,72·58	91·61	82·37	+9·24	+1,81·82
Miscellaneous Works Advances	+99·84	49·58	26·28	+23·30	+1,23·14
Total ..	—2,28·81	1,84·66	1,78·81	+5·85	—2,22·96
D—Teesta Barrage Project—					
Purchases ..	—40,85·13	2,88·14	13,39·12	—10,50·98	—51,36·11
Stock ..	+8·23	3,49·56	6,19·39	—2,69·83	—2,61·60
Miscellaneous Works Advances	+14,35·57	2,17·18	1,81·59	+35·59	+14,71·16
Total ..	—26,41·33	8,54·88	21,40·10	—12,85·22	—39,26·55

Grant No. 67—Power Projects (All voted)

Section and Major head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 334—Power Projects			
Original ..	Rs. 14,00,00,000	14,02,00,000	9,01,57,628
Supplementary ..	2,00,000		
Amount surrendered during the year	..	..	..
CAPITAL—			
Major head : 734—Loans for Power Projects			
Original ..	Rs. 59,24,00,000	59,24,00,000	56,23,36,000
Supplementary ..	..	
Amount surrendered during the year	..	..	..

Notes and comments—

Revenue

(i) In view of the saving of Rs. 5,00.42 lakhs, the supplementary grant of Rs. 2 lakhs obtained in March 1984 proved unnecessary.

(ii) The entire saving under the grant remained unsurrendered.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
334—Power Projects—			
F—General—			
F—I—Assistance to Electricity Boards—			
Non-Plan			
F—I(1)—Subsidy to the West Bengal State Electricity Board on account of Rural Electrification	14,00.00	9,01.58	—4,98.42

Reasons for saving have not been intimated (April 1985).

CAPITAL—

(i) Entire saving of Rs. 3,00.64 lakhs remained unsurrendered.

(ii) Saving occurred under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
734—Loans for Power Projects—			
I—Thermo-electric Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Loans to West Bengal State Electricity Board	49,04.00	48,51.80	—52.20
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	2,60.00	1,11.56	—1,48.44

Reasons for saving in the above two cases have not been intimated (April 1985).

(iii) In the following case the entire provision remained unutilised:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IV—Transmission and Distribution Schemes—			
Non-Plan—			
IV(1)—Loans to West Bengal State Electricity Board for transmission and distribution of Power in Salt Lake Township	1,00.00	..	—1,00.00

Reasons for saving have not been intimated (April 1985).

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

Section and Major head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 335—Ports, Light-houses and Shipping			
Original ..	Rs. 71,74,000	} 53,37,388	—18,36,612
Supplementary ..	71,74,000		
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Entire saving of Rs. 18.37 lakhs remained unsurrendered.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—VII—Other Expenditure			
1. Pooled launches ..	60.50	43.06	—17.44

Reasons for saving have not been intimated (April 1985).

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
REVENUE—			
Major head : 336—Civil Aviation—			
Original ..	Rs. 27,16,000	6,84,767	-20,31,233
Supplementary ..	27,16,000		
Amount surrendered during the year	..	..	..

Notes and comments—

- (i) Entire saving of Rs. 20.31 lakhs remained unsurrendered.
(ii) Saving occurred mainly under—

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
I—Training and Education—			
State Plan (Annual Plan and Sixth Plan)—			
1. Development of Flying Training Institute of Behala	20.00	0.84	-19.16

Reasons for saving have not been intimated (April 1985).

Grant No. 70—Roads and Bridges

Section and Major heads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
REVENUE—			
337—Roads and Bridges			
Voted—			
Original ..	Rs. 24,86,41,000	28,80,49,705	+3,94,08,705
Supplementary ..	24,86,41,000		
Amount surrendered during the year (March 1984)	..	..	1,00,000
Charged—			
Original ..	..	92,057	-92,057
Supplementary	92,057		
Amount surrendered during the year	..	..	..

Hoads	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Capital—			
537—Capital Outlay on Roads and Bridges and			
737—Loans for Roads and Bridges			
Voted—			
Original .. 46,66,77,000	} 48,87,24,000	39,18,60,143	-9,68,63,857
Supplementary 2,20,47,000			
Amount surrendered during the year (March 1984)	..	..	7,04,23,000
Charged—			
Original	} 6,89,225	..	-6,89,225
Supplementary 6,89,225			
Amount surrendered during the year	..	..	..

Notes and comments—**Revenue**

(i) Expenditure exceeded the voted grant by Rs. 3,94,08,705; the excess requires regularisation.

(ii) Though the excess was 16 per cent over the original provision, no supplementary grant was obtained.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
337—Roads and Bridges—			
VI—State Highways—			
Non-Plan—			
(a)—Maintenance and repairs ..	1,90.00	5,78.20	+3,88.20

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
VII—District and Other Roads—			
Non-Plan—			
(b)—Maintenance and repairs	11,04.00	14,26.35	+3,22.35
Non-Plan (Developmental)—			
State Bridge Fund Works—			
(a)—Construction—	15.00	64.04	+49.04
Fifth Plan (Committed)—			
Development of State Roads—			
(b)—Maintenance and repairs ..	56.00	1,00.48	+44.48

Reasons for excess in the above cases have not been intimated (April 1985)

X—Suspense—

Non-Plan	8.50	32.82	+24.32
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Excess was due to adjustment of larger debits for acquisition of stores, stock materials, etc.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
VII—District and Other Roads—			
State Plan (Annual Plan and Sixth Plan)—			
(b) Maintenance and repairs—Expenditure in connection with the floods, 1978—Repairs/Restoration of roads damaged by floods	..	7.52	+7.52
Centrally Sponsored(Committed)—			
Feeder Roads and Approach Roads in Coalfield areas—			
(b)—Maintenance and repairs	17.79	+17.79

Reasons for excess have not been intimated (April 1985).

(v) Excess mentioned at notes (iii) and (iv) above was partly offset by saving mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
—Direction and Administration—			
Fifth Plan (Committed)—			
Public Works (Roads) Directorate	9.25	..	—9.25
VII—District and Other Roads—			
State Plan (Annual Plan and Sixth Plan)—			
a)—Construction	62.50	5.85	—56.65
Reasons for saving in the above cases have not been intimated (April 1985)			
XII—Transfer to Reserve Funds and Deposit Accounts—			
Non-Plan—			
Transfer to Deposit Account for subventions from Central Road Fund—			
Inter-Account Transfers ..	2,07.00	50.00	—1,57.00
The actuals represent the amount of subvention received from Central Road Fund. Reasons for saving have not been intimated (April 1985).			
Non-Plan (Developmental)—			
Transfer to State Bridge Fund— Inter Account Transfer	51.70	..	—51.70
XIII—Other Expenditure—			
Non-Plan—			
1)—Central Road Fund Allocation Works—	2,06.00	96.88	—1,09.12
Voted—			
(c)—Grants to Calcutta Corporation and Municipalities for expenditure on communication	31.50	..	—31.50
5)—Lump provision for additional dearness allowance	9.69	..	—9.69

Reasons for saving in the above cases have not been intimated (April 1985)

(vi) **Subventions from Central Road Fund** : The additional revenue realisted 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. 50 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-1983-84.

(vii) **Suspense** : The expenditure in the grant (Revenue) includes Rs. 32.82 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 (vi) under grant No. 66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects.

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

Major heads and detailed units	Opening balance Debit+ Credit—	Debits	Credits	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
337—Roads and Bridges—					
Purchases ..	—56.43	26.88	14.38	+12.50	—43.93
Stock ..	+20.94	1.33	39.67	—38.34	—17.40*
Miscellaneous Works Advances	+5.33	4.61	..	+4.61	+9.94
Total ..	—30.16	32.82	54.05	—21.23	—51.39

CAPITAL—

(i) Nearly 20 percent of the total provision remained unutilised.

(ii) In view of the final saving of Rs. 9,68.64 lakhs, the supplementary grant obtained in March 1984 proved unnecessary.

*Reasons for minus balance have been intimated (April 1985).

(iii) Substantial saving occurred under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
737—Loans for Roads and Bridges—			
I—District and Other Roads—			
Non-Plan—			
(1)—Loans for Construction of Second Bridge over Hooghly River—			
O 20,00.00	13,13.77	11,20.38	-1,93.39
R -6,86.23			

Anticipated saving was attributed to non-receipt of loan assistance from Government of India, Ministry of Shipping and Transport. Reasons for final saving have not been intimated (April 1985).

537—Capital Outlay on Roads and Bridges—

VI—District and Other Roads—

State Plan (Annual Plan and Sixth Plan)—

Development of State Roads—

District Roads—

Voted	4,35.00	3,23.36	-1,11.64
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Reasons for saving have not been intimated (April 1985).

(iv) Saving also occurred under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
537—Capital Outlay on Roads and Bridges—			
III—Roads of Inter-State Importance—			
Centrally Sponsored (New Schemes)—			
State Roads of Economic or Inter-te Importance	60.00	27.39	-32.61

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
VI—District and Other Roads—			
State Plan (Annual Plan and Sixth Plan)—			
Special Component Plan for Scheduled Castes	30.00	3.98	—26.02
XI—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
Development of State Roads	40.00	25.12	—14.88
737—Loans for Roads and Bridges—			
I—District and Other Roads—			
State Plan (Annual Plan and Sixth Plan)—			
(1)—Loans for Construction of Second Bridge over Hooghly River	2,50.00	1,86.85	—63.15
Reasons for saving in the above cases have not been intimated (April 1985).			
(v) Saving mentioned at notes (iii) and (iv) above was partly counter-balanced by excess mainly under:—			
537—Capital Outlay on Roads and Bridges—			
I—Direction and Administration—			
State Plan (Annual Plan and Sixth Plan)—			
Development of State Roads	90.00	1,22.22	+32.22

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

VI—District and Other Roads—

State Plan (Annual Plan and Sixth Plan)—

Rural Roads	70.00	1,01.53	+31.53
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Reasons for excess in the above two cases have not been intimated (April 1985)

Non-Plan (Developmental)—

State Bridge Fund Works—

O 16.00	}	..	38.05	+38.05
R -16.00				

Withdrawal of fund was stated to be due to non-finalisation of new schemes. Reasons for final excess have not been intimated (April 1985).

(vi) **Suspense** : The expenditure in the grant includes Rs. 10,95.21 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—	Debits+	Credit—	Net actuals	Closing balance Debit + Credit—
--------------------------------	---------------------------------------	---------	---------	-------------	---------------------------------------

(In lakhs of rupees)

537—Capital Outlay on Roads and Bridges—

Purchase ..	-49,09.77	6,62.43	6,50.02	+12.41	-48,97.36
Stock ..	+9,36.28	2,54.61	7,27.41	-4,72.80	+4,63.48
Miscellaneous Works Advances	+7,00.98	1,78.17	63.08	+1,15.09	+8,16.07
Total ..	-32,72.51	10,95.21	14,40.51	-3,45.30	-36,17.81

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

259

Section and Major heads	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 338—Road and Water Transport Services			
Original ..	Rs. 30,79,03,000	45,26,91,000	43,19,83,379
Supplementary	14,47,88,000		
Amount surrendered during the year	..	..	..

CAPITAL—

Major heads : 538—Capital Outlay on Road and Water Transport Services and 738—Loans for Road and Water Transport Services			
Original ..	Rs. 39,54,00,000	39,54,00,000	31,58,42,080
Supplementary	..		
Amount surrendered during the year	..	..	..

Notes and comments—

Revenue

(i) The entire saving of Rs. 2.07 crores remained unsurrendered.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
338—Road and Water Transport Services			
A—Road Transport—			
A—II—Assistance to Transport Services—			
Non-Plan—			
O	30,26.71	29,40.10	-1,97.52
S	1,10.91		
	31,37.62		

Reasons for saving have not been intimated (April 1985).

CAPITAL—

- (i) About 20 per cent of the provision remained unutilised.
(ii) The entire saving of Rs. 7.96 crores remained unsurrendered.
(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
738—Loans for Road and Water Transport Services			
I—Road Transport—			
State Plan (Annual Plan and Sixth Plan)—			
I(5)—Loans for Urban Transport Project—			
(a) Calcutta State Transport Corporation	15,89.41	10,75.00	—5,14.41
I(5)(c)—The Calcutta Tramways Company (1978) Ltd.	14,59.44	10,48.50	—4,10.94
I(5)(b)—Calcutta Metropolitan Development Authority	3,31.15	1,31.98	—1,99.17
538—Capital Outlay on Road and Water Transport Services			
A—Road Transport—			
A—V—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
A—V(6A)—Calcutta Tramways Company (1978) Ltd.	1,00.00	..	—1,00.00
B—Water Transport—			
V—Other Expenditure—			
12—Fast Passenger river service from Serampore/Barrack- pore to Calcutta	10.00	..	—10.00
11.—Construction of terminal facilities at Fairlie Place with overhead corridor	19.00	10.30	—8.70

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
738—Loans for Road and Water Transport Services			
I—Road Transport—			
State Plan (Annual Plan and Sixth Plan)—			
I(2)—Loans for development of North Bengal State Transport Corporation	80.00	70.00	—10.00

Reasons for saving in the above cases have not been intimated (April 1985)

(iv) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
738—Loans for Road and Water Transport Services			
I—Road Transport—			
State Plan (Annual Plan and Sixth Plan)—			
I(4)—Loans for development of Calcutta Tramways Services	1,65.00	4,16.50	+2,51.50
I(1)—Loans for Development of Calcutta State Transport Corporation	70.00	2,61.00	+1,91.00
538—Capital Outlay on Road and Water Transport Services			
A—Road Transport—			
A—V—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
4.—Procurement of Passenger Carrying Units and construction of Jetties for Passenger, Ferry Services across the river Hooghly	..	15.47	+15.47

Reasons for excess in the above cases have not been intimated (April 1985).

Section and Major head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	R .	Rs.
REVENUE—			
Major head : 339—Tourism			
	Rs.		
Original ..	1,24,62,000	1,27,74,271	+39,271
Supplementary	2,73,000		
Amount surrendered during the year (March 1984)	..	..	4,90,000

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 39,271 ; the excess requires regularisation.

(ii) In view of the ultimate excess in the grant, the surrender of an amount of Rs. 4.90 lakhs in the month of March 1984 was unrealistic.

(iii) Excess partly counterbalanced by saving under other heads occurred mainly under:—

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

II—Tourist Information and
Publicity—

Non-Plan—

II(1)—Regional Establishment—

O	23.90	31.48	33.05	+1.57
S	2.73			
R	4.85			

Total excess of Rs. 6.42 lakhs was stated to be due mainly to recruitment of a large number of staff in different regional establishments and payment of larger contingent charges, than anticipated.

Grant No. 73—Other Transport and Communication Services 263
(All voted)

Section and Major head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
CAPITAL—			
Major head : 544—Capital Outlay on Other Transport and Communication Services			
Original ..	Rs. 5,00,000	}	
Supplementary ..	5,00,000		
Amount surrendered during the year (March 1984)	..	..	-5,00,000
			5,00,000

Note/Comment—

The saving of the entire provision meant for contribution to the share capital of the West Bengal Tourism Development Corporation was stated to be due to non-release of funds by the Finance Department as a measure of economy.

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	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat)			
Voted—			
Original ..	Rs. 62,53,28,000	}	
Supplementary ..	62,53,28,000		
Amount surrendered during the year (March 1984)	..	54,21,44,947	-8,31,83,053
			42,17,79
Charged—			
Original ..	11,30,000	}	
Supplementary ..	11,30,000		
Amount surrendered during the year (March 1984)	..	..	-11,30,000
			5,938

Notes and comments—

Voted—

(i) Rs. 42.18 lakhs were surrendered on the last day of the financial year. But ultimate saving worked out to Rs. 8,31.83 lakhs.

(ii) Saving occurred mainly under ;—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
II—Terminal Tax—			
II(4)—Grants to Calcutta Metropolitan Development Authority	26,51.00	19,61.88	—6,89.12

Reasons for saving have not been intimated (April 1985).

III—Taxes on Vehicles—

III(1)—Grants to Calcutta Corporation—

O	..	3,37.50	} 2,50.00	1,00.00	—1,50.00
R	..	—87.50			

III(2)—Grants to Municipalities—

O	..	1,12.50	}
R	..	—1,12.50			

Anticipated saving in the above two cases was stated to be due to non-release of funds. by the Finance Department. Reasons for final saving in the former case have not been intimated (April 1985).

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

Head	Total grant	Actual expenditure	Excess+ Saving—		
	(In lakhs of rupees)				
II—Terminal Tax—					
II(2)—Grants to Municipalities—					
O	..	10,56.00	} 12,24.80	11,50.32	—74.48
R	..	1,68.80			
II(3)—Grants to Municipalities outside CMDA					
O	..	5,04.00	} 6,46.05	6,10.29	—35.76
R	..	1,42.05			

Reasons for anticipated excess as well as final saving in the above two cases have not been intimated (April 1985).

(iv) In the following case, re-appropriation was unnecessary :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
II—Terminal Tax—			
II(1)—Grants to Calcutta Corporation—			
O .. 15,59.00	} 14,06.00	15,56.00	+1,50.00
R .. -1,53.00			

Anticipated saving was stated to be due to less release of grants on ad-hoc basis pending receipt of figures of net collection of Octroi during the year. Reasons for excess have not been intimated (April 1985).

Charged Appropriation—

(i) Saving occurred mainly under ;—

Head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
IV—Other Miscellaneous Compensation and Assignments—			
IV(8)—Grants to Calcutta Corporation in lieu of fines etc. under Calcutta Municipal Act—			
O .. 6.50	} 6.49	..	-6.49
R .. -0.01			

Reasons for saving have not been intimated (April 1985).

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

Section and Major head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Capital—			
Major heads : 500—Investments in General Financial and Trading Institutions and 700—Loans to General Financial and Trading Institutions—			
Original .. Rs. 18,50,000	} 23,50,000	15,00,000	-8,50,000
Supplementary 5,00,000			
Amount surrendered during the year.	..	..	..

Notes and Comments—

(i) No portion of the saving was surrendered.

(ii) In view of the eventual saving of Rs. 8.50 lakhs, the supplementary provision of Rs. 5 lakhs proved unnecessary.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
500—Investment in General Financial and Trading Institutions—			
I—Investments in General Financial Institutions—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Rural Banks in West Bengal.	7.50	..	—7.50

Saving was stated to be due to non-setting up of any Regional Rural Bank in West Bengal during the year.

Grant No. 76—Public Undertakings (All voted)

Section and Major heads	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.

REVENUE—

Major heads : 320—Industries and 321—Village and Small Industries—

	Rs.				
Original ..	15,000	}	15,000	24,927	+9,927
Supplementary ..	..			
Amount surrendered during the year			..	..	..

Section and Major Heads	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Capital—			
Major heads ; 505—Capital Outlay on Agriculture, 523—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries 526—Capital Outlay on Consumer Industries, 705—Loans for Agriculture, 722—Loans for Machinery and Engineering Industries, 723—Loans for Petroleum, Chemicals and Fertiliser Industries, 726—Loans for Consumers Industries and 734—Loans for Power Projects—			
Original .. 31,50,00,000	} 39,98,82,000	25,64,56,260	-14,34,25,74
Supplementary 8,48,82,000			
Amount surrendered during the year.	..	..	..

Notes and comments—**REVENUE—**

(i) Expenditure exceeded the grant by Rs. 9,927 ; the excess requires regularisation.

Capital—

(i) In view of the saving of Rs. 14,34.26 lakhs, the supplementary grant of Rs. 8,48.82 lakhs obtained in March 1984 proved unnecessary.

(ii) The entire saving under the section remained unsurrendered.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
5—Capital Outlay on Agriculture—			
I—Agricultural Engineering—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—West Bengal Agro-Industries Corporation—	15.00	..	-15.00

Saving was attributed to slow progress in implementation of the scheme.

Head	Total grant	Actual expenditure	Excess+/ Saving—
	(In lakhs of rupees)		
II—Storage and Warehousing—			
State Plan (Annual Plan and Sixth Plan)—			
II(1)—West Bengal State Warehousing Corporation.	30.00	..	—30.00
Reasons for saving of the entire provision have not been intimated (April 1985).			
526—Capital Outlay on Consumer Industries—			
IX—Coke Oven and Gas—			
Non-Plan—			
IX(1)—Durgapur Projects Ltd.—			
O	3,45.00	..	—3,45.00
S .. 3,45.00			
Provision was obtained through the supplementary grant for conversion of loan into equity. Reasons for non-utilisation of the provision have not been intimated (April 1985).			
705—Loans for Agriculture—			
III—Other Agricultural Loans—			
Non-Plan—			
III(1)—Loans to West Bengal Agro-Industries Corporation Ltd.	4,00.00	1,69.00	—2,31.00
Saving was stated to be due to release of less fund during the year.			
III(2)—Loans to West Bengal State Seed Corporation	2,00.00	1,00.00	—1,00.00
Saving was stated to be due to receipt of less Central assistance.			
722—Loans for Machinery and Engineering Industries—			
I—Heavy Engineering Industries—			
Non-Plan—			
I(1)—Loans to Westinghouse Saxby Farmer Ltd.	2,50.00	2,30.00	—20.00
Saving was attributed to less release of fund during the year.			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
726—Loans for Consumer Industries—			
II—Coke Oven and Gas—			
State Plan (Annual Plan and Sixth Plan)—			
II(1)—Loans to Durgapur Projects Limited.	3,00.00	1,37.50	—1,62.50

Saving was stated to be due to non-sanction of further loans assistance to the Project during the year.

734—Loans for Power Projects—

I—Thermo-electric Schemes—

State Plan (Annual Plan and Sixth Plan)—

I(1)—Loans to Durgapur Projects Limited—

O	..	15,01.00	} 14,45.00	5,71.25	—8,73.75
R	..	—56.00			

Saving was attributed to non-release of further fund due to slow progress of the scheme.

(iv) Saving mentioned above was partly offset by excess over the provision under :—

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

723—Loans for Petroleum, Chemicals and Fertiliser Industries—

II—Chemicals—

State Plan (Annual Plan and Sixth Plan)—

II(1)—Loans to Durgapur Chemicals Limited—

O	..	50.00	} 1,00.00	1,00.00	..
R	..	50.00			

Additional fund was provided through reappropriation for expediting implementation of the plan during the year.

(v) In the following case, additional funds provided through supplementary grant and reappropriation proved inadequate in view of the huge eventual excess.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
526—Capital Outlay on Consumer Industries—			
II—Textiles—			
State Plan (Annual Plan and Sixth Plan)—			
II(1)—West Dinajpur Spinning Mills Limited—			
O ..	1,00.00	} 1,35.00	} 4,20.00
S ..	29.00		
R ..	6.00		

Original provision was augmented by supplementary grant and reappropriation for investment in the share capital and for expediting the work of construction of the Spinning Mill during the year. Reasons for final excess have not been intimated (April 1985).

(vi) Following is the case of expenditure incurred without any provision in the Budget :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
726—Loans for Consumer Industries—			
IV—Tea—			
State Plan (Annual Plan and Sixth Plan)—			
IV(1)—Loans to West Bengal Tea Development Corporation	..	63.00	+63.00

Reasons for incurring expenditure without any budget provision have not been intimated (April 1985).

Grant No. 77—Social and Environmental Services (All voted) 271

Section and Major heads	Total grant	Actual expenditure	Excess+ 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 ..	65,84,000		
Supplementary ..	}		
	65,84,000	56.47,103	—9,36,897
Amount surrendered during the year.	..	..	..

Notes and comments—

(i) No portion of the saving was surrendered.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
282—Public Health, Sanitation and Water Supply—			
A—Public Health and Sanitation—			
IV—Prevention of Air and Water Pollution—			
State Plan (Annual Plan and Sixth Plan)—			
Prevention of Water and Air Pollution.	39.00	32.84	—6.16

Reasons for saving have not been intimated (April 1985).

272 Grant No. 80—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries (Excluding Public Undertakings) (All voted)

Section and Major heads	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
CAPITAL—			
Major heads ; 523—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries and 723—Loans for Petroleum Chemicals and Fertiliser Industries			
	Rs.		
Original ..	65,00,000	30,00,000	-35,00,000
Supplementary ..			
Amount surrendered during the year (March 1984)	..	..	30,00,000

Notes and comments—

(i) An amount of 30 lakhs was surrendered in March 1984 ; the overall saving in the grant, however, was Rs. 35 lakhs.

(ii) Saving occurred mainly under ;—

Head	Total grant	Actual expenditure	Excess+ 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 Petro-Chemical Complex at Haldia—			
O ..	30.00	..	-5.00
R ..	-25.00		
	5.00		

Saving was attributed to non-receipt of the final clearance of the project from the Government of India.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
723—Loans for Petroleum, Chemicals and Fertiliser Industries			
III—Drugs and Pharmaceuticals—			
Non-Plan—			
III(1)—Loans to West Bengal Pharmaceuticals and Phytochemicals Development Corporation—			
O .. 5.00
R .. -5.00			

Non-release of fund was stated to be due to absence of any financial proposal from the Corporation.

Grant No. 81—Capital Outlay on Consumer Industries (Excluding Public Undertakings) (All voted)

Section and Major heads	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Capital—			
Major heads ; 526—Capital Outlay on Consumer Industries and 726—Loans for Consumer Industries			
	Rs.		
Original .. 4,32,00,000	4,32,00,000	2,37,60,000	-1,94,40,000
Supplementary ..			
Amount surrendered during the year (March 1984)	..	..	1,04,40,000

Notes and comments—

(i) Even though surrender of saving was made on the last day of the financial year, Rs. 90.00 lakhs of the ultimate unutilised provision remained unsurrendered

(ii) Substantial saving in the provision occurred mainly under ;—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
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	17.60	-12.40

Reasons for saving have not been intimated (April 1985).

1X—Brick Fields and Factories—

State Plan (Annual Plan and Sixth Plan)—

IX(1)—Expansion of Mechanised Brick Plant at Palta	10.00	..	-10.00
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Reasons for saving of the entire provision have not been intimated (April 1985).

X—Coke Oven and Gas—

Non-Plan—

X(1)—Acquisition of Gas supply undertaking of Calcutta—

O 6.00	}
R -6.00				

Saving was attributed to non-receipt of award from the Tribunal set up to determine compensation payable to the owners in terms of the Oriental Gas Company Act, 1960. In the previous year also, the entire provision of Rs. 6 lakhs remained unutilised.

State Plan (Annual Plan and Sixth Plan)—

X(1)—Scheme for supply of Gas in Greater Calcutta Area—

O 3,00.00	}	2,01.60	2,00.00	-1.60
R -98.40				

Saving was stated to be due to observance of economy.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
726—Loans for Consumer Industries—			
I—Sugar—			
Non-Plan—			
I(1)—Loans to West Bengal Sugar Industries Development Corporation Ltd.	35.00	10.00	—25.00

Saving was reportedly due to non-requirement of further loan by the Corporation.

IV—Tea—			
Non-Plan—			
IV(1)—Loans to West Bengal Tea Development Corporation	20.00	..	—20.00
State Plan (Annual Plan and Sixth Plan)—			
IV(1)—Loans to West Bengal Tea Development Corporation	30.00	..	—30.00

Reasons for saving of the entire provision in the above two cases have not been intimated (April 1985).

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

526—Capital Outlay on Consumer Industries—			
I—Sugar—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—West Bengal Sugar Industries Development Corporation Ltd.	1.00	10.00	+9.00

Reasons for excess have not been intimated (April 1985).

276 **Grant No. 83—Investments in Industrial Financial Institutions
(Excluding Public Undertakings) (All voted)**

Section and Major heads	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
CAPITAL—			
Major head : 530—Investments in Industrial Financial Institutions			
	Rs.		
Original .. 2,56,50,000	} 2,56,50,000	2,00,50,000	-56,00,00
Supplementary ..			
Amount surrendered during the year (March 1984)	..	..	6,00,00

Notes and comments—

(i) Out of the total saving of Rs. 56 lakhs, only Rs. 6 lakhs were surrendered

(ii) Saving occurred under;—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
I—Investment in Public Undertakings—			
State Plan (Annual Plan and Sixth Plan)—			
I(2)—West Bengal Industrial Development Corporation Ltd.—			
O 2,08.00	} 2,02.00	1,52.00	-50.00
R -6.00			

Reasons for total saving of Rs. 56 lakhs have not been intimated (April 1985).

Appropriation No. 84—Public Debt (All charged)

277

Section and Major heads	Total appropriation	Actual expenditure	Excess + 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>	.. 6,26,25,06,000	} 11,65,52,52,000	11,84,33,27,573	+ 18,80,75,573
<i>Supplementary</i>	5,39,27,46,000			
<i>Amount surrendered during the year (March 1984)</i>	..	..	..	167

Notes and comments—

(i) Expenditure exceeded the Appropriation by Rs. 18,80,75,573; the excess requires regularisation.

(ii) In view of the eventual excess of Rs. 18,80.76 lakhs, the supplementary grant of Rs. 539,27.46 lakhs obtained in March 1984 proved inadequate.

(iii) Excess occurred mainly under;—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
603—Internal Debt of the State Government—			
VII—Ways and Means Advances from the Reserve Bank of India—			
<i>0</i> 5,00,00,00	} 10,02,36.56	10,22,68.94	+ 20,32.38
<i>S</i> 5,00,00,00			
<i>R</i> 2,36.56			

Supplementary grant was obtained in March 1984 for repayment of Ways and Means Advances drawn from the Reserve Bank of India. Final excess was attributed to drawal of considerable amount of Advances from the Reserve Bank of India even after finalisation of Revised Estimate for 1983-84.

Head	Total Appropriation	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
604—Loans and Advances from the Central Government			
A—Non-Plan Loans—			
A—XI—Loans for Social Security and Welfare—			
A—XI(vi)—Relief to displaced persons from Assam to West Bengal—			
R	10.00	10.00	..
B—Loans for State Plan Schemes—			
B—II—Loans as advance plan assistance for relief on account of natural calamities—			
O	2,68.64	3,17.28	3,17.28
R	48.64		
E—Ways and Means Advances—			
E—II—Other Ways and Means Advances—			
E—II(i)—Ways and Means Advances as loan—			
S	36,94.23	43,25.00	43,25.00
R	6,30.77		

Provision/augmentation of funds by supplementary grant and reappropriation in the above cases was stated to be due to repayment of loans received from Government of India during the year, not anticipated earlier.

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
603—Internal Debt of the State Government—			
I—Market loans bearing interest—	15,67.41	14,79.74	—87.67

Reasons for saving have not been intimated (April 1985).

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
VI—Loans from other Institutions—			
VI(12)—Loans from West Bengal Essential Commodities Supply Corporation Ltd.—			
<i>S</i> 1,00.00	}
<i>R</i> 1,00.00			

Withdrawal of fund which was obtained by supplementary grant in March 1984 was stated to be due to decision of the Government not to repay the loan to the West Bengal Essential Commodities Supply Corporation Ltd. during the year as per terms and conditions.

VI(13)—Loans from National Bank for Agriculture and Rural Development—

<i>O</i> 1,51.47	}	1,30.44	1,30.44	..
<i>S</i> 1,01.28				
<i>R</i> -1,22.31				

Saving was attributed to non-repayment of loans amounting to Rs.1,36.55 lakhs.

604—Loans and Advances from the Central Government—

A—Non-Plan Loans—

A—XIII—Loans for Agriculture—

A—XIII(i)—Purchase and distributions of Fertiliser, seeds and pesticides—

<i>O</i> 23,00.00	}	19,80.00	19,80.00	..
<i>R</i> -3,20.00				

B—Loans for State Plan Schemes—

B—I—Block Loans—

<i>O</i> 32,11.61	}	31,53.33	31,53.33	..
<i>R</i> -58.28				

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—III—Loans for Agriculture—			
III(i)—Advance Plan assistance for drought relief—			
i(a)—Loans for purchase of seeds for the next Khariff—			
O ..	3,00.00	..	..
R ..	-3,00.00	..	..

Anticipated savings in the above three cases were attributed to repayment of less amount of loans to the Government of India due to receipt of lesser amount of loans than anticipated.

F—Pre 1979—80 Loans—

F—II—Rehabilitation of Displaced persons, Repatriates, etc.—

O ..	1,03.00	96.99	38.49	-58.50
R ..	-6.01			

Anticipated saving was attributed to repayment of less amount of loans to the Government of India due to receipt of less amount of loans than anticipated. Reasons for final saving have not been intimated (April 1985).

Grant No. 85—Loans and Advances (All voted)

Section and Major head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Capital—			
766—Loans to Government Servants etc.			
Original ..	Rs. 9,25,00,000	12,92,91,059	+2,91,059
Supplementary	3,65,00,000		
Amount surrendered during the year	..	..	..

Notes and comments—

Expenditure exceeded the grant by Rs. 2,91,059 ; the excess requires regularisation.

Grant-wise details of recoveries adjusted in reduction of expenditure in the Accounts for 1983-84.

(Referred to in the Summary of Appropriation Accounts at page ..15.....)

Number and name of grant or appropriation	Section	Budget estimate	Actuals	Actuals compared with budget estimate More(+) Less(-)
1	2	3	4	5
		Rs.	Rs.	Rs.
7. Land Revenue ..	Revenue	32,000	..	-- 32,000
	Capital	50,000	8,427	-- 41,573
8. Stamps and Registration	Revenue	2,66,000	2,01,906	-64,094
21. Police ..	Revenue	2,00,00,000	1,62,30,178	-37,69,822*
22. Jails ..	Revenue	18,00,000	..	-18,00,000*
24. Stationery and Printing	Revenue	10,36,000	..	-10,36,000
25. Public Works ..	Revenue			
	Voted	13,11,20,000	36,66,91,449	+23,55,71,449*
	Charged	1,80,000	87,729	-- 92,271
	Capital	..	98,395	+98,395
28. Pensions and Other Retirement Benefits	Revenue	6,50,000	..	-6,50,000
36. Medical ..	Revenue	16,59,00,000	1,50,58,527	-15,08,41,473*
38. Public Health, Sanitation and Water Supply (Excluding Prevention of Air and Water Pollution)	Revenue	7,50,00,000	19,19,30,620	+11,69,30,620*
39. Housing ..	Revenue	33,00,000	49,13,975	+16,13,975
	Capital	8,80,54,000	5,98,13,581	--2,82,40,409*
40. Urban Development	Capital	5,00,000	12,037	-4,87,963
45. Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)	Revenue	11,24,000	..	-11,24,000
50. Co-operation ..	Revenue	51,70,000	..	-51,70,000*
	Capital	..	18,08,985	+18,08,985*

Grant-wise details of recoveries adjusted in reduction of expenditure in the Accounts for 1983-84

(Referred to in the Summary of Appropriation Accounts at page 15)

Number and name of Section grant or appropriation	Budget estimate	Actuals	Actuals com- pared with budget esti- mate More(+) Less(-)
1	2	3	5
		Rs.	Rs.
52. Agriculture ..	Revenue	48,00,000	.. -48,00,000*
53. Minor Irrigation, Soil Conservation and Area Develop- ment	Capital		13,07,553 +13,07,553*
54. Food ..	Capital	22,51,00,000	12,32,80,290 -10,18,19,710*
58. Forest (Excluding Lloyd Botanic Garden, Darjeeling)	Revenue	5,00,000	1,57,124 -3,42,876
62. Industries (Ex- cluding Closed and Sick Industries)	Revenue	20,000	.. -20,000
	Capital	1,00,000	2,10,158 +1,10,158
64. Mines and Minerals	Revenue	6,08,000	.. -6,08,000
66. Mutipurpose River Projects, Irrigation, Naviga- tion, Drainage and Flood Control Projects	Revenue	64,80,000	3,24,04,326 +2,59,24,326*
	Capital	40,67,63,000	54,76,07,576 +14,08,44,576*
70. Roads and Bridges	Revenue	2,46,83,000	1,50,93,321 -95,89,679*
	Capital	11,05,00,000	14,94,20,775 +3,89,20,775*
Total Revenue ..	Voted	44,24,89,000	64,26,81,426 +20,01,92,426
	Charged	1,80,000	87,729 -92,271
Capital ..	Voted	83,10,67,000	88,35,67,787 +5,25,00,787
Grand Total ..		1,27,37,36,000	1,52,63,36,942 +25,26,00,942

* Reasons for significant variations in some cases have not been intimated (April 1985).

