



सत्यमेव जयते

Government of West Bengal

SCANNED

APPROPRIATION ACCOUNTS  
1977-78

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**Government of West Bengal**

**APPROPRIATION ACCOUNTS  
1977-78**

IX  
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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1977-78 presents the accounts of sums expended in the year ended the 31st March 1978 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

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

Charged appropriations and expenditure are shown in italics.

## Summary of Appropriation Accounts

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>1. State Legislatures—</b>				
Voted .. ..	64,25,000	58,92,292	5,32,708	..
Charged .. ..	90,000	51,722	38,278	..
<b>Governor—</b>				
Charged .. ..	15,06,000	14,48,885	57,115	..
<b>3. Council of Ministers—</b>				
Voted .. ..	17,00,000	15,28,518	1,71,482	..
<b>4. Administration of Justice—</b>				
Voted .. ..	4,40,90,000	4,33,72,607	7,17,393	..
Charged .. ..	1,28,52,200	1,27,16,609	1,35,591	..
<b>5. Elections—</b>				
Voted .. ..	3,74,85,000	3,34,27,764	40,57,236	..
<b>6. Collection of Taxes on Income and Expenditure—</b>				
Voted .. ..	17,78,000	17,03,037	74,963	..
Charged .. ..	2,000	..	2,000	..
<b>7. Land Revenue—</b>				
Voted .. ..	15,04,90,000	15,18,33,903	..	13,43,903
Charged .. ..	1,00,000	..	1,00,000	..
<b>8. Stamps and Registration—</b>				
Voted .. ..	2,23,81,000	2,52,55,723	..	28,74,723
<b>9. Collection of Other Taxes on Property and Capital Transactions—</b>				
Voted .. ..	3,10,000	2,61,575	48,425	..
<b>10. State Excise—</b>				
Voted .. ..	2,35,99,000	2,25,98,681	10,00,319	..
Charged .. ..	6,000	..	6,000	..
<b>11. Sales Tax—</b>				
Voted .. ..	1,74,99,000	1,59,90,688	15,08,312	..
Charged .. ..	1,000	..	1,000	..

Summary of Appropriation Accounts—*contd.*

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>12. Taxes on Vehicles—</b>				
Voted .. ..	45,00,000	42,75,596	2,24,404	..
<b>13. Other Taxes and Duties on Commodities and Services—</b>				
Voted .. ..	1,81,00,000	1,44,83,336	16,16,664	..
<b>14. Other Fiscal Services—</b>				
Voted .. ..	28,43,000	30,53,702	..	2,10,702
Appropriation for reduction or avoidance of debt—				
Charged .. ..	8,39,11,000	8,39,11,000	..	..
<b>16. Interest Payments—</b>				
Voted .. ..	85,02,000	99,56,342	..	14,54,342
Charged .. ..	72,16,94,000	71,93,09,577	23,84,423	..
Public Service Commission—				
Charged .. ..	21,31,000	20,37,299	93,701	..
<b>18. Secretariat—General Services—</b>				
Voted .. ..	3,30,00,000	3,14,90,950	15,09,050	..
<b>19. District Administration—</b>				
Voted .. ..	4,35,00,000	4,28,03,762	6,96,238	..
<b>20. Treasury and Accounts Administration—</b>				
Voted .. ..	1,75,00,000	95,99,390	79,00,610	..
<b>21. Police—</b>				
Voted .. ..	58,87,16,000	56,94,19,362	1,92,96,638	..
Charged .. ..	1,84,744	1,23,840	60,904	..
<b>22. Jails—</b>				
Voted .. ..	5,85,00,000	5,26,76,943	58,23,057	..
<b>24. Stationery and Printing—</b>				
Voted .. ..	2,46,45,000	2,51,09,016	..	4,64,016
<b>25. Public Works—</b>				
Voted .. ..	35,06,25,000	43,10,60,856	..	8,04,35,856
Charged .. ..	41,32,340	39,20,521	2,11,819	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>26. Fire Protection and Control—</b>				
Voted .. ..	2,15,00,000	2,00,06,670	14,93,330	..
<b>27. Other Administrative Services—</b>				
Voted .. ..	8,79,30,000	7,75,21,289	1,04,08,711	..
Charged .. ..	73,942	73,941	1	..
<b>28. Pensions and Other Retirement Benefits—</b>				
Voted .. ..	10,90,66,000	11,45,02,170	..	54,36,170
Charged .. ..	9,06,000	11,10,844	..	2,04,844
<b>30. Miscellaneous General Services—</b>				
Voted .. ..	1,80,00,000	1,67,34,678	12,65,322	..
<b>31. Secretariat—Social and Community Services—</b>				
Voted .. ..	1,13,26,000	1,14,02,815	..	76,815
Charged .. ..	2,837	2,270	567	..
<b>32. Education (Sports)—</b>				
Voted .. ..	60,00,000	1,06,88,119	..	46,88,119
<b>33. Education (Youth Welfare)—</b>				
Voted .. ..	1,75,00,000	1,61,39,325	13,60,675	..
Charged .. ..	7,000	..	7,000	..
<b>34. Education, Art and Culture (Excluding Sports and Youth Welfare)—</b>				
Voted .. ..	1,50,41,03,000	1,49,17,52,872	1,23,50,128	..
Charged .. ..	74,092	10,080	64,012	..
<b>35. Scientific Services and Research—</b>				
Voted .. ..	29,000	29,800	..	800
<b>36. Medical—</b>				
Voted .. ..	64,26,58,000	64,51,17,181	..	24,59,181
Charged .. ..	8,257	11,106	..	2,849
<b>37. Family Welfare—</b>				
Voted .. ..	8,55,00,000	3,87,29,797	4,67,70,203	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>38. Public Health, Sanitation and Water Supply—</b>				
Voted .. ..	24,30,09,000	25,67,06,965	..	1,36,97,965
Charged .. ..	557	557	..	..
<b>39. Housing—</b>				
Voted .. ..	9,36,90,000	8,77,43,659	59,46,341	..
Charged .. ..	44,000	..	44,000	..
<b>40. Urban Development—</b>				
Voted .. ..	47,39,42,000	47,56,76,628	..	17,34,628
Charged .. ..	3,93,000	2,85,000	1,08,000	..
<b>41. Information and Publicity—</b>				
Voted .. ..	2,55,00,000	2,15,90,048	39,09,952	..
<b>42. Labour and Employment—</b>				
Voted .. ..	6,50,95,000	5,81,98,018	68,96,982	..
Charged .. ..	34,000	..	34,000	..
<b>43. Social Security and Welfare (Civil Supplies)—</b>				
Voted .. ..	30,34,000	26,80,371	3,53,629	..
<b>44. Social Security and Welfare (Relief and Rehabilitation of Displaced Persons)—</b>				
Voted .. ..	14,71,90,000	10,49,84,385	4,22,05,615	..
Charged .. ..	30,60,000	9,98,546	20,61,454	..
<b>45. Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—</b>				
Voted .. ..	8,32,99,000	7,53,24,987	79,74,013	..
Charged .. ..	1,000	..	1,000	..
<b>46. Social Security and Welfare (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)</b>				
Voted .. ..	12,84,30,000	9,61,78,907	3,22,51,093	..

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
	Rs.	Rs.	Rs.	Rs.
<b>47. Relief on account of Natural Calamities—</b>				
Voted .. ..	12,34,78,000	12,14,81,265	19,96,735	..
<b>48. Other Social and Community Services—</b>				
Voted .. ..	1,98,75,000	1,75,58,184	23,16,816	..
<b>49. Secretariat—Economic Services—</b>				
Voted .. ..	1,70,83,000	1,47,27,092	23,55,908	..
<i>Charged</i> .. ..	1,200	1,200	..	..
<b>50. Co operation—</b>				
Voted .. ..	16,80,45,001	17,46,67,055	..	66,22,054
<b>51. Other General Economic Services—</b>				
Voted .. ..	1,05,65,000	1,00,71,869	4,93,131	..
<b>52. Agriculture—</b>				
Voted .. ..	33,54,29,000	26,54,58,819	6,99,70,181	..
<i>Charged</i> .. ..	25,229	..	25,229	..
<b>53. Minor Irrigation, Soil Conservation and Area Development—</b>				
Voted .. ..	36,32,69,000	32,60,07,683	3,72,61,317	..
<i>Charged</i> .. ..	10,350	10,350	..	..
<b>54. Food—</b>				
Voted .. ..	18,18,82,000	15,66,37,120	2,52,44,880	..
<i>Charged</i> .. ..	10,000	..	10,000	..
<b>55. Animal Husbandry—</b>				
Voted .. ..	10,67,52,000	9,12,65,964	1,54,86,036	..
<i>Charged</i> .. ..	7,026	7,026	..	..
<b>56. Dairy Development (Excluding Public Undertakings)—</b>				
Voted .. ..	28,84,48,000	18,99,29,595	9,85,18,405	..
<i>Charged</i> .. ..	3,531	..	3,531	..

**Summary of Appropriation Accounts—*contd.***

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>57. Fisheries—</b>				
Voted .. ..	5,50,00,000	3,13,92,164	2,36,07,836	..
<b>58. Forest—</b>				
Voted .. ..	6,27,28,500	6,13,40,948	13,87,552	..
Charged .. ..	5,000	..	5,000	..
<b>59. Community Development (Panchayat)—</b>				
Voted .. ..	6,83,54,000	6,22,22,211	61,31,789	..
Charged .. ..	2,000	..	2,000	..
<b>60. Community Development (Excluding Panchayat)—</b>				
Voted .. ..	10,86,52,000	9,89,82,798	96,69,202	..
<b>61. Industries (Closed and Sick Industries)—</b>				
Voted .. ..	5,00,67,002	2,09,50,286	2,91,16,716	..
<b>62. Industries (Excluding Closed and Sick Industries)—</b>				
Voted .. ..	11,73,32,000	10,70,76,187	1,02,55,813	..
Charged .. ..	11,85,000	3,06,243	8,78,757	..
<b>63. Village and Small Industries (Excluding Public Undertakings)—</b>				
Voted .. ..	6,18,87,001	6,26,07,149	..	7,20,148
<b>64. Mines and Minerals—</b>				
Voted .. ..	21,03,000	17,92,998	3,10,002	..
<b>65. Water and Power Development Services—</b>				
Voted .. ..	1,17,000	30 185	86,815	..
<b>66. Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects—</b>				
Voted .. ..	72,69,37,000	68,30,53,823	4,38,83,177	..
Charged .. ..	4,02,172	4,46,578	..	44,406
<b>67. Loans for Power Projects—</b>				
Voted .. ..	44,98,00,000	45,88,49,000	..	1,90,49,000

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant of appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>68. Ports, Lighthouses and Shipping—</b>				
Voted .. ..	29,45,000	29,05,868	39,142	..
<b>69. Civil Aviation—</b>				
Voted .. ..	4.32,000	3,71,096	60,904	..
<b>70. Roads and Bridges—</b>				
Voted .. ..	38,96,19,000	47,84,78,658	..	8,88,59,658
Charged .. ..	1,70,260	68,678	1,01,582	..
<b>71. Road and Water Transport Services—</b>				
Voted .. ..	23,56,14,600	18,23,61,869	5,32,52,731	..
<b>72. Tourism—</b>				
Voted .. ..	84,63,000	79,31,010	5,31,990	..
<b>73. Other Transport and Communication Services—</b>				
Voted .. ..	23,00,000	23,00,000	..	..
<b>74. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat)—</b>				
Voted .. ..	20,68,47,000	19,06,69,823	1,61,77,177	..
Charged .. ..	12,46,000	6,67,421	5,78,579	..
<b>75. Investments in General Financial and Trading Institutions—</b>				
Voted .. ..	8,75,000	8,75,000	..	..
<b>76. Public Undertakings—</b>				
Voted .. ..	12,93,11,000	13,14,30,299	..	21,19,399
Charged .. ..	13,33,000	6,66,666	6,66,334	..
<b>79. Capital Outlay on Petroleum, Chemical and Fertiliser Industries (Excluding Public Undertakings)</b>				
Voted .. ..	8,00,000	8,00,000	..	..
Charged .. ..	5,00,000	3,63,304	..	3,63,304



Summary of Appropriation Accounts—*contd.*

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
			4	5
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
80. Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)—				
Voted ..	91,00,000	40,92,172	50,07,828	..
82. Investments in Industrial Financial Institutions (Excluding Public Undertakings)—				
Voted ..	55,00,000	55,00,000	..	..
Public Debt—				
Charged ..	5,04,12,68,000	1,83,94,14,656	20,18,53,344	..
84. Loans and Advances—				
Voted ..	6,61,61,000	7,18,00,237	..	56,39,237
Total				
} Voted	9,58,67,60,104	9,15,31,21,144	67,15,25,576	23,78,86,616
} Charged	5,87,73,83,746	5,66,84,68,928	20,95,35,221	6,20,408
Grand Total	15,46,41,43,850	14,82,15,90,072	88,10,60,797	23,85,07,019

Excess over the following grants requires regularisation :—

Number of grant	Name of grant
7	Land Revenue.
8	Stamps and Registration.
14	Other Fiscal Services.
16	Interest Payments
24	Stationery and Printing.
25	Public Works.
28	Pensions and Other Retirement Benefits.
31	Secretariat—Social and Community Services.
32	Education (Sports).

**Summary of Appropriation Accounts—contd.**

35	Scientific Services and Research.
36	Medical.
38	Public Health, Sanitation and Water Supply.
40	Urban Development.
50	Co-operation.
63	Village and Small Industries (Excluding Public Undertakings).
67	Loans for Power Projects.
70	Roads and Bridges.
76	Public Undertakings.
84	Loans and Advances.

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

Number of appropriation	Name of appropriation
28	Pensions and Other Retirement Benefits.
36	Medical.
66	Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects.
79	Capital Outlay on Petroleum, Chemicals and Fertiliser Industries (Excluding Public Undertakings).

The expenditure shown in the Summary of Appropriation Accounts does not include Rs. 70,25,503 spent from out of advances from the Contingency Fund which were not recouped to the Fund till the close of the year. The details of such expenditure are as follows :—

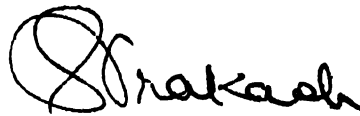
Sl. No.	Number and name of grant/ appropriation	Major head of account	Amount	Month of sanction	
			<i>Charged</i> <i>Rs.</i>		
1.	30—Housing ..	483—Capital Outlay on Housing.	15,44,629	March	1978.
2.	61—Industries (Closed and Sick Industries).	726—Loans for Consumer Industries (Closed and Sick Industries).	54,80,874	February	1978.
		<b>Total ..</b>	<b>70,25,503</b>		

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 net expenditure figures are shown in the Finance Accounts. The reconciliation between the total expenditure according to the Appropriation Accounts for 1977-78 and the Finance Accounts for that year is shown below :—

	Voted Rs.	Charged Rs.
Total expenditure according to the Appropriation Accounts .. ..	9,15,31,21,144	5,66,84,68,928
<i>Deduct</i> —Recoveries .. ..	89,23,46,124	3,28,678
Net total expenditure as shown in Statement No. 10 of the Finance Accounts .. ..	8,26,07,75,020	5,66,81,40,250

The details of the recoveries are given in Appendix.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the 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 1977-78.



(GIAN PRAKASH)

NEW DELHI

The 18 DEC 1979 . 1979

Comptroller and Auditor-General of India

## Grant No. 1--State Legislatures

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major Head : 211—Parliament / States/Union Territory Legislatures</b>				
<b>Voted—</b>				
	Rs.			
Original ..	64,25,000	} 64,25,000	58,92,292	-5,32,708
Supplementary ..				
Amount surrendered during the year (March 1978)		..	..	1,87,256
<b>Charged—</b>				
	Rs.			
Original ..	75,000	} 90,000	51,722	-38,278
Supplementary	15,000			
Amount surrendered during the year (March 1978)		..	..	8,719

**Notes and comments—**

Saving occurred mainly under :—

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

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

O ..	33.27	} 30.64	27.45	-3.19
R ..	-2.63			

Anticipated saving of Rs. 2.63 lakhs was mainly due to suspension of Assembly for a certain period of the year and less touring during the year. Reasons for the final saving have not been intimated (March 1979).

**Governor (All charged)**

	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.	
<b>Major head : 212—President/Vice- President/Governor/Adminis- trator of Union Territories</b>				
	Rs.			
Original ..	14,87,000	} 15,06,000	14,48,885	-57,115
Supplementary	19,000			
Amount surrendered during the year (March 1978)		..	..	75,100

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

13

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Major head : 213—Council of Ministers</b>				
	Rs.			
Original ..	16,00,000	} 17,00,000	15,28,518	-1,71,482
Supplementary	1,00,000			
<b>Amount surrendered during the year (March 1978)</b>				
		..	..	1,90,000

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

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Major head : 214—Administration of Justice</b>				
<b>Voted—</b>				
	Rs.			
Original ..	4,40,90,000	} 4,40,90,000	4,33,72,607	-7,17,393
Supplementary	..			
<b>Amount surrendered during the year ..</b>				
		..	..	..
<b>Charged—</b>				
Original ..	1,15,17,000	} 1,28,52,200	1,27,16,609	-1,35,591
Supplementary	13,35,200			
<b>Amount surrendered during the year ..</b>				
		..	..	..

## Grant No. 5—Elections (All voted)

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
<b>Major head : 215—Elections</b>					
		Rs.			
Original	..	1,99,58,000	} 3,74,85,000	3,34,27,764	—40,57,236
Supplementary		1,75,27,000			
Amount surrendered during the year ..			..	..	..

**Notes and comments—**

(i) Supplementary provision of Rs. 1,75.27 lakhs obtained in March 1978 proved excessive in view of the saving of Rs. 40.57 lakhs in the grant.

(ii) Entire saving of Rs. 40.57 lakhs remained unsurrendered.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<b>V—Charges for conduct of election to State Legislature—</b>			
O	.. 1,00.00	} 2,70.00	1,95.80
S	.. 1,75.27		
R	.. —5.27		
			—74.20

Additional provision was made by supplementary grant for meeting larger expenditure in connection with elections. Reasons for saving have not been intimated (March 1979).

<b>IV—Charges for conduct of Election to Parliament—</b>			
	60.00	44.93	—15.07
Reasons for saving have not been intimated (March 1979).			

(iv) The saving mentioned in note (iii) above was partly counterbalanced by excess under :—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<b>III—Charges for conduct of election for Lok Sabha and State Legislative Assemblies when held simultaneously—</b>			
	1.50	40.19	+38.69
<b>I—Electoral Officers—</b>			
O	.. 27.00	} 33.35	38.12
R	.. 6.35		
			+4.77
<b>II—Preparation and printing of Electoral Rolls—</b>			
	10.00	15.15	+5.15
Reasons for excess in the above cases have not been intimated (March 1979).			

**Grant No. 6—Collection of Taxes on Income and Expenditure**      15

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major head : 220—Collection of Taxes on Income and Expenditure</b>				
<b>Voted—</b>				
	Rs.			
Original ..	17,78,000	} 17,78,000	17,03,037	-74,963
Supplementary ..				
Amount surrendered during the year (March 1978)		..	..	85,011
<b>Charged—</b>				
	Rs.			
Original ..	2,000	} 2,000	..	-2,000
Supplementary ..				
Amount surrendered during the year (March 1978)		..	..	2,000

**Grant No. 7—Land Revenue**

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major heads : 229—Land Revenue and 504—Capital Outlay on Other General Economic Services</b>				
<b>Voted—</b>				
	Rs.			
Original ..	15,04,90,000	} 15,04,90,000	15,18,33,903	+13,43,903
Supplementary ..				
Amount surrendered during the year (March 1978)		..	..	74,74,456
<b>Charged—</b>				
	Rs.			
Original ..	1,00,000	} 1,00,000	..	-1,00,000
Supplementary ..				
Amount surrendered during the year (March 1978)		..	..	90,400

**Notes and comments—**

(i) Expenditure exceeded the grant by Rs. 13,43,903 ; the excess requires regularisation.

(ii) In view of the excess over the grant, surrender of Rs. 74.74 lakhs towards the end of the year, proved injudicious.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
229—Land Revenue			
VI—Management of ex-Zamindari Estates—			
VI(1)—Temporary Establishment and other charges for payment of compensation—			
O .. 2,26.88	2,57.05	3,26.36	+69.31
R .. 30.17			

Anticipated excess was attributed mainly to drawal of pay at increased rates and arrears of pay in the Selection Grade posts, enhancement in the rates of dearness, house-rent and other allowances and increase in the charges of the Reserve Bank of India for management of land acquisition compensation Bonds. Reasons for the final excess which occurred mainly under "Salaries" and "Travel expenses", have not been intimated (March 1979).

**II—Collection Charges—****II(1)—Establishment and other charges—**

O .. 4,11.96	5,01.97	4,63.52	—38.45
R .. 90.01			

Funds were reappropriated as per requirement of the local officers mainly under "Salaries", "Office expenses", "Other charges" and "Travel expenses". Reasons for the final saving have not been intimated (March 1979).

**III—Survey and Settlement Operations—****III(3)—Settlement operation in connection with Estates Acquisition Schemes—**

O .. 2,15.82	2,64.00	2,64.77	+0.77
R .. 48.18			

Excess was attributed mainly to drawal of arrears of pay in the Selection Grade posts, sanction of ad hoc pay and increase in the rates of dearness and house rent allowances.



Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<b>I—Direction and Administration—</b>			
<b>I(1)—General Establishment—</b>			
O ..	1,73.54	1,77.61	1,97.52
R ..	4.07		
			+19.91
Reasons for excess expenditure which occurred mainly under "Certificate Establishment" (Rs. 16.97 lakhs) and "General Establishment excluding Damodar Valley Corporation" (Rs. 6.41 lakhs) have not been intimated (March 1979).			
<b>504—Capital Outlay on other General Economic Services</b>			
<b>II—Compensation to Landholders on abolition of Zamindari system—</b>			
<b>II(1)—Cash Compensation—</b>			
<b>II(1)(a)—Ad interim compensation in lieu of acquired lands—</b>			
O ..	10.00	17.00	22.22
R ..	7.00		
			+5.22
Reasons for the total excess of Rs. 12.22 lakhs have not been intimated (March 1979).			
<b>229—Land Revenue</b>			
<b>V—Management of Government Estates—</b>			
<b>V(1)—Administration of West Bengal Agricultural Lands and Fisheries (Acquisition and Re-settlement) Act 1968—</b>			
O ..	0.85	0.69	9.44
R ..	-0.16		
			+8.75
<b>III—Survey and Settlement operations—</b>			
<b>III(b)—Demarcation of boundary between West Bengal and Nepal—</b>			
	..		3.64
			+3.64

Reasons for excess in the above cases have not been intimated (March 1979).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
229—Land Revenue			
VII—Other Expenditure—			
VII(6)—Lump provision for ad hoc pay, additional dearness allowance, house rent and other allowances—			
O .. 1,45.60	0.36	..	-0.36
R .. -1,45.24			

Almost the entire lump provision was withdrawn by reappropriation to provide funds under the functional heads.

504—Capital Outlay on Other General Economic Services

II—Compensation to Landholders on abolition of Zamindari system—

II(1)—Cash Compensation—

II(1)(b)—Final Compensation in lieu of acquired lands—

O .. 2,00.00	1,09.55	1,27.86	+18.31
R .. -90.45			

Anticipated saving was reported to be due mainly to delay on the part of the Junior Land Reforms Officers in sending reports regarding vested khas lands under different sections of the Estates Acquisition Act and non-filling up of vacant posts (Rs. 57.00 lakhs) and diversion of funds for additional requirements under (i) "Survey and settlement operation—Settlement operation in connection with E.A. Scheme" (Rs. 23.07 lakhs) and (ii) "Compensation to Landholders on abolition of Zamindari system—Cash Compensation—Ad interim compensation in lieu of acquired lands" (Rs. 7.00 lakhs). Reasons for the eventual excess have not been intimated (March 1979).

I—Land Ceilings—

I(1)—Land Ceilings—

O .. 10.00	1.35	0.12	-1.23
R .. -8.65			

Anticipated saving was attributed to non-filling up of return forms of surplus lands by large number of raiyats (tenants) eligible to receive payment of compensation under the new scheme which was given effect to from 1977-78.

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
II—Compensation to Landholders on abolition of Zamindari system—			
II(1)—Cash Compensation—			
II(1)(d)—Payment by Estates Acquisition Bonds—			
O ..	70.00	} 62.20	64.89
R ..	-7.80		

Anticipated saving was attributed to delay on the part of the Junior Land Reforms Officers in sending reports regarding vested khas lands as required under different sections of the Estates Acquisition Act and non-filling up of vacant posts of District Compensation Officers. Reasons for the final excess have not been intimated (March 1979).

## 229—Land Revenue

## VII—Other Expenditure—

VII(3)—Field study for imposition  
of Agricultural Holding Tax—

O ..	4.58	} 0.58	0.50
R ..	-4.00		

Saving was attributed mainly to non-payment of honorarium to primary enumerators and other staff as field studies could not be taken up in all the Community Development Blocks originally proposed.

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major head : 230—Stamps and Registration</b>			
	Rs.		
Original ..	2,00,00,000	} 2,23,81,000	2,52,55,723
Supplementary	23,81,000		
Amount surrendered during the year (March 1978)	..	..	2,19,314

**Notes and comments—**

(i) Expenditure exceeded the grant by Rs. 28,74,723 ; the excess requires regularisation.

(ii) In view of the excess, surrender of Rs. 2.19 lakhs proved unnecessary. Supplementary provision of Rs. 23.81 lakhs obtained in March 1978 proved inadequate.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>D—Registration—</b>			
<b>D—I—Direction and Administration—</b>			
<b>D-I-2—District Charges—</b>			
O ..	1,25.90	} 1,62.97	1,91.05
S ..	23.81		
R ..	13.26		

Of the total excess of Rs. 41.34 lakhs, the final excess which was mainly under "Salaries" was attributed to increase in ad hoc pay and payment of house-rent, medical and other allowances at enhanced rates. Reasons for the anticipated excess have not been intimated (March 1979).

**C—II—Cost of Stamps—**

Cost of Stamps supplied from Central Stamp Stores—	25.00	31.53	+6.53
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**C—III—Expenses on sale of Stamps—**

Discount—	16.00	18.14	+2.14
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Reasons for the excess in the above two cases have not been intimated (March 1979).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>D—Registration—</b>			
<b>D—II—Other Expenditure—</b>			
Lump provision for ad hoc pay, additional dearness allowance, house-rent and other allowances—			
O ..	15.50	} ..	..
R ..	-15.50		

Rupees 13.31 lakhs were reappropriated to the relevant heads to meet additional expenditure thereunder and the balance of Rs. 2.19 lakhs were surrendered being considered unnecessary.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
B—Stamps—Judicial—			
B—II—Cost of Stamps—			
Cost of stamps supplied from Central Stamp Stores—	6.00	1.93	—4.07
Reasons for the saving have not been intimated (March 1979).			

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head : 235—Collection of Other Taxes on Property and Capital Transactions</b>			
Rs.			
Original .. 3,10,000	} 3,10,000	2,61,575	—48,425
Supplementary ..			
Amount surrendered during the year (March 1978)	..	..	1,13,402

**Grant No. 10—State Excise**

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head : 239—State Excise</b>			
<b>Voted—</b>			
Rs.			
Original .. 2,30,00,000	} 2,35,99,000	2,25,98,681	--10,00,319
Supplementary 5,99,000			
Amount surrendered during the year	..	..	..
<b>Charged—</b>			
Original .. ..	} 6,000	..	—6,000
Supplementary 6,00			
Amount surrendered during the year	..	..	..

**Notes and comments—**

(i) No portion of the saving of Rs. 10 lakhs in the voted grant was surrendered.

(ii) The supplementary grant of Rs. 5.99 lakhs obtained in March 1978 proved unnecessary as the expenditure did not come up even to the original provision.

(iii) In the following case, additional funds provided by reappropriation proved unnecessary to a large extent :—

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

**I—Direction and Administration—****II. Superintendence—**

O	..	52.22	} 59.24	52.59	—6.65
R	..	7.02			

Anticipated excess was attributed mainly to sanction of pay, dearness, house-rent and other allowances at increased rates and purchase of 12 new vehicles. Reasons for the eventual saving mainly under "Salaries" have not been intimated (March 1979).

**Grant No. 11—Sales Tax**

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
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**Major head : 240—Sales Tax****Voted—**

Original	..	Rs. 1,74,99,000	} 1,74,99,000	1,59,90,688	—15,08,312
Supplementary	..				

Amount surrendered during the year (March 1978)

..	..	6,16,000
----	----	----------

**Charged—**

Original	..	1,000	} 1,000	..	—1,000
Supplementary	..				

Amount surrendered during the year (March 1978)

..	..	1,000
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**Notes and comments—**

(i) Against the available saving of Rs. 15.08 lakhs in the voted portion of the grant, an amount of Rs. 6.16 lakhs only was surrendered on 31st March 1978.

(ii) Saving occurred under :—

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

## III—Other Expenditure—

Lump provision for ad hoc pay,  
additional dearness allowance,  
house-rent and other allowances—

O	..	17.00	}	..	..	..
R	..	-17.00				

Out of the provision of Rs. 17.00 lakhs, Rs. 10.84 lakhs were utilised towards ad hoc pay, etc., as contemplated in the Budget and the balance of Rs. 6.16 lakhs was surrendered on 31st March 1978 being surplus to requirements.

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

Major head : 241—Taxes on Vehicles		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
	Rs.			
Original	..	45,00,000	42,75,596	-2,24,404
Supplementary	..			
Amount surrendered during the year (March 1978)		..	..	2,43,120

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

Major head : 245—Other Taxes and Duties on Commodities and Services		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
	Rs.			
Original	..	1,61,00,000	1,44,83,336	-16,16,664
Supplementary	11,00,000			
Amount surrendered during the year (March 1978)		..	..	11,40,500

**Notes and comments—**

Saving occurred mainly under :—

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

## Other expenditure—

O	..	10.97	}	..	..	..
R	..	-10.97				

Out of the lump provision of Rs. 10.97 lakhs, Rs. 1.91 lakhs only were reappropriated to meet expenditure on relevant heads. While a sum of Rs. 1.92 lakhs was diverted to heads not covered by the lump provision, the balance amount of Rs. 7.14 lakhs was surrendered, reasons for which have not been intimated (March 1979).

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

Major head : 247—Other Fiscal Services		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.		
	Rs.					
Original	..	28,38,000	}	28,43,000	30,53,702	+2,10,702
Supplementary		5,000				
Amount surrendered during the year		..	..	..		

**Notes and comments—**

(i) Expenditure exceeded the grant by Rs. 2,10,702 ; the excess requires regularisation.

(ii) Excess occurred under :—

## I—Promotion of Small Savings—

O	..	28.04	}	28.43	30.54	+2.11
S	..	0.05				
R	..	0.34				

Total excess of Rs. 2.45 lakhs was attributed mainly to distribution of rewards to the districts which achieved the targets fixed for the year (Rs. 1.50 lakhs) and purchase of a Jeep not provided for in the budget (Rs. 0.76 lakh).



**Appropriation for reduction or avoidance of debt (All charged) 25**

		Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major head : 248—Appropriation for Reduction or Avoidance of debt</b>				
<i>Original</i> ..	Rs. 8,39,11,000	} 8,39,11,000	8,39,11,000	..
<i>Supplementary</i> ..				
<i>Amount surrendered during the year</i>		..	..	..

**Notes and comments—**

The expenditure represents contribution of Rs. 6,35.36 lakhs to the Sinking Funds and Rs. 2,03.75 lakhs to the Depreciation Funds for amortisation of loans raised in the open market.

The balances in these funds at the end of 1977-78 were :—  
(In lakhs of rupees)

<i>Sinking Fund</i> ..	..	..	..	..	53,84.86
<i>Depreciation Fund</i> ..	..	..	..	..	20,54.10

An account of transactions of these funds is given in Statement No. 19 of the Finance Accounts, 1977-78.

**Grant No. 16—Interest Payments**

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major head : 249—Interest Payments</b>				
	Rs.			
<b>Voted—</b>				
<i>Original</i> ..	85,02,000	} 85,02,000	99,56,342	+14,54,342
<i>Supplementary</i> ..				
<i>Amount surrendered during the year (March 1978)</i>		..	..	1,50,000
<b>Charged—</b>				
<i>Original</i> ..	66,67,74,000	} 72,16,94,000	71,93,09,577	-23,84,423
<i>Supplementary</i> ..	5,49,20,000			
<i>Amount surrendered during the year (March 1978)</i>		..	..	376

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

(i) Expenditure exceeded the grant by Rs. 14,54,342 ; the excess requires regularisation.

(ii) Excess occurred under :—

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

**F—Interest on Other obligations—****F—II—Miscellaneous—****F—II-(1)—Interest on compensation money payable to landholders—**

		Rs.				
O	..	85·00	}	83·50	99·56	+16·06
R	..	-1·50				

Rupees 1·50 lakhs were surrendered on the last day of the financial year due to delay in obtaining reports and certificates required in terms of the Estate Acquisition Act and non-filling up of some posts of District Compensation Officers. Reasons for the eventual excess of Rs. 16·06 lakhs have not been intimated (March 1979).

**Public Service Commission (All charged)**

Total appropriation	Actual expenditure	Excess+ Saving—
Rs.	Rs.	Rs.

**Major head : 251—Public Service Commission**

	Rs.					
<i>Original</i>	..	21,31,000	}	21,31,000	20,37,299	-93,701
<i>Supplementary</i>	..					
<i>Amount surrendered during the year</i>	..		..	..	..	..

**Grant No. 18—Secretariat—General Services (All voted) 27**

	Total grant	Actual	Excess+
	Rs.	expenditure	Saving—
		Rs.	Rs.
<b>Major head : 252—Secretariat— General Services</b>			
	Rs.		
Original .. 3,30,00,000	} 3,30,00,000	3,14,90,950	-15,09,050
Supplementary ..			
Amount surrendered during the year (March 1978)	..	..	17,38,248

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

	Total grant	Actual	Excess+
	Rs.	expenditure	Saving—
		Rs.	Rs.
<b>Major head : 253—District Ad- ministration</b>			
	Rs.		
Original .. 4,35,00,000	} 4,35,00,000	4,28,03,762	-6,96,238
Supplementary ..			
Amount surrendered during the year	..	..	..

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

	Total grant	Actual	Excess+
	Rs.	expenditure	Saving—
		Rs.	Rs.
<b>Major head : 254—Treasury and Accounts Administration</b>			
	Rs.		
Original .. 1,75,00,000	} 1,75,00,000	95,99,390	-79,00,610
Supplementary ..			
Amount surrendered during the year (March 1978)	..	..	47,87,200

**Notes and comments—**

(i) About 45 per cent of the provision remained unutilised.

(ii) Substantial saving over the original provision occurred under :—

Head .		Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>II—Treasury Establishment—</b>				
O	..	1,36.54	87.65	90.84
R	..	-48.89		

Anticipated saving of Rs. 48.89 lakhs was due mainly to delay in converting Sub-Treasuries into Treasuries with the cheque system of payment and introducing the cheque system in the existing Treasuries (Rs. 30.90 lakhs), non-introduction of the scheme for departmentalisation of accounts in the State (Rs. 8.43 lakhs) and late starting of the Pay and Accounts Office under Metropolitan Treasury (Rs. 8.10 lakhs). Reasons for the final excess have not been intimated (March 1979).

<b>II—Local Fund Audit—</b>		28.26	..	-28.26
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Saving was due to delay in finalisation of the procedure for payment of the cost of local audit on cash basis.

V—Other Expenditure—

O	..	8.42	8.20	2.65
R	..	-0.22		

Saving was mainly due to non-requirement of the lump provision for ad hoc pay, additional dearness allowance, house-rent and other allowances (Rs. 5.68 lakhs), non-surrender of which was attributed to oversight.

## Grant No. 21—Police

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major head : 255—Police</b>				
<b>Voted—</b>				
		Rs.		
Original	..	58,25,75,000	58,87,16,000	56,94,19,362
Supplementary		61,41,000		
<b>Amount surrendered during the year</b>		..	..	..
<b>Charged—</b>				
Original	..	..	1,84,744	1,23,840
Supplementary		1,84,744		
<b>Amount surrendered during the year</b>		..	..	..

## Notes and comments—

(i) No portion of the saving was surrendered.

(ii) In view of the saving, supplementary grant obtained towards the end of the year, proved unnecessary as the expenditure did not come up even to the original provision.

(iii) Saving occurred mainly under :—

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

## XIV—Other Expenditure—

5. Cost of Police force, etc., employed for cordoning work—

O	..	2,37.74	}	1,99.85	1,57.16	-42.69
R	..	-37.89				

Saving was stated to be due to deployment of less number of Home Guards, National Volunteer Force personnel and contingency paid staff and reduction in other expenditure consequent upon the relaxation of cordoning.

## XIII—Modernisation of Police Force—

1. Scheme for modernisation of police force—

O	..	60.00	}	53.89	53.89	..
R	..	-6.11				

Saving was attributed to delay in issuing orders sanctioning purchase of vehicles and less purchase of equipment.

## XIV—Other Expenditure—

7. Anti-hijacking measures—

O	..	23.63	}	18.72	18.41	-0.31
R	..	-4.91				

Saving was attributed mainly to non-filling up of posts and deployment of less number of contingency paid staff.

Head	Total grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)	
<b>VIII—District Police—</b>			
<b>2. Extra Police force, etc., appointed in connection with emergency—</b>			
O ..	24.97	19.81	19.68
R ..	-5.16		
			-0.13

Saving was mainly due to transfer of Eastern Frontier Rifles personnel to "Special Police" establishment.

(iv) Funds provided by reappropriation proved wholly unnecessary in the following case :—

Head	Total grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)	
<b>XII—Welfare of Police personnel—</b>			
<b>3. Loss on sale of subsidised food-stuff to the Police Force—</b>			
O ..	6,32.68	6,98.32	5,91.84
R ..	65.64		
			-1,06.48

Additional funds were reappropriated to cover the increased Government subsidy in anticipation of the rise in the prices of commodities supplied through rationing. Actual expenditure did not, however, come up even to the original provision. The final saving of Rs. 1.06.48 lakhs was attributed to non-adjustment of some expenditure consequent on non-receipt of full particulars from the local officers.

### Grant No. 22—Jails (All voted)

	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
<b>Major head : 256—Jails</b>			
	Rs.		
Original ..	5,85,00,000	5,26,76,943	-58,23,057
Supplementary ..			
Amount surrendered during the year (March 1978)	..	..	67,07,700

**Notes and comments—**

Saving in the original provision occurred mainly under :—

	Head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)					
<b>II—Jails—</b>					
<b>II(2)—Central Jails—</b>					
	O	..	2,02.79	1,75.60	1,78.03
	R	..	-27.19		

Anticipated saving was reported to be due to fall in number of prisoners consequent upon release of MISA detenues and long-term prisoners. Reasons for final excess of Rs. 2.43 lakhs have not been intimated (March 1979).

**II—Jails—****II(1)—Presidency Jail—**

	O	..	61.93	47.30	48.64
	R	..	-14.63		

Anticipated saving was reported to be due mainly to fall in number of prisoners consequent upon release of MISA detenues and long-term prisoners. Reasons for final excess of Rs. 1.34 lakhs have not been intimated (March 1979).

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

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
<b>Major head : 258—Stationery and Printing</b>				
		Rs.		
	Original	..	2,30,39,000	2,46,45,000
	Supplementary	..	16,06,000	
				+4,64,016
Amount surrendered during the year (March 1978)	..	..	..	2,33,211

**Notes and comments—**

(i) Expenditure exceeded the grant by Rs. 4,64,016 ; the excess requires regularisation.

(ii) Supplementary grant obtained in March 1978 proved inadequate in view of excess over the grant.

(iii) In view of the excess, surrender of Rs. 2.33 lakhs proved unrealistic.

(iv) Excess occurred mainly under :—

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

**IV—Government Presses—****Non-Plan—****IV(1)—West Bengal Government Press—**

O	..	81.96	}	1,01.88	1,09.23	+7.35
S	..	16.06				
R	..	3.86				

The anticipated excess of Rs. 3.86 lakhs was attributed mainly to sanction of ad hoc pay, Selection Grade pay, additional dearness allowance and overtime allowance due to execution of time-bound jobs of printing of ballot papers and budget documents, making ex gratia payment to the staff, payment of wages to casual workers for printing of ballot papers, sanction of medical allowance at enhanced rate and purchase of more tools and equipments to replace worn out machines. Reasons for final excess have not been intimated (March 1979).

**V—Cost of printing by other sources—****Non-Plan—****V(1)—Printing at private presses—**

O	..	0.50	}	7.50	7.64	+0.14
R	..	7.00				

Excess was attributed mainly to printing and binding of State lottery tickets through private presses as the Government Press was not in a position to undertake the entire job.



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

(In lakhs of rupees)

## IV —Government Presses—

## Non-Plan—

## IV(5)—Setting up of a new press for printing work of the Legislature, High Court, etc.—

O	..	12.75	} 13.94	17.26	+3.32
R	..	1.19			

Anticipated excess was attributed mainly to sanction of ad hoc pay, Selection Grade pay and arrears of pay owing to change of date of option by some employees, making ex gratia payment to the staff of the Kadapara unit, purchase of more spare parts and higher maintenance charges of machinery. Reasons for final excess have not been intimated (March 1979).

## III—Printing, Storage and Distribution of Forms—

## Non-Plan—

## III(1)—Press and Forms Department—

O	..	18.15	} 19.89	20.06	+0.17
R	..	1.74			

Reasons for the total excess of Rs. 1.91 lakhs have not been intimated (March 1979).

## VI—Government Publications—

## Non-Plan—

## VI(1)—Publication Branch—

O	..	2.13	} 2.54	3.68	+1.14
R	..	0.41			

Anticipated excess was attributed mainly to sanction of overtime allowance owing to execution of time-bound jobs for printing of ballot papers and budget documents, enhancement in the rate of dearness allowance, house rent and other allowances, medical allowance and making ex gratia payment. Reasons for the final excess of Rs. 1.14 lakhs have not been intimated (March 1979).

(v) The above excess was partly offset by saving in the original provision mainly under :—

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

## VII—Other Expenditure—

## Non-Plan—

VII(3)—Lump provision for adhoc pay, dearness allowance, house-rent and other allowances—

O	—	16.73	}	..	..	..
R	..	—16.73		..	..	..

Rupees 12.68 lakhs were withdrawn by reappropriation for meeting excess under other sub-heads and the balance saving of Rs. 4.05 lakhs was surrendered mainly due to adoption of economy measures and abandonment of some schemes.

## Grant No. 25—Public Works

Total grant or appropriation	Actual expenditure	Excess + Saving —
Rs.	Rs.	Rs.

Major heads : 259—Public Works, 277—Education, 278—Art and Culture, 280—Medical, 282—Public Health, Sanitation and Water Supply, 283—Housing, 287—Labour and Employment, 295—Other Social and Community Services, 304—Other General Economic Services, 305—Agriculture, 309—Food, 310—Animal Husbandry, 311—Dairy Development, 320—Industries, 321—Village and Small Industries, 328—Mines and Minerals, 459—Capital Outlay on Public Works, 477—Capital Outlay on Education, Art and Culture, 480—Capital Outlay on Medical, 481—Capital Outlay on Family Welfare, 482—Capital Outlay on Public Health, Sanitation and Water Supply, 483—Capital Outlay on Housing, 485—Capital Outlay on Information and Publicity, 488—Capital Outlay on Social Security and Welfare, 495—Capital Outlay on Other Social and Community Services, 505—Capital Outlay on Agriculture, 509—Capital Outlay on Food, 510—Capital Outlay on Animal Husbandry, 511—Capital Outlay on Dairy Development and 521—Capital Outlay on Village and Small Industries.

Voted—	Rs.				
Original	.. 35,06,25,000	}	35,06,25,000	43,10,60,856	+ 8,04,35,856
Supplementary	..				
Amount surrendered during the year		..	..	..	
Charged—					
Original	.. 30,56,000	}	41,32,340	39,20,521	—2,11,819
Supplementary	.. 10,76,340				
Amount surrendered during the year		..	..	..	

## Notes and comments—

## Voted grant

(i) Excess of Rs. 8,04,35,856 over the voted grant requires regularisation.

(ii) Excess over the original provision occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
259—Public Works			
IX—Suspense—			
IX(2)—P.W. Directorate—	6,22.86	13,03.90	+6,81.04

Reasons for the excess have not been intimated (March 1979).

## IX—Suspense—

IX(1)—Construction Board—	1,00.00	3,35.71	+2,35.71
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Of the excess of Rs. 2,35.71 lakhs, an excess of Rs. 20.00 lakhs was attributed to larger requirements and higher cost of materials. Reasons for the balance excess have not been intimated (March 1979).

## 480—Capital Outlay on Medical

## A—Allopathy—

## A-I—Medical Relief—

## A-I(1)—Buildings—

O ..	4,93.76	7,90.75	6,94.00	—96.75
R ..	2,96.99			

Anticipated excess was attributed mainly to inadequate provision at the budget stage. Reasons for the final saving have not been intimated (March 1979).

## 259—Public Works

## IV—Maintenance and Repairs—

## Non-Plan—

## IV(4)—Maintenance of other Government non-residential buildings—

O ..	2,71.90	3,00.12	3,62.44	+62.32
R ..	28.22			

The total excess of Rs. 90.54 lakhs was attributed to larger expenditure on maintenance of Government non-residential buildings, reasons for which have not been intimated (March 1979).

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
283—Housing			
C—Government Residential Buildings—			
C-III—Maintenance and Repairs—			
C—III(1)—Buildings—	52.57	89.75	+37.18
Reasons for the excess have not been intimated (March 1979).			
521—Capital Outlay on Village and Small Industries			
VII—Sericulture Industries—			
VII(1)—Buildings—			-
O .. 43.40	43.20	70.23	+27.03
R .. -0.20			
259—Public Works			
IV—Maintenance and Repairs—			
State Plan (Fourth Plan and Committed)—			
IV(7)—Maintenance of Government non-residential buildings—			
O .. 5.20	6.25	21.60	+15.35
R .. 1.05			
VI—Lease Charges—			
O .. 4.60	10.55	11.75	+1.20
R .. 5.95			

Reasons for the excess under the above heads have not been intimated (March 1979).

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
480—Capital Outlay on Medical			
A—Allopathy—			
A—II—Medical Education—			
A—II(1)—Buildings—			
O .. 54.25	66.59	78.52	+11.93
R .. 12.34			

Anticipated excess was attributed to inadequate provision at the budget stage and better progress of work. Reasons for the final excess have not been intimated (March 1979).

450—Capital Outlay on Public Works

III—Construction—

Non-Plan—

III(9)—Public Works—

O .. 10.48	16.68	25.70	+9.02
R .. 6.20			

Anticipated excess was attributed mainly to purchase of lifts not provided for at the budget stage. Reasons for the final excess have not been intimated (March 1979).

250—Public Works

VIII—Machinery and Equipment—

VIII(2)—P. W. Directorate—	55.00	73.78	+18.78
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Reasons for the excess have not been intimated (March 1979).

Head			Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
459—Capital Outlay on Public Works					
III—Construction—					
Non-Plan—					
III(7)—Police—					
O	—	60.31	74.24	74.01	-0.23
R	—	13.93			

Additional funds of Rs. 13.93 lakhs were provided by reappropriation mainly for payment of the second instalment towards purchase of commercial buildings at Manikola, Calcutta, for barrack accommodation of Police, and for meeting the cost of electrical works not provided for or inadequately provided for at the budget stage.

510—Capital Outlay on Animal Husbandry

III—Cattle Development—

III(1)—Buildings—

O	..	1.00	10.34	10.56	+0.22
R	..	9.34			

Anticipated excess was attributed to inadequate provision at the budget stage.

259—Public Works

I—Direction and Administration—

I(1)—Direction—

Construction Board—

O	..	94.05	1,02.08	1,02.45	+0.37
R	..	8.03			

Anticipated excess was attributed mainly to increase in the pay and allowances of the staff.

VIII—Machinery and Equipment—

VIII(1)—Construction Board—	8.00	12.93	+4.93
-----------------------------	------	-------	-------

Excess was stated to be due to higher maintenance charges of machinery and vehicles, payment of wages to work charged staff at enhanced rate and increased cost of materials.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
477—Capital Outlay on Education, Art and Culture			
VI—Sports and Youth Welfare—			
VI(1)—Buildings—			
O	1,20.00	27.05	29.77
R	-92.95		
			+2.72

Anticipated saving was stated to be mainly due to non-selection of contractors/non-sanction of schemes/slow progress of works.

459—Capital Outlay on Public Works

III—Construction—

State Plan (Fifth Plan)—

III(21)—Other Administrative Services—

O	1,50.54	61.07	63.24
R	-89.47		
			+2.17

Anticipated saving was attributed mainly to delay in finalisation and non-finalisation of certain schemes.

III—Construction—

State Plan (Fifth Plan)—

III(17)—Police—

O	71.94	39.05	13.05
R	-32.89		
			-26.00

Of the total saving of Rs. 58.89 lakhs, the anticipated saving of Rs. 32.89 lakhs was attributed mainly to delay in finalisation of certain schemes/work programmes and non-availability of sites. Reasons for the final saving of Rs. 26.00 lakhs have not been intimated (March 1979).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
483—Capital Outlay on Housing			
A—Government Residential Buildings—			
A—VI—Police Housing Schemes—			
A—VI(1)—Buildings—			
O ..	2,12.23	1,89.79	1,65.55
R ..	-22.44		

Of the total saving of Rs. 46.68 lakhs, the saving of Rs. 18.63 lakhs was attributed to non-payment of contractors' bills for technical reasons and non-receipt of administrative approval. Reasons for the remaining saving of Rs. 28.05 lakhs have not been intimated (March 1979).

## 509—Capital Outlay on Food

## IV—Other Expenditure—

## IV(1)—Buildings—

O ..	41.63	13.32	7.61
R ..	-28.31		

Of the total saving of Rs. 34.02 lakhs, the saving of Rs. 12.77 lakhs was stated to be mainly due to non-receipt of debits for acquisition of land and delay in finalisation/non-sanction of certain schemes. Reasons for the balance saving of Rs. 21.25 lakhs have not been intimated (March 1979).

## 459—Capital Outlay on Public Works

## II—Acquisition of land—

## Non-Plan—

## II(2)—Police—

O ..	29.87	11.10	0.25
R ..	-18.77		

Anticipated saving was attributed mainly to non-receipt of debits for acquisition of land. Reasons for the final saving of Rs. 10.85 lakhs have not been intimated (March 1979).



Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
483—Capital Outlay on Housing			
A—Government Residential Buildings—			
A—II—Construction—			
A—II(1)—Buildings—			
O .. 36.77	22.70	19.56	-3.14
R .. -14.07			

Saving occurred under several schemes and was stated to be due to non-payment of constructors' bills for technical reasons, delay in finalisation of work programmes and other difficulties.

481—Capital Outlay on Family Welfare

I—Welfare Centres—

I(1)—Buildings—

O .. 20.00	5.13	3.57	-1.56
R .. -14.87			

Saving was mainly due to the Construction Board's inability to take up works during the year and non-finalisation of schemes/slow progress of works.

495—Capital Outlay on Other Social and Community Services

III—Employment—

III(1)—Buildings—

O .. 16.52	5.17	1.74	-3.43
R .. -11.35			

Withdrawal of provision of Rs. 11.35 lakhs by reappropriation was attributed to non-finalisation of schemes. Reasons for the final saving of Rs. 3.43 lakhs have not been intimated (March 1979).

Head			Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)					
480—Capital Outlay on Medical					
B—Other Systems of Medicine—					
B—I—Ayurvedic—					
B—I(1)—Buildings—					
O	..	15.00	13.50	..	—13.50
R	..	—1.50			

Anticipated saving was attributed to non-sanction of schemes. Reasons for the final saving have not been intimated (March 1979).

521—Capital Outlay on Village and Small Industries					
V—Handloom Industries—					
V(1)—Buildings—					
O	..	13.00	..	..	..
R	..	—13.00			

The entire provision was withdrawn by reappropriation on account of delay in finalisation of schemes/non-sanction of schemes.

477—Capital Outlay on Education, Art and Culture					
VII—Other Expenditure—					
VII(1)—Buildings—					
O	..	18.90	11.15	7.47	—3.68
R	..	—7.75			

Saving was attributed to non-utilisation of the provision for "Construction of Rabindra Bhawan at Cooch Behar" for want of the Cooch Behar Development Fund Committee's recommendation, and non-finalisation/non-sanction of other schemes.

459—Capital Outlay on Public Works					
III—Construction—					
Non-Plan—					
III(4)—Secretariat—General Services—					
O	..	12.00	10.89	1.29	—9.60
R	..	—1.11			

Of the total saving of Rs. 10.71 lakhs, the saving of Rs. 0.10 lakh was attributed to technical difficulties connected with a work. Reasons for the balance saving of Rs. 10.61 lakhs have not been intimated (March 1979).

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

(In lakhs of rupees)

## III—Construction—

## Non-Plan—

## III(10)—Other Administrative Services—

O	..	9.00	} 1.22	..	-1.22
R	..	-7.78			

Reasons for the saving have not been intimated (March 1979).

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

## IV—University and other Higher Education—

## IV(1)—Buildings—

O	..	28.75	} 26.10	19.86	-6.24
R	..	-2.65			

Withdrawal of provision of Rs. 2.65 lakhs by reappropriation was attributed to non-sanction of schemes. Reasons for the final saving of Rs. 6.24 lakhs have not been intimated (March 1979).

## 459—Capital Outlay on Public Works

## III—Construction—

## Non-Plan—

## III(8)—Jails—

O	..	12.93	} 11.04	4.32	-6.72
R	..	-1.89			

Of the total saving of Rs. 8.61 lakhs, the saving of Rs. 0.23 lakh was attributed to non-receipt of vacant possession of site. Reasons for the balance saving of Rs. 8.38 lakhs have not been intimated (March 1979).

Head	Total grant	Actual expenditure	Excess + Saving - -
(In lakhs of rupees)			
477—Capital Outlay on Education,			
Art and Culture			
V—Technical Education—			
V(1)—Buildings—			
O	.. 14.10	5.96	6.50
R	.. -8.14		
			+0.54

Anticipated saving was stated to be due to non-sanction of schemes.

511—Capital Outlay on Dairy  
Development

IV—Krishnagar Milk Supply  
Scheme—

IV(1)—Buildings—

O	.. 9.00	1.28	1.68
R	.. -7.72		
			+0.40

Anticipated saving was stated to be due to non-sanction/delay in finalisation of schemes and delay in acquisition of land.

459—Capital Outlay on Public Works

III—Construction—

State Plan (Fifth Plan)—

III(16)—Treasury and Accounts  
Administration—

O	.. 12.44	1.70	4.69
R	.. -10.74		
			+2.99

Anticipated saving was attributed to delay in finalisation of schemes. Reasons for the final excess of Rs. 2.99 lakhs have not been intimated (March 1979).

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

(In lakhs of rupees)

477—Capital Outlay on Education,  
Art and Culture

III—Pre-University Education—

III(1)—Buildings—

O .. ..	10.00	}	3.58	1.96	-1.62
R .. ..	-6.42				

Saving was stated to be mainly due to non-sanction of schemes.

259—Public Works

VII—Public Works—

VII(i)—Workshop Establishment—

O .. ..	5.65	}	6.60	..	-6.60
R .. ..	0.95				

Reasons for the final saving have not been intimated (March 1979).

459—Capital Outlay on Public Works

II—Acquisition of Land—

Non-Plan—

II(4)—Fire Protection and Control—

O .. ..	6.57	}	..	..	..
R .. ..	-6.57				

Saving was stated to be due to non-finalisation of the scheme for acquisition of the requisitioned premises of Fire Stations.

(iv) The following are cases of reappropriation of funds in the wrong direction :—

Head	Total grant	Actual expenditure	Excess + Saving—	
(In lakhs of rupees)				
<b>459—Capital Outlay on Public Works</b>				
<b>III—Construction—</b>				
<b>State Plan (Fifth Plan)—</b>				
<b>III(20)—Public Works—</b>				
O .. .. .	60.00	65.95	52.77	—13.18
R .. .. .	5.95			
<b>Non-Plan—</b>				
<b>III(6)—Treasury and Accounts Ad- ministration—</b>				
O .. .. .	19.25	22.60	12.26	—10.34
R .. .. .	3.35			

Additional provision made by reappropriation in the above cases on the ground of better progress of work proved unnecessary in view of the final savings, reasons for which have not been intimated (March 1979).

**511—Capital Outlay on Dairy Development**

**VI—Milk Supply Schemes—**

**VI(1)—Buildings—**

O .. .. .	7.00	13.22	4.45	—8.77
R .. .. .	6.22			

Additional funds were provided by reappropriation on the ground of inadequate provision at the budget stage. Reasons for the final saving of Rs. 8.77 lakhs have not been intimated (March 1979).

(v) **Suspense** : The expenditure in the grant includes Rs. 16,42.72 lakhs under the head "Suspense". This head accommodates interim transactions for the purchase and supply of materials for construction and maintenance works of buildings under the Public Works Department. The nature and accounting procedure of transactions under this head have been explained in note (v) below Grant No. 66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects.

The transactions under the various sub-heads of Suspense during 1977-78 are given below :—

## 259—Public Works—

## Public Works Directorate—

		Opening balance Debit+ Credit—	Debits	Credits	Closing balance Debit+ Credit—
		(In lakhs of rupees)			
<b>Voted—</b>					
Purchases	..	—37,47.46	3,74.58	8,46.54	—42,19.42
Stock	..	+4,66.09	8,20.17	8,55.90	+4,30.36
Miscellaneous Advances	Works ..	+8,04.38	1,09.15	1,07.38	+8,06.15
<b>Total</b>	..	<b>—24,76.99</b>	<b>13,03.90</b>	<b>18,09.82</b>	<b>—29,82.91</b>
<b>Charged—</b>					
Purchases	..	—2.33	1.29	1.24	—2.28
Stock	..	+0.27	0.27	0.45	+0.09
Miscellaneous Advances	Works ..	+0.91	0.20	0.03	+1.08
<b>Total</b>	..	<b>—1.15</b>	<b>1.76</b>	<b>1.72</b>	<b>—1.11</b>
<b>Construction Board—</b>					
Purchases	..	—8,22.83	77.29	2,24.91	—9,70.45
Stock	..	+1,74.58	1,94.55	1,97.83	+1,71.30
Miscellaneous Advances	Works ..	+4,10.90	63.87	27.95	+4,46.82
<b>Total</b>	..	<b>—2,37.35</b>	<b>3,35.71</b>	<b>4,50.69</b>	<b>—3,52.33</b>
<b>459—Capital Outlay on Public Works—</b>					
Purchases	..	—10.48	1.35	3.98	—13.11
Stock	..	..	..	..	..
Miscellaneous Advances	Works ..	..	..	..	..
<b>Total</b>	..	<b>—10.48</b>	<b>1.35</b>	<b>3.98</b>	<b>—13.11</b>
<b>Grand Total</b>	..	<b>—27,25.97</b>	<b>16,42.72</b>	<b>22,66.21</b>	<b>—33,49.46</b>

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

During 1977-78 an expenditure of Rs. 14.49 lakhs (Rs. 0.37 lakh under Grant No. 25, and Rs. 14.12 lakhs under Grant No. 70) was met from the Fund. The balance, including investment, at the credit of the Fund on 31st March 1978 was Rs. 60.58 lakhs.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1977-78.

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**Grant No. 28—Fire Protection and Control (All voted)**

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major head : 260—Fire Protection and Control</b>			
Rs.			
Original .. 2,15,00,000	} 2,15,00,000	} 2,00,06,670	} -14,93,330
Supplementary ..			
Amount surrendered during the year (March 1978)	..	..	16,74,000

**Notes and comments—**

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>IV—Other Expenditure—</b>			
<b>Non-Plan—</b>			
<b>IV(2)—Lump provision for ad-hoc pay, additional dearness allowance, house rent and other allowances—</b>			
O .. .. 16.07	} ..	} ..	} ..
R .. .. -16.07			

Of the total lump provision of Rs. 16.07 lakhs, only Rs. 3.43 lakhs were utilised for the purposes contemplated and the balance of Rs. 12.64 lakhs was surrendered mainly due to non-filling up of selection grade posts.



Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>II—Protection and Control—</b>			
<b>Non-Plan—</b>			
O .. .. 24.48	19.85	14.05	-5.80
R .. .. -4.63			

Anticipated saving was attributed to non-materialisation of purchase of fire fighting equipments and some other articles. Reasons for the final saving which occurred mainly under "Motor Vehicles and Maintenance" have not been intimated (March 1979).

**IV—Other Expenditure—**

**Non-Plan—**

**IV(1)—Development of West Bengal  
Fire Service—**

O .. .. 6.45	7.10	0.55	-6.55
R .. .. 0.65			

Additional funds provided by reappropriation mainly to meet unavoidable expenditure on motor vehicles and materials supplied proved unnecessary in view of the final saving, reasons for which have not been intimated (March 1979).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>I—Direction and Administration—</b>			
<b>Non-Plan—</b>			
O .. .. 1,17.90	1,24.65	1,39.52	+14.87
R .. .. 6.75			

Anticipated excess was attributed mainly to payment of dearness and house-rent allowances at enhanced rates, introduction of ad hoc pay and payment of ex gratia grant, increase in the rates of electric and telephone charges, hiring of fans at higher rates than anticipated and payment of arrear annual rental on account of telephones. Reasons for the final excess which occurred mainly under "Salaries" and "Office expenses", have not been intimated (March 1979).

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major head : 265—Other Administrative Services</b>			
<b>Voted—</b>			
	Rs.		
Original ..	7,56,00,000	7,75,21,289	-1,04,08,711
Supplementary	1,23,30,000		
	8,79,30,000		
Amount surrendered during the year (March 1978)	..	..	2,46,937
<b>Charged—</b>			
Original ..	..	73,942	-1
Supplementary	73,942		
	73,942		
Amount surrendered during the year	..	..	..
<b>Notes and comments—</b>			
(i) Of the unutilised provision of Rs. 1,04.09 lakhs in the voted grant, Rs. 1,01.62 lakhs remained unsurrendered.			
(ii) In view of the eventual saving of Rs. 1,04.09 lakhs, the supplementary grant of Rs. 1,23.30 lakhs obtained towards the end of the year proved largely excessive.			
(iii) Provision remained wholly unutilised under :—			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>XIV—Other Expenditure—</b>			
XIV(7)—Lump provision for ad hoc pay, additional dearness, house-rent and other allowances—	45.02	..	-45.02
<b>XIII—Training—</b>			
XIII(1)—Establishment of an Administrative Training Institute at Bidhan Nagar (Salt Lake City)—	13.00	..	-13.00
XIII(2)—Training of Administrative Officers—	12.18	..	-12.18

Reasons for saving in the above cases have not been intimated (March 1979).

(iv) Substantial provision remained unutilised under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>XIV—Other Expenditure—</b>			
<b>XIV(2)—National Volunteer Force—</b>			
O .. .. .	1,44.04	1,50.44	1,06.48
R .. .. .	6.40		
			—43.96

Anticipated excess of Rs. 6.40 lakhs was mainly due to introduction of new intermediate selection grade. Reasons for final saving have not been intimated (March 1979).

(v) Saving above was partly counterbalanced by excess over the provision under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>IV—Home Guards—</b>			
O .. .. .	1,15.12	1,73.54	1,71.92
S .. .. .	25.50		
R .. .. .	32.92		
			—1.62

<sup>1</sup>Anticipated excess was mainly due to deployment of larger number of Home Guards in connection with the Parliamentary and State Assembly elections, 1977 (Rs. 15.92 lakhs), payment of cooked food allowance to Home Guards during elections and for payment of training allowance (Rs. 5.00 lakhs) and post-budget decision to set up a new establishment 'Border Wing Home Guard Battalion, (Rs. 10.39 lakhs). Reasons for the final saving have not been intimated (March 1979).

**VIII—Rent Control—**

**VIII(1)—Headquarters and District Establishment—**

O .. .. .	13.70	17.29	17.84
R .. .. .	3.59		
			+0.55

Anticipated excess was mainly due to payment of ad hoc pay, increased dearness, house-rent and medical allowances (Rs. 2.39 lakhs) and payment of arrear rent (Rs. 1.20 lakhs). Final excess was attributed to absorption of some daily-rated job workers into regular establishment and filling up of some vacant posts.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Svaing— Rs.
<b>Major head : 266—Pensions and Other Retirement Benefits</b>				
<b>Voted—</b>				
	Rs.			
Original	.. 10,90,66,000	10,90,66,000	11,45,02,170	+54,36,170
Supplementary	..			
<b>Amount surrendered during the year</b>		..	..	..
<b>Charged—</b>				
Original	.. 8,16,000	9,08,000	11,10,844	+2,04,844
Supplementary	90,000			
<b>Amount surrendered during the year (March 1978)</b>		..	..	6,000

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

(i) Expenditure exceeded the voted grant by Rs. 54,36,170 ; the excess requires regularisation.

(ii) Excess over the original provision occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>VII—Family Pensions—</b>	70.00	1,43.78	+73.78

Excess was due to increase in the number of beneficiaries of family pension and also to enhancement of the rate of ad-interim pension.

**VI—Gratuities—**

<b>3. Retiring Gratuities—</b>	1,40.00	1,91.57	+51.57
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Excess was due to sanction of provisional gratuity in most of the retirement cases.

**II—Commutated Value of Pensions—**

O .. ..	75.00	1,00.00	96.11	—3.89
R .. ..	25.00			

Net excess of Rs. 21.11 lakhs was due to increase in the number of commutation cases.

**X—Pension to employees to State-aided educational institutions—**

	10.00	24.05	+14.05
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Excess was due to sanction of more proposal than anticipated.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>I—Superannuation and Retirement allowances—</b>			
<b>5. Other Pensions—</b>			
O .. .. 7,50.00	7,25.00	6,47.22	-77.78
R .. .. -25.00			

Total saving of Rs. 1,02.78 lakhs was stated to be due to number of pensioners being less than anticipated.

**Charged appropriation**

(i) Excess of Rs. 2,04,844 over charged appropriation requires regularisation.

(ii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>I—Superannuation and Retirement allowances—</b>			
<b>5. Other Pensions—</b>			
O .. .. 5.00	5.90	7.26	+1.36
S .. .. 0.90			

Excess was stated to be due to unanticipated increase in the number of pensioners.

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major head : 268—Miscellaneous General Services</b>			
Original .. 1,80,00,000	1,80,00,000	1,67,34,678	-12,65,322
Supplementary ..			
Amount surrendered during the year (March 1978)	..	..	4,01,916

**Notes and comments—**

(i) Against the available saving of Rs. 12.65 lakhs in the grant, only Rs.4.02 lakhs were surrendered in March 1978.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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## VI—Other Expenditure—

## VI(3)—Payments in fulfilment of Government guarantees—

O .. ..	12.00	}	..	0.04	+0.04
R .. ..	-12.00				

Anticipated saving was attributed to non-settlement of the amount of actual loss incurred by the banks whose loans were guaranteed by the Government.

## Grant No. 31—Secretariat—Social and Community Services

	Total grant or appropriation	Actual expenditure	Excess+ Saving—		
	Rs.	Rs.	Rs.		
<b>Major head : 276—Secretariat— Social and Community Services</b>					
Voted—					
	Rs.				
Original ..	1,10,00,000	}	1,13,26,000	1,14,02,815	+76,815
Supplementary	3,26,000				
Amount surrendered during the year (March 1978)	..	..	11,40,377		
Charged—					
Original .. ..	..	}	2,837	2,270	-567
Supplementary	2,837				
Amount surrendered during the year (March 1978)	..	..	567		

## Notes and comments—

(i) Excess of Rs. 76,815 over the grant requires regularisation.

(ii) In view of the eventual excess of Rs. 0.77 lakh, surrender of Rs. 11.40 lakhs proved injudicious.

(iii) Excess over the original provision attributable mainly to additional expenditure under "Salaries" occurred in the following cases :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>I—Secretariat—</b>			
3. Education Department—	.. 24.50	30.67	+6.17
4. Home Department—			
<b>Transport Branch—</b>			
O .. .. 8.15	} 9.07	11.22	+2.15
R .. .. 0.92			
1. Department of Health and Family Planning—	13.00	15.94	+2.94
<b>2. Relief and Welfare Department—</b>			
O .. .. 9.40	} 10.94	10.93	-0.01
R .. .. 1.54			
<b>6. Information and Public Relations Department—</b>			
O .. .. 11.37	} 11.94	12.72	+0.78
R .. .. 0.57			

Provision of additional funds by reappropriation was attributed mainly to sanction of dearness, house-rent and medical allowances at enhanced rates, drawal of arrear pay as a result of appointment in selection grades, filling up of vacant posts and payment of ex gratia grant. Reasons for the final excesses have not been intimated (March 1979).

(iv) Excess in the above cases was partly offset by saving in the provision under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>IV—Other Expenditure—</b>			
O .. .. 14.17	} ..	..	..
R .. .. -14.17			

Of the lump provision of Rs. 14.17 lakhs for ad hoc pay, additional dearness allowance, house-rent and other allowances, only a small portion thereof, viz., Rs. 3.03 lakhs was reappropriated to meet expenditure under the relevant heads and the balance (Rs. 11.14 lakhs) was surrendered on the last date of the financial year. Reasons for non-utilisation, have not been intimated (March 1979).

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
<b>Major head : 277—Education</b>					
	Rs.				
Original ..	60,00,000	}	60,00,000	1,06,88,119	+46,88,119
Supplementary ..					
Amount surrendered during the year	..		..	..	..

**Notes and comments—**

(i) Expenditure exceeded the grant by Rs. 46,88,119 ; 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—IV—Other expenditure—			
Non-Plan—			
G—IV(1)—Development of National Discipline Schemes—	23.95	64.53	+40.58
G—III—Sports and Games—			
State Plan (Fifth Plan)—			
G—III—Improvement of Sports and games—	6.00	10.28	+4.28
G—III(3)—Campus works, Stadium, playgrounds, etc.—	2.50	7.64	+5.14

Reasons for excess under the above heads have not been intimated (March 1979).

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

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
G—II—Physical Education—			
State Plan (Fifth Plan)—			
G—II(2)—Improvement and expansion of teachers' training facilities—	4.00	1.34	—2.66

Reasons for saving have not been intimated (March 1979).



		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Major head : 277— Education</b>				
<b>Voted—</b>				
	Rs.			
Original	.. 1,75,00,000	1,75,00,000	1,61,39,325	-13,60,675
Supplementary	..			
<b>Amount surrendered during the year (March 1978)</b>		..	..	21,54,709
<b>Charged—</b>				
	..			
Original	.. ..	7,000	..	-7,000
Supplementary	7,000			
<b>Amount surrendered during the year</b>		..	..	..

**Notes and comments—**

(i) Against the available saving of Rs. 13.61 lakhs in the grant, an amount of Rs. 21.55 lakhs was surrendered in the month of March 1978.

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

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

G—Sports and Youth Welfare—

G—I—Direction and Administration—

Non-Plan—

G—I(1)—Directorate of Youth Services—

O ..	..	27.00	} 6.81	10.41	+ 3.60
R ..	..	-20.19			

Anticipated saving was stated to be due to non-opening of Block Offices and sub-divisional offices and observance of economy. Reasons for the final excess of Rs. 3.60 lakhs have not been intimated (March 1979).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>G—III—Youth Welfare Schemes—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>G—III(1)—Youth Centre Schemes—</b>			
O ..	9.35	9.51	15.38
R ..	0.16		
			+5.87

Reasons for the excess have not been intimated (March 1979).

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major heads : 277—Education, 278—Art and Culture and 677— Loans for Education, Art and Culture</b>			
<b>Voted—</b>			
	Rs.		
Original ..	1,48,20,29,000	1,50,41,03,000	1,49,17,52,872
Supplementary	2,20,74,000		
			-1,23,50,128
Amount surrendered during the year (March 1978)	..	..	6,16,000
<b>Charged—</b>			
Original ..	..	74,092	10,080
Supplementary	74,092		
			-64,012
Amount surrendered during the year	..	..	..

**Notes and comments—**

(i) Out of the saving of Rs. 1,23.50 lakhs, Rs. 6.16 lakhs were surrendered on 31st March 1978 leaving a balance of Rs. 1,17.34 lakhs unsurrendered.

(ii) Saving in the original plus supplementary provision (Voted) occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>277—Education</b>			
<b>A—Primary Education—</b>			
<b>A—VII—Minimum Needs Programme—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>3 Free and Compulsory Primary Education (Universal)—</b>			
O ..	4,13.12	4,11.07	2,90.40
S ..	17.95		
R ..	-20.00		
			-1,20.67

In view of the final saving of Rs. 1,20.67 lakhs the supplementary provision of Rs. 17.95 lakhs obtained in March 1978 proved to be unnecessary. Reasons for the total saving of Rs 1,40.67 lakhs have not been intimated (March 1979).

**B—Secondary Education—**

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

**Non Plan—**

5. Improvement of the conditions of services of staff in Secondary Schools—	1,65.00	36.00	-1,29.00
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**B—IV—Assistance to Non-Government Secondary Schools—**

**State Plan (Fifth Plan)—**

6. Improvement of condition of services of teaching and non-teaching staff of secondary schools—	4,46.45	3,22.50	-1,23.95
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**A—Primary Education—**

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

**State Plan (Fifth Plan)—**

1. Free and Compulsory Primary Education—	6,50.00	5,69.98	-80.02
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Reasons for saving in the above cases have not been intimated (March 1979).

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
<b>F—Technical Education—</b>					
<b>F—V—Polytechnics—</b>					
<b>Non-Plan—</b>					
<b>1. Polytechnics—</b>					
O	..	1,21.60	} 97.22	63.64	-33.58
R	..	-24.38			

Anticipated saving was due to the fact that expected number of sponsored Polytechnics could not be taken over by Government owing to non-observance of formalities before take-over. Reasons for final saving of Rs. 33.58 lakhs have not been intimated (March 1979).

**A—Primary Education—**

**A—VIII—Other Expenditure—**

**Central Sector (including Committed)—**

<b>1. Expansion of elementary education—</b>			2,00.00	1,47.63	-52.37
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Reasons for saving have not been intimated (March 1979).

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

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

**Non-Plan (Developmental)—**

**1. Improvement of service condition of college teachers—**

O	..	2,43.00	} 2,48.00	1,96.65	-51.35
R	..	5.00			

Reasons for the final saving have not been intimated (March 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>A—Primary Education—</b>			
<b>A—V—Assistance to Local Bodies for Primary Education—</b>			
<b>Non-Plan—</b>			
2. Expansion of education and welfare services to relieve educated unemployment—	2,00.00	1,57.16	—42.84
<b>A—V—Assistance to Local Bodies for Primary Education—</b>			
<b>State Plan (Fourth Plan and Committed)—</b>			
1. Free and Compulsory Primary education—	1,25.00	92.42	—32.58
<b>B—Secondary Education—</b>			
<b>B—IV—Assistance to Non-Government Secondary Schools—</b>			
<b>Non-Plan—</b>			
6. Development and expansion of educational facilities for children of age group 14-17—	42.00	13.33	—28.67
<b>B—IV—Assistance to Non-Government Secondary Schools—</b>			
<b>State Plan (Fifth Plan)—</b>			
7. Free education for boys reading in Classes V and VI—	80.00	52.49	—27.51
<b>D—Pre-University Education—</b>			
<b>D—II—Government Institution—</b>			
<b>State Plan (Fifth Plan)—</b>			
1. Government Higher Secondary Institutions—Teaching and educational facilities for higher secondary education—	31.00	5.57	—25.43
<b>B—Secondary Education—</b>			
<b>B—VI—Teachers' Training—</b>			
<b>State Plan (Fourth Plan and Committed)—</b>			
1. Improvement of teachers' training facilities—	25.00	1.34	—23.66

Reasons for saving in the above cases have not been intimated (March 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
677—Loans for Education, Art and Culture			
V—General Education—			
1. Loans under National Scholarship Scheme—			
O .. 25.00	} 39.00	18.03	-20.97
S .. 14.00			
In view of the final saving of Rs. 20.97 lakhs, the supplementary grant obtained in March 1978 proved to be unnecessary. Reasons for saving have not been intimated (March 1979).			
277—Education			
A—Primary Education—			
A—VII—Minimum Needs Programme—			
State Plan (Fifth Plan)—			
5. Provision for incentives to the development of elementary education—	87.00	68.20	-18.80
E—University and Other Higher Education—			
E—IV—Assistance to Non-Government Colleges—			
Non-Plan—			
3. Professional Colleges—			
O .. 1,08.58	} 1,05.58	87.50	-18.08
R .. -3.00			
E—II—Assistance to Universities for Non-Technical Education—			
State Plan (Fourth Plan and Committed)—			
1. Development of Universities—	16.50	0.58	-15.92
Non-Plan (Developmental)—			
1. Improvement of service condition of University teachers—	33.00	21.50	-11.50

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>A—Primary Education—</b>			
<b>A—VII—Minimum Needs Programme—</b>			
<b>State Plan (Fifth Plan)—</b>			
4. Mid-day meals for children—	79.00	68.29	—10.71
<b>F—Technical Education—</b>			
<b>F—VI—Engineering Colleges and Institutes—</b>			
<b>Non-Plan—</b>			
8. Non-Government Engineering Colleges—			
Regional Engineering College, Durgapur—	26.00	15.58	—10.42
<b>B—Secondary Education—</b>			
<b>B—IV—Assistance to Non-Government Secondary Schools—</b>			
<b>Non-Plan—</b>			
7. Up-grading of high schools into higher secondary schools—	41.00	30.41	—10.59
Reasons for saving in the above cases have not been intimated (March 1979).			
<b>C—Special Education—</b>			
<b>C—II—Promotion of modern Indian languages and literatures—</b>			
<b>Centrally Sponsored (New Schemes)—</b>			
1. Appointment of Hindi teachers in Non-Hindi speaking States—	10.00	..	—10.00
Reasons for non-utilisation of the provision have not been intimated (March 1979).			

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>A—IV—Assistance to Non-Government Primary Schools—</b>			
<b>Non-Plan—</b>			
<b>1. Schools for Boys and Girls—</b>			
O ..	10,22.00	11,73.84	13,98.80
S ..	1,51.84		
Reasons for final excess have not been intimated (March 1979).			
<b>B—Secondary Education—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>2. Expansion of teaching and educational facilities for children of age group 14-16—</b>			
O ..	77.32	1,07.32	1,89.00
R ..	30.00		
<b>E—University and other Higher Education—</b>			
<b>E—II—Assistance to Universities for Non-technical education—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>1. Development of Universities—</b>			
	60.20	1,22.42	+62.22
<b>Non-Plan—</b>			
<b>1. Calcutta University—</b>			
	1,99.14	2,50.83	+51.69
<b>A—IV—Assistance to Non-Government Primary Schools—</b>			
<b>State Plan (Fourth Plan and Committed)—</b>			
<b>1. Free and Compulsory Primary Education—</b>			
O ..	2,58.20	2,86.39	3,34.83
S ..	28.19		

Reasons for excess in the above cases have not been intimated (March 1979).



Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
<b>E—University and other Higher Education—</b>			
<b>E—III—Government Colleges—</b>			
<b>Non-Plan—</b>			
<b>1. Government Arts Colleges for Men—</b>			
O ..	1,30·41	} 1,88·21	1,75·49
B ..	57·80		

Reasons for anticipated excess have not been intimated (March 1979). Final saving was attributed mainly to non-drawal of arrears of salaries in certain cases consequent upon fixation of pay in the Selection Grade scale of pay.

**E—II—Assistance to Universities for Non-Technical education—**

**Non-Plan—**

2. Jadavpur University—

	1,29·54	1,62·82	+33·28
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**E—IV—Assistance to Non-Government Colleges—**

**State Plan (Fifth Plan)—**

7. Improvement of Service condition of college teachers—

	30·02	53·61	+ 23·59
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Reasons for excess in the above cases have not been intimated (March 1979).

**A—Primary Education—**

**A—II—Inspection—**

**Non-Plan—**

**1. Primary Schools—**

O ..	..	67·85	} 75·00		90·94	+ 15·94
R ..	..	7·15				

Excess was attributed to payment of dearness and house-rent allowances at enhanced rates, payment of ex gratia grant to the staff, fixation of pay of a considerable number of staff in selection grade scales of pay and increase in price of materials.

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<b>F—Technical Education—</b>			
<b>F—V—Polytechnics—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>1. Polytechnics—</b>			
Diploma course—	8.50	30.01	+21.51
<b>E—University and other Higher Education—</b>			
<b>E—II—Assistance to Universities for Non-Technical Education—</b>			
<b>Non-Plan—</b>			
4. Burdwan University—	84.04	₹ 1,04.69	+20.65
<b>E—IV—Assistance to Non-Government Colleges—</b>			
<b>Non-Plan—</b>			
<b>1. Arts Colleges for Men—</b>			
O .. 5,75.10	} 6,45.10	6,63.59	+18.49
R .. 70.00			
Reasons for excess in the above cases have not been intimated (March 1979).			
<b>B—Secondary Education—</b>			
<b>B—III—Government Secondary Schools—</b>			
<b>Non-Plan—</b>			
<b>1. Government Secondary Schools for boys—</b>			
O .. 89.84	} 90.33	1,05.47	+15.14
R .. 0.49			

Excess was attributed to payment of dearness and house-rent allowances at enhanced rates, payment of ex gratia grant to the staff, fixation of pay of a considerable number of staff in selection grade scales of pay, filling up of vacant posts and increase in price of materials.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>A—Primary Education—</b>			
<b>A—II—Inspection—</b>			
State Plan (Fourth Plan and Committed)— ..			
1. Strengthening of supervisory staff for reducing wastage and stagnation—	10.40	23.69	+13.29
<b>H—V—Other expenditure—</b>			
State Plan(Fifth Plan)—			
4. Development and expansion of library services—	5.55	16.82	+11.27

Reasons for excess in the above cases have not been intimated (March 1979).

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

**■—III—Government Colleges—**

**Non-Plan—**

**2. Government Arts Colleges for women—**

O ..	32.00	} 34.66	44.93	+10.27
R .. ..	2.66			

Excess was attributed to payment of dearness and house-rent allowances at enhanced rates, payment of ex gratia grant to the staff and fixation of pay of a considerable number of staff in the selection grade scales of pay.

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major head : 279—Scientific Services and Research</b>			
Original ..	Rs. 29,000	29,000	29,800
Supplementary ..			
<b>Amount surrendered during the year</b>	..	..	..

**Notes and comments—**

(i) Expenditure exceeded the grant by Rs. 800 ; the excess requires regularisation.

(ii) Excess was mainly due to adjustment of an arrear grant to Calcutta Mathematical Society.

## Grant No. 36—Medical

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major heads : 280—Medical and 480—Capital Outlay on Medical</b>			
<b>Voted—</b>			
Original ..	Rs. 62,62,50,000	64,26,58,000	64,51,17,181
Supplementary	1,64,08,000		
<b>Amount surrendered during the year</b>	..	..	..

**Charged—**

Original ..	..	8,257	11,106
Supplementary	8,257		
<b>Amount surrendered during the year</b>	..	..	..

**Notes and comments—**

## Voted grant—

(i) Expenditure exceeded the grant by Rs. 24,59,181; the excess requires regularisation.

(ii) Supplementary provision obtained in March 1978 proved inadequate in view of the eventual excess.

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

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
280—Medical					
A—Allopathy—					
A—II—Medical Relief—					
Non-Plan—					
A—II(1)—Presidency Hospitals and Dispensaries—					
O	..	5,21.30	5,92.75	6,26.96	+34.21
R	..	71.45			

The total excess of Rs. 1,05.66 lakhs was attributed mainly to payment of ad hoc pay, additional dearness allowance, increased house-rent and other allowances (Rs. 62.74 lakhs), adjustment of larger number of book debit bills for supplies received and enhancement of diet charges (Rs. 44.81 lakhs) and purchase of more materials than anticipated (Rs. 9.19 lakhs), partly counterbalanced by saving mainly due to purchase of less equipments (Rs. 19.66 lakhs).

A—II(19)—Other General Hospitals—					
O	..	1,50.00	2,13.60	2,43.89	+30.29
R	.	63.60			

The total excess of Rs. 93.89 lakhs was attributed mainly to purchase of more medicines for increased number of patients (Rs. 50.05 lakhs), purchase of more stores and more repair works of instruments than anticipated (Rs. 23.10 lakhs), adjustment of more book-debit bills for supply of machinery and equipment (Rs. 17.05 lakhs), and payment of ad hoc pay, increased dearness allowance and house-rent and other allowances (Rs. 4.48 lakhs).

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

## State Plan(Fifth Plan)—

## A—II(33)—Improvement and expansion of General Hospitals—

O	..	81.27	} 1,17.13	1,65.63	+48.50
R	..	35.86			

The total excess of Rs. 84.36 lakhs was attributed mainly to drawal of pay in intermediate selection grades and filling up of vacant posts (Rs. 46.34 lakhs), increased expenditure due to opening of a new hospital, provision of additional beds in the existing hospitals, enhancement of diet charges, adjustment of more book-debit bills, payment of ad hoc pay, additional dearness allowance, increased house-rent and other allowances and ex gratia to the staff (Rs. 35.81 lakhs), and purchase of a new ambulance, employment of larger number of daily rate workers and payment of more rents and taxes than anticipated (Rs. 2.23 lakhs).

## Non-Plan—

## A—II(20)—District and Sub-divisional Hospitals—

O	..	75.10	} 1,66.90	1,52.73	-14.17
R	..	91.80			

The net excess of Rs. 77.63 lakhs was attributed mainly to adjustment of more book-debit bills, enhancement of diet charges, purchase of more stores than anticipated and increase in electric charges (Rs. 70.52 lakhs), filling up of vacant posts, payment of ad hoc pay, additional dearness allowance, increased house-rent and other allowances and ex gratia to the staff (Rs. 17.12 lakhs), partly counterbalanced by saving mainly due to less purchase of machinery and equipment (Rs. 9.90 lakhs).

## A—II(3)—Mufassil Hospitals and Dispensaries—

O	..	3,00.00	} 3,41.18	3,43.53	+2.35
R	..	41.18			

The total excess of Rs. 43.53 lakhs was mainly due to payment of ad hoc pay, additional dearness allowance, increased house-rent and other allowances, adjustment of more book-debit bills and enhancement of diet charges.

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

## State Plan(Fifth Plan)—

## A—II(32)—Improvement and expansion of hospitals at district and subdivisional headquarters—

O	..	41.00	} 78.33	82.17	+3.84
R	..	37.33			

The total excess of Rs. 41.17 lakhs was attributed mainly to payment of ad hoc pay, additional dearness allowance, increased house-rent and other allowances and ex gratia to the staff (Rs. 20.09 lakhs), enhancement of diet charges, adjustment of more book-debit bills and purchase of more stores (Rs. 15.96 lakhs), and increased expenditure due to opening of new blocks of hospitals, consumption of more electricity, purchase of more machinery and equipment due to providing additional beds and payment of more rents and taxes (Rs. 5.32 lakhs).

## State Plan (Fourth Plan and Committed)—

## A—II(47)—Hospitals at District and Subdivisional Headquarters—

O	..	87.00	} 1,24.22	1,26.06	+1.84
R	..	37.22			

The total excess of Rs. 39.06 lakhs was attributed mainly to filling up of vacant posts, payment of ad hoc pay, additional dearness allowance, increased house-rent and other allowances and ex gratia to the staff (Rs. 35.77 lakhs), purchase of more medicines for the increased number of patients, adjustment of arrear book-debit bills and enhancement of diet charges (Rs. 9.82 lakhs) and purchase of more stationery articles and other materials and increase in electricity charges (Rs. 1.15 lakhs), partly counterbalanced by saving mainly due to less purchase of machinery and equipment, less repair of instruments, employment of smaller number of daily rate workers and less payment of rates and taxes (Rs. 7.63 lakhs).

## A—II(48)—General Hospitals—

O	..	1,24.57	} 1,56.60	1,60.38	+3.78
R	..	32.03			

Total excess of Rs. 35.81 lakhs was due mainly to payment of ad hoc pay, additional dearness allowance, increased house-rent and other allowances (Rs. 21.95 lakhs), adjustment of more book-debit bills and increase in diet charges (Rs. 7.50 lakhs), purchase of more stores and materials and increase in electricity charges (Rs. 6.80 lakhs).

Head			Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>Non-Plan—</b>					
<b>A—II(28)—Aid to other General Hospitals—</b>					
O	..	21·00	46·46	51·68	+5·22
R	..	25·46			

Excess was attributed to payment of matching contribution to the Calcutta Metropolitan Development Authority towards completion of two constructional projects in the Calcutta Metropolitan Development Authority area.

**A—II(8)—T. B. Hospitals—**

O	..	1,10·00	1,31·15	1,35·97	+4·82
S	..	0·90			
R	..	20·25			

Excess was attributed mainly to payment of ad hoc pay, additional dearness allowance and increased house-rent and other allowances (Rs. 10·50 lakhs), more purchase of furniture and other materials and increase in the cost of materials (Rs. 8·20 lakhs) and purchase of more medicines and other stores for treatment of increased number of patients and enhancement of diet charges (Rs. 4·10 lakhs).

**A—II(23)—Provincialisation of Salar and Sub-Divisional Hospitals—**

			3,24·25	3,48·57	+24·32
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Excess was attributed mainly to payment of ad hoc pay, additional dearness allowance and increased house-rent and other allowances (Rs. 23·00 lakhs).

**A—II(27)—Aid to Mental Hospitals—**

O	..	48·00	65·38	65·90	+0·52
R	..	17·38			

Excess was attributed mainly to payment of arrear maintenance charges for the beds reserved for patients from West Bengal.

**A—XI—Minimum Needs Programme—**

**State Plan (Fifth Plan)—**

**A—XI(1)—Establishment of Health Centres—**

O	..	50·00	67·18	66·56	—0·62
R	..	17·18			

Anticipated excess was attributed mainly to payment of ad hoc pay, additional dearness allowance, increased house-rent and other allowances and opening of new Health Centres (Rs. 10·00 lakhs) and purchase of more materials and increase in electricity charges (Rs. 5·88 lakhs).



Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>A—IV—Training—</b>			
<b>State Plan (Fourth Plan and Committed)—</b>			
<b>A—IV(10)—Training of Nurses—</b>			
O ..	10.50	20.31	18.42
R ..	9.81		
			-1.89

The net excess of Rs. 7.92 lakhs was attributed mainly to payment of stipends to all the trainee nurses from this head (Rs. 5.94 lakhs), purchase of more materials, increase in the cost of materials and payment of ad hoc pay, additional dearness allowance and increased house-rent and other allowances (Rs. 1.94 lakhs).

**A—II—Medical Relief—**

**Non-Plan—**

**A—II(7)—Auxiliary Government Hospitals—**

O ..	30.65	35.26	35.57
R ..	4.61		
			+0.31

Excess was attributed mainly to payment of ad hoc pay, additional dearness allowance and increased house-rent and other allowances and purchase of more materials for use in the hospitals.

**B—Other Systems of Medicine—**

**I—Ayurvedic—**

**State Plan (Fourth Plan and Committed)—**

**B—I(6)—Ayurvedic System of Medicine—**

O ..	12.00	15.40	17.34
S ..	0.68		
R ..	2.72		
			+1.94

The total excess of Rs. 4.66 lakhs was attributed mainly to payment of ad hoc pay, additional dearness allowance and increased house-rent and other allowances, purchase of more medicines due to increase in the number of patients and increase in diet charges.

Head			Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>A—Allopathy—</b>					
<b>A—II—Medical Relief—</b>					
<b>State Plan (Fifth Plan)—</b>					
<b>A—II(34)—Mental hospitals and other Medical Care Services—</b>					
O	..	8.48	11.63	12.54	10.91
R	..	3.15			

Excess was due mainly to payment of ad hoc pay, additional dearness allowance and increased house-rent and other allowances, purchase of more medicines for treatment of a larger number of patients and increase in diet charges.

(iv) Excess mentioned above was partly offset by saving in the original provision mainly under :—

Head			Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>280—Medical</b>					
<b>A—Allopathy—</b>					
<b>A—IX—Medical Stores Depot—</b>					
<b>Non-Plan—</b>					
<b>A—IX(1)—Central Medical Stores and Regional Stores—</b>					
O	..	10,50.00	9,55.00	9,45.40	-9.60
R	..	-95.00			

Saving was attributed to purchase of less medical stores.

**A—VI—Employees' State Insurance Scheme—**

**Non-Plan—**

**A—VI(2)—Medical Benefit Scheme—**

O	..	3,60.00	3,15.77	3,10.51	-5.26
R	..	-44.23			

Reasons for saving have not been intimated (March 1979).

Head			Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
State Plan (Fifth Plan)—					
A—VI(15)—Hospital cost for the Insured Workers and their families—					
O	..	30.00	} 4.32	..	-4.32
R	..	-25.68			

Non-utilisation of the entire provision was attributed to non-commissioning of the E. S. I. Hospital at Manicktala.

A—VI(13)—Opening of Rajyabima Ousadhalayas—					
O	..	20.00	} 5.00	..	-5.00
R	..	-15.00			

The saving was attributed to non-sanction of the scheme.

#### 480—Capital Outlay on Medical

##### A—Allopathy—

##### A—VI—Minimum Needs Programme—

##### State Plan (Fifth Plan)—

A—VI(1)—Establishment of Health Centres—			20.00	..	-20.00
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Reasons for saving have not been intimated (March 1979).

#### 280—Medical

##### A—Allopathy—

##### A—VI—Employees' State Insurance Scheme—

##### State Plan (Fifth Plan)—

##### A—VI(12)—Development and expansion of E.S.I. Hospitals—

O	..	14.00	} ..	..	..
R	..	-14.00			

Withdrawal of provision by reappropriation was attributed to non-purchase of X-Ray machines and other equipments for the Hospitals.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>A—III—Education—</b>			
<b>State Plan (Fourth Plan and Committed)—</b>			
<b>A—III(21)—Aid to Medical Colleges—</b>			
O .. 26.00	11.36	11.21	-0.15
R .. -14.64			
Saving was attributed to sanction of less grants.			

**A—I—Direction and Administration—**

**Non-Plan—**

**A—I(3)—Reserve Medical Subordinates—**

O .. 78.22	72.58	64.82	-7.76
R .. -5.64			

The total saving of Rs. 13.40 lakhs was attributed mainly to posting of less number of officers on supervisory duty.

**A—II—Medical Relief—**

**State Plan (Fourth Plan and Committed)—**

**A—II(53)—Aid to General Hospitals—**

O .. 25.00	13.46	13.46	..
R .. -11.54			

The anticipated saving was attributed to sanction of less grants.

**Non-Plan—**

**A—II(10)—Improvement and establishment of hospitals—**

**Other than Sadar and Subdivisional Hospitals—**

O .. 84.12	80.76	73.87	-6.89
R .. -3.36			

The total saving of Rs. 10.25 lakhs was attributed mainly to non-filling up of some posts, appointment of less number of daily-rate workers and less expenditure on rates and taxes (Rs. 10.40 lakhs).

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

## A—II—Medical Relief—

## State Plan (Fifth Plan)—

## A—II(40)—Aid to General Hospitals—

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

Withdrawal of entire provision was attributed to non-payment of grants to the North Bengal University due to non-receipt of final accounts in respect of construction of teaching hospital of the North Bengal University Medical College.

## A—III—Education—

## Non-Plan—

## A—III(7)—Institute of P. G. Medical Education—

O	..	26.00	}	24.65	17.39	-7.26
R	..	-1.35				

Anticipated saving was attributed to less purchase of instruments, less repair of instruments, non-award of scholarship to any student, non-appointment of daily-rate workers and non-payment of rates and taxes. The final saving of Rs. 7.26 lakhs was stated to be due to non-filling up of vacant posts.

## A—II—Medical Relief—

## Non-Plan—

## A—II(22)—Health Units—

O	..	61.70	}	63.45	53.31	-10.14
R	..	1.75				

The excess of Rs. 1.75 lakhs was anticipated mainly due to increase in the cost of materials and increase in tours. The final saving of Rs. 10.14 lakhs was mainly due to non-purchase of machinery and equipment (Rs. 6.00 lakhs), less purchase of medicine and diet articles (Rs. 2.79 lakhs), less purchase of stores and materials (Rs. 2.70 lakhs) and less tours than anticipated (Rs. 1.00 lakh), partly counter-balanced by excess due to payment of ad hoc pay, additional dearness allowance and increased house-rent and other allowances (Rs. 2.38 lakhs).

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

## A—III—Education—

## Non-Plan—

## A—III(9)—Under-Graduate Medical Education—

O	..	59.00	} 60.17	50.73	-9.44
R	..	1.17			

Anticipated excess was attributed mainly to more expenditure under "Salaries" due to payment of ad hoc pay, additional dearness allowance and increased house-rent and other allowances. The final saving of Rs. 9.44 lakhs was stated to be mainly due to non-filling up of vacant posts and appointment of less number of daily-rate workers (Rs. 7.49 lakhs) and less purchase of materials and machinery and equipment (Rs. 1.62 lakhs).

## A—II—Medical Relief—

## State Plan (Fifth Plan)—

## A—II(39)—Establishment and improvement of T. B. Hospitals—

O	..	9.00	} 8.24	2.19	-6.05
R	..	-0.76			

The total saving of Rs. 6.81 lakhs was attributed mainly to less purchase of stores and equipment.

## A—III—Education—

## Centrally sponsored (including Committed)—

## A—III(23)—Post-Graduate Medical Education and Research Institutes—

O	..	13.46	} 8.04	6.92	-1.12
R	..	-5.42			

Saving was due mainly to some posts remaining vacant, non-appointment of daily-rate workers and non-sanction of award of scholarship (Rs. 3.25 lakhs), less purchase of stores, instruments, equipments and other materials, less repair of instruments and non-payment of rates and taxes (Rs. 3.09 lakhs).

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

## A—II—Medical Relief—

## Non-Plan—

## A—II(21)—Special Hospitals and other Medical Care Services—

O	..	15.88	} 13.41	9.90	-3.51
R	..	-2.47			

The total saving of Rs. 5.98 lakhs was attributed to less purchase of machinery, equipments and other stores, some posts remaining vacant, non-appointment of daily-rate workers, less consumption of petrol, less payment of rents and taxes and less repair of instruments.

## A—IV—Training—

## Non-Plan—

## A—IV(1)—Training of Nurses—

O	..	26.00	} 22.62	20.47	-2.15
R	..	-3.38			

The total saving of Rs. 5.53 lakhs was attributed mainly to less purchase of materials and machinery and equipment (Rs. 2.91 lakhs), non-requirement of funds under "Maintenance" (Rs. 2.00 lakhs), and non-filling up of vacant posts, non-appointment of daily-rate workers and less payment of rates and taxes (Rs. 1.44 lakhs), partly counterbalanced by excess mainly due to increase in the number of trainees.

## A—VI—Employees' State Insurance Scheme—

## State Plan (Fifth Plan)—

## A—VI(9)—Improvement of administrative arrangements relating to E. S. I. (M.B.) Scheme—

O	..	6.00	} 2.10	0.52	-1.58
R	..	-3.90			

The anticipated saving of Rs. 3.90 lakhs was attributed mainly to non-installation of machines in the Record Section for the district of Howrah. The final saving of Rs. 1.58 lakhs was attributed to non-sanction of some claims relating to data-processing centre.

(v) Additional funds provided by reappropriation on 31st March 1978 proved excessive under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
280—Medical			
A—Allopathy—			
A—I—Direction and Administration—			
Non-Plan—			
A—I(2)—District Medical Establishment—			
O	.. 83.25	95.50	87.66
R	.. 12.25		

Anticipated excess was attributed to payment of ad hoc pay, additional dearness allowance, increased house-rent and other allowances (Rs. 4.50 lakhs), more purchase of stores and increase in the cost of materials (Rs. 6.00 lakhs), adjustment of more book-debit bills, replacement of condemned motor vehicles and employment of more daily-rate workers (Rs. 1.75 lakhs). The final saving of Rs. 7.84 lakhs was stated to be mainly due to less purchase of stores than anticipated (Rs. 9.81 lakhs), partly offset by excess due to drawal of pay in Selection Grades and filling up of vacant posts (Rs. 2.26 lakhs).

A—II—Medical Relief—

Non-Plan—

A—II(4)—R. G. Kar Hospital—

O	.. 1,20.00	1,33.33	1,27.09
R	.. 13.33		

Anticipated excess was attributed mainly to purchase of more medical and surgical requisites and enhancement of diet charges (Rs. 12.00 lakhs). The final saving was stated to be mainly due to less purchase of equipment.



(vi) Following is a case of excessive withdrawal of funds on the last day of the financial year:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
280—Medical			
A—Allopathy—			
A—VI—Employees' State Insurance Scheme—			
State Plan (Fifth Plan)—			
A—VI(6)—Employees' State Insurance (M. B.) Scheme—			
O	7.04	0.10	6.31
R ..	-6.94		
			+6.21

Reasons neither for withdrawal of funds nor for final excess have been intimated (March 1979).

Charged appropriation—

(i) Expenditure exceeded the appropriation by Rs. 2,849 ; the excess requires regularisation.

(ii) The excess which occurred under "280—Medical—A—Allopathy—VI—Employees' State Insurance Scheme—Non-Plan—(2) Medical Benefit Scheme" was due to payment of decretal charges.

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 281—Family Welfare and 481—Capital Outlay on Family Welfare</b>			
	Rs.		
Original ..	8,55,00,000	3,87,29,797	-- 4,67,70,203
Supplementary ..			
	8,55,00,000		
Amount surrendered during the year	..	..	..

**Notes and comments—**

(i) The entire saving of Rs. 4,67.70 lakhs remained unsurrendered.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>281—Family Welfare</b>			
<b>VI—Compensation—</b>			
<b>Centrally Sponsored (New Schemes)—</b>			
<b>VI(2)—Compensation for Vasectomy—</b>			
O ..	2,06.48	1,97.42	11.35
R ..	-9.06		
<b>VI(1)—Compensation for Tubectomy—</b>			
	2,00.00	16.87	-1,83.13

Reasons for saving in the above two cases have not been intimated (March 1979).

**X—Other Expenditure—****Non-Plan—**

**X(1)—Lump provision for ad hoc pay additional dearness allowance house-rent and other allowances—**

35.83      ..      -35.83

Reasons for non-utilisation of lump provision have not been intimated (March 1979).

**481—Capital Outlay on Family Welfare****I—Welfare Centres—****Centrally Sponsored (New Schemes)—**

**I(1)—Establishment and maintenance of Rural Family Welfare Planning Centres—**

13.50      ..      -13.50

Reasons for non-utilisation of the entire provision have not been intimated (March 1979).

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

## 281—Family Welfare

## IV—Maternity and Child Health—

## Centrally Sponsored (New Schemes)—

## IV(2)—Prophylaxis Scheme—

O	..	13.00	} 10.50	..	-10.50
R	..	-2.50			

Anticipated saving was due to supply of materials free of cost by the Government of India. Reasons for the final saving of Rs. 10.50 lakhs have not been intimated (March 1979).

## II—Rural Family Planning Services—

## Centrally Sponsored (New Schemes)—

## II(2)—Establishment and Maintenance of Rural Family Welfare Planning Sub-Centres—

O	..	38.00	} 28.39	25.32	-3.07
R	..	-9.61			

Anticipated saving was attributed mainly to less office expenses and other contingent charges and scarcity of rented accommodation for sub-centres in rural areas. Reasons for the final saving of Rs. 3.07 lakhs have not been intimated (March 1979).

## VII—Other Services and Supplies—

## Centrally Sponsored (New Schemes)—

## VII(1)—Supply of Surgical Equipments to Rural F. W. Planning Centres and Sub-Centres, Urban F. P. Centres and Selected Hospitals—

O	..	7.40	} ..	..	..
R	..	-7.40			

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

Head			Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
VII(3)—Post-partum Centres—					
O	..	20.00	16.42	14.13	-2.29
R	..	-3.58			

Anticipated saving was attributed mainly to not taking up construction work of buildings. Reasons for final saving of Rs. 2.29 lakhs have not been intimated (March 1979).

#### I—Direction and Administration—

##### Centrally Sponsored (New Schemes)—

#### I(4)—District Family Planning Bureau—

O	..	44.40	44.55	39.28	-5.27
R	..	0.15			

#### VI—Compensation—

##### Centrally Sponsored (New Schemes)—

VI(3)—Compensation for I. U. D.—	6.00	0.91	-5.09
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Reasons for saving in the above cases have not been intimated (March 1979).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
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#### IX—Training, Research and Statistics—

##### Centrally Sponsored (New Schemes)—

#### IX(2)—Training of A.N.M. and Dais—

O	..	0.15	19.15	13.31	-5.84
R	..	19.00			

Anticipated excess was due to taking up of a new scheme "Dai Training" on a large scale. Reasons for the final saving of Rs. 5.84 lakhs have not been intimated (March 1979).

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major heads : 282—Public Health, Sanitation and Water Supply and 682—Loans for Public Health, Sanitation and Water Supply</b>			

## Voted—

	Rs.			
Original ..	20,80,00,000	}	24,30,09,000	25,67,06,965
Supplementary	3,50,09,000			
Amount surrendered during the year	..		..	..

## Charged—

Original ..	..	}	557	557	..
Supplementary ..	557				
Amount surrendered during the year	..		..	..	..

## Notes and comments—

(i) Expenditure exceeded the grant by Rs. 1,36,97,965 ; the excess requires regularisation.

(ii) Supplementary grant of Rs. 3,50.09 lakhs obtained in March 1978 proved inadequate.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
282—Public Health, Sanitation and Water Supply			
B—Sewerage and Water Supply—			
B—X—Rural Piped Water Supply Scheme—			
State Plan (Fifth Plan)—			
B—X(i)—Ranigunj Coal Field Area Water Supply Scheme—			
B—X(i)(1)—Ranigunj Coal Field Area Water Supply Scheme—	23.00	2,44.49	+2,21.49
B—VI—Suspense—	3,75.00	5,90.63	+2,15.63

Reasons for excess in the above two cases have not been intimated (March 1979).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>B—I—Direction and Administration—</b>			
<b>Non-Plan—</b>			
<b>B—I(1)—Public Health Engineering—</b>			
O ..	1,65.66	2,50.34	2,91.61
S ..	31.84		
R ..	52.84		

Anticipated excess was attributed to increased ad hoc pay, dearness allowance, medical allowance, house-rent and other allowances as well as arrear payments. Reasons for final excess have not been intimated (March 1979).

**B—V—Machinery and Equipment—**

**Non-Plan—**

<b>B—V(1)—Works—</b>	<b>8.00</b>	<b>48.98</b>	<b>+40.98</b>
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Reasons for excess have not been intimated (March 1979).

**A—Public Health and Sanitation—**

**A—II—Prevention and Control of Diseases—**

**Centrally Sponsored (New Schemes)—**

**A—II(iii)—Small-pox—**

**A—II(iii)(1)—Small-pox Eradication Programme—**

O ..	40.00	72.45	65.58	-6.87
R ..	32.45			

Reasons for net excess of Rs. 25.58 lakhs have not been intimated (March 1979).

**A—I—Direction and Administration—**

**Non-Plan—**

**A—I—Director of Health Services—**

O ..	47.35	55.61	63.59	+7.98
R ..	8.26			

Reasons for total excess of Rs. 16.24 lakhs have not been intimated (March 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—	
<b>A—II—Prevention and Control of Diseases—</b>				
<b>Non-Plan—</b>				
<b>A—II(i)—Malaria—</b>				
<b>A—II(i)(1)—Control and Eradication of Malaria—</b>				
O .. .. .	1,91.12	2,23.50	2,37.25	+13.75
S .. .. .	33.00			
R .. .. .	-0.62			
Supplementary grant of Rs. 33.00 lakhs was obtained for meeting additional expenditure due to ad hoc increase of pay and increase in the rate of dearness allowance and house-rent allowance, etc. Reasons neither for withdrawal of Rs.0.62 lakh by reappropriation nor for eventual excess of Rs. 13.75 lakhs have been intimated (March 1979).				
<b>Centrally Sponsored (New Schemes)—</b>				
<b>A—II(vi)—Leprosy—</b>				
<b>A—II(vi)(1)—National Leprosy Control Programme—</b>				
O .. .. .	48.00	50.57	60.39	+9.82
R .. .. .	2.57			
<b>Non-Plan—</b>				
<b>A—II(v)—Cholera—</b>				
<b>A—II(v)(1)—Anti-Cholera Programme—</b>				
O .. .. .	55.05	63.95	63.96	+0.01
R .. .. .	8.90			
<b>B—Sewerage and Water Supply—</b>				
<b>B—IX—Urban Water Supply Schemes—</b>				
<b>State Plan (Fifth Plan)—</b>				
<b>B—IX(2)—Urban Water Supply and Sanitation Scheme (for municipalities having population of 20,000 or less)—</b>				
	10.00	14.31	+4.31	
<b>A—Public Health and Sanitation—</b>				
<b>A—II—Prevention and Control of Diseases—</b>				
<b>Non-Plan—</b>				
<b>A—II(vii)—Other Epidemic diseases—</b>				
<b>A—II(vii)(1)—Control of other epidemic diseases—</b>				
O .. .. .	34.96	37.49	39.20	+1.71
R .. .. .	2.53			

Reasons for excess in the above cases have not been intimated (March 1979).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
B—Sewerage and Water Supply—			
B—X—Rural Piped Water Supply Schemes—			
Central Sector (New Schemes)—			
B—X(1)—Accelerated Programme—			
S .. .. .	2,40.00	2,40.00	4.50
			-2,35.50

The major portion of the funds provided by supplementary grants for meeting expenditure on the accelerated programme of work was not utilised. Reasons for saving have not been intimated (March 1979).

B—XII—Minimum Needs Programme—

State Plan (Fifth Plan)—

B—XII(2)—Rural Water Supply Scheme—

O .. .. .	1,89.00	2,33.00	1,53.43	-79.57
R .. .. .	44.00			

Augmentation of funds by reappropriation proved unnecessary as actual expenditure did not come up even to the original provision. Reasons for final saving of Rs. 79.57 lakhs have not been intimated (March 1979).

B—XII(1)—Piped Water Supply Scheme (for rural areas)—

O .. .. .	1,45.00	96.00	1,14.80	+18.80
R .. .. .	-49.00			

Anticipated saving of Rs. 49.00 lakhs was due to diversion of Rural Piped Water Supply Schemes to Accelerated Water Supply Programme under Central Sector. Reasons for final excess have not been intimated (March 1979).

B—VII—Other Expenditure—  
Non-Plan—

B—VII(1)—Works—	70.00	43.37	-26.63
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Reasons for saving have not been intimated (March 1979).



Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—Public Health and Sanitation—			
A—II—Prevention and Control of Diseases—			
Centrally Sponsored (New Schemes)—			
A—II(i)—Malaria—			
A—II(i)(1)—Malaria Eradication Programme—			
O .. ..	65.00	1,12.70	62.84
S .. ..	22.25		
R .. ..	25.45		
			-49.86

Augmentation of funds by supplementary grants and reappropriation proved unnecessary as actual expenditure did not come up even to the original provision. Reasons for final saving have not been intimated (March 1979).

A—II(v)—Tuberculosis—

A—II(v)(1)—Tuberculosis Control—	14.00	0.53	-13.47
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Reasons for saving have not been intimated (March 1979).

A—VI—Training—

Centrally Sponsored (New Schemes)—

A—VI(1)—Training of Multipurpose workers—

O .. ..	20.95	7.70	10.49
R .. ..	-13.25		
			+2.79

Reasons neither for anticipated saving of Rs. 13.25 lakhs nor for final excess of Rs. 2.79 lakhs have been intimated (March 1979).

(v) **Suspense** : The expenditure in the grant includes Rs. 5,90.63 lakhs under 'Suspense' which accommodates interim transactions for the purchase and supply of equipment and other materials for Water Supply and Sanitation and other Schemes of the Department of Health and Family Planning.

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

An account of the transactions during 1977-78 under each subdivision of "Suspense" is given below :—

			Opening balance Debit+ Credit—	Debits	Credits	Closing balance Debit+ Credit—
			(In lakhs of rupees)			
Purchase	..	..	-16,69.59	1,13.31	4,69.13	-20,25.41
Miscellaneous vances	Works	Ad- ..	+1,53.45	1,03.81	51.30	+2,05.96
Stock	..	..	+5,61.03	3,73.51	2,45.87	+6,88.67
<b>Total</b>			<b>-9,55.11</b>	<b>5,90.63</b>	<b>7,66.30</b>	<b>-11,30.78</b>

#### Grant No. 39—Housing

			Total grant or appropriation	Actual expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
<b>Major heads : 283—Housing, 483— Capital Outlay on Housing and 683—Loans for Housing</b>					
<b>Voted—</b>					
			Rs.		
Original	..	9,17,59,000	} 9,36,90,000	8,77,43,659	-59,46,341
Supplementary		19,31,000			
Amount surrendered during the year (March 1978)			..	..	1,76,200
<b>Charged—</b>					
Original	..	41,000	} 44,000	..	-44,000
Supplementary		3,000			
Amount surrendered during the year (March 1978)			..	..	43,000

Under the charged portion, the expenditure does not include Rs. 15,44,629 incurred from out of an advance sanctioned from Contingency Fund in March 1978, but not recouped to the Fund till the close of the year.

**Notes and comments—**

(i) In view of the ultimate saving of Rs. 59.46 lakhs in the grant, the supplementary grant of Rs. 19.31 lakhs obtained in March 1978 proved unnecessary and could have been restricted to a token provision, if required.

(ii) Only an amount of Rs. 1.76 lakhs was surrendered in March 1978 as against the available saving of Rs. 59.46 lakhs.

(iii) Saving in the original and supplementary provisions occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>483—Capital Outlay on Housing</b>			
<b>B—Other Housing Schemes—</b>			
<b>B(I)—Salt Lake Scheme—</b>			
<b>Non-Plan—</b>			
<b>B(I)1—Salt Lake Reclamation Scheme—</b>	3,41.61	1,33.01	—2,08.60

Reasons for the saving have not been intimated (March 1979).

**B(X)—Other Expenditure—**

**Non-Plan—**

**B(X)1—Land Acquisition and Development Schemes—**

**B(X)1B—Land Acquisition and Development Project, Kalidah, Satraguchi—**

O .. .. .	50.00	}	..	12.67	+12.67
R .. .. .	—50.00				

Anticipated saving of Rs. 50.00 lakhs was due to transfer of the Project to the West Bengal Housing Board. Reasons for final excess have not been intimated (March 1979).

**283—Housing**

**C—Government Residential buildings—**

**C(VI)—Estate Management—**

**C(VI)1—Estate Directorate—**

O .. .. .	1,35.18	}	1,85.35	1,13.67	—71.68
R .. .. .	50.17				

Additional funds provided for maintenance of larger number of flats, payment of municipal taxes at higher rate, award of selection grade, drawal of arrear pay, grant of ex gratia payment and enhancement of dearness allowance, house-rent allowance, etc., proved unnecessary in view of the final saving, reasons for which have not been intimated (March 1979).

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<b>483—Capital Outlay on Housing</b>			
<b>B—Other Housing Schemes—</b>			
<b>B(X)—Other Expenditure—</b>			
<b>Non-Plan—</b>			
<b>B(X)1—Land Acquisition and Deve- lopment Scheme—</b>			
<b>B(X)1g—Land Acquisition and Development Project at 193 Andul Road—</b>			
O .. .. 20.00	}	..	..
R .. .. -20.00			

Saving of the entire amount was stated to be due to non-adjustment of charges for acquisition of land.

**State Plan (Fifth Plan)—**

**B(X)1—Land Acquisition and  
Development Scheme—**

O .. .. 15.00	}	6.75	..	-6.75
R .. .. -8.25				

Saving was due to non-adjustment of the cost of land acquired, reasons for which have not been intimated (March 1979).

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

Head	Total grant	Actual expenditure	Excess + Saving—	
		(In lakhs of rupees)		
<b>283—Housing</b>				
<b>C—Government Residential Build- ings—</b>				
<b>C(III)—Maintenance and Repairs—</b>				
<b>Non-Plan—</b>				
<b>C(III)2—Government Housing Schemes—</b>				
O .. .. 3.50	}	2.77	72.50	+69.73
R .. .. -0.73				

Reasons for final excess have not been intimated (March 1979).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>483—Capital Outlay on Housing</b>			
<b>A—Government Residential Buildings—</b>			
<b>A(IV)—Suspense—</b>	..	64.22	+64.22
Reasons for excess have not been intimated (March 1979).			

**B—Other Housing schemes—**  
**B(VI)—Rental Housing scheme—**  
**State Plan (Fifth Plan)—**

**B(VI)1—Construction of houses under the Rental Housing scheme for State Government employees—**

O .. ..	58.66	} 94.58	1,03.24	+8.66
R .. ..	35.92			

Additional funds of Rs. 35.92 lakhs were provided by reappropriation for taking up a number of Rental Housing Projects in flood-affected districts out of special loan from Life Insurance Corporation of India and for better progress of works. Reasons for final excess have not been intimated (March 1979).

**283—Housing**

**A—General—**

**Non-Plan —**

**A(I)—Direction and Administration—**

O .. ..	46.70	} 54.63	81.39	+26.76
R .. ..	7.93			

Additional funds (Rs. 6.26 lakhs) were provided by reappropriation for meeting excess expenditure due to introduction of selection grade, increase in house-rent and other allowances, dearness allowance and medical allowance and introduction of ad hoc pay, etc. Reasons for the balance anticipated excess as also for final excess have not been intimated (March 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>683—Loans for Housing</b>			
<b>Central Sector (New Schemes)—</b>			
<b>VIII—Subsidised Housing Scheme for Plantation Workers—</b>			
O .. .. 35.00	50.48	62.79	+12.31
R .. .. 15.48			

The total excess of Rs. 27.79 lakhs was attributed to larger demand at post-budget stage of loans made available by Government of India, owing to good progress by the loanee planters in construction work during the last quarter of the financial year.

**283—Housing****C—Government Residential Buildings—**

C(VIII)—Suspense—	..	17.69	+17.69
C(VII)—Machinery and Equipment—	..	10.88	+10.88

Reasons for excess under the above heads have not been intimated (March 1979).

**683—Loans for Housing****State Plan (Fifth Plan)—****III—Middle Income Group Housing Scheme—**

O .. .. 30.00	40.00	40.00	..
R .. .. 10.00			

Reasons for anticipated excess have not been intimated (March 1979).

**Non-Plan—****I—Loans to Housing Boards, Corporations, etc.—**

S .. .. 19.31	19.31	25.00	+5.69
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Supplementary provision was obtained for payment of loan to the West Bengal Housing Board for the purpose of meeting its requirement of fund for ongoing schemes. Reasons for final excess of Rs. 5.69 lakhs have not been intimated (March 1979).

**483—Capital Outlay on Housing****B—Other Housing Schemes—****Non-Plan—**

B(II)(a)—Asansol Satellite Township—	..	5.19	+5.19
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Reasons for incurring expenditure without provision have not been intimated (March 1979).

**Grant No. 40—Urban Development**

95

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 284—Urban Development, 484—Capital Outlay on Urban Development and 684—Loans for Urban Development</b>			
<b>Voted—</b>			
	Rs.		
Original ..	45,00,92,000	} 47,39,42,000	47,56,76,628
Supplementary	2,38,50,000		
Amount surrendered during the year	..	..	..
<b>Charged—</b>			
Original ..	3,93,000	} 3,93,000	2,85,000
Supplementary ..	..		
Amount surrendered during the year	..	..	..

**Notes and comments—**

(i) Expenditure exceeded the voted grant by Rs. 17,34,628, the excess requires regularisation.

(ii) In view of the excess, the supplementary grant obtained in March 1978 proved inadequate.

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>284—Urban Development</b>			
<b>A—General—</b>			
<b>A(II)—Assistance to Municipalities, Corporation, etc.—</b>			
<b>Non-Plan—</b>			
<b>A(II)1—Grants to Calcutta Corporation for dearness concession to their employees—</b>			
O	2,86.77	} 3,79.23	4,44.68
R	92.46		

The total excess of Rs 1,57.91 lakhs was stated to be due mainly to payment of arrear grants and subventions to the Calcutta Corporation on account of interim and additional dearness allowances of their employees.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>A(II)3—Grants to Local Bodies for dearness concession to their employees—</b>				
O ..	..	3,34.66	3,91.30	4,05.48
R ..	..	56.64		

Funds were provided by reappropriation for meeting the excess expenditure incurred in consequence of a post-budget decision to pay subventions to the Municipalities, Town Committees, etc., towards payment of additional dearness allowance to their employees. Reasons for final excess have not been intimated (March 1979).

**A(II)19—Grants to local bodies for maintenance of assets created by Calcutta Metropolitan Development Authority investments**

(i) Calcutta Corporation and

(ii) Municipalities—

		2,00.00	2,50.00	+50.00
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Reasons for excess of Rs. 50.00 lakhs have not been intimated (March 1979).

**State Plan (Fifth Plan)—**

**A(II)1—Development of Municipal Areas—**

O ..	..	24.23	23.98	62.83
R ..	..	-0.25		

Reasons for excess have not been intimated (March 1979).

**A(II)2—Grants to Calcutta Corporation to meet increased cost of pay of their employees—**

O ..	..	87.61	1,24.51	1,24.51
R ..	..	36.90		

Additional funds of Rs. 36.90 lakhs were provided by reappropriation for meeting excess expenditure on account of arrear grants.



Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
C—Greater Calcutta Development Scheme—			
C(V)— Other Expenditure—			
Non-Plan (Developmental)—			
C(V)4—Assistance to Calcutta Metropolitan Development Authority for resettlement of city kept cattle—			
S .. .. .	32.00	50.00	+ 18.00

The excess of Rs. 18.00 lakhs was stated to be due to non-provision of funds for the excess expenditure as savings anticipated elsewhere within the grant and to be diverted to this head by reappropriation did not materialise.

**D—Asansol-Durgapur Development Scheme—**

**D(II)—Construction—**

**State Plan (Fifth Plan)—**

D(II)2—Laying pipe lines in the housing colony at Bidhan Nagar, Durgapur—	2.19	19.76	+ 17.57
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Reasons for excess have not been intimated (March 1979).

(iv) Excess mentioned above was partly offset by saving in the original provision under —

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
284—Urban Development			
A—General—			
A(V)— Other Expenditure—			
State Plan (Fifth Plan)—			
A(V)2—Development of towns other than District towns outside Calcutta Metropolitan Development Authority areas—			
O .. .. .	1,50.00	1,10.10	-39.14
R .. .. .	-0.76		
	1,49.24		

Anticipated saving was attributed to non-sanctioning of some schemes owing to technical defects in the schemes submitted by District Officers. Reasons for final saving have not been intimated (March 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>E—Haldia Development Schemes—</b>			
<b>E(II)—Construction—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>E(II)1—Development of Haldia—</b>	20.59	0.48	—20.11

Reasons for saving have not been intimated (March 1979).

**C—Greater Calcutta Development Scheme—**

**C(I)—Direction and Administration—**

**Non-Plan—**

**C(I)1—Survey and preparation of the base maps for areas outside the Calcutta Metropolitan District—**

O .. .. .	13.00	} 6.44	0.21	—6.23
R .. .. .	—6.56			

Reasons for the total saving of Rs. 12.79 lakhs have not been intimated (March 1979).

**A—General—**

**A(V)—Other Expenditure—**

**Non-Plan—**

**A(V)1—Lump provision for ad hoc pay, additional dearness allowance, house rent and other allowances—**

9.69	..	—9.69
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Lump provision was neither utilised nor surrendered. Reasons for non-utilisation of the provision have not been intimated (March 1979).

(v) In the following cases, the provision remained wholly unutilised :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>684—Loans for Urban Development</b>			
<b>I—Urban Development—</b>			
<b>Non-Plan—</b>			
<b>I(2)—Loans for integrated development of Industrial Urban Complex and Township at Haldia—</b>	50.00	..	—50.00

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
484—Capital Outlay on Urban Development			
C—Greater Calcutta Development Scheme—			
C(III)—Construction—			
State Plan (Fifth Plan)—			
C(III)1—Working-cum-Living Centre at Manicktala—	20.35	..	—20.35
684—Loans for Urban Development			
I—Urban Development—			
Non-Plan (Developmental)—			
I(3)—Loans for construction of Satellite Township at Asansol—	17.05	..	—17.05

Reasons for non-utilisation of the entire provision in these cases have not been intimated (March 1979).

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major heads : 285—Information and Publicity, 485—Capital Outlay on Information and Publicity and 685—Loans for Information and Publicity</b>			
Original .. Rs. 2,55,00,000	2,55,00,000	2,15,90,048	—39,09,952
Supplementary ..			
Amount surrendered during the year (March 1978)	..	..	32,69,600

#### Notes and comments—

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
285—Information and Publicity			
VIII—Films—			
Non-Plan—			
1. Production and exhibition of films—			
O .. .. 29.00	12.26	12.24	—0.02
R .. .. —16.74			

Saving was attributed mainly to non-submission of bills by the documentary films makers.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>VI—Field Publicity—</b>			
<b>Non-Plan—</b>			
<b>1. Field Information—</b>			
O .. .. . 26.04	12.37	12.23	-0.14
R .. . . . -13.67			

Saving of Rs. 5.85 lakhs was stated to be due to some purchases not having materialised. Reasons for the balance saving have not been intimated (March 1979).

**VIII—Films—**

**Non-Plan—**

**2. Film Development Board—**

O .. .. . 12.00	0.06	0.08	+0.02
R .. . . . -11.94			

The anticipated saving was attributed to revision of the schemes and delay in implementation thereof.

**685—Loans for Information and Publicity**

**I—Information and Publicity—**

**Non-Plan—**

**1. Assistance to Film Industries—**

O .. .. . 13.00	3.00	3.00	..
R .. . . . -10.00			

Saving was stated to be due to revision of the scheme and delay in formulation of a new policy for giving loan assistance to different bodies of the Film Industry.

**285—Information and Publicity**

**XI—Other Expenditure—**

**Non-Plan—**

3. Lump provision for ad-hoc pay, additional dearness allowance, house rent and other allowances—	9.35	..	-9.35
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The lump provision was neither utilised nor surrendered, reasons for which have not been intimated (March 1979).

**2. Fairs and Exhibition—**

O .. .. . 10.00	4.08	3.96	-0.12
R .. . . . -5.92			

Saving was attributed to postponement of 'Purba Bharat Sanskritik Sammelan

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
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485—Capital Outlay on Information and Publicity

I—Information and Publicity—

State Plan (Fifth Plan)—

1. Setting up of a colour film laboratory in Calcutta—

O .. ..	5.00	}	..	..	..
R .. ..	—5.00				

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

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
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485—Capital Outlay on Information and Publicity

I—Information and Publicity—

Non-Plan—

1. Purchase of land for National Theatre—

O .. ..	4.00	}	20.00	20.00	..
R .. ..	16.00				

Excess was attributed to provision of funds for purchase of 5 plots of land in Calcutta for which the provision of Rs. 4 lakhs only made in the Budget was found to be insufficient.

285—Information and Publicity

I—Direction and Administration—

Non-Plan—

1. Direction—

O .. ..	72.35	}	81.41	84.68	+3.27
R .. ..	9.06				

Anticipated excess was attributed mainly to sanction of dearness, house-rent and medical allowances at enhanced rates, payment of larger grants to different organisations for production of films, additional expenditure on construction of barricades on the occasion of the Republic Day Celebration, purchase of larger number of postage stamps for despatch of journals due to increased circulation and payment of arrear costs of maintenance of buildings. Reasons for the final excess which occurred mainly under "Salaries" have not been intimated (March 1979)

## Grant No. 42—Labour and Employment

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head : 287—Labour and Employment</b>				
<b>Voted—</b>				
	Rs.			
Original ..	6,50,95,000	} 6,50,95,000	5,81,98,018	—68,96,982
Supplementary ..	..			
Amount surrendered during the year (March 1978)		..	..	28,29,000
<b>Charged—</b>				
Original ..	34,000	} 34,000	..	—34,000
Supplementary ..	..			
Amount surrendered during the year		..	..	..

**Notes and comments—**

(i) Against the available saving of Rs 68.97 lakhs in the grant, an amount of Rs. 28.29 lakhs was surrendered.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—	
287—Labour and Employment				
B—Employment and Training—				
B(III)—Employment Survey and Statistics—				
State Plan (Fifth Plan)—				
B(III)3—Special Employment Programme—				
O .. ..	2,00.00	} 1,96.78	1,45.23	—51.55
R .. ..	—3.22			

Reasons for total saving of Rs. 54.77 lakhs have not been intimated (March 1979).

**Non-Plan—**

B(III)1—Special Employment Programme—				
O .. ..	50.00	} 24.93	0.20	—24.73
R .. ..	—25.07			

Anticipated saving was stated to be due to delay in formulation of the schemes by the district authorities. Reasons for final saving have not been intimated (March 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>A—Labour—</b>			
<b>A(I)—Direction and Administration—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>A(I)3—Enforcement of Minimum wages for agricultural labour—</b>			
O .. .. .	40.00	24.47	8.49
R .. .. .	-15.53		

Total saving was stated to be mainly due to non-filling up of vacant posts.

**C—Other Expenditure—**

Lump provision for ad hoc pay, additional dearness allowance and house-rent and other allowances—	31.34	..	-31.34
---	-------	----	--------

Lump provision was neither utilised nor surrendered. Reasons for non-utilisation of the provision have not been intimated (March 1979).

**A—Labour—**

**A(IV)—General Labour Welfare—**

**Non-Plan—**

**A(IV)5—Grants to the West Bengal Labour Welfare Board—**

O .. 14.00	}	3.59	3.59	..
R .. -10.41				

Reasons for anticipated saving have not been intimated (March 1979).

**B—Employment and Training—**

**B(IV)—Training of Craftsmen and Supervisors—**

**State Plan (Fifth Plan)—**

**B(IV)2—National Apprenticeship Training—**

O .. .. .	8.09	} 0.72	0.01	-0.71
R .. .. .	-7.37			

Reasons for saving have not been intimated (March 1979).

(iii) Saving mentioned in note (ii) was partly counterbalanced by excess over the original provision mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—Employment and Training—			
B(III)—Employment Survey and Statistics—			
State Plan (Fifth Plan)—			
B(III)4—Additional Employment Programme—	33.00	1,00.77	+67.77

Reasons for excess have not been intimated (March 1979).

B(IV)—Training of Craftsmen and Supervisors—

Non-Plan—

B(IV)1—Vocational Training Centres—

O .. ..	97.15	} 1,16.64	1,18.94	+2.30
R .. ..	19.49			

Excess was stated to be mainly due to filling up of vacant posts and grant of selection grade to all categories of staff.

A—Labour—

A(I)—Direction and Administration—

Non-Plan—

A(I)1—Labour Commissioner—

O .. ..	30.90	} 28.45	49.22	+20.77
R .. ..	-2.45			

Net excess of Rs. 18.32 lakhs was mainly due to increase in dearness allowance and house-rent allowance.



Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>B—Employment and Training—</b>			
<b>B(IV)—Training of Craftsmen and Supervisors—</b>			
<b>Non-Plan—</b>			
<b>B(IV)2—National Apprenticeship Training—</b>			
O .. ..	22.75	27.80	30.10
R .. ..	5.05		
			+2.30

Total excess of Rs. 7.35 lakhs was stated to be mainly due to filling up of the vacant posts and grant of selection grade to all categories of staff.

**B(II)Employment Exchange—**

**Non-Plan—**

**B(II)1—Employment Exchange—**

O .. ..	36.20	45.60	41.83
R .. ..	9.40		
			—3.77

The net excess of Rs. 5.63 lakhs was stated to be mainly due to grant of enhanced dearness allowance and house-rent allowance.

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major head : 288—Social Security and Welfare</b>			
	Rs.		
Original ..	30,34,000	28,80,371	—3,53,629
Supplementary ..			
	30,34,000		
<b>Amount surrendered during the year (March 1978)</b> ..	..	..	2,66,000

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 288—Social Security and Welfare, 488—Capital Outlay on Social Security and Welfare and 688—Loans for Social Security and Welfare</b>			
<b>Voted—</b>			
	Rs.		
Original ..	14,71,90,000	14,71,90,000	10,49,84,385
Supplementary ..			
			—4,22,05,615
<b>Amount surrendered during the year (March 1978)</b> ..			1,76,28,501
<b>Charged—</b>			
Original ..	30,60,000	30,60,000	9,98,546
Supplementary ..			
			—20,61,454
<b>Amount surrendered during the year (March 1978)</b> ..			1,20,000
<b>Voted grant—</b>			

(i) Of the unutilised provision of Rs. 4,22.06 lakhs, Rs. 2,45.77 lakhs remained unsurrendered.

(ii) Saving in the original grant occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
288—Social Security and Welfare			
B—Relief and Rehabilitation of Displaced Persons—			
VII—Other Expenditure—			
VII(2)(ii)—Agricultural grants—			
O .. ..	1,80.00	80.00	6.03
R .. ..	—1,00.00		
			—73.97

Saving was stated to be due to less payment of grants under different agricultural programmes than anticipated.

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

(In lakhs of rupees)

## V—Other Relief Measures—

## V(1)—Irrecoverable loans to displaced persons written off—

O .. ..	1,79.28	1,24.00	35.55	-88.45
R .. ..	-55.28			

Anticipated saving was stated to be due to less number of remission cases being finalised on the basis of the latest orders. Reasons for the final saving have not been intimated (March 1979).

## VI—Other Rehabilitation Schemes—

## VI(8)—Other Schemes—

O .. ..	5,78.52	5,32.00	4,72.97	-59.03
R .. ..	-46.52			

Anticipated saving was attributed to slow progress of work in development of colonies, non-completion of formalities for acquisition of land and also in implementation of "Urban Land Ceiling Act" and non-execution of certain schemes under "Vocational Training and Work Centre". Of the final saving of Rs. 59.03 lakhs, a saving of Rs. 41.35 lakhs was mainly due to non-finalisation of certain outstanding claims and non-completion of land acquisition proceedings. Reasons for the balance saving of Rs. 17.68 lakhs have not been intimated (March 1979).

## IV—Bangladesh Refugees—

## IV(D)—Health measures—

O .. ..	50.00	1.00	1.11	+0.11
R .. ..	-49.00			

The anticipated saving was attributed to non-finalisation of outstanding claims.

## 688—Loans for Social Security and Welfare

## I—Rehabilitation Schemes—

## I(1)—Loans to displaced persons—

O .. ..	1,00.00	80.00	64.18	-15.82
R .. ..	-20.00			

Anticipated saving was stated to be due to non-finalisation of some cases qualifying for loan assistance. Reasons for the final saving have not been intimated (March 1979).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
288—Social Security and Welfare			
B—Relief and Rehabilitation of Displaced Persons—			
IV—Bangladesh Refugees—			
IV(F)—Miscellaneous—			
O .. .. .	25.00	29.26	0.01
R .. .. .	4.26		
			-29.25

Funds were reappropriated in anticipation of payment of charges for Reserve Police requisitioned from Uttar Pradesh and Rajasthan. Almost the entire modified provision remained unutilised due to non-finalisation of claims.

V—Other Relief Measures—

V(3)—Conversion of loans for acquisition of lands into grants—

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

Saving was attributed to non-finalisation of the matter regarding conversion of loans into grants.

VI—Other Rehabilitation Schemes—

VI(1)—Expenditure on Permanent Liability Homes—

O .. .. .	73.66	75.66	62.11	-13.55
R .. .. .	2.00			

Funds were reappropriated in anticipation of sanction of ad hoc pay and dearness and house-rent allowances at enhanced rates. Final saving was stated to be due to non-payment of outstanding claims and non-receipt of Government of India's approval for repair works of the Camps and Homes.

VII—Other Expenditure—

VII(2)(i)—Market poultry and other schemes—

O .. .. .	9.00	6.00	0.85	-5.15
R .. .. .	-3.00			

The total saving of Rs. 8.15 lakhs was stated to be due to non-finalisation of programme for repair of the tenements under various schemes.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
V—Other Relief Measures—			
V(2)—Conversion of maintenance loans into grants—			
O .. .. . 5.00	..	..	..
R .. .. . -5.00			

Saving was due to non-finalisation of the conversion scheme in consultation with different authorities including Government of India.

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

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving—
288—Social Security and Welfare			
B—Relief and Rehabilitation of Displaced Persons—			
IV—Bangladesh Refugees—			
IV(C)—Shelter, water supply and sanitation—			
O .. .. . 1,00.00	2,06.00	1,90.05	-15.95
R .. .. . 1,06.00			

Provision was augmented by reappropriation of funds for making payments of arrear claims in connection with construction of Salt Lake Camp, etc. Final saving was stated to be due to non-finalisation of certain claims.

488—Capital Outlay on Social Security and Welfare

D—Other Rehabilitation Schemes—

I—Colonisation Schemes—	1.00	65.96	+64.06
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Excess was stated to be due to finalisation of arrear claims.

288—Social Security and Welfare

B—Relief and Rehabilitation of Displaced Persons—

VI—Other Rehabilitation Schemes—

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

O .. .. . 36.45	50.55	50.31	-0.24
R .. .. . 14.10			

The anticipated excess was attributed to sanction of ad hoc pay, payment of dearness and house-rent allowances at enhanced rates and clearance of outstanding dues.

(iv) In the following case, withdrawal of funds by reappropriation was in the wrong direction :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
288—Social Security and Welfare			
B—Relief and Rehabilitation of Displaced Persons—			
IV—Bangladesh Refugees—			
IV(E)—Transport—			
O .. .. . 5.00	0.50	10.45	+9.95
R .. .. . -4.50			

Rupees 4.50 lakhs were withdrawn owing to non-finalisation of outstanding claims. Actual expenditure, however, exceeded the original provision by Rs. 5.45 lakhs. The final excess of Rs. 9.95 lakhs was stated to be due to finalisation of a few more cases.

Charged appropriation—

- (i) Of the saving of Rs. 20.61 lakhs, Rs. 19.41 lakhs remained unsurrendered.  
 (ii) Saving in the original appropriation occurred under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
288—Social Security and Welfare			
B—Relief and Rehabilitation of Displaced Persons—			
VI—Other Rehabilitation Schemes—			
VI(8)—Other Schemes—			
O .. .. . 30.00	10.00	..	-10.00
R .. .. . -20.00			

Anticipated saving was attributed to non-completion of formalities connected with "Urban Land Ceiling Act" and land acquisition. The final saving of Rs. 10.00 lakhs was due to non-maturity of cases relating to decretal dues.

(iii) Funds provided by reappropriation for an unbudgeted item also remained unutilised to a substantial extent under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
288—Social Security and Welfare			
B—Relief and Rehabilitation of Displaced Persons—			
IV—Bangladesh Refugees—			
IV(C)—Shelter, water supply and sanitation—			
R .. .. . 18.80	18.80	9.99	-8.81

Funds were reappropriated for meeting decretal cost. The final saving of Rs. 8.81 lakhs was due to non-finalisation of certain items.

**Grant No. 45—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)** 111

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 288—Social Security and Welfare, 488—Capital Outlay on Social Security and Welfare and 688—Loans for Social Security and Welfare</b>			
	Rs.		
<b>Voted—</b>			
Original ..	8,32,99,000	} 8,32,99,000	7,53,24,987
Supplementary ..	..		
			-79,74,013
Amount surrendered during the year (March 1978)	..	..	34,06,000
<b>Charged—</b>			
Original ..	1,000	} 1,000	..
Supplementary ..	..		
			-1,000
Amount surrendered during the year (March 1978)	..	..	1,000
<b>Notes and comments—</b>			

(i) Out of the saving of Rs. 79.74 lakhs in the voted grant, Rs. 45.68 lakhs remained unsurrendered.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
288—Social Security and Welfare			
II—Welfare of Scheduled Castes—			
II(1)—Education—			
O .. ..	3,98.70	} 3,45.03	3,45.88
R .. ..	-53.67		
			+0.85

Of the anticipated saving of Rs. 53.67 lakhs, the saving of Rs. 28.63 lakhs was attributed to non-availability of suitable applicants for payment of scholarships. Reasons for the balance anticipated saving of Rs. 25.04 lakhs have not been intimated (March 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>III—Welfare of Scheduled Tribes—</b>			
<b>III(5)—State Plan (Schemes under proviso to Article 275(1) of the Constitution of India)—</b>			
<b>Integrated Tribal Area Development Project—</b>			
O .. .. . 1,97.00	1,61.50	1,58.18	—3.32
R .. .. . —35.50			

Reasons for the total saving of Rs. 38.82 lakhs have not been intimated (March 1979).

**III(4)—Tribal Areas Sub-Plan—**

O .. .. . 17.63	19.66	0.06	—19.60
R .. .. . 2.03			

Reasons for providing additional funds by reappropriation as well as for the eventual saving of Rs. 19.60 lakhs have not been intimated (March 1979).

**VI—Other Expenditure—**

<b>VI(1)—Expenditure for promotion of education amongst Educationally Backward Classes—</b>	11.24	7.22	—4.02
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Reasons for the saving have not been intimated (March 1979).

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

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving—
<b>288—Social Security and Welfare</b>			
<b>III—Welfare of Scheduled Tribes—</b>			
<b>III(3)—Health, Housing and Other Schemes—</b>			
O .. .. . 11.12	17.31	21.60	+4.29
R .. .. . 6.19			
<b>II—Welfare of Scheduled Castes</b>			
<b>II(3)—Health, Housing and Other Schemes—</b>			
O .. .. . 11.50	21.57	19.45	—2.12
R .. .. . 10.07			

Reasons for the total excess of Rs. 10.48 lakhs in the former case and the net excess of Rs. 7.95 lakhs in the latter case have not been intimated (March 1979).



Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>I—Direction and Administration—</b>			
<b>I(2)—District Organisation—</b>			
O .. .. 40.13	42.36	45.41	+3.05
R .. .. 2.23			
<b>I(1)—Headquarters Establishment—</b>			
O .. .. 10.88	10.90	15.60	+4.70
R .. .. 0.02			

Reasons for excess in the above two cases have not been intimated (March 1979).

**II—Welfare of Scheduled Castes—**

**II(2)—Economic Betterment—**

O .. .. 15.23	12.71	18.20	+5.49
R .. .. -2.52			

**488—Capital Outlay on Social Security and Welfare**

**E—Other Social Security and Welfare Programmes—**

**I—Tribal Area Sub-Plan—**

**I(1)—State Plan (Schemes under proviso to Article 275(1) of the Constitution of India)—**

**I(1)(b)—State contribution to the share capital of LAMPS—**

O .. .. 3.00	7.50	5.72	-1.78
R .. .. 4.50			

Reasons for the net excesses of Rs. 2.97 lakhs and Rs. 2.72 lakhs respectively in the foregoing two cases have not been intimated (March 1979).

(iv) Withdrawal of funds by reappropriation proved unrealistic under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>288—Social Security and Welfare</b>			
<b>III—Welfare of Scheduled Tribes—</b>			
<b>III(1)—Education—</b>			
O .. .. 82.96	77.03	92.35	+15.32
R .. .. -5.93			

Reasons for withdrawal of funds as well as for the final excess of Rs. 15.32 lakhs have not been intimated (March 1979).

(v) Provision of additional funds by reappropriation on the last day of the financial year proved unnecessary under :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
488—Capital Outlay on Social Security and Welfare			
E—Other Social Security and Welfare Programmes—			
I—Tribal Area Sub-Plan—			
I(1)—State Plan (Schemes under proviso to Article 275(1) of the Constitution of India)—			
I(1)(a)—State contribution to the share capital of the West Bengal Tribal Development Co-operative Corporation—			

O ..	5.00	}	50.00	3.10	—46.90
R ..	45.00				

Reasons for providing additional funds and for final saving have not been intimated (March 1979).

**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) (All voted)**

	Total grant	Actual expenditure	Excess + Saving—		
	Rs.	Rs.	Rs.		
<b>Major heads : 288—Social Security and Welfare and 688—Loans for Social Security and Welfare</b>					
Rs.					
Original ..	12,57,96,000	}	12,84,30,000	9,61,78,907	—3,22,51,093
Supplementary	26,34,000				
Amount surrendered during the year (March 1978)	..	..			1,63,19,990

**Notes and comments—**

(i) Supplementary provision of Rs. 26.34 lakhs obtained in March 1978 proved unnecessary in view of eventual saving of Rs. 3,22.51 lakhs under the grant.

(ii) Of the saving, Rs. 1,59.31 lakhs remained unsurrendered even though surrender of anticipated saving was made on the 31st March 1978.

(iii) Provision remained wholly unutilised under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
288—Social Security and Welfare			
E—Other Social Security and Welfare Programmes—			
E—II—Insurance Schemes—			
E—II(1)—Government contribution under State Employees Group Insurance Schemes other than for Police—	52.00	..	—52.00
E—II(2)—Government contribution under State Employees Group Insurance Scheme for Police—	31.00	..	—31.00
D—Social Welfare—			
D—X—Other Expenditure—			
D—X(5)—Lump provision for ad hoc pay, additional dearness allowance, house-rent and other allowances—	8.46	..	—8.46
D—X(1)—Amount payable for 100 beds reserved for non-leper patients in the Uttarpara Hospital—			
O .. 5.00	} ..	..	..
R .. —5.00			

Reasons for saving in the above cases have not been intimated (March 1979).

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

## D—VIII—Correctional Homes—

## D—VIII(8)—Establishment of Juvenile Courts and Remand Homes for children—

O	..	3.14	}	..	..	..
R	..	-3.14				

Anticipated saving was stated to be due to non-availability of suitable accommodation, non-completion of construction work and admission of smaller number of children than anticipated in different homes.

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

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

## D—X—Other Expenditure—

## D—X(4)—Rural Production Programme (Contingency Plan)—

O	..	5,98.55	}	4,56.86	4,49.44	-7.42
R	..	-1,41.69				

Of the total saving of Rs. 1,49.11 lakhs, saving of Rs. 1,27.94 lakhs was attributed mainly to delay in finalisation of schemes owing to their late receipt from the implementing agencies. Reasons for the balance saving of Rs. 21.17 lakhs have not been intimated (March 1979).

## D—IX—Minimum Needs Programme—

## D—IX(1)—Special Nutrition Programme—

O	..	92.00	}	77.15	54.20	-22.95
R	..	-14.85				

Rupees 14.85 lakhs were surrendered as the feeding centres could not be maintained throughout the year due to administrative difficulties. Reasons for the final saving of Rs. 22.95 lakhs have not been intimated (March 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
D—V—Family and Child Welfare—			
D—V(1)—Government of India's crash programme of Nutrition for children—	2,02.50	1,82.59	—19.91
D—V(3)—Family and Child Welfare Projects—			
O .. 25.00	29.35	19.55	—9.80
S .. 5.00			
R .. —0.65			
D—I—Direction and Administration—			
D—I(3)—Directorate of Education (Social Welfare)—			
O .. 13.04	14.04	3.76	—10.28
S .. 1.00			

Reasons for saving in the above cases have not been intimated (March 1979).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
288—Social Security and Welfare			
D—Social Welfare—			
D—I—Direction and Administration—			
D—I(1)—Directorate of Social Welfare—			
O .. 7.89	8.66	18.13	+9.47
R .. 0.77			

Reasons for the final excess of Rs. 9.47 lakhs have not been intimated (March 1979).

D—V—Family and Child Welfare—

D—V(7)—Grants-in-aid to Voluntary Organisations—

O .. 15.00	22.30	21.61	—0.69
S .. 1.00			
R .. 6.30			

Anticipated excess was stated to be due to allotment of more funds by Government of India.

(vi) Augmentation of funds by reappropriation proved unrealistic under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
288—Social Security and Welfare			
D—Social Welfare—			
D—X—Other Expenditure—			
D—X(3)—Aid to Voluntary Or- ganisations for social welfare works—			
O ..	4.69	} 11.37	4.35
R . ..	6.68		
			-7.02

Additional funds were obtained by reappropriation for providing financial assistance to more voluntary organisations for promotion of social welfare activities. The actual expenditure was, however, less than the original provision. Reasons for the final saving of Rs. 7.02 lakhs have not been intimated (March 1979).

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major Head : 289—Relief on account of Natural Calamities</b>			
	Rs.		
Original ..	10,00,00,000	} 12,34,78,000	12,14,81,265
Supplementary	2,34,78,000		
Amount surrendered during the year (March 1978)	..	..	7,18,749

**Notes and comments—**

(i) Supplementary provision of Rs. 2,34.78 lakhs obtained in March 1978 proved excessive in view of the saving of Rs. 19.97 lakhs in the grant.

(ii) Of the saving, Rs. 12.78 lakhs remained unsurrendered.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
C—Relief Works—			
C—III—Other Works—			
C—III(a)—Expenditure on Relief Works—			
O ..	4,44.90	3,44.91	3,33.18
R ..	-99.99		

Reasons for saving have not been intimated (March 1979).

B—Gratuitous Relief—

B—II—Food and Clothings—

B—II(c)—Doles met out of Famine Relief Fund—

West Bengal Famine Insurance Fund—

S ..	80.00	..	..
R ..	-80.00		

Reasons for withdrawal of the provision have not been intimated (March 1979).

D—General—

D—II—Other Expenditure—

D—II(1)—Lump provision for ad hoc pay, additional dearness allowance, house-rent and other allowances—

10.80 .. -10.80

Reasons for non-utilisation of the lump provision have not been intimated (March 1979).

D—II(b)—Expenditure in connection with Food for Works Projects in collaboration with CARE—

O ..	5.00	3.82	4.07
S ..	5.00		
R ..	-6.18		

Reasons for the anticipated saving have not been intimated (March 1979).

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
D—II(a)—Transport of goods moved on relief account—					
O	..	15.00	} 23.50	15.68	-7.82
S	..	5.00			
R	..	3.50			

Additional provision was made by supplementary grant and reappropriation for meeting the cost of large-scale relief operations. Reasons for final saving of Rs. 7.82 lakhs have not been intimated (March 1979).

(iv) The above savings were partly counterbalanced by excess over the provision under :—

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
B—Gratuitous Relief—					
B—II—Food and Clothings—					
B—II(a)—Food—					
O	..	1,40.00	} 4,18.21	3,46.14	-72.07
S	..	1,25.00			
R	..	1,53.21			

Provision was augmented by obtaining supplementary grant and making reappropriation for meeting the cost of large-scale relief operations. Reasons for the final saving of Rs. 72.07 lakhs have not been intimated (March 1979).

D—General—

D—II—Other Expenditure—

D—II(d)—Expenditure on account of Relief of Distress other than Distress due to Natural Calamities—

O	..	60.00	} 59.48	1,18.50	+59.02
R	..	-0.52			



Head			Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>D—I—Direction and Administration—</b>					
O	..	77.98	1,16.92	1,24.81	+7.89
S	..	13.47			
R	..	25.47			
<b>B—Gratuitous Relief—</b>					
<b>B—I—Cash Doles—</b>					
O	..	5.00	3.24	16.62	+13.38
R	..	-1.76			
<b>D—II(6)—Remuneration to Test Relief and Dry Doles Dealers—</b>					
O	..	8.00	12.75	17.09	+4.34
R	..	4.75			

Reasons for excess in the above cases have not been intimated (March 1979).

(v) **West Bengal Famine Insurance Fund**: The expenditure in this grant includes Rs. 80.00 lakhs met from the Famine Insurance Fund. The Fund was created by Government in 1938-39 under the Bengal Famine Insurance Fund Act, 1937.

The Fund is intended to meet the expenditure on relief of famine and distress caused by serious drought, flood, earthquake and other natural calamities. The Fund is credited with contributions made by Government from time to time and interest on securities in which the sums at credit are invested. The expenditure to be met from the Fund is initially debited to this grant and is transferred to the Fund account before the close of the accounts of the year. During the 1977-78, Rs. 80.00 lakhs were contributed by Government to the Fund and an equal amount was debited to it as expenditure met from the Fund. The balance at the credit of the Fund on 31st March 1978 was Rs. 33.98 lakhs (Rs. 20.04 lakhs in investment and Rs. 13.94 lakhs in cash).

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1977-78.

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major Heads: 295—Other Social and Community Services, 495—Capital Outlay on Other Social and Community Services and 695—Loans for Other Social and Community Services</b>			
	Rs.		
Original ..	1,98,57,000	} 1,98,75,000	1,75,58,184
Supplementary	18,000		
Amount surrendered during the year (March 1978)			19,67,401

**Notes and comments—**

Saving in the original provision occurred mainly under ;—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
695—Loans for Other Social and Community Services			
II—Employment—			
State plan (Fisth plan)—			
II(I)—Loans under Additional Employment Programme—			
O ..	1,40.00	} 1,21.98	1,21.
R ..	-18.02		

The anticipated saving of Rs. 18.02 lakhs was attributed to delay in clearance of self-employment schemes.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head : 296—Secretariat— Economic Services</b>			
Rs.			
<b>Voted—</b>			
Original ..	1,70,83,000	} 1,70,83,000	1,47,27,092
Supplementary ..	..		
<b>Amount surrendered during the year (March 1978)</b>	..	..	30,44,904
<b>Charged—</b>			
Original .. ..	} 1,200	1,200	..
Supplementary 1,200			
<b>Amount surrendered during the year</b>	..	..	..

**Notes and comments—**

Saving in the original provision occurred mainly under :—

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

**V—Other Expenditure—**

V(1)—Lump provision for ad hoc pay, additional dearness allowance, house-rent and other allowances—

O ..	23.45	} ..	..
R ..	-23.45		

The entire provision was surrendered, being not required.

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Major heads : 298—Co-operation, 498—Capital Outlay on Co-operation and 698—Loans for Co-operation</b>				
		Rs.		
Original	..	16,63,54,000	} 16,80,45,001	17,46,67,055 +66,22,054
Supplementary		16,91,001		
<b>Amount surrendered during the year</b>		..	..	..

**Notes and comments—**

(i) Expenditure exceeded the grant by Rs. 66,22,054 ; the excess requires regularisation.

(ii) Substantial excess over the original plus supplementary provision occurred under —

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
<b>498—Capital Outlay on Co-operation</b>			

**I—Credit Co-operatives—****State Plan (Fifth Plan)—****Investment in shares of Co-operative Organisations—**

O	..	1,69.00	} 2,71.71	2,71.71	..
R	..	1,02.71			

Augmentation of funds by reappropriation was attributed to investments in favour of eight weak Central Co-operative Banks at the post budget-stage.

**698—Loans for Co-operation****State Plan (Fifth Plan)—****Loans to Central Co-operative Banks for providing non-overdue cover in Co-operatively under-developed areas—**

O	..	2.00	} 80.99	80.99	..
R	..	78.99			

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
Centrally Sponsored (New Schemes)—					
2. Loans to Central Co-operative Banks for providing non-overdue cover in Co-operatively under-developed areas—					
O	..	2.00	38.53	80.99	+42.46
R	..	36.53			

The total excess of Rs. 1,57.98 lakhs in the above two cases was stated to be due to release of more funds at the post-budget stage by Government of India as per recommendations of the Reserve Bank.

#### 498—Capital Outlay on Co-operation

##### VI—Processing Co-operatives—

##### Non-Plan(Developmental)—

##### 1. Development of Co-operative Processing Societies and Cold Storages—

R	..	73.31	73.31	73.31	..
---	----	-------	-------	-------	----

Funds were provided by reappropriation owing to post-budget change in the pattern of financial assistance under the scheme.

#### 298—Co-operation

##### V—Credit Co-operatives—

##### State Plan (Fifth Plan)—

##### 4. Supply of Long-term Credit—

O	..	15.42	13.27	76.83	+63.56
R	..	-2.15			

Anticipated saving was attributed to non-receipt of adequate number of financial proposals. Expenditure, however, exceeded the original provision by Rs. 61.41 lakhs, reasons for which have not been intimated (March 1979).

Head			Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
698—Loans for Co-operation					
IX—Industrial Co-operatives—					
Non-Plan (Developmental)—					
1. Industrial Co-operatives—					
S	..	Token	55.00	55.38	+0.38
R	..	55.00			

Provision was reportedly augmented on the basis of funds released by Government of India.

498—Capital Outlay on Co-operation					
XI—Industrial Co-operatives—					
Centrally Sponsored (New Schemes)—					
1. Industrial Co-operatives—					
			..	31.69	+31.69

Reasons for the excess have not been intimated (March 1979).

IV—Farming Co-operatives—					
State Plan (Fifth Plan)—					
1. Scheme for Co-operative Farming—					
O	..	0.14	..	25.00	+25.00
R	..	-0.14			

Reasons for the eventual excess have not been intimated (March 1979).

298—Co-operation					
IX—Warehousing and Marketing Co-operatives—					
Non-Plan(Developmental)—					
2. Promotional Cell of Apex Marketing Society—					
O	..	1.00	0.77	24.75	+23.98
R	..	-0.23			

Reasons for final excess have not been intimated (March 1979).

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

(In lakhs of rupees)

## 698—Loans for Co-operation

## I—Credit Co-operatives—

1. Loans to West Bengal State  
Co-operative Bank—

O	..	2,78.00	}	3,00.00	3,00.00	..
R	..	22.00				

Excess over the provision was attributed to implementation of the Food production programme on a bigger scale.

## 298—Co-operation

## XIII—Industrial Co-operatives—

## State Plan (Fifth Plan)—

## 3. Handloom—

O	..	41.79	}	62.14	62.22	+0.08
R	..	20.35				

Excess was stated to be due mainly to release of more funds by Government of India.

498—Capital Outlay on Co-  
operation

## X—Co-operative Spinning Mills—

## State Plan (Fifth Plan)—

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

O	..	1.00	}	20.00	20.00	..
R	..	19.00				

Funds were reappropriated to meet the excess anticipated at the time of framing the revised estimates on the basis of actual requirement.

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

(In lakhs of rupees)

## XII—Consumers' Co-operatives—

### State Plan (Fifth Plan)—

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

O	..	16.65	} 32.09	31.91	-0.18
R	..	15.44			

Excess was attributed to a change at the post-budget stage in the pattern of financial assistance in regard to the investment in the Urban Consumers' Co-operatives and distribution of consumers' articles in rural areas.

## II—Housing Co-operatives—

### State Plan (Fifth Plan)—

#### 1. Development of Housing Co-operatives—

O	..	14.00	} 27.00	27.00	..
R	..	13.00			

Excess over the provision was attributed to increased investment in the West Bengal State Co-operative Housing Federation Ltd. for strengthening the capital base of the institution to enable it to draw institutional finance required for implementation of its programmes.

## XI—Industrial Co-operatives—

### State Plan (Fifth Plan)—

#### 1. Industrial Co-operatives—

O	..	26.75	} 43.67	35.73	-7.94
R	..	16.92			

Anticipated requirement for share participation in West Bengal State Handloom Weavers' Co-operative Society Ltd. and different primary societies was fixed on the basis of additional funds released by Government of India. Actual requirement being less than what was estimated, modified provision proved excessive, resulting in a saving of Rs. 7.94 lakhs. Reasons for the eventual saving have not been intimated (March 1979).



Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
698—Loans for Co-operation			
V—Warehousing and Marketing Co-operatives—			
Non-Plan—			
2. Loans for establishment of co-operative storage godown—	17.50	26.12	+8.62

Excess was due to payment of loans on a bigger scale on receipt of additional assistance of Rs. 8.62 lakhs from the National Co-operative Development Corporation.

(iii) Excess in the above cases was partly offset by saving in the original plus supplementary provision under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
698—Loans for Co-operation			
VI—Processing Co-operatives—			
Non-Plan (Developmental)—			
1. Loans for development of Co-operative Processing Societies and Cold Storages—			
O .. 1,00.00	24.82	24.82	..
R .. -75.18			

Saving was attributed to non-release of full quantum of assistance for development of eleven Cold Storage Societies by the National Co-operative Development Corporation.

#### VII—Dairy Co-operatives—

##### Non-Plan—

##### 1. Loans to Co-operative Milk Unions under World Food Programme No. 618—

O .. 1,05.00	34.19	34.19	..
R .. -70.81			

Saving was attributed to non-release of expected quantum of assistance by the Indian Dairy Corporation.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
298—Co-operation			
V—Credit Co-operatives—			
State Plan (Fifth Plan)—			
3. Organisation of Service Co-operatives—			
O .. 77.24	61.83	8.52	-53.31
R .. -15.41			

Anticipated saving was attributed to non-receipt/late receipt of qualified financial proposals and non-sanction of some proposals for granting subsidies to cover bad debts of certain primary credit societies. Reasons for the final saving have not been intimated (March 1979).

## 498—Capital Outlay on Co-operation

## V—Warehousing and Marketing Co-operatives—

## Non-Plan—

## 1. Margin money to Co-operative Marketing Societies for distribution of fertiliser and agricultural inputs—

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

Saving was attributed to non-availability of financial assistance from the National Co-operative Development Corporation.

## 298—Co-operation

## XI—Dairy Co-operatives—

## Non-Plan—

## 2. Co-operative Milk Unions Under WFP 618—

O .. 45.00	14.65	14.65	..
R .. -30.35			

Saving was due reportedly to non-release of funds by the Indian Dairy Corporation to the desired extent.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>498—Capital Outlay on Co-operation</b>			
<b>XII—Consumers' Co-operatives—</b>			
<b>Non-Plan (Developmental)—</b>			
<b>1. Distribution of Consumers' articles in rural areas—</b>			
O ..	28.00	}	.. .. ..
R ..	-28.00		
Entire provision remained unutilised owing reportedly to non-sanction of assistance by the National Co-operative Development Corporation.			
<b>V—Warehousing and Marketing Co-operations—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>1. Development of Agricultural Marketing Societies—</b>			
O ..	41.41	}	40.13      15.65      -24.48
R ..	-1.28		
Anticipated saving was attributed mainly to non-receipt of adequate number of proposals qualifying for the assistance from the Primary Societies. Reasons for the final saving have not been intimated (March 1979).			
<b>298—Co-operation</b>			
<b>IX—Warehousing and Marketing Co-operatives—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>1. Development of Agricultural Marketing Societies—</b>			
O ..	24.93	}	15.28      3.27      -12.01
R ..	-9.65		

Of the total saving of Rs. 21.66 lakhs, saving of Rs. 13.45 lakhs was attributed to non-receipt of proposals from all the eligible marketing societies and grading units and non-availability of proposals qualifying for assistance from the West Bengal State Co-operative Marketing Federation Ltd. Reasons for the saving of the remaining provision have not been intimated (March 1979).

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

(In lakhs of rupees)

## 698—Loans for Co-operation

## X—Consumers' Co-operatives—

## Loans for distribution of Consumers' articles in rural areas—

O	..	20.55	}	..	..	..
R	..	-20.55				

Saving of the entire provision was attributed to non-release of funds by the National Co-operative Development Corporation, the sponsoring authority of the scheme.

## 498—Capital Outlay on Co-operation

## VI—Processing Co-operatives—

## State Plan (Fifth Plan)—

## 2. Establishment of Cold Storages—

O	..	29.93	}	29.03	29.03	..
S	..	16.91				
R	..	-17.81				

In view of withdrawal of funds by reappropriation, supplementary provision obtained towards the end of the year, proved unnecessary. The saving was attributed to non-release of funds by the National Co-operative Development Corporation to the desired extent.

## 298—Co-operation

## XVIII—Other Expenditure—

## Non-Plan—

1. Lump provision for ad hoc pay, additional dearness allowance, house-rent and other allowances—	17.55	..	-17.55
---	-------	----	--------

The lump provision was neither utilised nor surrendered, reasons for which have not been intimated (March 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
498—Capital Outlay on Co-operation			
V—Warehousing and Marketing Co-operatives—			
Non-Plan (Developmental)—			
4. Investment in Shares of Co-operative Marketing Societies—			
O .. 20.00	4.18	4.14	-0.04
R .. -15.82			

## VI—Processing Co-operatives—

## State Plan (Fifth Plan)—

## 1. Development of Processing Societies—

O .. 15.74	1.99	1.99	..
R .. -13.75			

Savings in the above cases were attributed to non-receipt of adequate number of proposals qualifying for financial assistance.

## 498—Capital Outlay on Co-operation

## XII—Consumers' Co-operatives—

## Centrally Sponsored (New Schemes)—

## 1. Accelerated development of consumers' co-operatives—

O .. 40.00	25.03	25.03	..
R .. -14.97			

Saving was stated to be due to non-availability of financial assistance from Government of India as contemplated.

## 698—Loans for Co-operation

## VIII—Fishermen's Co-operatives—

## Non-Plan—

## 1. Loans for development of Fishery Co-operatives—

O .. 11.07	..	..	..
R .. -11.07			

Saving was attributed to discontinuance of the scheme.

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

**X—Consumers' Co-operatives—****Centrally Sponsored (New Schemes)—****1. Loans for accelerated development of consumers' co-operatives—**

O	..	15.75	}	5.21	5.21	..
R	..	-10.54				

Saving was attributed to non-release of full quantum of Central assistance.

**298—Co-operation****XIV—Consumers' Co-operatives—****Centrally Sponsored (New Schemes)—****1. Accelerated development of Consumers' Co-operatives—**

O	..	9.75	}	4.80	0.68	-4.12
R	..	-4.95				

Anticipated saving was due reportedly to non-release of funds by Government of India as estimated. Reasons for the final saving have not been intimated (March 1979).

**V—Credit Co-operatives—****State Plan (Fifth Plan)—****2. Expansion of rural credit—**

O	..	25.50	}	19.26	16.78	-2.48
R	..	-6.24				

Funds were withdrawn due to non-receipt and late receipt of financial proposals from Central Co-operative Banks and Apex Co-operative Banks. Reasons for the final saving have not been intimated (March 1979).

**398—Loans for Co-operation****IX—Industrial Co-operatives—****State Plan (Fifth Plan)—****2. Handloom—**

O	..	7.75	}	0.62	0.28	-0.34
R	..	-7.13				

Reasons for saving have not been intimated (March 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
298—Co-operation			
IX—Warehousing and Marketing Co-operatives—			
Non-Plan (Developmental)—			
4. Establishment of co-operative storage godown—			
O .. 8.75	12.80	1.53	-11.27
R .. 4.05			

Expenditure did not come up even to the original provision; even so, provision was augmented by reappropriation in anticipation of sanction of more rural godowns than provided for, resulting in final saving of Rs. 11.27 lakhs. Reasons for the final saving have not been intimated (March 1979).

#### XIV—Consumers' Co-operatives—

##### Non-Plan (Developmental)—

##### 1. Distribution of Consumers' articles in rural areas—

O .. 6.85	..	..	..
R .. -6.85			

Saving was attributed to non-release of funds by the National Co-operative Development Corporation.

##### II—Audit of Co-operatives—

O .. 52.51	46.91	46.01	-0.90
R .. -5.60			

Saving was stated to be mainly due to non-appointment of staff in the State Plan sector.

#### III—Education, Research and Training—

##### State Plan (Fifth Plan)—

##### III(2)—Scheme for co-operative training and education—

O .. 13.10	6.40	7.14	+0.74
R .. -6.70			

Anticipated saving was due mainly to non-sanction of ten training centres as contemplated.

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

(In lakhs of rupees)

698—Loans for Co-operation

V—Warehousing and Marketing  
Co-operatives—

Non-Plan (Developmental)—

4. Loans to Marketing Societies  
for purchase of trucks—

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

Saving was attributed to non-receipt of proposals qualifying for loan assistance.

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

Total grant	Actual expenditure	Excess + Saving—
Rs.	Rs.	Rs.

**Major head : 304—Other General  
Economic Services**

	Rs.					
Original	..	94,57,000	}	1,05,65,000	1,00,71,869	-4,93,131
Supplementary		11,08,000				

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

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**Grant No. 52—Agriculture**

137

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.	
<b>Major heads : 305—Agriculture, 505—Capital Outlay on Agriculture and 705—Loans for Agriculture</b>				
<b>Voted—</b>				
	Rs.			
Original ..	30,35,19,000	33,54,29,000	26,54,58,819	-6,99,70,181
Supplementary	3,19,10,000			
Amount surrendered during the year (March 1978)		..	..	4,52,10,025
<b>Charged—</b>				
Original ..	1,000	25,229	..	-25,229
Supplementary	24,229			
Amount surrendered during the year		..	..	..

**Notes and comments—**

(i) Of the unutilised provision, Rs. 2,47.60 lakhs were not surrendered, even though surrender of anticipated saving was made on 31st March 1978.

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

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

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

505—Capital Outlay on Agriculture

XIV—Other Expenditure—

State Plan—Fifth Plan—

2. World Bank Project on Agricultural Development—

Improvement of Agricultural Extension and Research—

O	..	1,10.90	}	..	..	..
R	..	-1,10.90				

Saving was attributed to non-execution of civil works owing to non-selection of consultants.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
305—Agriculture			
VII—Manures and Fertilisers—			
Non-Plan (Developmental)—			
1. Distribution of chemical fertilisers—			
O ..	1,16.00	2,02.82	1,05.91
S ..	1,00.00		
R ..	—13.18		
<p>The saving was attributed to wrong estimation of the requirement owing to uncertainty in the quantum of debit to be raised by Government of India on account of supplies of fertilisers.</p>			
I—Direction and Administration—			
State Plan—Fifth Plan—			
4. World Bank Project on Agricultural Development—			
Improvement of Agricultural Extension and Research—			
O ..	1,34.68	67.00	71.14
R ..	—67.68		
<p>Saving was attributed to non-filling up of posts created under World Bank Project due to administrative reasons.</p>			
Centrally Sponsored (New Schemes)—			
1. Strengthening and Reorganisation of Agricultural Extension and Administration in State—			
S ..	48.20	..	..
R ..	—48.20		

Entire supplementary provision remained unutilised owing to non-sanction of the scheme.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>XVII—Agricultural Economics and Statistics—</b>			
<b>State Plan—Fifth Plan—</b>			
<b>9. Comprehensive scheme for collection of agricultural statistics by plot to plot survey and crop outing experiments—</b>			
O	31.33	1.22	0.54
R	-30.11		
			<b>=0.66</b>

Saving was attributed to non-recruitment of staff owing to technical difficulties.

**XII—Drought Prone Areas Programme—**

**Central Sector (New Schemes)—**

**2. Medium Irrigation Projects—**

O	60.00	53.00	30.53
R	-7.00		
			<b>-22.47</b>

Reasons for non-utilisation of nearly 50 per cent of the provision for the scheme, financed fully by the Government of India, have not been intimated (March 1979).

**505—Capital Outlay on Agriculture**

**XIII—Tribal Areas Sub-Plan—**

**State Plan—Fifth Plan—**

**1. Establishment and development of Seed and Horticultural Farms—**

O	20.00	10.00	..
R	-10.00		
			<b>-10.00</b>

Reasons for non-utilisation of the entire provision have not been intimated (March 1979).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>305—Agriculture</b>			
<b>I—Direction and Administration—</b>			
<b>Non-Plan—</b>			
<b>1. Direction—</b>			
O ..	54.90	37.77	—12.83
R ..	—4.30		
	50.60		

Total saving of Rs. 17.13 lakhs was attributed to non-filling up of posts and adoption of economy measures.

### 505—Capital Outlay on Agriculture

#### II—Agricultural Farms—

##### State Plan—Fifth Plan—

#### 1. Establishment and development of Seed and Horticultural Farms—

O ..	39.50	22.71	24.24	+1.53
R ..	—16.79			

Anticipated saving was mainly due to post-budget decision to reduce the expenditure on the scheme.

### 305—Agriculture

#### II—Land Reforms—

##### Central Sector (New Schemes)—

#### 1. Development and cultivation of surplus land—

O ..	20.00	5.40	5.91	+0.51
R ..	—14.60			

Non-utilisation of a major portion of the provision was attributed mainly to unfavourable terms and conditions of the loan and other financial assistance to beneficiaries of surplus land.

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
<b>XII—Drought Prone Areas Programme—</b>			
<b>State Plan—Fifth Plan—</b>			
<b>(a) Minor Irrigation Schemes—</b>			
<b>(a)(ii)—Irrigation—</b>			
O .. 38.50	} 45.80	24.56	-21.24
R .. 7.30			

Saving was attributed to curtailment of the work programme due to non-engagement of full complement of staff.

**XIX—Agricultural Marketing and Quality Control—**

**Central Sector (New Schemes)—**

**1. Schemes for development of regulated markets situated in under-developed areas—**

O .. 20.00	} 6.50	6.50	..
R .. -13.50			

Saving was reportedly due to the expenditure being restricted to the amount sanctioned by Government of India.

**505—Capital Outlay on Agriculture**

**X—Marketing—**

**State Plan—Fifth Plan—**

**1. Development of markets and subsidy to State Marketing Board—**

O .. 13.00	} 4.08	0.28	-3.80
R .. -8.92			

Total saving of Rs. 12.72 lakhs was stated to be due to non-finalisation of the land compensation cases as necessary formalities could not be completed.

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
<b>305—Agriculture</b>					
<b>XXII—Tribal Areas Sub-Plan—</b>					
<b>State Plan—Fifth Plan—</b>					
<b>3. Drought Prone Areas Programme—</b>					
<b>3(b)—Afforestation—</b>			11.00	0.80	—10.20
Reasons for the saving have not been intimated (March 1979).					
<b>3(a)—Minor Irrigation Schemes—</b>					
O	..	16.42	2.50	7.36	+4.86
R	..	—13.92			
Reasons for the net saving of Rs. 9.06 lakhs have not been intimated (March 1979)					
<b>XI—Schemes for Small and Marginal Farmers and Agricultural Labour—</b>					
<b>State Plan—Fifth Plan—</b>					
<b>1. Scheme for development of small farmers and agricultural labourers—</b>					
O	..	17.00	8.70	8.00	—0.70
R	..	—8.30			
Funds were withdrawn owing to revised forecast for smaller requirement under the scheme aiming at giving additional subsidy to the hill people in Darjeeling district.					
<b>XII—Drought Prone Areas Programme—</b>					
<b>State Plan—Fifth Plan—</b>					
<b>(a) Minor Irrigation Schemes—</b>					
<b>(a)(i)—Agriculture—</b>					
O	..	31.23	27.17	24.90	—2.27
R	..	—4.06			

Total saving of Rs. 6.33 lakhs was attributed to slow progress of the work programme due to non-engagement of full complement of staff.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>XXII—Tribal Areas Sub-Plan—</b>			
State Plan—Fifth Plan—			
3. Drought Prone Areas Programme—			
3(j)—Animal Husbandry—			
O ..	5.40	2.91	-2.91
R ..	-2.49		

Reasons for saving of the entire provision have not been intimated (March 1979).

(iv) Additional funds provided by reappropriation proved excessive in the following case :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
705—Loans for Agriculture			
III—Manures and Fertilisers—			
Non-Plan—			
1. Loans under the scheme for distribution of chemical fertilisers—			
O ..	20.00	1,39.97	-17.33
S ..	82.59		
R ..	37.38		

Provision was augmented by reappropriation of funds anticipating larger demand from the cultivators for fertiliser loan distributed through district authorities. The eventual saving was attributed to less demand for such loans.

(v) In the following case, funds provided by reappropriation for a scheme not provided in the budget, remained unutilised to a large extent :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
305—Agriculture			
VII—Manures and Fertilisers—			
Centrally Sponsored (New Schemes)—			
1. Pilot project for amendment of acid soil—			
R ..	12.00	0.94	-11.06

Final saving was stated to be due to the scheme being sanctioned towards the end of the year.

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 306—Minor Irrigation, 307—Soil and Water Conservation, 308—Area Development, 506— Capital Outlay on Minor Irrigation, Soil Conservation and Area Deve- lopment and 706—Loans for Minor Irrigation, Soil Conservation and Area Development</b>			

Voted—

	Rs.			
Original .. 34,45,40,000	} 36,32,69,000	32 60 07,683	—3,72,61,317	
Supplementary 1,87,29,000				
Amount surrendered during the year (March 1978).	..	..	3,63,65,950	

Charged—

Original .. ..	} 10,359	10,359	..	
Supplementary 10,359				
Amount surrendered during the year	..	..	..	

Notes and comments—

(i) In view of the eventual saving of Rs. 3,72.61 lakhs, the supplementary grant of Rs. 1,87.29 lakhs obtained in March 1978 proved unnecessary and could have been restricted to token provisions wherever required.

(ii) Provision remained wholly unutilised under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
IV—Tribal Areas Sub-Plan—			
State Plan (Fifth Plan)—			
IV(1)—Minor Irrigation—			
O .. .. 35.00	} 14.00	..	—14.00
R .. .. —21.00			



Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<b>306—Minor Irrigation</b>			
<b>IV—Tubewells—</b>			
<b>State Plan (Fourth Plan and Committed)—</b>			
<b>IV(6)—Maintenance of State-owned Shallow Tubewells—</b>			..
O .. .. 6.00 } .. ..	25.00	.. ..	- 25.00
R .. .. 19.00 }			
<b>506—Minor Irrigation</b>			
<b>II—Investigation and Development of Ground Water Resources—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>II(3)—World Bank Project on Agricultural Development—</b>			
<b>Equipment for State Water Board—</b>			
O .. .. 23.00 } .. ..	6.84	.. ..	- 6.84
R .. .. -16.16 }			
<b>X—Other Expenditure—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>X(2)—West Bengal Minor Irrigation Corporation—</b>			
<b>Water rate subsidy—</b>			
O .. .. 16.00 } .. ..	.. ..	.. ..	.. ..
R .. .. -16.00 }			
<b>X(3)—West Bengal Minor Irrigation Corporation—</b>			
<b>Staff subsidy—</b>			
O .. .. 8.00 } .. ..	16.16	.. ..	16.16
.. .. 8.16 }			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>II—Investigation and Development of Ground Water Resources—</b>			
<b>Centrally Sponsored (New Schemes)—</b>			
<b>II(5)—Strengthening of ground and Surface Water (Minor Irrigation) Organisation—</b>			
S .. .. .	7.82	3.15	..
R .. .. .	-4.67		
			-3.15

Reasons for savings under the above heads have not been intimated (March 1979),

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—</b>			
<b>I—Minor Irrigation—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>I(7)—World Bank Project on Agricultural Development—</b>			
O .. .. .	4,90.00	2,36.50	96.43
S .. .. .	4.90		
R .. .. .	-2,58.40		
			-1,40.07
<b>I(4)—Survey and Investigation of Ground Water and Surface Water Resources—</b>			
O .. .. .	1,05.00	51.77	6.49
R .. .. .	-53.23		
			-45.28

Reasons for saving in the above cases have not been intimated (March 1979).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>306—Area Development</b>			
<b>III—Development of Hill Areas—</b>			
<b>State Plan (Special Schemes)—</b>			
<b>III(1)—Accelerated Development of hill areas—</b>			
O .. .. .	3,50.00	3,42.37	2,62.38
R .. .. .	-7.63		

Saving of Rs. 25 lakhs was attributed to reduction of Central assistance. Reasons for the balance saving of Rs. 62.64 lakhs have not been intimated (March 1979).

**V—Other Expenditure—**

**State Plan (Fifth Plan)—**

**V(5)—Comprehensive Area Development Project—**

O .. .. .	90.00	1,00.00	50.00
R .. .. .	10.00		

Reasons neither for reappropriation nor for final saving have been intimated (March 1979).

**307—Soil and Water Conservation**

**V—Soil Conservation Schemes—**

**State Plan (Fifth Plan)—**

**V(5)—Sanjhora Soil Conservation Scheme, Darjeeling—**

**(6)—Soil Conservation in Chel Catchment—**

**(7)—Soil Conservation Schemes—  
Irrigation—**

**(8)—Treatment of new slips and bank erosion due to 1968-Floods in List Catchment, Darjeeling—**

O .. .. .	32.00	29.85	3.00
R .. .. .	-2.15		

Head	Total grant	Actual expenditure	Excess + Saving—	
(In lakhs of rupees)				
<b>308—Area Development</b>				
V—Other Expenditure—				
State Plan (Fifth Plan)—				
V(2)—Development of Jhargram area—				
O .. .. .	35·00	} 34·97	11·97	-23·00
R .. .. .	-0·03			
Central Sector (New Schemes)—				
V(2)—Command Area Development Programme in selected areas in West Bengal—				
O .. .. .	38·00	} 6·29	15·98	+9·69
R .. .. .	-31·71			
<b>506—(Capital Outlay on Minor Irrigation, Soil Conservation and Area Development</b>				
III—Area Development Programme.—				
Central Sector (New Schemes)—				
III(1)—Command Area Development Programme—				
S .. .. .	49·87	} 40·93	28·58	-12·35
R .. .. .	-8·94			
<b>306—Minor Irrigation</b>				
IV—Tubewells—				
State Plan (Fifth Plan)—				
IV(4)—Development of State-owned Shallow Tubewells—				
O .. .. .	14·00	} 18·00	1·34	-16·66
R .. .. .	4·00			

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
VI—Other Minor Works—			
State Plan (Fifth Plan)—			
VI(7)—Minor Irrigation Scheme—			
Irrigation—			
O .. .. .	46·53	49·55	34·28
R .. .. .	3·02		
X—Other Expenditure—			
State Plan (Fifth Plan)—			
X(8)—World Bank Project on Agricultural Development— Establishment and Development of work-shop—			
O .. .. .	19·71	18·00	13·83
R .. .. .	-1·71		
IX—Tribal Areas Sub-Plan—			
IX(3)—Surface Drainage and Irrigation Scheme—			
O .. .. .	6·00	3·00	0·21
R .. .. .	-3·00		
307—Soil and Water Conservation			
V—Soil Conservation Schemes—			
State Plan (Fifth Plan)—			
V(2)—Scheme for Pilot Project on reclamation of saline and alkaline tracts in West Bengal—			
O .. .. .	7·00	1·45	1·51
R .. .. .	-5·55		

Reasons for saving in the above cases have not been intimated (March 1979).

(iv) Above saving was partly counterbalanced by excess over the original and supplementary provision mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development</b>			
<b>I—Minor Irrigation—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>I(3)—River Lift Irrigation—</b>			
O .. .. . 3,88·00	4,18·00	5,15·99	+97·99
S .. . . . 30·00			
<b>308—Area Development</b>			
<b>II—Dry Land Development—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>II(1)—Rural Development and Employment—</b>			
<b>Drought Prone Area Programme—</b>	..	67·63	+67·63
<b>306—Minor Irrigation</b>			
<b>IV—Tubewells—</b>			
<b>Non-Plan—</b>			
<b>IV(1)—Deep Tubewell Irrigation—</b>			
O .. .. . 83·65	96·90	1,42·71	+45·81
R .. .. . 13·25			
<b>V—Lift Irrigation Scheme—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>V(2)—River Lift Irrigation—</b>	99·70	1,47·84	+48·14
<b>308—Area Development</b>			
<b>III—Development of Hill Areas—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>III(1)—Development of hill areas—</b>	18·45	60·95	+42·50

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
I—Minor Irrigation—			
State Plan (Fifth Plan)—			
I(1)—The West Bengal State Minor Irrigation Corporation—			
O .. ..	50·00	80·00	80·00
R .. ..	30·00		
305—Minor Irrigation			
V—Lift Irrigation Schemes—			
Non-Plan—			
V(1)—Lift Irrigation from rivers and beels—			
O .. ..	65·30	82·66	94·41
R .. ..	17·36		
308—Area Development			
V—Other Expenditure—			
State Plan (Fifth Plan)—			
V(1)—Development of Sundarban—	1,19·95	1,47·02	+27·07
306—Minor Irrigation			
I—Direction and Administration—			
Non-Plan—			
I(1)—Scheme for strengthening, extension and administration under Director of Agricultural Engineering—			
O .. ..	58·92	68·37	8·40
R .. ..	9·42		

Head	Total grant	Actual expenditure	Excess + Saving—	
	(In lakhs of rupees)			
<b>X—Other Expenditure—</b>				
State Plan (Fifth Plan)—				
<b>X(5)—Minor Drainage Scheme—</b>				
Irrigation—				
O .. .. .	49.47	46.45	62.79	+16.34
R .. .. .	-3.02			
307—Soil and Water Conservation				
<b>V—Soil Conservation Scheme—</b>				
State Plan (Fifth Plan)—				
<b>V(3)—Scheme for extension of soil conservation work on waste lands on watershed basis—</b>				
O .. .. .	18.00	13.00	30.66	+17.66
R .. .. .	-5.00			
306—Minor Irrigation				
<b>VI—Other Minor Works—</b>				
State Plan (Fifth Plan)—				
<b>VI(8)—Minor Irrigation Schemes—</b>				
Agriculture—		6.16	18.62	+12.46
<b>III—Construction and Deepening of Wells and Tanks—</b>				
State Plan (Fourth Plan and Committed)—				
<b>III(3)—Tank Irrigation—</b>				
O .. .. .	27.55	29.75	39.88	+10.13
R .. .. .	2.20			



Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>308—Area Development</b>			
<b>V—Other Expenditure—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>V(4)—Command Area Development Programme—</b>			
O .. .. 10.25	6.29	16.99	+10.70
R .. .. -3.96			
<b>306—Minor Irrigation</b>			
<b>I—Direction and Administration—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>I(2)—Strengthening of organisation and administration of the Directorate of Agricultural Engineering—</b>			
O .. .. 28.00	24.10	36.89	+12.79
R .. .. -3.90			
<b>IV—Tubewells—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>IV(3)—Shallow Tubewells and Pumpsets—</b>	..	7.95	+7.95
<b>X—Other Expenditure—</b>			
<b>State Plan (Fourth Plan and Committed)—</b>			
<b>X(9)—Small Irrigation—</b>			
O .. .. 3.08	3.23	10.78	+7.55
R .. .. 0.15			
<b>State Plan (Fifth Plan)—</b>			
<b>X(4)—Pumpsets distribution—</b>			
O .. .. 1.25	..	8.88	+8.88
R .. .. -1.25			
<b>I—Direction and Administration—</b>			
<b>State Plan (Fourth Plan and Committed)—</b>			
<b>I(3)—Scheme for strengthening, extension and administration—</b>			
O .. .. 10.86	54.84	61.95	+7.11
S .. .. 44.00			
R .. .. -0.02			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>307—Soil and Water Conservation</b>			
<b>V—Soil Conservation Schemes—</b>			
<b>State Plan (Fourth Plan and Committed)—</b>			
<b>V(13)—Soil Conservation works on waste lands and agricultural lands on watershed basis—</b>			
O .. .. 15.03	12.72	21.43	+8.71
R .. .. -2.31			
<b>308—Area Development</b>			
<b>III—Development of Hill Areas—</b>			
<b>Central Sector (New Schemes)—</b>			
<b>III(1)—Accelerated Development of Hill Areas—</b>	..	5.64	+5.64

Reasons for excess in the above cases have not been intimated (March 1979).

(v) The following are cases of excessive surrender of funds on the last day of the financial year :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>303—Minor Irrigation—</b>			
<b>II—Investigation and Development of Ground Water Resources—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>II(1)—Survey and Investigation of Ground Water and Surface Water Resources—</b>			
O .. .. 72.09	43.36	56.76	+13.40
R .. .. -28.73			
<b>506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development</b>			
<b>III—Area Development Programme—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>III(1)—Command Area Development Programme—</b>			
O .. .. 67.75	13.66	31.28	+17.02
R .. .. -54.09			

Reasons neither for surrender of funds nor for eventual excess have been intimated (March 1979).

(vi) In the following cases withdrawal by reappropriation proved unnecessary in view of the final excess :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
306—Minor Irrigation			
III—Construction and Deepening of Wells and Tanks—			
State Plan (Fifth Plan)—			
III(2) Tank Irrigation—			
O .. .. 39.00	28.98	48.03	+19.05
R .. .. -10.02			
VI—Other Minor Works—			
State Plan (Fifth Plan)—			
VI(6)—Boro Bundhs—			
O .. .. 30.00	16.44	44.89	+28.45
R .. .. -13.56			

Reasons for withdrawal of funds as well as for final excess in the above cases have not been intimated (March 1979).

(vii) Provision by reappropriation proved excessive/unnecessary in the following cases :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
306—Minor Irrigation			
IV—Tubewells—			
State Plan (Fourth Plan and Committed)—			
IV(5)—Deep Tubewell Irrigation—			
O .. .. 1,37.46	2,42.00	1,95.88	-46.12
S .. .. 13.90			
R .. .. 90.64			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>306—Minor Irrigation</b>			
<b>V—Lift Irrigation Schemes—</b>			
<b>State Plan (Fourth Plan and Com- mitted)—</b>			
<b>V(3)—Lift Irrigation—</b>			
O .. .. . 2,82.35	3,28.40	2,82.93	—45.47
R .. .. . 46.05			
<b>706—Loans for Minor Irrigation, Soil Conservation and Area Development</b>			
<b>III—Area Development Programmes—</b>			
<b>Special Schemes—</b>			
<b>III(2)—Accelerated Development of Hill Areas—</b>			
R .. .. . 7.63	7.63	..	—7.63
Reasons for final saving in the above cases have not been intimated (March 1979)			

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**Grant No. 54—Food**

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major heads : 309—Food and 509— Capital Outlay on Food</b>			
<b>Voted—</b>			
	Rs.		
Original ..	18,18,82,000	18,18,82,000	15,66,37,120
Supplementary ..	..		
<b>Amount surrendered during the year (March 1978)</b>	..	..	1,52,26,000
<b>Charged—</b>			
Original ..	10,000	10,000	..
Supplementary ..	..		
<b>Amount surrendered during the year</b>	..	..	..

**Notes and comments—**

(i) Of the unutilised provision of Rs. 2,52.45 lakhs, Rs. 1,00.19 lakhs remained unsurrendered, even though surrender of anticipated saving was made on 31st March 1978.

(ii) Substantial saving in the original provision occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>509—Capital Outlay on Food</b>			
<b>I—Procurement and Supply—</b>			
<b>Non-Plan—</b>			
<b>I(2)—Purchase of wheat and wheat products—</b>			
O .. .. . 1,50.00	1,10.00	45.26	-64.74
R .. .. . -40.00			

Surrender of anticipated saving of Rs. 40.00 lakhs was attributed to non-payment of bills of the Food Corporation of India and some flour mills owing to some technical defects. Reasons for the final saving of Rs. 64.74 lakhs have not been intimated (March 1979).

**I(1)—Purchase of foodgrains other than wheat—**

O .. .. . 1,00.00	28.64	0.22	-28.42
R .. .. . -71.36			

Total saving of Rs. 99.78 lakhs was stated to be due to non-payment of price differential payable to the Food Corporation of India towards supply of non-Bengal rice at concessional rates during November and December 1973.

**309—Food**

**VIII—Other Expenditure—**

**VIII(1)—Lump provision for ad hoc pay, additional dearness allowance, house-rent and other allowances—**

O .. .. . 57.28	..	..	..
R .. .. . -57.28			

Lump provision proved excessive in view of surrender of Rs. 40.90 lakhs, reasons for which have not been intimated (March 1979). The balance (i.e. Rs. 16.38 lakhs) was reappropriated for utilisation under the functional heads.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
VI—Nutrition and Subsidiary Food—			
Centrally-Sponsored (New Schemes)—			
VI(1)—Applied Nutrition Programme—	7.35	0.51	—6.84

Reasons for the saving of the major portion of the provision have not been intimated (March 1979).

I—Direction and Administration—

I(5)—Directorate of Transportation—

O .. ..	39.54	41.18	33.58	—7.60
R .. ..	1.64			

Reasons for the final saving have not been intimated (March 1979).

(iii) Saving under the heads was partly counterbalanced by excess over the original provision under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—	
309—Food				
I—Direction and Administration—				
I(4)—District Distribution—				
O .. ..	1,90.99	2,40.43	2,30.77	—9.66
R .. ..	49.44			

Anticipated excess was attributed to sanction of dearness, house-rent and medical allowances at enhanced rates, payment of honorarium to the Inspectorate staff and printing of ration cards for replacement of family ration cards by individual cards and larger expenditure on procurement operations. Reasons for the eventual saving have not been intimated (March 1979).

509—Capital Outlay on Food

I—Procurement and Supply—

Non-Plan—

I(5)—Investment in West Bengal  
Essential Commodities Supply  
Corporation Ltd.—

..	25.00	+25.00
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The excess was attributed to purchase of equity shares of the Corporation as a result of a post-budget decision.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
309—Food			
VI—Nutrition and Subsidiary Food—			
State Plan (Fourth Plan and Committed)—			
VI(1)—Applied Nutrition Programme—	5.65	15.08	+9.43

Reasons for the excess under the above comprehensive programme for educational activities aimed at improvement of food production and its distribution in favour of the vulnerable groups amongst the local communities of the rural areas, have not been intimated (March 1979).

(iv) In the following case, withdrawal of provision by reappropriation proved excessive :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
I—Direction and Administration—			
I(1)—Directorate of District Distribution, Procurement and Supply—			
O .. .. 2,50.63	2,13.99	2,46.32	+32.33
R .. .. -36.64			

Rupees 36.64 lakhs were withdrawn on the ground of non-deployment of National Volunteer Force personnel and Home Guards because of relaxation of cordoning, even though the actual shortfall was for Rs. 4.31 lakhs only. The excessive withdrawal resulted in final excess of Rs. 32.33 lakhs, reasons for which have not been intimated (March 1979).

## Grant No. 55—Animal Husbandry

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 310—Animal Husbandry, 510—Capital Outlay on Animal Husbandry and 710—Loans for Animal Husbandry</b>			
Voted—			
	Rs.		
Original ..	10,67,52,000	} 10,67,52,000	9,12,65,964
Supplementary ..	..		
Amount surrendered during the year (March 1978)	..	..	1,35,49,214
Charged—			
Original ..	..	} 7,026	7,026
Supplementary	7,026		
Amount surrendered during the year	..	..	..
<b>Notes and comments—</b>			

(i) Provision remained wholly unutilised under —

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
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**310—Animal Husbandry****XI—Fodder and Feed Development—**

## Non-Plan—

**3. Expenditure under World Food Programme No. 618—****(ii) Balanced Cattle Feed Scheme—**

O ..	..	12.14	} ..	..	..
R ..	..	-12.14			

Surrender of provision was stated to be due to the fact that the cattle feed plant constructed at Siliguri by the National Dairy Development Board on turnkey basis had not been handed over to Government and consequent non-recruitment of staff.



Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
510—Capital Outlay on Animal Husbandry			
I—Veterinary Services and Animal Health—			
Centrally Sponsored (New Schemes)—			
Strengthening of Biological Production Division—			
O .. ..	11.49	9.15	-9.15
R .. ..	-2.34		

Anticipated saving was attributed to sanction of less expenditure for construction of buildings. Reasons for the final saving of Rs. 9.15 lakhs have not been intimated (March 1979).

### III—Cattle Development—

#### Non-Plan—

#### Expenditure under W.F.P. No. 618—

#### 2. Resettlement of city-kept animals—

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

Provision was surrendered as the scheme could not be taken up finally in consultation with the Indian Dairy Corporation.

### 310—Animal Husbandry

#### XIV—Other Expenditure—

#### Non-Plan—

#### 6. Expenditure under W.F.P. No. 618—

O .. ..	6.43	..	..	..
R .. ..	-6.43			

Provision was surrendered due to non-setting up of the "Producers' Organisation", reasons for which have not been intimated (March 1979).

(ii) Substantial saving in the original provision occurred also under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
310—Animal Husbandry			
VI—Cattle Development—			
Centrally-Sponsored (New Schemes)—			
2. Assistance to Small/Marginal Farmers and Agricultural Labourers for rearing of cross-bred heifers—			
O .. ..	73.20	11.54	13.61
R .. ..	-61.66		
			+2.07

Net saving of Rs. 59.59 lakhs was attributed mainly to curtailment of expenditure on subsidies in accordance with the sanction of Government of India.

XII—Poultry Production-cum-Marketing Centre—

Non-Plan—

Intensive Egg and Poultry Production-cum-Marketing Centre—

(ii) Purchase of materials—

O .. ..	52.00	47.40	36.58
R .. ..	-4.60		
			-10.82

Anticipated saving was attributed to reassessment of actual requirement. Reasons for the final saving of Rs. 10.82 lakhs have not been intimated (March 1979).

510—Capital Outlay on Animal Husbandry

VIII—Fodder and Feed Development—

Non-Plan—

Expenditure under W.F.P. No. 618—

2. Balanced Cattle Feed—

O .. ..	25.00	10.00	10.00
R .. ..	-15.00		
			..

Anticipated saving was attributed to non-finalisation of agreement and consequent non-payment to the National Dairy Development Board entrusted with the construction of the cattle feed plant at Siliguri on turnkey basis.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>310—Animal Husbandry</b>			
<b>VI—Cattle Development—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>5. Assistance to Small/Marginal Farmers and Agricultural Labourers for rearing of cross-bred heifer—</b>			
O .. .. .	18.55	6.05	7.21
R .. .. .	-12.50		
			+1.16

Saving was attributed mainly to expenditure on subsidy being restricted to the funds released by Government of India.

**Centrally-Sponsored (New Schemes)—**

**1. Scheme for establishment of an exotic Cattle breeding Farm at Salboni—**

O .. .. .	14.40	6.63	4.02
R .. .. .	-7.77		
			-2.61

Anticipated saving was stated to be mainly due to restriction of expenditure based on sanction from Government of India. Reasons for the final saving have not been intimated (March 1979).

**State Plan (Fifth Plan)—**

**1. Intensive Cattle Development Project—**

O .. .. .	33.80	31.06	24.05
R .. .. .	-2.74		
			-7.01

Anticipated saving was attributed to late starting of the Intensive Cattle Development Project at Jalpaiguri and Siliguri. Reasons for the final saving of Rs. 7.01 lakhs have not been intimated (March 1979).

**XII—Poultry Production-cum-Marketing Centre—**

**Non-Plan—**

**Intensive Egg and Poultry Production-cum-Marketing Centre—**

**(i) Operation and Maintenance—**

O .. .. .	13.00	7.60	5.32
R .. .. .	-5.40		
			-2.28

Anticipated saving was attributed to less requirement of funds. Reasons for less requirement as well as for the final saving of Rs. 2.28 lakhs have not been intimated (March 1979).

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

(In lakhs of rupees)

### XI—Fodder and Feed Development—

#### Non-Plan—

#### 5. Establishment of feed mixing units—

O .. ..	12.01	} 12.74	6.30	-6.44
R .. ..	0.73			

Reasons for the final saving have not been intimated (March 1979).

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

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

(In lakhs of rupees)

### 310—Animal Husbandry

#### VI—Cattle Development—

#### Non-Plan—

#### 6. State Livestock Farm—

O .. ..	1,20.01	} 1,25.37	1,42.01	+16.64
R .. ..	5.36			

Anticipated excess was attributed mainly to absorption of muster roll workers into regular establishment. Reasons for the final excess of Rs. 16.64 lakhs have not been intimated (March 1979).

### III—Veterinary Services and Animal Health—

#### Non-Plan—

#### 2. Veterinary Hospitals—

O .. ..	52.52	} 64.05	65.27	+1.22
R .. ..	11.53			

Excess was attributed mainly to drawal of ad hoc pay, drawal of dearness allowances, house-rent and other allowances and travelling expenses at increased rates, sanction of ex gratia payment to staff and increased contingent expenditure.

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

(In lakhs of rupees)

**I—Direction and Administration—****Non-Plan—****1. Animal Husbandry—**

O .. ..	38.75	} 42.03	50.01	+7.98
R .. ..	3.28			

Anticipated excess was attributed mainly to drawal of dearness allowance, house-rent and other allowances and medical allowances at enhanced rates, sanction of ex gratia payment to the staff and payments in connection with the 12th Quinquennial Livestock Census. Reasons for the final excess of Rs. 7.98 lakhs, due to more expenditure under "Salaries", have not been intimated (March 1979).

**VI—Cattle Development—****State Plan (Fourth Plan and Committed)—****1. Intensive Cattle Development Blocks—**

O .. ..	29.05	} 33.01	39.81	+6.80
R .. ..	3.96			

Anticipated excess was attributed mainly to drawal of ad hoc pay (Rs. 2.92 lakhs), sanction of house-rent and other allowances and medical allowances at enhanced rates (Rs. 1.99 lakhs), sanction of dearness allowance at enhanced rates and ex gratia payment to the staff (Rs. 1.54 lakhs), partly counterbalanced by saving due mainly to less requirement for materials and supplies. Reasons for the final excess of Rs. 6.80 lakhs, occurring under "Salaries", have not been intimated (March 1979).

**510—Capital Outlay on Animal Husbandry****I—Veterinary Services and Animal Health—****State Plan (Fifth Plan)—****2. Strengthening of Biological Production Division—**

O .. ..	9.60	} 9.15	18.66	+9.51
R .. ..	-0.45			

Reasons for the final excess of Rs. 9.51 lakhs due to more expenditure on major works have not been intimated (March 1979).

Head	Total grant	Actual expenditure	Excess + Savings—
(In lakhs of rupees)			
<b>310—Animal Husbandry</b>			
<b>III—Veterinary Services and Animal Health—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>4. Mobile Clinics—</b>			
O .. ..	6.00	15.15	14.93
R .. ..	9.15		
			-0.22

Excess was attributed mainly to purchase of 17 Ambulance Clinic Vans and medical and surgical requisites.

**2. New Veterinary Hospitals—**

O .. ..	7.00	13.02	14.03
R .. ..	6.02		
			+1.01

Excess was stated to be mainly due to purchase of more medicines and surgical requisites for the hospitals, drawal of ad hoc pay, dearness allowance at enhanced rates and ex gratia payments for the staff.

**VII—Poultry Development—**

**Non-Plan—**

**1. Poultry Development Schemes—**

O .. ..	14.10	20.71	20.98
R .. ..	6.61		
			+0.27

Excess was attributed mainly to transfer of a production-cum-marketing centre at Tollygunge and of a farm at Gobardanga to this scheme at post-budget stage, drawal of house-rent and other allowances and medical allowance at enhanced rates, sanction of ex gratia payment to the staff and increase in maintenance cost of electric generator and other equipments at Tollygunge, Gobardanga and Krishnagar Poultry Farms.

(iv) In the following case, funds provided by reappropriation on the last day of the financial year remained unutilised :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
510—Capital Outlay on Animal Husbandry			
VIII—Fodder and Feed Development—			
State Plan (Fifth Plan)—			
Infrastructure in respect of irrigation of fodder farm—			
R .. .. .	6.00	6.00	.. .. . -6.00

Post-budget requirement was stated to be due to improvement of irrigational arrangement at Haringhata Fodder Farm. Reasons for non-utilisation of the funds have not been intimated (March 1979).

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major heads : 311—Dairy Development, 511—Capital Outlay on Dairy Development and 711—Loans for Dairy Development</b>			
<b>Voted—</b>			
Original .. .	28,84,48,000	28,84,48,000	18,99,29,595
Supplementary .. .	.. .		
Amount surrendered during the year (March 1978)	.. .	.. .	10,27,08,450
<b>Charged—</b>			
Original .. .	.. .	3,531	.. .
Supplementary .. .	3,531		
Amount surrendered during the year	.. .	.. .	.. .

**Notes and comments—**

(i) Saving in the voted grant amounted to 34 per cent of the provision.

(ii) Provision remained wholly unutilised under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
511—Capital Outlay on Dairy Development			

**I—Dairy Development—****Non-Plan—****I—Expenditure under World Food Programme No. 618—****Dairy Project—****I-1-(2)—Establishment of new city dairies—**

O .. ..	62.00	}	..	..	..
R .. ..	-62.00				

Surrender of the provision was attributed to non-sanction of the proposals as the funds for the purpose were not released by the Indian Dairy Corporation.

**VI—Krishnagar Milk Supply Scheme—****State Plan (Fifth Plan)—****VI(1)—Krishnagar Milk Supply Scheme—**

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

Provision was surrendered due to non-implementation of the scheme which was attributed to delay in acquisition of land.

**VII—Other Expenditure—****State Plan (Fifth Plan)—****VII(1)—Scheme for long distance transport—**

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

Surrender of the provision was attributed to a post-budget decision to defer the scheme.



(iii) Substantial saving occurred also under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
311—Dairy Development			
V—Milk Supply Schemes—			
Non-Plan—			
V(1)—Dankuni Milk Supply Scheme—			
O .. .. .	4,75.00	0.87	0.29
R .. .. .	-4,74.13		
			-0.58

Surrender of Rs. 4,74.13 lakhs was stated to be due to transfer of management of the Dankuni Milk Supply Scheme to the National Dairy Development Board.

V(2)—Greater Calcutta Milk Supply Scheme—

O .. .. .	20,36.62	17,51.78	17,83.24
R .. .. .	-2,84.84		
			+31.46

The anticipated saving of Rs. 2,84.84 lakhs surrendered on 31st March 1978 was attributed to sharp decline in procurement of fresh milk (Rs. 1,97.02 lakhs), delay in submission of claims by the suppliers (Rs. 48.80 lakhs), incorrect assessment of actual requirements (Rs. 19.67 lakhs), delay in finalisation of appointments to the Selection Grade (Rs. 9.95 lakhs) and curtailment of expenditure as a measure of economy (Rs. 9.40 lakhs). Reasons for the final excess of Rs. 31.46 lakhs have not been intimated (March 1979).

511—Capital Outlay on Dairy Development

I—Dairy Development—

Non-Plan—

I—Expenditure under World Food Programme No. 618—

Dairy Project—

I.1.(5)—Establishment of feeder-balancing dairies—

O .. .. .	65.00	1.84	1.36
R .. .. .	-63.16		
			-0.48

Surrender of anticipated saving of Rs. 63.16 lakhs was stated to be due to non-finalisation of tender for setting up of a feeder-balancing dairy at Beldanga.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
311—Dairy Development			
II—Dairy Development—			
Non-Plan—			
1—Expenditure under W.F.P. No. 618—			
11-1.(b)—Establishment of new city dairies—			
O .. .. 56.29	1.15	1.07	-0.08
R .. .. -55.14			

Saving was attributed to non-completion of construction of the mother dairy at Dankuni by the National Dairy Development Board on turnkey basis and post-budget decision of running the dairy through the Board.

V—Milk Supply Schemes—

State Plan (Fourth Plan and Committed)—

V-(1)—Durgapur Milk Supply Scheme—

O .. .. 1,00.36	73.25	73.04	-0.21
R .. .. -27.11			

Saving was attributed mainly to decline in procurement, production and distribution of milk and milk products and consequent less expenditure on other items (Rs. 22.64 lakhs), incorrect assessment of requirements (Rs. 2.77 lakhs) and non-finalisation of proposals for importing spare parts (Rs. 1.39 lakhs).

511—Capital Outlay on Dairy Development

I—Dairy Development—

Non-Plan—

1—Expenditure under World Food Programme No. 618—

Dairy Project—

I-1.(1)—Augmentation of the handling capacities of the existing dairies—

O .. .. 17.00	5.50	2.54	-2.96
R .. .. -11.50			

The total saving of Rs. 14.46 lakhs was attributed to non-sanction of the proposal for bottling plant at the Central Dairy due to non-release of funds by the Indian Dairy Corporation.

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

## IV—Burdwan Milk Supply Scheme—

## State Plan (Fifth Plan)—

## Burdwan Milk Supply Scheme—

O .. ..	23.00	} 11.16	11.16	..
R .. ..	-11.84			

Rupees 11.84 lakhs were surrendered as the project work was entrusted to the National Dairy Development Board on turnkey basis.

## I—Dairy Development—

## Non-Plan—

## 1—Expenditure under World Food Programme No. 618—

## Dairy Project—

## I-1-(3)—Establishment of Milk Collection-cum-Chilling Stations—

O .. ..	10.00	} ..	0.94	+0.94
R .. ..	-10.00			

Surrender of provision was attributed to non-payment to supplier due to non-completion of supply of equipments, etc., for the Chilling Plant.

## I—Dairy Development—

## State Plan (Fifth Plan)—

## Rural Dairy Extension—

O .. ..	9.00	} 1.11	1.11	..
R .. ..	-7.89			

Rupees 7.89 lakhs were surrendered as the proposal for procurement of machinery for six milk collection-cum-chilling stations was not approved wholly by the Government.

(iv) Saving mentioned above was partly counterbalanced by the following excess which remained uncovered in spite of overall saving under the grant : —

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
511—Capital Outlay on Dairy Development			
VII—Other Expenditure—			
State Plan (Fifth Plan)—			
VII(3)—West Bengal Dairy and Poultry Development Corpora- tion Ltd.—			
Investment in share capital—			
Investment—	..	15.00	+15.00

Reasons for the excess have not been intimated (March 1979).

**Grant No. 57—Fisheries (All voted)**

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 312—Fisheries, 512— Capital Outlay on Fisheries and 712—Loans for Fisheries</b>			
Rs.			
Original .. 5,50,00,000	} 5,50,00,000	3,13,92,164	-2,36,07,836
Supplementary ..			
Amount surrendered during the year (March 1978)	..	..	1,96,44,009

**Notes and comments—**

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

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

**512—Capital Outlay on Fisheries****IV—Mechanisation of Fishing Crafts—****Non-Plan—****1. Scheme for development of coastal fishing with mechanised boats—**

O .. ..	1,68.00	} 2.50	3.64	+1.14
R .. ..	-1,65.50			

Reasons for the anticipated saving have not been intimated (March 1979).

**I—Inland Fisheries—****State Plan (Fifth Plan)—****1. Scheme for development of Fisheries through State Fisheries Development Corporation Ltd.—**

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

Funds were withdrawn for payment of a loan to the Corporation.

**312—Fisheries****IX—Mechanisation and Improvement of Fishery Crafts—****Central Sector (New Schemes)—****1. Scheme for development of infrastructural facilities of the marine fishing village—**

O .. ..	42.00	} ..	4.22	+4.22
R .. ..	-42.00			

Saving was due to a post-budget decision to discontinue the scheme.

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

(In lakhs of rupees)

### III—Education and Training—

#### State Plan (Fifth Plan)—

##### 2. Scheme for setting up of an Extension Wing and rendering extension services—

O .. ..	31.00	} 19.92	14.09	-5.83
R .. ..	-11.08			

Reasons for saving have not been intimated (March 1979).

### II—Research—

#### Centrally Sponsored (New Schemes)—

##### 1. Pilot scheme for commercial production of prawns in Henry's Island in the district of 24-Parganas—

O .. ..	14.03	} ..	..	..
R .. ..	-14.03			

Saving was stated to be due to a post-budget decision to discontinue the scheme.

#### State Plan (Fifth Plan)—

##### 4. Scheme for taking up of experimental-cum-demonstration fish farm as composite fish culture, composite fish breeding, brackish water fish farming and prawn culture—

O .. ..	41.00	} 33.12	28.57	-4.55
R .. ..	-7.88			

Saving was stated to be due to reorientation of the scheme on the basis of the recommendations of the Planning Commission.

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

(In lakhs of rupees)

## I—Direction and Administration—

## State Plan (Fifth Plan)—

1. Scheme for additional supervisory and administration staff to cope with increased volume of work—

O .. ..	10.00	} 3.67	3.44	-0.23
R .. ..	-6.33			

Saving was due to non-sanction of Extension Agencies in all the districts as contemplated in the budget.

(ii) Above saving was partly counterbalanced by excess over the original provision under :—

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

(In lakhs of rupees)

## 712—Loans for Fisheries

## III—Other Loans—

## State Plan (Fifth Plan)—

3. Loans to State Fisheries Development Corporation Ltd.—

R .. ..	54.00	54.00	54.00	..
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Provision of funds by reappropriation was due to a post budget decision to sanction loan to the Corporation instead of investment in its share capital.

## II—Mechanisation of Fishing Crafts—

## Non-Plan (Developmental)—

1. Scheme for development of coastal fishing with mechanised boats—

R .. ..	30.33	30.33	30.33	..
---------	-------	-------	-------	----

Provision of funds by reappropriation was due to a decision to allow loan assistance to the beneficiaries instead of incurring capital expenditure.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>312—Fisheries</b>				
<b>I—Direction and Administration—</b>				
<b>Non-Plan—</b>				
<b>1. Directorate of Fisheries—</b>				
O	..	26.12	46.70	45.59
R	..	20.58		
-1.11				

Reasons for the anticipated excess have not been intimated (March 1979).

(iii) Funds provided by reappropriation for unbudgeted schemes remained wholly unutilised under :—

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>312—Fisheries</b>				
<b>II—Research—</b>				
<b>Central Sector (New Schemes)—</b>				
<b>1. Pilot scheme for commercial production of prawns in Henry's Island in the district of 24-Parganas</b>				
R	..	15.16	15.16	..
-15.16				

Reasons for non-execution of the scheme already sanctioned by Government of India have not been intimated (March 1979).

**IX—Mechanisation and Improvement of fishing crafts—**

**Non-Plan—**

**1. Scheme for development of coastal fishing—**

R	..	11.41	11.41	..	-11.41
---	----	-------	-------	----	--------

Reasons for non-utilisation of the funds have not been intimated (March 1979).

**Centrally Sponsored (New Schemes)—**

**1. Scheme for development of infrastructural facilities of the marine fishing villages—**

R	..	7.87	7.87	..	-7.87
---	----	------	------	----	-------

Reasons for non-execution of the scheme for providing infrastructural facilities to two cluster of marine fishing villages at Noorpur (24-Parganas) and Jaldah (Midnapore) have not been intimated (March 1979).



Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
IV—Inland Fisheries—			
Central Sector (New Schemes)—			
4. Scheme for Fish Farmers' Development Agency at Birbhum—			
R ..	5.23	5.23 ..	-5.23
5. Fish Farmers' Development Agency at Murshidabad—			
R ..	5.23	5.23 ..	-5.23

Reasons for non-setting up of the Agencies in the above cases have not been intimated (March 1979).

## Grant No. 58—Forest

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 313—Forest and 513—Capital Outlay on Forest</b>			
Voted—			
Original ..	Rs. 6,15,00,000	6,27,28,500	6,13,40,948
Supplementary	12,28,500		
Amount surrendered during the year .. .. .			
Charged—			
Original ..	..	5,000	..
Supplementary	5,000		
Amount surrendered during the year .. .. .			

**Notes and comments—**

(i) Saving occurred mainly under :—

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
313—Forest					
XI—Government Saw Mill—					
Non-Plan—					
XI—(1)—Government Saw Mills at Siliguri—					
O	..	48.07	52.14	42.69	-9.45
S	..	8.10			
R	..	-4.03			

Additional funds provided by supplementary grant proved unnecessary as actual expenditure did not come up even to the original provision. The anticipated saving was attributed to late finalisation of purchase of wood preservative, less supply of timber from territorial division for the Government Saw Mill and less intake due to poor voltage and irregular supply of electric energy. Reasons for the final saving have not been intimated (March 1979).

## VI—Plantation Schemes—

## Centrally Sponsored (New Schemes)—

## VI—(6)—Reforestation of Degraded Forest and Shelter Belts—

O	..	10.00	15.06	5.13	-9.93
S	..	4.18			
R	..	0.88			

Additional funds provided by supplementary grant proved unnecessary. Augmentation of the provision by Rs. 0.88 lakh by reappropriation on the ground of inadequate provision at the budget stage further increased the final saving. Reasons for the final saving have not been intimated (March 1979).

## VIII—Forest Produce—

## Non-Plan—

VIII(2)—Northern Circle—	37.44	30.30	-7.14
VIII-(5)—Wild life Unit—	6.50	..	-6.50

Reasons for saving in the above cases have not been intimated (March 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>I—Direction and Administration—</b>			
<b>Non-Plan—</b>			
I-(7)—Wild life Unit—	6.14	0.52	-5.62

Reasons for saving have not been intimated (March 1979).

**IX—Communications and Buildings—**

**Non-Plan—**

**IX-(3)—Southern Circle—**

O	..	11.88	} 6.77	6.73	-0.04
R	..	-5.11			

Reasons for saving have not been intimated (March 1979).

(ii) The above savings were partly counterbalanced by excess over the original provision mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—		
<b>313—Forest</b>					
<b>I—Direction and Administration—</b>					
<b>Non-Plan—</b>					
<b>I-(3)—Southern Circle—</b>					
O	..	84.21	} 99.39	99.33	-0.06
R	..	15.18			

The anticipated excess was stated to be due to more requirement of funds for payment of increased ad hoc pay, dearness allowance, house-rent allowance and arrears of selection grade pay.

**XIII—Other Expenditure—**

**Non-Plan—**

**XIII-(2)—Northern Circle—**

O	..	5.96	} 17.01	20.38	+3.37
R	..	11.05			

Anticipated excess was stated to be due to more requirement of funds in connection with the scheme of mobilisation of additional resources sanctioned by the Government at the post-budget stage. Reasons for the final excess have not been intimated (March 1979).

			Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major heads : 314—Community Development, 363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions and 714—Loans for Community Development</b>					
<b>Voted—</b>					
		Rs.			
Original	..	5,42,50,000	} 6,83,54,000	6,22,22,211	-61,31,789
Supplementary		1,41,04,000			
Amount surrendered during the year (March 1978)			..	..	22,58,300
<b>Charged—</b>					
Original	..	2,000	} 2,000	..	-2,000
Supplementary	..				
Amount surrendered during the year (March 1978)			..	..	2,000

**Notes and comments—**

(i) In view of the saving of Rs. 61.32 lakhs, the supplementary grant of Rs. 1,41.04 lakhs obtained towards the end of the year proved largely excessive. Besides, almost simultaneously, a net amount of Rs. 23.33 lakhs was reappropriated from the head for which supplementary provision was obtained.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
314—Community Development			
A—General—			
A—(III)—Assistance to Panchayati Raj Institutions—			
O	.. 3,71.36	} 4,81.63	4,46.36
S	.. 1,33.00		
R	.. -23.33		
			-35.27

Anticipated saving was stated to be mainly due to belated decision of holding Panchayat election and non-payment of grants to Zilla Parishads for want of reports from District Officers. Reasons for the final saving of Rs. 35.27 lakhs have not been intimated (March 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>A(IV)—Other Expenditure—</b>			
<b>A(IV)—(2)—Lump provision for ad hoc pay, dearness allowance, house-rent and other allowances—</b>			
O ..	8.75	..	..
R ..	-8.75		

Saving was stated to be due to meeting expenditure on ad hoc increase in pay, dearness and other allowances at enhanced rates from the savings under other heads instead of from lump provision which was surrendered.

(ii) The above savings were partly counterbalanced by excess over original and supplementary provision under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>A—General—</b>			
<b>A(1)—Direction and Administration—</b>			
<b>A(1)—2—District Establishment—</b>			
O ..	66.10	84.68	-4.38
S ..	7.44		
R ..	11.14		

Funds were augmented by supplementary grant and reappropriation for meeting establishment charges. Reasons for final saving of Rs. 4.38 lakhs have not been intimated (March 1979).

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major heads : 314—Community Development and 514—Capital Outlay on Community Development</b>			
	Rs.		
Original ..	9,80,47,000	9,89,82,798	-96,69,202
Supplementary	1,06,05,000		
Amount surrendered during the year (March 1978)	..	..	2,25,000

**Notes and comments—**

(i) Of the unutilised provision of Rs. 96.69 lakhs, Rs. 94.44 lakhs remained unsurrendered. In view of the substantial saving, the supplementary grant obtained in March 1978 was far above the actual requirement.

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

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
314—Community Development			
C—Rural Works Programme—			
Central Sector (New Schemes)—			
C—(IV)—Roads and Bridges—			
C—(IV)(1)—Construction of rural roads—			
S ..	90.00	90.00	16.83
			—73.17

Saving was stated to be due to delay in finalisation of the schemes.

## A—General—

A(1)—Direction and Administration—

State Plan (Fifth Plan)—

A(1)(1)—Converted Blocks—

O ..	23.95	} 24.70	10.77	—13.93
R ..	0.75			

Reasons for saving have not been intimated (March 1979).

B—Community Development Programme—

B(XIV)—Other Expenditure—

State Plan (Fifth Plan)—

B(XIV)(1)—Development of Tank Fisheries in selected C.D. Blocks in the State—

O ..	20.00	} 16.00	10.55	—5.45
R ..	—4.00			

Reasons for saving have not been intimated (March 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>B(IV)—Animal Husbandry—</b>			
<b>State Plan(Fifth Plan)—</b>			
<b>B(IV)(2)—Animal Health and Slaughter Houses—</b>	11.00	5.26	-5.74

Reasons for saving have not been intimated (March 1979).

**B(V)—Health and Sanitation—**

**Non-Plan—**

**B(V)(1)—Maintenance of Completed C.D. Blocks—**

O ..	5.69	} 7.81	2.57	-5.24
S ..	2.12			

Additional provision of Rs. 2.12 lakhs was made by supplementary grant for larger establishment charges. Actual expenditure, however, did not come up even to original provision. Reasons for saving have not been intimated (March 1979).

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**Grant No. 61—Industries (Closed and Sick Industries)(All voted)**

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.	
<b>Major heads : 320—Industries, 522—Capital Outlay on Machinery and Engineering Industries, 526—Capital Outlay on Consumer Industries, 722—Loans for Machinery and Engineering Industries, 723—Loans for Petroleum, Chemical and Fertilizer Industries and 726—Loans for Consumer Industries</b>				
Original ..	5,00,67,000	} 5,00,67,002	2,09,50,286	-2,91,16,716
Supplementary	2			
Amount surrendered during the year (March 1978)	..	..	11,183	

Under the charged portion, the expenditure does not include Rs. 54,80,874 spent from out of advance from Contingency Fund sanctioned in February 1978 but not recouped to the Fund till the close of the year.

**Notes and comments—**

(i) About 59 per cent. of the provision could not be utilised.

(ii) Of the unutilised provision of Rs. 2,91.17 lakhs, Rs. 2,91.06 lakhs remained unsurrendered even though surrender of the anticipated saving was made on 31st March 1978.

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

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

**522—Capital Outlay on Machinery and Engineering Industries**

**I—Heavy Engineering Industries—**

**I(1)—Revival of closed and sick Industrial units—**

O	..	1,80.00	}	..	..	..
R	..	—1,80.00				

Saving was attributed to non-materialisation of the purchase of share capital of a heavy engineering unit.

**726—Loans for Consumer Industries**

**VI—Other Industries—**

**VI(1)—Loans for revival of closed and sick Industrial units—**

O	..	1,59.00	}	70.00	70.00	..
R	..	—89.00				

Saving was attributed to non-materialisation of take-over of new sick and closed units and also less requirement of funds for the units already taken over.

**722—Loans for Machinery and Engineering Industries**

**I—Heavy Engineering Industries—**

**I(1)—Loans for revival of closed and sick Industrial units—**

O	..	1,15.00	}	1,00.75	1,00.43	—0.32
R	..	—14.25				



Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
II—Light Engineering Industries—			
II(1)—Loans for revival of closed and sick Industrial units—			
O .. 6.00	0.30	0.62	+0.32
R .. -5.70			

Anticipated saving in the above two cases was stated to be due to less requirement of funds for the existing units taken over by Government and non-materialisation of proposals for assistance to new units.

723—Loans for Petroleum, Chemical and Fertilizer Industries

III—Drugs and Pharmaceuticals—

III(1)—Loans for revival of closed and sick Industrial units—

O .. 18.00	5.30	5.30	..
R .. -12.70			

II—Chemicals—

II(1)—Loans for revival of closed and sick Industrial units—

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

Saving in the above two cases was attributed to non-materialisation of take-over of some sick/closed units and also less requirement of loan assistance by a unit already taken over by the State.

726—Loans for Consumer Industries

V—Rubber—

V(1)—Loans for revival of closed and sick Industrial units—

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

Entire provision was withdrawn as no sick unit qualified for loan assistance.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
726—Loans for Consumer Industries			

I—Textiles—

I(3)—Loans to National Textile Corporation (West Bengal, Assam, Bihar and Orissa) Ltd.—

O ..	0.50	} 26.00	26.00	..
R ..	25.50			

Excess was attributed to releasing of fresh loans to facilitate revival of nationalised sick Mills in West Bengal.

(v) In the following cases, funds provided mainly by reappropriation towards the end of the year, proved unnecessary :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
526—Capital Outlay on Consumer Industries			

I—Textiles—

I(1)—National Textile Corporation (West Bengal, Assam, Bihar and Orissa) Ltd.—

O ..	0.50	} 2,41.00	..	-2,41.00
R ..	2,40.50			

Funds provided to cover adjustment on account of investment made towards purchase of equity shares of the Corporation remained unutilised, reasons for which have not been intimated (March 1979).

726—Loans for Consumer Industries

I—Textiles—

I(1)—Loans to Bengal Luxmi Cotton Mills Ltd.—

S ..	Token	} 54.81	..	-54.81
R ..	54.81			

Provision was made to cover anticipated charges for recoupment of an advance drawn from the Contingency Fund of West Bengal for meeting State Government's guarantee liability to the State Bank of India against their loan assistance to the Mills. As the expenditure was required to be booked in the charged section of accounts and the provision therefor was made in the voted section, no adjustment could be effected.

**Grant No. 62—Industries (Excluding Closed and Sick Industries) 187**

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major heads : 320—Industries, 520—Capital Outlay on Industrial Research and Development, 525—Capital Outlay on Tele- Communication and Electronics Industries and 720—Loans for Industrial Research and Deve- lopment</b>			
<b>Voted—</b>			
	Rs.		
Original ..	11,42,42,000	} 11,73,32,000	10,70,76,187
Supplementary	30,90,000		
Amount surrendered during the year (March 1978)	..	..	77,58,728
<b>Charged—</b>			
Original ..	11,85,000	} 11,85,000	30,06,243
Supplementary ..	..		
Amount surrendered during the year (March 1978)	..	..	1,85,000

**Notes and comments—**

**Voted grant—**

(i) Supplementary grant obtained in March 1978 proved unnecessary in view of overall saving of Rs. 1,02.56 lakhs under the grant. The expenditure did not come even up to the original provision.

(ii) A portion of the saving (Rs. 24.97 lakhs) remained unsurrendered though surrender of anticipated saving was made on the last day of the financial year.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
520—Capital Outlay on Indus- trial Research and Develop- ment			

**II—Other Expenditure—**

**II(2)—Development of Haldia—**

**Water Supply Scheme—**

O ..	1,46.00	} 5.00	5.00	..
R ..	-1,41.00			

Anticipated saving was attributed to non-commencement of the work owing to non-receipt of clearance of the Planning Commission for the surface water supply scheme.

Head			Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>320—Industries</b>					
<b>B—Large and Medium Industries—</b>					
<b>B—II—Consumer Industries—</b>					
<b>B—II(2)—Brick Fields and Factories—</b>					
O	..	1,89.48	} 1,06.79	1,00.88	-5.91
R	..	-82.69			

Saving was attributed mainly to production being on a smaller scale than originally envisaged in the brick fields at Akra, Raigunge, Amirpur and Kalyani (Rs. 68.38 lakhs) and non-commencement of work in the brick fields at Kolaghat, Asansol, Siliguri, Durgapur and Haldia (Rs. 17.02 lakhs).

**B—III—Other Industries—**

**B—III(2)—Grant under 10 per cent or 15 per cent Central outright grant or Subsidy Scheme, 1971 for Industrial units to be set up in selected backward district/areas—**

O	..	75.00	} 7.84	7.84	..
R	..	-67.16			

The scheme envisages payment of grant/subsidy to industrial units through the West Bengal Industrial Development Corporation in cases recommended by the State Level Committee. Saving was stated to be due to processing of the cases not being completed by the Corporation after going through the required formalities.

**A—General—**

**A—IV—Other Expenditure—**

**A—IV(1)—Lump provision for ad hoc pay, additional dearness allowance, house-rent and other allowances—**

18.31	..	-18.31
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Reasons for non-utilisation of the provision have not been intimated (March 1979).

**C—Plantations—**

**C—II—Cinchona—**

**C—II(4)—Scheme for the supply of foodstuff to the staff under Cinchona Plantation—**

O	..	24.50	} 15.86	15.66	-0.20
R	..	-8.64			

Anticipated saving was attributed to fall in market price of rice and balance of some previous years' stock in hand.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
720—Loans for Industrial Research and Development			
III—Other Loans—			
III(1)—Loans under incentive schemes for Industrial Growth in West Bengal—			
O .. .. 1,00.00	3,06.90	3,06.90	..
S .. .. 30.90			
R .. .. 1,76.00			

Excess was attributed to larger requirements for meeting the committed liability for payment of incentives to industrial units under the West Bengal Incentive Scheme, 1971 (Rs. 1,00.00 lakhs) and for payment of interest-free loans to different units on account of reimbursement of sales tax under the West Bengal Incentive Scheme, 1971 (Rs. 76.00 lakhs).

III(2)—Loans to West Bengal Industrial Infrastructure Development Corporation—

O .. .. 73.00	1,00.00	1,00.00	..
R .. .. 27.00			

Excess was attributed to larger requirements for meeting the cost of land and development of infrastructure facilities in the centres meant for industrial growth.

320—Industries

B—Large and Medium Industries—

B—III—Other Industries—

B—III(1)—Incentive Scheme for Industrial Growth in West Bengal—

O .. .. 50.00	68.62	68.62	..
R .. .. 18.62			

Excess was stated to be due to payment of subsidy on account of power consumed by the industrial units.

## Charged appropriation

Saving occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)				
520—Capital Outlay on Industrial Research and Development				
II—Other Expenditure—				
II(5)—Development of subsidiary industries at Durgapur—				
O .. ..	11.80	} 10.00	3.06	-6.94
R .. ..	-1.80			

Reasons for the total saving of Rs. 8.74 lakhs have not been intimated (March 1979).

—————

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Major heads : 321—Village and Small Industries, 521—Capital Outlay on Village and Small Industries and 721—Loans for Village and Small Industries</b>				
	Rs.			
Original ..	5,78,35,000	} 6,18,87,001	6,26,07,149	+7,20,148
Supplementary	40,52,001			
<b>Amount surrendered during the year (March 1978)</b>		..	..	16,25,491

**Notes and comments—**

(i) Expenditure exceeded the grant by Rs. 7,20,148 ; the excess requires regularisation.

(ii) In view of the excess, the surrender of Rs. 16.25 lakhs on the last day of the financial year proved unrealistic.

(iii) Substantial excess over the original plus supplementary provision occurred under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>321—Village and Small Industries</b>			
<b>VIII—Sericulture Industries—</b>			
<b>VIII(1)—Schemes for Sericulture Industries—</b>			
O .. .. 42.50	50.84	86.12	+35.28
R .. .. 8.34			

Anticipated excess was attributed mainly to sanction of dearness, house-rent and medical allowances at enhanced rates, increase in the number of trainees, extension of the activities of the Directorate, maintenance of buildings not provided for and increase in the wages of the labourers. Reasons for the final excess have not been intimated (March 1979).

**521—Capital Outlay on Village and Small Industries**

**III—Handloom Industries—**

**III(1)—Share Capital for purchase of shares of West Bengal Handloom and Powerloom Development Corporation—**

O .. .. 5.00	40.00	40.00	..
R .. .. 35.00			

The scheme being financed jointly by the Centre and the State on 50 : 50 basis, additional funds of Rs. 35.00 lakhs were provided as matching contribution in the State Plan sector.

**721—Loans for Village and Small Industries**

**II—Small Scale Industries—**

**II(2)—Loans under the State Aid to Industries Act—**

20.00	50.06	+30.06
-------	-------	--------

Reasons for the final excess under the scheme, aiming at providing loans to small-scale entrepreneurs at reduced rate of interest, have not been intimated (March 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
521—Capital Outlay on Village and Small Industries			
IX—Other Expenditure—			
IX(1)—Equity Participation—			
S .. .. . 7.52	30.00	30.00	..
R .. .. . 22.48			

Supplementary grant obtained in March 1978 was augmented by reappropriation of funds for increasing the promotional activities of the West Bengal Financial Corporation Ltd. which was transferred to the Cottage and Small Scale Industries Department at the post-budget stage and for which provision was originally made in a separate Grant (viz. Grant No. 76—Public Undertakings).

721—Loans for Village and Small Industries

III—Handloom Industries—

III(1)—Loans to West Bengal Handloom and Powerloom Development Corporation Ltd.—

S .. .. . Token	20.00	20.00	..
R .. .. . 20.00			

Excess was attributed to availability of Central assistance at the post-budget stage.

321—Village and Small Industries

III—Small Scale Industries—

III(13)—Project for development of Small Industries in rural areas—

O .. .. . 12.00	16.24	28.19	+11.95
R .. .. . 4.24			

Anticipated excess was attributed to greater demand for financial assistance by Small Scale Industrial units with a view to developing agro-based rural industries as per approved pattern of Government of India. Reasons for the final excess have not been intimated (March 1979).

521—Capital Outlay on Village and Small Industries

I—Industrial Estates—

I(2)—Setting up of Industrial Estates—

..	6.93	+6.93
----	------	-------

Reasons for the excess have not been intimated (March 1979).



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

(In lakhs of rupees)

## 721—Loans for Village and Small Industries

## IV—Handicrafts Industries—

## IV(1)—Loans under the scheme for Development of Mat Industry—

R .. ..	6.90	6.90	6.90	..
---------	------	------	------	----

Funds were reportedly reappropriated to provide working capital to make the new scheme viable in pursuance of a post-budget decision.

## 321—Village and Small Industries

## I—Direction and Administration—

## I(1)—Directorate—

O .. ..	51.25	53.05	57.34	+4.29
R .. ..	1.80			

Of the total excess of Rs. 6.09 lakhs, excess of Rs. 2.50 lakhs was attributed to payment of arrear travel expense bills. Reasons for the remaining excess have not been intimated (March 1979).

(iv) Excess under the above heads was partly offset by saving in the original plus supplementary provision under :—

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

(In lakhs of rupees)

## 321—Village and Small Industries

## IV—Handloom Industries—

## IV(8)—Intensive Development of Handloom Industry in West Bengal—

O .. ..	18.70	..	..	..
R .. ..	-18.70			

Saving was attributed to non-execution of the scheme both under Centrally Sponsored and State Plan sectors following a post-budget decision.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
721—Loans for Village and Small Industries			
III—Handloom Industries—			
III(4)—Loans for Intensive Development of Handloom Industry in West Bengal—			
O .. .. 18.70	..	..	..
R .. .. -18.70			
Entire provision was withdrawn owing to non-implementation of the scheme following a post-budget decision.			
321—Village and Small Industries			
VIII—Sericulture Industries—			
VIII(6)—Project for Development of quality Raw Silk and Fabric Production—			
O .. .. 14.00	..	..	..
R .. .. -14.00			
Saving was attributed to non-appointment of staff owing to non-construction of filature at Berhampore.			
VIII(7)—Project for Development of Seed Organisation—			
O .. .. 15.00	8.81	2.30	-6.51
R .. .. -6.19			
Of the total saving of Rs. 12.70 lakhs, the anticipated saving of Rs. 6.19 lakhs was attributed to non-appointment of staff as requisite formalities could not be gone through. Reasons for the final saving have not been intimated (March 1979).			
X—Other Expenditure—			
X(1)—Other Miscellaneous Cottage Industries—			
O .. .. 43.87	38.97	32.80	-6.17
R .. .. -4.90			

Of the total saving of Rs. 11.07 lakhs, saving of Rs. 5.50 lakhs was attributed to non-filling up of post- and sanction of less grants. Reasons for the remaining saving have not been intimated (March 1979).

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

721—Loans for Village and Small Industries

II—Small Scale Industries—

II(1)—Loans for margin money for industrial development—

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

Saving was attributed to non-implementation of the scheme aiming at granting 10 per cent. margin money against projects drawn up by educated unemployed and financed by banks and other institutions to generate self-employment.

III—Handloom Industries—

III(2)—Setting up of functional work-shed for tailoring—

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

III(5)—Loans for export production project—

O .. .. .	9.90	}	..	..	..
R .. .. .	-9.90				

III(3)—Industrial Estate for Hosiery at Raiganj and Siliguri—

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

Saving in the above three cases was attributed to non-execution of the schemes provided for in the budget, reasons for which have not been intimated (March 1979).

321—Village and Small Industries

VIII—Sericulture Industries—

VIII(3)—Incentive for Bivoltine Cocoon production—

O .. .. .	9.00	}	..	..	..
R .. .. .	-9.00				

Saving was attributed to non-sanction of staff and non-payment of subsidy to the Cocoon producers.

V—Handicrafts Industries—

V(6)—Development of Handicrafts—

O .. .. .	8.56	}	3.07	1.85	-1.22
R .. .. .	-5.49				

Saving was due mainly to curtailment of the programme and non-filling up of posts.

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

(In lakhs of rupees)

## VI—Khadi Industries—

## VI(3)—Assistance to Khadi Board—

O .. ..	10.00	} 8.55	5.00	-3.55
R .. ..	-1.45			

Anticipated saving was attributed to a post-budget decision to sanction less grants. Reasons for the final saving have not been intimated (March 1979).

(v) Funds provided by reappropriation proved excessive under :—

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

(In lakhs of rupees)

## 321—Village and Small Industries

## III—Small Scale Industries—

## III(1)—Schemes for Small Scale Industries—

O .. ..	54.67	} 74.55	65.64	-8.91
R .. ..	19.88			

The anticipated excess was attributed mainly to more production in Wood Industries and increase in the cost of materials. Reasons for the eventual saving have not been intimated (March 1979).

(vi) In the following case, withdrawal of funds by reappropriation was unnecessary:—

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

(In lakhs of rupees)

## 321—Village and Small Industries

## VI—Khadi Industries—

## VI(2)—Khadi and Village Industries—

O .. ..	10.00	} 7.55	15.28	+7.73
R .. ..	-2.45			

Funds were withdrawn in anticipation of payment of rebate at a lower rate. This increased the final excess to Rs. 7.73 lakhs, reasons for which have not been intimated (March 1979).

(vii) Funds provided by reappropriation for a scheme not contemplated in the budget proved unnecessary under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
721—Loans for Village and Small Industries			
II—Small Scale Industries—			
II(5)—Loans under the scheme for providing margin/seed money for promotion of small industries in semi-urban, rural areas—			
R .. .. .	20.00	..	—20.00

Provision was made by reappropriation under this Central Sector Scheme on the basis of funds released by Government of India. Reasons for non-implementation of the scheme have not been intimated (March 1979).

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head : 328—Mines and Minerals</b>			
Original .. Rs. 21,03,000	21,03,000	17,92,998	—3,10,002
Supplementary ..			
Amount surrendered during the year (March 1978)	..	..	4,12,809

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**Grant No. 65—Water and Power Development Services (All voted)**

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major head : 331—Water and Power Development Services</b>			
Original .. Rs. 91,000	1,17,000	30,185	—86,815
Supplementary 26,000			
Amount surrendered during the year (March 1978)	..	..	26,000

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Major heads : 332—Multipurpose River Projects, 333—Irrigation, Navigation, Drainage and Flood Control Projects, 532—Capital Outlay on Multipurpose River Projects and 533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects</b>			
	Rs.		
<b>Voted—</b>			
Original .. 70,74,00,000	72,69,37,000	68,30,53,823	-4,38,83,177
Supplementary 1,95,37,000			
Amount surrendered during the year (March 1978)	..	..	15,83,41,000
<b>Charged—</b>			
Original .. 1,00,000	4,02,172	4,46,578	+44,406
Supplementary 3,02,172			
Amount surrendered during the year	..	..	..

**Notes and comments—**

**Voted grant**

(i) The supplementary provision of Rs. 1.95 crores obtained in March 1978 proved unnecessary as the expenditure did not come up even to the original grant.

(ii) Though surrenders were made on 31st March 1978, the amount surrendered was over three and a half times of the actual saving.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>532—Capital Outlay on Multipurpose River Projects</b>			
<b>Ⓒ—Damodar Valley Projects—</b>			
<b>Ⓒ-VI—Damodar Valley Power Scheme—</b>			
<b>Non-Plan—</b>			
O .. .. 18,26.40	3,37.72	12,10.90	+8,73.18
R .. .. -14,88.68			

Surrender of Rs. 14,88.68 lakhs on the last day of the financial year proved unrealistic in view of eventual excess of Rs. 8,73.18 lakhs. Reasons for neither the anticipated saving nor for final excess have been intimated (March 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>332—Multipurpose River Projects</b>			
<b>C—Damodar Valley Projects—</b>			
<b>C-V—Damodar Valley Irrigation Scheme—</b>			
<b>Non-Plan—</b>			
O .. .. 4,06.83	3,16.25	1,32.02	-1,84.23
R .. .. -90.58			
<b>532—Capital Outlay on Multi-purpose River Projects</b>			
<b>D—Teesta Barrage Projects—</b>			
<b>State (Plan (Fifth Plan)—</b>			
<b>D-VII—Teesta Barrage Irrigation Scheme—</b>	6,60.00	3,93.31	-2,66.69
<b>533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects</b>			
<b>E—Drainage Projects (Commercial)—</b>			
<b>E-V—Major and Medium Drainage Projects—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>E-V(e)—Drainage Works—</b>			
O .. .. 8,33.34	7,33.56	5,75.37	-1,58.19
R .. .. -99.78			
Reasons for saving in the above cases have not been intimated (March 1979).			
<b>333—Irrigation, Navigation, Drainage and Flood Control Projects</b>			
<b>B—Irrigation Projects (Non-Commercial)—</b>			
<b>B-VI—Major and Medium Irrigation Projects—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>B-VI(e)—Irrigation Schemes—</b>			
O .. .. 89.90	55.00	32.91	-22.09
R .. .. -34.90			

Anticipated saving was attributed mainly to non-sanction of schemes and estimate for tools and plant (Rs. 33.36 lakhs).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>532—Capital Outlay on Multipurpose River Projects</b>			
<b>D—Teesta Barrage Project—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>D-II—Machinery and Equipments—</b>	75.00	22.52	—52.48
<b>C—Damodar Valley Projects—</b>			
<b>C-IV—Other Expenditure—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>Land acquisition in D.V.C., Maithon and Panchet—</b>	50.00	..	—50.00
<b>C-V—Damodar Valley Irrigation Scheme—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>C-V(1)—Government's share of the expenditure and Flood Control excluding interest—</b>	50.00	..	—50.00
<b>B—Kangsabati Reservoir Project—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>B-V—Kangsabati Irrigation Scheme—</b>	2,93.00	2,52.81	—40.19

Reasons for saving in the above cases have not been intimated (March 1979).

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

**A—Irrigation Projects (Commercial)—**

**A-I—Direction and Administration—**

**Non-Plan—**

**A-I(1)—General Establishment—**

O .. ..	1,32.75	} 1,54.12	95.08	—59.04
R .. ..	21.37			

Reasons for anticipated excess as well as for final saving have not been intimated (March 1979).



Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects</b>			
<b>B—Irrigation Projects (Non-Commercial)—</b>			
<b>B-V—Major and Medium Irrigation Projects—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>B-V(f)—Medium Irrigation Scheme—</b>			
O .. .. .	2,37.00	1,99.00	2,02.03
R .. .. .	-38.00		
Reasons for anticipated saving as also for the final excess have not been intimated (March 1979).			
<b>333—Irrigation, Navigation, Drainage and Flood Control Projects</b>			
<b>C—Navigation Projects (Commercial)—</b>			
<b>C-VI—Major and Medium Navigation Projects—</b>			
<b>Non-Plan—</b>			
<b>C-VI(d)—Other Expenditure—</b>			
Interest—		2,99.63	2,69.12
			-30.51
<b>532—Capital Outlay on Multipurpose River Projects</b>			
<b>B—Kangsabati Reservoir Projects—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>B-II—Machinery and Equipment—</b>			
O .. .. .	58.25	53.92	39.38
R .. .. .	-4.33		

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects			
A—Irrigation Projects (Commercial)—			
State Plan (Fifth Plan)—			
A-VI—Hinglow Irrigation Project—			
O .. .. 60.00	59.97	46.82	-13.15
R .. .. -0.03			
Reasons for saving in the above cases have not been intimated (March 1979).			

(iv) Above saving was partly counterbalanced by excess over the original and supplementary provision mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
532—Capital Outlay on Multi-purpose River Projects			
D—Teesta Barrage Projects—			
State Plan (Fifth Plan)—			
D—III—Suspense—	50.00	7,14.21	+6,64.21
Reasons for the excess of Rs. 6,64.21 lakhs have not been intimated (March 1979).			
333—Irrigation, Navigation, Drainage and Flood Control Projects			
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 .. .. 1,49.50	1,53.50	2,94.57	+1,41.07
R .. .. 4.00			
532—Capital Outlay on Multi-purpose River Projects			
B—Kangsabati Reservoir Projects—			
State Plan (Fifth Plan)—			
VI—III—Suspense—	0.50	99.47	+98.97
Reasons for excess in the above cases have not been intimated (March 1979).			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
333—Irrigation, Navigation, Drainage and Flood Control Projects			
F—Drainage Projects (Non-Commercial)—			
F—VI—Major and Medium Drainage Projects—			
Non-Plan—			
F—VI(a)—Direction and Administration—			
O .. 0.21	}	69.40	+69.40
R .. -0.21			

Reasons for the final excess of Rs. 69.40 lakhs have not been intimated (March 1979).

## 332—Multipurpose River Projects

## A—Mayurakshi Reservoir Project—

## Non-Plan—

## A—V—Mayurakshi Irrigation Scheme—

O .. 60.10	}	64.73	1,16.97	+52.24
R .. 4.63				

Reasons for excess have not been intimated (March 1979).

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

## B—Irrigation Projects (Non-Commercial)—

## B—VI—Major and Medium Irrigation Projects—

## Non-Plan—

## B—VI(e)—Irrigation Schemes—

O .. 32.85	}	34.90	79.62	+44.72
R .. 2.05				

Anticipated excess was due mainly to opening of two new divisions, one at Durgapur and the other at Chinsura and more repair works due to damages in structures by heavy rainfall. Reasons for final excess have not been intimated (March 1979).

Head			Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
F—Drainage Projects (Non-Commercial)—					
Non-Plan—					
F—III—Suspense—					
O	..	25.00	15.10	69.45	+54.35
R	..	-9.90			
G—Flood Control and Anti-Sea Erosion Projects—					
Non-Plan—					
G—III—Suspense—					
O	..	15.00	11.00	52.64	+41.64
R	..	-4.00			
Reasons for the anticipated saving as well as for the final excess in the above cases have not been intimated (March 1979).					
532—Capital Outlay on Multi-purpose River Projects					
E—Lining of Mayurakshi Canal System—					
State Plan (Fifth Plan)—					
E—VII—Mayurakshi Canal Scheme—					
O	..	20.00	66.00	55.91	-10.00
R	..	46.00			
Reasons neither for anticipatory excess nor for final saving have been intimated (March 1979).					
333—Irrigation, Navigation, Drainage and Flood Control Projects					
F—Drainage Projects (Non-Commercial)—					
F—VI—Major and Medium Drainage Projects—					
Non-Plan—					
F—VI(e)—Drainage Scheme—					
O	..	1,98.38	2,02.56	2,32.24	+29.68
R	..	4.18			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
532—Capital Outlay on Multi-purpose River Projects			
F—Lining of D.V.C. Canal System—			
State Plan (Fifth Plan)—			
F—VII—D.V.C. Canal Scheme—			
O ..	25.00	54.71	58.75
R ..	29.71		

## 332—Multipurpose River Projects

## A—Mayurakshi Reservoir Projects—

## A—I—Direction and Administration—

## Non-Plan—

## A—I(1)—General Establishment—

O ..	18.85	21.00	48.35
R ..	2.15		

Reasons for excess in the above cases have not been intimated (March 1979).

## 532—Capital Outlay on Multi-purpose River Projects

## A—Mayurakshi Reservoir Projects—

## State Plan (Fifth Plan)—

## A—VII—Mayurakshi Irrigation Scheme—

O ..	45.00	34.96	70.12
R ..	-10.04		

Reasons for the anticipated saving as well as for the final excess have not been intimated (March 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>D—Teesta Barrage Project—</b>			
<b>D—I—Direction and Administration—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>D—I(1)—Establishment—</b>	25.00	39.72	+14.72

Reasons for excess have not been intimated (March 1979).

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

**B—Irrigation Projects (Non-Commercial)—**

**Non-Plan—**

**B—III—Suspense—**

O	..	10.00	}	5.90	23.94	+18.04
R	..	-4.10				

**D—Navigation Projects (Non-Commercial)—**

**Non-Plan—**

**D—III—Suspense—**

O	..	3.00	}	0.25	16.63	+16.38
R	..	-2.75				

Reasons for the anticipated saving as well as for the final excess in the above cases have not been intimated (March 1979).

**532—Capital Outlay on Multi-purpose River Projects**

**B—Kangsabati Reservoir Projects—**

**State Plan (Fifth Plan)—**

**B—I—Direction and Administration—**

**Establishment—**

O	..	48.25	}	52.58	60.67	+8.09
R	..	4.33				

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
G—Lining of Kangsabati Canal System—			
State Plan (Fifth Plan)—			
G—VII—Kangsabati Canal Scheme—	25.00	36.27	+11.27
Reasons for excess in the above cases have not been intimated (March 1979).			

333—Irrigation, Navigation, Drainage and Flood Control Projects

D—Navigation Projects (Non-Commercial)—

D—VI—Major and Medium Navigation Projects—

Non-Plan—

D—VI(c)—Navigation Schemes—

O ..	19.50	} 15.20	27.37	+12.17
R ..	-4.30			

Reasons for the anticipated saving as well as for the final excess have not been intimated (March 1979).

G—Flood Control and Anti-Sea Erosion Projects—

Non-Plan—

G—VII—Major and Medium Flood Control Projects—

Non-Plan—

G—VII(b)—Machinery and Equipments—	5.00	11.17	+6.17
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Reasons for excess have not been intimated (March 1979).

F—Drainage Projects (Non-Commercial)—

F—VI—Major and Medium Drainage Projects—

Non-Plan—

F—VI(b)—Machinery and Equipments—

O ..	4.50	} 6.60	10.17	+3.57
R ..	2.10			

Reasons for the excess of Rs. 5.67 lakhs have not been intimated (March 1979).

(v) **Suspense** : The expenditure in the grant includes Rs. 10,57.93 lakhs booked under 'Suspense'. The minor head 'Suspense' is not a final head of account. It accommodates interim transactions for which further operations (generally of payment or adjustment of value) are necessary before the transaction can be considered complete and finally accounted for. The operations in 1977-78 under this minor head were under the sub-heads (1) Purchases, (2) Stock and (3) Miscellaneous Works Advances. The transactions under each of these heads are explained below :—

- (1) **Purchases** : When materials are received from a supplier or from another division or department either for a specific work or for stock, their value is credited to 'Purchases' so that per contra, the cost may be included at once in the accounts of the work or stock. When payment is made, the head 'Purchases' is debited. The head 'Purchases', therefore, shows a negative (Credit) balance which represents the value of stores received but not paid for.
- (2) **Stock** : The head is charged with all expenditure connected with acquisition of stock of materials and with manufacturing operations. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges, etc., connected with the manufacture.
- (3) **Miscellaneous Works Advances** : Accommodates (a) Sales on credit, (b) expenditure incurred on deposit works in excess of deposits received, (c) losses, retrenchments, errors, etc., and (d) other items. Broadly speaking, the head is debited with all the sums which are eventually to be recovered. The balance under this head represents recoverable amounts.

The transactions under each sub-head of 'Suspense' in 1977-78 are given below :—

Major heads and detailed units	Opening balance	Debit	Credit	Net actuals	Closing balance
	Debit + Credit—				Debit + Credit—

(In lakhs of rupees)

332—Multipurpose River Projects

A—Mayurakshi Reservoir Project—

Purchases	..	-7.58	1.86	5.36	-3.50	-11.08
Stock	.. ..	+4.29	4.35	3.32	+1.03	+5.32
Miscellaneous Advances	Works ..	+0.88	0.88	..	+0.88	+1.76
<b>Total</b>	..	<b>-2.41</b>	<b>7.09</b>	<b>8.68</b>	<b>-1.59</b>	<b>-4.00</b>



Major heads and detailed units		Opening balance Debit+ Credit—	Debit	Credit	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)						
<b>C—Damodar Projects—</b>	<b>Valley</b>					
Purchases	..	—46·03	3·43	16·19	—12·76	—58·79
Stock	..	+18·83	25·93	18·85	+7·08	+25·91
Miscellaneous Advances	Works ..	+14·90	5·62	1·63	+3·99	+18·89
<b>Total</b>	<b>..</b>	<b>—12·30</b>	<b>34·98</b>	<b>36·67</b>	<b>—1·69</b>	<b>—13·99</b>
<hr/>						
<b>333—Irrigation, Navigation, Drainage and Flood Control Projects</b>						
Purchases	..	—5,81·01	43·12	1,51·66	—1,08·54	—6,89·55
Stock	..	+2,01·86	86·46	1,06·78	—20·32	+1,81·54
Miscellaneous Advances	Works ..	+53·56	33·07	7·00	+26·07	+79·63
<b>Total</b>	<b>..</b>	<b>—3,25·59</b>	<b>1,62·65</b>	<b>2,65·44</b>	<b>—1,02·79</b>	<b>—4,28·38</b>
<hr/>						
<b>582—Capital Outlay on Multipurpose River Projects</b>						
<b>A—Mayurakshi Reservoir Project—</b>						
<b>1. Reservoir—</b>						
Purchases	..	+0·06	0·47	0·46	+0·01	+0·07*
Stock	..	—0·32	0·13	0·34	—0·21	—0·53*
Miscellaneous Advances	Works ..	..	..	..	..	..
<b>Total</b>	<b>..</b>	<b>—0·26</b>	<b>0·60</b>	<b>0·80</b>	<b>—0·20</b>	<b>—0·46</b>
<hr/>						

\*Reasons for adverse balances are awaited (March 1979).

Major heads and detailed units		Opening balance Debit+ Credit—	Debit	Credit	Net actuals	Closing balance Debit+ Credit—
			(In lakhs of rupees)			
<b>2. Dam and Appurtenant—</b>						
Purchases	..	—7.50	..	..	..	—7.50
Stock	..	+0.06	..	..	..	+0.06
Miscellaneous Advances	Works ..	+26.94	..	..	..	+26.94
<b>Total</b>	<b>..</b>	<b>+19.50</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>+19.50</b>
<b>3. Barrage—</b>						
Purchases	..	—71.95	8.93	21.05	—12.12	—84.07
Stock	..	+28.21	24.37	31.78	—7.41	+20.80
Miscellaneous Advances	Works ..	+36.25	5.63	0.82	+4.81	+41.06
<b>Total</b>	<b>..</b>	<b>—7.49</b>	<b>38.93</b>	<b>53.65</b>	<b>—14.72</b>	<b>—22.21</b>
<b>B—Kangsabati Reservoir Projects—</b>						
Purchases	..	—3,63.81	31.45	46.46	—15.01	—3,78.82
Stock	..	+1,64.84	67.02	66.73	+0.29	+1,65.13
Miscellaneous Advances	Works ..	+46.97	1.00	1.51	—0.51	+46.46
<b>Total</b>	<b>..</b>	<b>—1,52.00</b>	<b>99.47</b>	<b>1,14.70</b>	<b>—15.23</b>	<b>—1,67.23</b>
<b>D—Teesta Barrage Project—</b>						
Purchases	..	—1.09	14.90	2,07.46	—1,92.56	—1,93.65
Stock	..	+1,97.75	2,13.56	1,58.08	+55.48	+2,53.23
Miscellaneous Advances	Works ..	+35.77	4,85.75	57.42	+4,28.33	+4,64.10
<b>Total</b>	<b>..</b>	<b>+2,32.43</b>	<b>7,14.21</b>	<b>4,22.96</b>	<b>+2,91.25</b>	<b>+5,23.68</b>

## Charged appropriation

(i) Expenditure exceeded the appropriation by Rs. 44,406 ; the excess requires regularisation.

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects</b>			
<b>E—Drainage Projects (Commercial)—</b>			
<b>E—V—Major and Medium Drainage Projects—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>E—V(e)—Drainage Works—</b>			
<i>S</i> ..	2.87	2.87	4.47 +1.60

Supplementary provision was obtained for meeting arbitration awards. Reasons for the final excess have not been intimated (March 1979).

## Grant No. 67—Loans for Power Projects (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major head : 734—Loans for Power Projects</b>			
	Rs.		
Original ..	43,98,00,000	43,98,00,000	45,88,49,000 +1,90,49,000
Supplementary ..	..		
Amount surrendered during the year ..	..	..	..

**Notes and comments—**

(i) Expenditure exceeded the grant by Rs. 1,90,49,000 ; the excess requires regularisation.

(ii) Excess occurred under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>I—Thermo-Electric Schemes—</b>			
<b>State Plan(Fifth Plan)—</b>			
<b>I(1)—Loans to West Bengal State Electricity Board—</b>			
O ..	41,76.00	42,10.00	42,90.00
R ..	34.00		
			+80.00

Total excess of Rs. 1,14.00 lakhs was attributed to grant of more loan to the Board to cover some urgent payment to be made by it to Bharat Heavy Electricals Ltd. against supplies received.

**IV—Transmission and Distribution Schemes—****Centrally Sponsored (New Schemes)—**

<b>IV(1)—Loans to West Bengal State Electricity Board for construction of inter-State Transmission lines—</b>			
	10.00	1,20.49	+1,10.49

Excess was stated to be due to release of more funds by Government of India.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>IV—Transmission and Distribution Schemes—</b>			

**Non-Plan—****IV(1)—Loans to West Bengal State Electricity Board for transmission and distribution of Power in Salt Lake Township—**

O ..	2,12.00	1,78.00	1,78.00
R ..	-34.00		
			..

Saving was attributed to slow progress of work owing to short supply of poles.

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major heads : 335—Ports, Light-houses and Shipping and 535—Capital Outlay on Ports, Light-houses and Shipping</b>			
	Rs.		
Original ..	29,45,000	29,05,858	-39,142
Supplementary ..			
Amount surrendered during the year	..	..	..

**Grant No. 69—Civil Aviation (All voted)**

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major head : 336—Civil Aviation</b>			
	Rs.		
Original ..	4,32,000	3,71,096	-60,904
Supplementary ..			
Amount surrendered during the year	..	..	..

**Grant No. 70—Roads and Bridges**

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Major heads : 337—Roads and Bridges, 537—Capital Outlay on Roads and Bridges and 737—Loans for Roads and Bridges</b>			
Voted—			
	Rs.		
Original ..	36,95,00,000	47,84,78,658	+8,88,59,658
Supplementary	2,01,19,000		
Amount surrendered during the year (March 1978)	..	..	3,12,63,000

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Charged—</i>				
<i>Original</i>	.. ..	} 1,70,260	68,678	-1,01,582
<i>Supplementary</i>	1,70,260			
<i>Amount surrendered during the year</i>	.. ..	..	..	..

**Notes and comments—**

(i) Excess of Rs. 8,88,59,658 over the voted grant requires regularisation.

(ii) In view of the eventual excess of Rs. 8,88·60 lakhs, the supplementary grant of Rs. 2,01·19 lakhs, obtained towards the end of the year, was inadequate and the surrender of Rs. 3,12·63 lakhs was unrealistic.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
537—Capital Outlay on Roads and Bridges			
IX—Suspense—			
O .. 24·00	} 1,71·26	10,13·25	+8,41·99
S .. 2,01·19			
R .. -53·93			

The net excess of Rs. 7,88·06 lakhs was stated to be due to requirements being provided for on a net basis at the budget stage.

**337—Roads and Bridges****VII—District and Other Roads—****Non-Plan—****VII(1)—District and Other Roads—**

O .. 6,86·24	} 8,09·41	11,80·54	+3,71·13
R .. 1,23·17			

Additional funds of Rs. 1,23·17 lakhs were provided by reappropriation for meeting larger expenditure on maintenance of roads. Reasons for the final excess of Rs. 3,71·13 lakhs have not been intimated (March 1979).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>I—Direction and Administration—</b>			
<b>I(1)—Establishment charges transferred from the revenue head—</b>			
“259—Public Works”—	..	2,23.14	+2,23.14

Excess was attributed to non-provision for transfer of establishment charges to this head on a pro rata basis from common establishment charges under Grant No. 25—Public Works.

**I—Direction and Administration—**

**I(2)—Public Works (Roads) Directorate—**

O .. ..	1,67.00	} 2,18.00	2,32.16	+14.16
R .. ..	51.00			

Additional funds were provided by reappropriation for meeting larger establishment cost of the Public Works (Roads) Directorate. Reasons for the final excess have not been intimated (March 1979).

**IX—Machinery and Equipment—**

**IX(1)—Tools and Plant charges transferred from the revenue head “259—Public Works”—**

..	47.78	+47.78
----	-------	--------

Excess was attributed to non-provision for tools and plant charges transferred to this head on a pro rata basis from common charges under Grant No. 25—Public Works.

**VII—District and Other Roads—**

**State Plan (Fourth Plan and Committed)—**

<b>VII(5)—Development of State Roads—</b>	25.75	54.01	+28.26
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**Centrally Sponsored (including Committed)—**

<b>VII(6)—Feeder Roads and Approach Roads in Coalfield areas—</b>	1.05	15.63	+14.58
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**Non-Plan (Developmental)—**

<b>VII(3)—Cooch Behar Development—</b>	8.00	14.13	+6.13
--	------	-------	-------

Reasons for the excess under the above heads have not been intimated (March 1979).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>537—Capital Outlay on Roads and Bridges</b>			
<b>VI—District and Other Roads—</b>			
<b>Non-Plan (Developmental)—</b>			
<b>VI(2)—State Bridge Fund Works—</b>			
O .. .. .	7.00	21.76	+9.76
R .. .. .	5.00		
	12.00		

**Non-Plan—****VI(1)—District Roads—**

O .. .. .	4.70	13.37	+9.35
R .. .. .	-0.68		
	4.02		

Reasons for the excess under the above heads have not been intimated (March 1979).

(iv) The excess mentioned in note (iii) above was partly offset by saving over the original provision mainly under:—

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

**737—Loans for Roads and Bridges****I—District and Other Roads—****Centrally Sponsored (New Schemes)—****I(1)—Loans for construction of Second Bridge over Hooghly River—**

O .. .. .	8,00.00	4,50.00	4,50.00	..
R .. .. .	-3,50.00			

Reasons for the saving have not been intimated (March 1979).



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

## 337—Roads and Bridges

## XIII—Other Expenditure—

## Non-Plan—

## XIII(1)—Central Road Fund Allocation Works—

O .. ..	2,75.75	1,94.01	1,13.57	-80.44
R .. ..	-81.74			

Of the total saving of Rs. 1,62.18 lakhs, the saving of Rs. 38.18 lakhs was attributed to non-finalisation of land acquisition proceedings, non-receipt of debits on account of acquisition of land and non-settlement of dispute over alignment of roads. Reasons for the balance saving of Rs. 1,24.00 lakhs have not been intimated (March 1979).

## 337—Roads and Bridges

## XII—Transfer to Reserve Funds and Deposit Accounts—

## XII(1)—Transfer to the deposit account for subventions from Central Road Fund—

Inter Account Transfer—	2,76.75	1,31.11	-1,45.64
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Saving was due to less amount of subvention received from the Central Road Fund.

## 537—Capital Outlay on Roads and Bridges

## I—Direction and Administration—

## State Plan (Fifth Plan)—

## I(1)—Development of State Roads—

O .. ..	39.00	7.52	0.76	-6.76
R .. ..	-31.48			

Anticipated saving was attributed to a decision to meet a major portion of establishment charges for "Development of State Roads" from non-Plan sources. Reasons for the final saving have not been intimated (March 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>537—Capital Outlay on Roads and Bridges</b>			
<b>X—Other Expenditure—</b>			
<b>XI(1)—Development of State Roads—</b>			
O .. .. .	34.47	14.72	5.84
R .. .. .	-19.75		
			-8.88

Anticipated saving was mainly due to less requirement of lump provision for different unspecified works and partial execution/non-execution of survey works. Reasons for the final saving have not been intimated (March 1979).

### 337—Roads and Bridges

#### VI—State Highways—

##### Non-Plan—

VI(1)—State Highways—	1,75.00	1,50.35	-24.65
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Reasons for the saving have not been intimated (March 1979).

#### V—Strategic and Border Roads—

##### V(3)—Lateral Roads—

O .. .. .	25.50	12.47	6.79
R .. .. .	-13.03		
			-5.68

Anticipated saving was attributed mainly to less adjustment of cost of land. Reasons for the final saving have not been intimated (March 1979).

X—Suspense—	22.50	5.09	-17.41
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### 537—Capital Outlay on Roads and Bridges

#### III—Roads of Inter-State Importance—

##### Centrally Sponsored (New Schemes)—

##### III(1)—State Roads of Economic or Inter-State Importance—

O .. .. .	19.00	5.00	1.79
R .. .. .	-14.00		
			-3.21

Reasons for the saving in the above cases have not been intimated (March 1979).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
337—Capital Outlay on Roads and Bridges			
XIII—Other Expenditure—			
Non-Plan—			
XIII(7)—Lump provision for ad hoc pay, additional dearness allowance, house-rent and other allowances—	14.16	..	-14.16

Reasons for non-utilisation of the provision have not been intimated (March 1979).

## VIII—Railway Safety Works—

O .. ..	11.23	}	4.00	1.10	-2.90
R .. ..	-7.23				

Provision was reduced by reappropriation mainly on the ground of non-finalisation of certain schemes. Reasons for the final saving have not been intimated (March 1979).

## 537—Capital Outlay on Roads and Bridges

## V—State Highways—

## Non-Plan (Developmental)—

## V(2)—State Bridge Fund Works—

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

Of the total saving of Rs. 10.00 lakhs, the saving of Rs. 5.00 lakhs was attributed to delay in finalisation of certain schemes. Reasons for the balance saving of Rs. 5.00 lakhs have not been intimated (March 1979).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—	
537—Capital Outlay on Roads and Bridges				
V—State Highways—				
State Plan (Fifth Plan)—				
V(4)—Development of State Roads—				
O .. .. .	32.66	} 42.06	11.14	—30.92
R .. .. .	9.40			

Additional provision of Rs. 9.40 lakhs made by reappropriation mainly on the ground of better progress of works increased the final saving to Rs. 30.92 lakhs, reasons for which have not been intimated (March 1979).

VI—District and Other Roads—

State Plan (Fifth Plan)—

VI(1)—Minimum Needs Programme—

O .. .. .	2,30.00	} 4,23.46	2,81.55	—1,41.91
R .. .. .	1,93.46			

Additional funds of Rs. 1,93.46 lakhs were provided by reappropriation on the ground of better progress of works. Reasons for the final saving have not been intimated (March 1979).

(vi) The following are cases of unnecessary withdrawal of funds by reappropriation :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—	
537—Capital Outlay on Roads and Bridges				
VI—District and Other Roads—				
State Plan (Fifth Plan)—				
Development of State Roads—				
O .. .. .	5,07.87	} 4,42.37	5,21.93	+79.56
R .. .. .	—65.50			

Reduction of the provision by reappropriation of Rs. 65.50 lakhs mainly on the ground of slow progress of works increased the final excess to Rs. 79.56 lakhs, reasons for which have not been intimated (March 1979).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
337—Roads and Bridges			
V—Strategic and Border Roads—			
V(1)—Border Roads—			
O .. .. 35.50	11.33	39.68	+28.35
R .. .. -24.17			

Withdrawal of Rs. 24.17 lakhs by reappropriation was attributed mainly to non-execution of works for want of Government of India's sanction. Reasons for the final excess have not been intimated (March 1979).

537—Capital Outlay on Roads and Bridges  
VIII—Machinery and Equipment—

O .. .. 1,40.00	1,21.80	1,43.11	+21.31
R .. .. -18.20			

Anticipated saving was attributed to less purchase of tools and plant. Reasons for the final excess have not been intimated (March 1979).

(vii) **Subvention from Central Road Fund** : The additional revenue realised from increase in excise duties on motor spirit is credited to a fund constituted by the Government of India. From this fund subventions are made to States for expenditure on schemes of road development approved by the Government of India.

The amount received by the State Government is initially credited as grant from the Government of India, and an equal amount transferred to the deposit account "Subvention from Central Road Fund". The expenditure under this grant (Grant No. 70—Roads and Bridges) includes Rs. 1,19.07 lakhs which was met from the deposit account.

An amount of Rs. 1,31.11 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 1977-78.

(viii) **Suspense** : The expenditure in the grant includes Rs. 10,18.34 lakhs under the minor head "Suspense". This head accommodates transactions for the purchase and supply of materials for construction of roads, etc. The nature and accounting procedure of transactions under the head "Suspense" have been explained in note (v) under Grant No. 66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects.

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

Major heads and detailed units	Opening balance Debit+ Credit—	Debits	Credits	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
<b>337—Roads and Bridges</b>					
Purchases ..	— 8.26	..	2.39	—2.39	—10.65
Stock ..	+5.88	4.35	5.48	—1.13	+4.75
Miscellaneous Works Advances	+2.27	0.74	0.67	+0.07	+2.34
<b>Total ..</b>	<b>—0.11</b>	<b>5.09</b>	<b>8.54</b>	<b>—3.45</b>	<b>—3.56</b>

**537—Capital Outlay on  
Roads and Bridges**

Purchases ..	—21,99.66	4,64.30	6,12.42	—1,48.12	—23,47.78
Stock ..	+2,79.43	4,61.72	5,02.90	—41.18	+2,38.25
Miscellaneous Works Advances	+4,28.69	87.23	76.53	+10.70	+4,39.39
<b>Total ..</b>	<b>—14,91.54</b>	<b>10,13.25</b>	<b>11,91.85</b>	<b>—1,78.60</b>	<b>—16,70.14</b>

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 338—Road and Water Transport Services, 538—Capital Outlay on Road and Water Transport Services and 738—Loans for Road and Water Transport Services</b>			
	Rs.		
Original ..	20,78,14,000	18,23,61,869	—5,32,52,731
Supplementary	2,78,00,600		
<b>Amount surrendered during the year (March 1978)</b>	..	..	10,89,599

## Notes and comments—

(i) Of the available saving of Rs. 5,32.53 lakhs, Rs. 5,21.63 lakhs remained unsurrendered.

(ii) In view of the saving, supplementary provision obtained towards the end of the year, proved unnecessary.

(iii) Substantial saving occurred under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
338—Road and Water Transport Services			
A—Road Transport—			
A-IV—Government Transport Services—			
Working Expenses—			
Non-Plan—			
Undertaking of the Calcutta Tramways Company Ltd.—			
A-IV(c)—Repairs and Maintenance—			
O .. .. 3,44.00 } R .. .. -39.00 }	3,05.00	49.57	-2,55.43
A-IV(b)—Operation—			
O .. .. 3,20.00 } S .. .. 38.17 } R .. .. 37.65 }	3,95.82	1,86.17	-2,09.65
A-IV(a)—Management—			
O .. .. 81.00 } R .. .. -6.56 }	74.44	0.50	-73.94

Saving in the above three cases was stated to be mainly due to non-finalisation of the accounting procedure in respect of the Calcutta Tramways Company Ltd. taken over by the State Government on 8th November 1976 and also to non-accountal of the accounts of the Company owing to their delayed receipt.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
538—Capital Outlay on Road and Water Transport Services			
A—Road Transport—			
A-V—Other Expenditure—			
State Plan (Fifth Plan)—			
A-V(4)—Development of Calcutta Tramways Services—			
O .. .. .	1,16.00	}	}
R .. .. .	-16.00		
	1,00.00	55.52	-44.48

Reasons for withdrawal of funds in anticipation of less requirement under the continuing scheme aiming at improving the operational efficiency of the tram service as well as for the final saving have not been intimated (March 1979).

738—Loans for Road and Water  
Transport Services

I—Road Transport—

State Plan (Fifth Plan)—

I(2)—Loans for development of  
North Bengal State Transport  
Corporation—

O .. .. .	50.00	}	}
R .. .. .	3.16		
	53.16	34.81	- 18.35

Reasons for final saving have not been intimated (March 1979).



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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
338—Road and Water Transport Services			
A—Road Transport—			
A—IV—Government Transport Services—			
Working Expenses—			
Non-Plan—			
Undertaking of the Calcutta Tramways Company Ltd.—			
A—IV(d)—Other Expenditure—			
O .. .. . 67.00	82.40	1,02.00	+19.60
R .. .. . 15.40			

Excess was attributed mainly to non-finalisation of the accounting procedure relating to the Company taken over by the State Government on 8th November 1976 and consequential drawal of funds on ad hoc basis.

538—Capital Outlay on Road and Water Transport Services

A—Road Transport—

A—V—Other Expenditure—

State Plan (Fifth Plan)—

A—V(2)—Replacement of existing fleet of Tram Cars—

.. 34.56 +34.56

A—V(5)—Acquisition of Vehicles—

.. 5.32 +5.32

A—I—Land and Buildings—

State Plan (Fifth Plan)—

Undertaking of the Calcutta Tramways Company Ltd.—

Construction of subsidiary maintenance base at Gariahat Depot and Raja Bazar Shed—

.. 4.54 +4.54

Reasons for excess under the above three unbudgeted schemes involving capital expenditure have not been intimated (March 1979).

**Grant No. 72—Tourism (All voted)**

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
<b>Major head : 339—Tourism</b>					
Original	..	Rs. 84,63,000	84,63,000	79,31,010	-5,31,990
Supplementary	..				
Amount surrendered during the year (March 1978)			..	..	7,59,000

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

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
<b>Major head : 544—Capital Outlay on other Transport and Communication Services</b>					
Original	..	Rs. 23,00,000	23,00,000	23,00,000	..
Supplementary	..				
Amount surrendered during the year			..	..	..

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

			Total grant or appropriation	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
<b>Major head : 363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>					
<b>Voted—</b>					
		Rs.	20,68,47,000	19,06,69,823	-1,61,77,177
Original	..	17,27,54,000			
Supplementary	..	3,40,93,000			
Amount surrendered during the year (March 1978)			..	..	44,30,400
<b>Charged—</b>					
		Rs.	12,46,000	6,67,421	-5,78,579
Original	..	12,46,000			
Supplementary	..				
Amount surrendered during the year (March 1978)			..	..	1,26,233

Charged appropriation

Saving occurred mainly under :—

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

(In lakhs of rupees)

III—Other Miscellaneous Compen-  
tions and Assignments—

III(6)—Compensation to Local  
Bodies, etc.—

4.50	..	-4.50
------	----	-------

Reasons for the saving have not been intimated (March 1979).

Voted grant

(i) Of the unutilised provision of Rs. 1,61.77 lakhs, Rs. 1,17.47 lakhs remained surrendered. In view of the saving, the supplementary grant obtained in March 1978 proved excessive.

(ii) Substantial saving in the original plus supplementary provision occurred under :—

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

(In lakhs of rupees)

I—Terminal Tax—

I(4)—Grants to Calcutta Metropoli-  
tan Development Authority—

O .. .. 7,34.39	}	9,32.80	8,30.00	-1,02.80
S .. .. 1,98.41				

Reasons for the final saving have not been intimated (March 1979).

III—Other Miscellaneous Compen-  
sation and Assignments—

III(4)—Annuities for religious and  
charitable units on account of  
acquired lands—

O .. .. 75.00	}	34.50	30.44	-4.06
R .. .. -40.50				

Saving was attributed mainly to non-payment of arrear annuity to Sir Daniel Hamilton Trust Estate of Gosaba pending decision of the High Court and also to delay in finalisation of compensation cases involving more than one district owing to non-receipt of reports from local officers.

(iii) In the following case, additional provision of funds by reappropriation proved unnecessary :—

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

(In lakhs of rupees)

I—Terminal Tax—

I(3)—Grants to Municipalities, etc., outside the Calcutta Metropolitan Development Authority—

O .. ..	1,30.00	} 1,44.00	1,25.96	-18.04
R .. ..	14.00			

Funds were augmented by reappropriation in anticipation of release of arrear dues on account of collection of octroi. Reasons for the final saving have not been intimated (March 1979).

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

Total grant	Actual expenditure	Excess + Saving—
Rs.	Rs.	Rs.

**Major head : 500—Investments in General Financial and Trading Institutions**

	Rs.			
Original ..	8,75,000	} 8,75,000	8,75,000	..
Supplementary ..	..			
Amount surrendered during the year	..	..	..	..

Grant No. 76—Public Undertakings

229

Total grant or appropriation	Actual expenditure	Excess+ Saving—
Rs.	Rs.	Rs.

Major heads : 321—Village and Small Industries, 505—Capital Outlay on Agriculture, 511—Capital Outlay on Dairy Development, 521—Capital Outlay on Village and Small Industries, 526—Capital Outlay on Consumer Industries, 530—Investments in Industrial Financial Institutions, 705—Loans for Agriculture, 722—Loans for Machinery and Engineering Industries, 723—Loans for Petroleum, Chemicals and Fertiliser Industries, 726—Loans for Consumer Industries and 734—Loans for Power Projects

Voted—

	Rs.			
Original ..	12,05,15,000	}	12,93,11,000	13,14,30,299
Supplementary	87,96,000			
Amount surrendered during the year	..		..	..

Charged—

Original ..	..	}	13,33,000	6,66,666	-6,66,334
Supplementary	13,33,000				
Amount surrendered during the year (March 1978)	..		..	6,66,334	

Notes and comments—

Voted grant

(i) The expenditure exceeded the grant by Rs. 21,19,299 ; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant obtained in March 1978 proved inadequate.

(iii) Substantial excess over the original plus supplementary provision occurred under :—

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

722—Loans for Machinery and Engineering Industries

I—Heavy Engineering Industries—

Non-Plan—

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

O .. ..	1.00	} 58.21	58.21	..
R .. ..	57.21			

Additional funds were provided by reappropriation for the excess expenditure which was incurred to meet the working capital requirement of the company.

723—Loans for Petroleum, Chemicals and Fertiliser Industries

I—Chemicals—

Non-Plan—

I(1)—Loans to Durgapur Chemicals Ltd.—

S .. ..	22.96	} 57.00	57.00	..
R .. ..	34.04			

Supplementary grant was obtained for payment of ways and means advances to Durgapur Chemicals Ltd. The excess expenditure which was incurred to meet the working capital requirement of the company was met by providing additional funds by reappropriation of Rs. 34.04 lakhs.

726—Loans for Consumer Industries

I—Textiles—

Non-Plan—

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

O .. ..	41.18	} 89.20	1,15.87	+26.67
S .. ..	48.02			

The final excess was stated to be due to meeting the working capital requirement of the company and its statutory liabilities.

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

## IV—Other expenditure—

## Non-Plan—

## IV(1)—Loans to Great Eastern Hotel Ltd.—

O .. ..	0.01	} 6.68	10.00	+3.32
S .. ..	4.99			
R .. ..	1.68			

Supplementary provision was obtained for payment of larger amount of ways and means advances to Great Eastern Hotel Ltd. Anticipated excess was due to meeting the working capital of the company. Reasons for the final excess of Rs. 3.32 lakhs have not been intimated (March 1979).

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

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

## 521—Capital Outlay on Village and Small Industries

## I—Small Scale Industries—

## State Plan (Fifth Plan)—

## I(2)—West Bengal Small Industries Corporation—

O .. ..	33.00	} ..	..	..
R .. ..	-33.00			

Saving of the entire amount was due to transfer of the Corporation to the Cottage and Small Scale Industries Department.

## 530—Investments in Industrial Financial Institutions

## I—Investment in Public Undertakings—

## State Plan (Fifth Plan)—

## I(1)—West Bengal Financial Corporation—

O .. ..	30.00	} ..	..	..
R .. ..	-30.00			

Saving of the entire amount was due to transfer of the Corporation to the Cottage and Small Scale Industries Department.

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>511—Capital Outlay on Dairy Development</b>			
<b>I—Dairy Development—</b>			
<b>State Plan (Fifth Plan)—</b>			
<b>I(1)—West Bengal Dairy and Poultry Development Corporation Ltd.—</b>			
O .. .. .	15.00	}	.. .. .
R .. .. .	-15.00		
Saving of the entire amount was due to transfer of the Company to the Animal Husbandry and Veterinary Services Department.			
<b>321—Village and Small Industries</b>			
<b>Non-Plan—</b>			
<b>IV—T.C.P.C. for Mechanical Toys—</b>			
<b>IV(1)—Scheme for T.C.P.C. for Mechanical Toys, Chinsurah, Hooghly—</b>			
O .. .. .	8.50	}	5.08      0.03      -5.05
R .. .. .	-3.42		
<b>VII—Surgical Instrument Servicing Centre—</b>			
O .. .. .	8.50	}	5.08      2.79      -2.29
R .. .. .	-3.42		
<b>VI—Central Lock Factory—</b>			
<b>VI(3)—Central Lock Factory, Howrah—</b>			
O .. .. .	8.50	}	5.08      3.17      -1.91
R .. .. .	-3.42		

Anticipated saving under the above heads was stated to be due to non-filling up of certain posts and less purchase of raw materials. Reasons for final saving in these cases have not been intimated (March 1979).



Charged appropriation  
Saving occurred under :—  
Head

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

505—Capital Outlay on Agriculture

I—Agricultural Engineering—

Non-Plan (Developmental)—

I(1)—Setting up of a mechanical  
compost plant by West Bengal  
Agro-Industries Corporation  
at Calcutta—

Central assistance by way of Central  
subsidy—

<i>S</i> .. ..	13.33	}	6.67	6.67	..
<i>R</i> .. ..	-6.66				

Anticipated saving was due to non-receipt of 3rd instalment of Central subsidy for the scheme of Mechanical Compost Plant.

**Grant No. 79—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries  
(Excluding Public Undertakings)**

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Major head : 523—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries</b>			
Voted—	Rs.		
Original ..	8,00,000	}	..
Supplementary ..	..		
Amount surrendered during the year	..	..	..
Charged—			
Original ..	5,00,000	}	+3,68,304
Supplementary ..	..		
Amount surrendered during the year (March 1978)	..	..	5,00,000

**Notes and comments—**

## Charged appropriation

(i) Expenditure exceeded the appropriation by Rs. 3,68,304; the excess requires regularisation.

(ii) Surrender of entire provision on 31st March 1978 proved injudicious in view of expenditure of Rs. 8.68 lakhs under the appropriation.

(iii) The excess occurred under :—

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

## IV—Fertilisers—

## Durgapur Fertilizer Factory—

O .. ..	5.00	}	..	8.68	+8.68
R .. ..	-5.00				

Anticipated saving was attributed to belated receipt of demand from the Collector, Burdwan, as a result of which the amount could not be sanctioned after observance of usual formalities. Reasons for the final excess of Rs. 8.68 lakhs have not been intimated (March 1979).

—————

**Grant No. 80—Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries) (All voted)**

	Total grant	Actual expenditure	Excess + Saving—		
	Rs.	Rs.	Rs.		
<b>Major head : 526—Capital Outlay on Consumer Industries</b>					
	Rs.				
Original   ..	91,00,000	}	91,00,000	40,92,172	-50,07,828
Supplementary ..	..				
Amount surrendered during the year (March 1978)	..	..	43,91,200		

**Notes and comments—**

(i) Above 55 per cent. of the provision remained unutilised.

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

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

(In lakhs of rupees)

## 526—Capital Outlay on Consumer Industries

## X—Coke Oven and Gas—

## 2. Scheme for supply of gas in greater Calcutta area—

O .. ..	30.00	}	.. .. ..
R .. ..	-30.00		

Saving was attributed to non-receipt of Government of India's approval to start the construction work of Low Temperature Carbonization Plant.

## IX—Brick Fields and Factories—

## 2. Establishment of a mechanised brick plant at Akra—

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

Saving was due to non-sanction of the scheme.

## X—Coke Oven and Gas—

## 1. Acquisition of Gas Supply Undertaking of Calcutta—

O .. ..	6.00	}	.. .. ..
R .. ..	-6.00		

Entire provision remained unutilised as the case challenging the validity of the Oriental Gas Company Act, 1960 was *sub-judice*. Saving under the head has become a recurring feature as similar saving occurred during 1974-75, 1975-76 and 1976-77.

## V—Tea—

## Setting up of West Bengal Tea Development Corporation Ltd.—

20.00	15.00	-5.00
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Reasons for saving have not been intimated (March 1979).

236 Grant No. 82—Investments in Industrial Financial Institutions  
(Excluding Public Undertakings) (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major head : 530—Investments in Industrial Financial Institutions</b>			
	Rs.		
Original ..	30,00,000	55,00,000	55,00,000 ..
Supplementary	25,00,000		
Amount surrendered during the year	..	..	..

**Public Debt (All charged)**

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
..			
Original ..	2,15,15,73,000	4,83,94,14,656	-20,18,53,344
Supplementary ..	2,88,96,95,000		
Amount surrendered during the year (March 1978)	..	..	14,55,86,262

**Notes and comments—**

(i) Supplementary appropriation obtained in March 1978 proved excessive in view of the overall saving of Rs. 20.19 crores under the appropriation.

(ii) Surrender of anticipated saving on the last day of the financial year was less than the actual saving by Rs. 5.63 crores.

(iii) Saving in the original and supplementary appropriation occurred mainly under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
603—Internal Debt of the State Government			
VII—Ways and Means Advances from the Reserve Bank of India—			
O .. .. . 1,50,00.00	} 3,85,23.46	3,80,10.60	-5,12.86
S .. .. . 2,49,98.93			
R .. .. . -14,75.47			

The total saving of Rs. 19,88.33 lakhs was attributed to non-materialisation of repayment in full of the advance obtained to meet financial commitments.

604—Loans and Advances from the Central Government

F—Pre-1974—Loans—

F-I—Consolidated Rehabilitation/Scholarship Loans—

O .. .. . 2,06.58	} 33.50	36.12	+2.62
R .. .. . -1,73.08			

Saving (Rs. 1,70.46 lakhs) was attributed to smaller actual dues payable to the Government of India than estimated.

604—Loans and Advances from the Central Government

D—Loans for Centrally Sponsored Schemes—

D—VI—Loans for Capital Outlay on Roads and Bridges—

District and Other Roads—

D—VI(2)—Construction of Second Bridge over Hooghly river including Kona Expressway—

O .. .. . 31.65	} 22.85	22.85	(a)
R .. .. . -8.80			

Saving was attributed to smaller actual dues payable to the Government of India owing to receipt of less loans than anticipated.

(a) Less than one thousand rupees

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
A—Non-Plan Loans—			
A—III—Loans for Capital Outlay on Housing—			
Other Housing Schemes—			
A—III(1)—Police Housing Schemes—			
O .. .. .	5.07	2.28	..
R .. .. .	-2.79		
			-2.28

The anticipated saving of Rs. 2.79 lakhs was attributed to smaller actual dues payable to the Government of India owing to receipt of less loans than anticipated. Reasons for the final saving of Rs. 2.28 lakhs have not been intimated (March 1979).

603—Internal Debt of the State Government

VIII—Compensation and Other Bonds—

VIII(1)—West Bengal Estate Acquisition Compensation Bonds—	42.40	37.08	5.32
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Reasons for the saving have not been intimated (March 1979).

(iv) The saving mentioned above was partly counterbalanced by excess over the original and supplementary provision mainly under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
604—Loans and Advances from the Central Government			
A—Non-Plan Loans—			
A—VII—Other Loans—			
A—VII(2)—Consumption Credit in Grey areas—			
R .. .. .	1,00.00	1,00.00	..

Provision of funds by reappropriation was attributed to repayment of loan received during the previous year which could not be anticipated at the budget stage.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
C—Loans for Central Plan Schemes—			
C—II—Loans for Capital Outlay on development and cultivation of land declared surplus on imposition of land ceiling—			
R .. ..	23.65	23.65	..

Reasons for provision of funds by reappropriation have not been intimated (March 1979).

(v) In the following case funds provided by reappropriation on the last day of the financial year proved unnecessary :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
603—Internal Debt of the State Government			
VI—Loans from Other Institutions—			
VI(1)—Loans from the Housing and Urban Development Corporation—			
O .. ..	8.00	..	-26.54
R .. ..	18.54		
	26.54		

Reasons for providing additional funds by reappropriation on the last day of the financial year as well as for non-utilisation of the entire provision have not been intimated (March 1979).

(vi) The following is a case of withdrawal of funds on 31st March 1978 which proved unrealistic :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
603—Internal Debt of the State Government			
VI—Loans from Other Institutions—			
VI(5)—Loans from Calcutta Metropolitan Development Authority—			
O .. ..	20.00	24.10	+24.10
R .. ..	-20.00		
	..		

Reasons for withdrawal of the provision and for the final excess of Rs. 24.10 lakhs have not been intimated (March 1979).

## Grant No. 84—Loans and Advances (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Major heads : 766—Loans to Government Servants, etc. and 767—Miscellaneous Loans</b>			
	Rs.		
Original ..	6,54,61,000	7,18,00,237	+56,39,237
Supplementary	7,00,000		
Amount surrendered during the year ..	..	..	..

**Notes and comments—**

(i) Expenditure exceeded the grant by Rs. 56,39,237; the excess requires regularisation.

(ii) In view of the excess, supplementary grant obtained in March 1978 proved inadequate.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
766—Loans to Government Servants, etc.			
IV—Festival Advances—			
O .. ..	5,30.00	5,76.29	+52.29
R .. ..	—6.00		

Anticipated saving was attributed to less demand for advances than anticipated. Reasons for the final excess of Rs. 52.29 lakhs have not been intimated (March 1979).

**I—House Building Advances—**

O .. ..	60.00	87.46	91.38	+3.92
S .. ..	7.00			
R .. ..	20.46			

Anticipated excess was attributed to larger requirements for payment of house-building advances than anticipated. Reasons for the final excess of Rs. 3.92 lakhs have not been intimated (March 1979).



(iv) The above excess was partly offset by saving in the original provision mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
766—Loans to Government Servants, etc.			
III—Advances for purchase of other Conveyances—			
O .. .. . 25.00	} 18.00	16.78	-1.22
R .. .. . -7.00			
V—Other Advances—			
V(1)—Advances in connection with marriage, illness, etc.—			
O .. .. . 35.00	} 30.00	31.68	+1.68
R .. .. . -5.00			

Anticipated saving in the above cases was attributed to less requirement of advances than estimated. Reasons for the final saving of Rs. 1.22 lakhs in the first case and the final excess of Rs. 1.68 lakhs in the second case have not been intimated (March 1979).

#### APPENDIX

#### Grant-wise details of recoveries adjusted in reduction of expenditure in the Accounts for 1977-78

(Referred to in the Summary of Appropriation Accounts at page 11)

Serial No.	Number and name of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget estimates More + Less—
1.	7—Land Revenue .. .. .	80,000	23,835	-56,165
2.	8—Stamps and Registration .. .. .	1,64,000	1,38,074	-25,926
3.	21—Police .. .. .	2,37,74,000	1,99,85,000	-37,89,000
4.	22—Jails .. .. .	25,00,000	16,48,813	-8,51,187
5.	24—Stationery and Printing .. .. .	2,16,000	81,083	-1,34,917
6.	25—Public Works—			
	Voted .. .. .	9,91,57,000	26,29,07,604	+16,37,50,604
	Charged .. .. .	7,00,000	1,72,508	-5,27,492

**Grant-wise details of recoveries adjusted in reduction of expenditure  
in the Accounts for 1977-78.**

( Referred to in the Summary of Appropriation Accounts at page 11)

Serial No.	Number and name of grant or appropriation	Budget estimates	Actuals	Actuals compared with Budget estimates More+ Less-
7.	27—Other Administrative Services	80,000	..	-80,000
8.	28—Pensions and Other Retirement Benefits	6,50,000	4,04,848 <sup>*</sup>	-2,45,152
9.	36—Medical	12,08,00,000	4,25,33,397	-7,82,66,603
10.	38—Public Health, Sanitation and Water Supply	3,75,00,000	7,66,30,161	+3,91,30,161
11.	39—Housing	3,71,78,000	3,48,81,411	-22,96,589
12.	40—Urban Development	13,29,000	14,85,841	+1,56,841
13.	44—Social Security and Welfare (Relief and Rehabilitation of Displaced Persons)	1,00,000	750,	-99,250
14.	45—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)	11,24,000	6,22,288 <sup>†</sup>	-5,01,712
15.	47—Relief on account of Natural Calamities	..	80,00,000	+80,00,000
16.	53—Minor Irrigation, Soil Conservation and Area Development	1,00,000	1,45,210	+45,210
17.	54—Food..	10,10,82,000	8,31,07,912	-1,79,74,088
18.	55—Animal Husbandry	68,00,000	10,98,962	-57,01,038
19.	58—Forest	1,50,000	..	-1,50,000
20.	62—Industries (Excluding Closed and Sick Industries)—			
	Voted .. .. .	20,000	..	-20,000
	Charged .. .. .	..	1,56,170	+1,56,170
21.	63—Village and Small Industries (Excluding Public Undertakings)	13,000	..	-13,000
22.	64—Mines and Minerals	4,95,000	..	-4,95,000
23.	66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects	20,42,30,000	21,76,18,988	+1,33,88,988
24.	70—Roads and Bridges	4,88,58,000	14,10,31,947	+9,21,73,947
	Total			
	{ Voted .. .. .	68,64,00,000	89,23,46,124	+20,59,46,124
	{ Charged .. .. .	7,00,000	3,28,678	-3,71,322
	<b>Grand Total</b> .. .. .	<b>68,71,00,000</b>	<b>89,26,74,802</b>	<b>+20,55,74,802</b>

(3679)