

(T/5A)



सत्यमेव जयते

Government of West Bengal

**Appropriation Accounts
1985-86**

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1987

E R R A T A
Appropriation Accounts- 1985 - 86
Government of West Bengal¹

Sl No.	Reference (Page no. line etc.)	For	Read
1	2	3	4
1)	4, number of the last grant	4	34
2)	page 5, 1st figure under col.4	4,5000	4,500
3)	Page 9, 2nd line	appropriatin	appropriation
4)	Page 11, 2nd line	of	or
5)	Page 11, last two figures under col. 4	indistinct	1,98,000 79,25,000
6)	Page 12, 2nd line	of	or
7)	Page 14, 19th line	Act, 1971,	Act, 1971.
8)	Page 16, last line	remove the word ' Nil' and place it against the last line.	
9)	Page 18, penultimate line	intimate	intimated
10)	Page 20, last line of grant 5	(April 19	(April 1987).
11)	Page 20, 4th line from bottom	- 1,02	- 1,025
12)	Page 21, last line	unsur red	unsurrendered.
13)	Page 27, Heading	10 - State	10- State Excise
14)	Page 29, last line	Put a full stop (.) at the end of the sentence	
15)	Page 35, 14th line	Original	Original
16)	Page 37, 3rd line from bottom	S ..	S.. 32.15
17)	Page 37, last figure under col. 3	32.15	delete the figure.
18)	Page 42, 3rd line from bottom	cordening	cordoning
19)	Page 52, 20th line	- 21.6	- 21.69
20)	Page 57, 7th line	Rs. 2,90.00	Rs. 269.00
21)	Page 61, note (ii)	Put a full stop(.) after the word ' unnecessary'	
21a)	Page 63, 10th line	21.92	- 21.92
22)	Page 64, note (i)	Rs. 0.20 lakhs	Rs. 0.20 lakh
23)	Page 72, last figure under col. 4	indistinct	- 13.63
24)	Page 78, 11th line	Universi	Univer-
25)	Page 80, 7th line, 1st col.	2.	6.
26)	Page 83, 4th figure under col. 3 & 4	indistinct	30.34 and + 30.34
27)	Page 87, 13th line, 1st col.	14.	4.

- 2 -
E r r a t a

1	2	3	4
28)	Page 94, 17th line	have been	have not been
28)	Page 94 98	Please mark the page no. as 98.	
29)	Page 103, 7th line from bottom	C.M.D.	C.M.D.A.
29)	Page 104, 11th line from bottom	Ex Estension	Extension
30)	Page 107, headline	Gran. No.-40-	Grant No. 40-
31)	Page 109, note (i)	Rs. 36,99 lakhs	Rs. 36.99 lakhs
32)	Page 112, nomenclature of Grant No. 44	2nd	and
33)	Page 122, 3rd figure under col. 4	13.75	- 13.75
33)	Page 128, Revenue(charged)	figure under col. 2 & 4 should in italics.	
	Page 133, note (iv)	conterbalanced	counterbalanced
34)	Page 139, note (i)	grant Rs. 13,53,019;	grant by Rs.13,53,019;
35)	Page 139, 10th line from bottom	Expendture	Expendituro
36)	Page 140, 1st figure under col. 3	indistinct	1,43,38
	Page 140 Capital, Note (i)	regularisations	regularisation
37)	Page 142, penultimate line	(Reasons	Reasons
38)	Page 148, 3rd line from bottom	improved	improved
39)	Page 149, 7th line from bottom	put a full stop (.) after the sentence.	
40)	Page 150, 3rd line from bottom	Organisatiocsn	Organisations
41)	Page 150, last line	De lopment	Development.
42)	Page 151, 5th line	- .69	- 6.69
43)	Page 151, last line	fo	for
44)	Page 152, 15th line	VII - Daiy	VII - Dairy
45)	Page 153, 12th line	- 23.60	- 23.40
46)	Page 161, 13th line	fuel an fruit	fuel and fruit
47)	Page 164, 5th line from bottom	on-plan	Non-Plan
48)	Page 164, last line	5.30	- 5.30
49)	Page 170, 4th line from bottom	Cr p	Crop
50)	Page 170, 2nd line from bottom	- 5. 3	- 50.93
51)	Page 170 last line	Please read the line as follows:-	

In none of the above cases reasons for saving have been intimated(April 1987).

- 3 -
E r r a t a

1	2	3	4
52)	Page 179, Part V(7)	- 2,21,13	- 2,21.13
53)	Page 185, 2nd line	line lakh	1 lakh lakh
54)	Page 190, 4th line from bottom	operation	operation
55)	Page 191, 3rd line from bottom	intimated	intimated
56)	Page 192, note (ii)	Rs. 0.97 lakhs	Rs. 0.97 lakh
57)	Page 192, note (ii) Page 193, 12th line	March, 1986 payment	March 1986 payment
58)	Page 194, 2nd line from bottom Page 205, 12th line from bottom	delete (,) at the end of the line assistance	delete (,) at the end of the line assistance
59)	Page 220, 7th line, col.1	20-	520-
60)	Page 220, 11th line Page 219, 7th line from bottom	6,60.000 Chinchona	6,60.00 Cinchona
61)	Page 221, last line	Put a full stop(.) at the end.	
62)	Page 224, 3rd line from bottom	+ 1890	+ 18,90
63)	Page 231, 12th line	(p)	(d)
64)	Page 239, 18th line	to cases	two cases
65)	Page 242, 4th line from bottom	- Suspense	X - Suspense
66)	Page 244, 6th line from bottom	indistinct	337-
67)	Page 245, 9th line	lshks	Lakhs
68)	Page 247, 13th line	9,29,19	+ 9,29.19
69)	Page 248, 6th line from bottom	dering	during
70)	Page 248, 4th line from bottom	comments	comments
71)	Page, 250, 3rd line from bottom	Transpotation	Transportation
72)	Page 251, 6th line	Transpotation	Transportation
73)	Page 251, 8th line from bottom	tota	total
74)	Page 253, 16th line	Majorh	Major
75)	Page 257, 12th line	Sevenh	Seventh
76)	Page 266, 6th line from bottom	provisions	provision
77)	Page 269, 1st figure under col.4	- 1,73,49,00	- 1,73,49,000
78)	Page 273, heading	No. 85.	No. 85-
79)	Page 273 Note(ii)	Rs. 60,02,17 lakhs	Rs. 60,02.17 lakhs
80)	Page 273 "	Rs. 406,63.82 lakhs	Rs. 406,63.82 lakhs
81)	Page 277, 3rd line	Page.. 2-14	page 14



Government of West Bengal

**Appropriation Accounts
1985-86**

IX
5A

Recd. from M/a.
Finance (Budget) Deptt.
on 13.4.59 vide
Ldby. File No. GP-1/59
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[Rs 6=00
Fru of Cost]



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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1985-86 presents the accounts of sums expended in the year ended the 31st March 1986 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 of appropriation	grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. State Legislature—				
Revenue—				
Voted	2,01,40,000	1,71,75,185	29,64,815	--
Charged	1,74,000	1,65,203	8,797	..
2. Governor—				
Revenue—				
Charged	37,33,000	34,32,893	3,00,107	..
3. Council of Ministers—				
Revenue—				
Voted	46,55,000	51,11,304	..	4,56,304
4. Administration of Justice—				
Revenue—				
Voted	11,41,31,000	10,77,25,775	64,05,225	..
Charged	2,58,42,000	2,64,52,754	..	6,10,754
5. Elections—				
Revenue—				
Voted	3,73,76,000	3,18,00,957	55,75,043	--
6. Collection of Taxes on Income and Expenditure—				
Revenue—				
Voted	86,33,000	1,70,58,594	..	84,25,534
Charged	2,000	975	1,025	--
7. Land Revenue—				
Revenue—				
Voted	29,78,71,000	24,99,82,932	4,78,88,068	..
Charged	1,50,000	..	1,50,000	..
Capital—				
Voted	1,05,30,000	60,49,544	44,80,456	..
8. Stamps and Registration—				
Revenue—				
Voted	5,82,30,000	5,47,29,959	35,00,041	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			4	5
1	2	3	Rs.	Rs.
9. Collection of Other Taxes on Property and Capital Transac- tions—				
Revenue—			..	
Voted	6,09,000	5,17,937	91,063	..
10. State Excise—				
Revenue—				
Voted	5,79,06,000]	5,15,61,427	63,44,573	..
11. Sales Tax—				
Revenue—				
Voted	5,99,50,000	5,79,32,238	20,17,762	..
12. Taxes on Vehicles—				
Revenue—				
Voted	1,20,73,000	1,12,62,489	8,10,511	..
13. Other Taxes and Duties on Commodities and Services—				
Revenue—				
Voted	3,60,00,000	2,86,57,135	73,42,865	..
14. Other Fiscal Services—				
Revenue—				
Voted	1,72,50,000	1,61,66,041	10,83,959	..
15. Appropriation for reduction or avoidance of debt—				
Revenue—				
Charged	1,35,00,000	1,35,00,000	..	..
16. Interest Payments—				
Revenue—				
Voted	60,02,000	46,05,972	13,96,028	..
Charged	2,80,20,90,000	2,74,46,78,307	5,74,11,693	..
17. Public Service Commi- sion—				
Revenue—				
Charged	70,23,000	72,03,218	..	1,60,218

Summary of Appropriation Accounts—contd.

3

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			Rs.	Rs.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
18. Secretariat—General Services—				
Revenue—				
Voted	8,55,61,000	8,19,05,367	36,55,633	..
Charged ..	1,27,000	..	1,27,000	..
19. District Administration—				
Revenue—				
Voted	8,77,34,000	8,09,62,180	67,71,820	..
20. Treasury and Accounts Administration—				
Revenue—				
Voted	5,59,70,000	4,98,19,962	61,50,038	..
21. Police—				
Revenue—				
Voted	[1,45,61,71,000	1,37,42,02,718	8,19,68,282	..
Charged ..	6,81,439	5,66,389]	1,15,050	..
22. Jails—				
Revenue—				
Voted	9,31,58,000	9,11,56,975	20,01,025	..
24. Stationery and Printing—				
Revenue—				
Voted	5,45,11,000	4,90,89,662	54,21,338	..
25. Public Works—				
Revenue—				
Voted	43,84,67,000	78,76,53,242	..	34,91,86,242
Charged ..	82,09,302	49,57,381	32,51,921	..
Capital—				
Voted	71,31,09,000	18,85,76,261	52,45,32,739	..
Charged ..	21,66,459	17,64,149	4,02,310	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
26. Fire Protection and Control—				
Revenue—				
Voted	6,91,82,000	5,87,21,418	1,04,60,582	..
Charged	1,278	..	1,278	..
27. Other Administrative Services—				
Revenue—				
Voted	24,66,96,000	24,66,19,773	76,227	..
28. Pensions and Other Retirement Benefits—				
Revenue—				
Voted	57,53,61,000	56,73,91,829	79,69,171	..
Charged	43,40,000	23,18,109	20,21,891	..
30. Miscellaneous General Services—				
Revenue—				
Voted	9,08,30,000	4,98,49,925	4,09,80,075	..
31. Secretariat—Social and Community Services—				
Revenue—				
Voted	3,18,51,000	3,02,90,813	15,60,187	..
32. Education (Sports)—				
Revenue—				
Voted	5,14,90,000	3,66,23,318	1,48,66,682	..
33. Education (Youth Welfare)—				
Revenue—				
Voted	6,41,90,000	5,90,51,328	51,38,672	..
4. Education, Art and Culture (Excluding Sports and Youth Welfare)—				
Revenue—				
Voted	5,56,71,34,000	5,26,76,17,036	29,95,16,964	..
Charged	1,64,536	..	1,64,536	..
Capital—				
Voted	30,10,000	22,14,776	7,95,224	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
35. Scientific Services and Research—				
Revenue—				
Voted	29,000	24,500	4,5000	..
36. Medical—				
Revenue—				
Voted	1,54,48,76,000	1,51,43,78,873	3,04,97,127	..
Charged	32,938	32,938	..	..
Capital—				
Voted	21,00,000	..	21,00,000	..
Charged	2,991	..	2,991	..
37. Family Welfare— ..				
Revenue—				
Voted	24,66,00,000	26,87,37,513	..	2,21,37,513
38. Public Health (Excluding Prevention of Air and Water Pollution and Sewerage and Water Supply)—				
Revenue—				
Voted	23,59,81,000	22,49,84,389	1,09,96,611	..
39. Housing—				
Revenue—				
Voted	9,54,76,000	2,72,03,083	6,82,72,917	..
Charged	22,000	..	22,000	..
Capital—				
Voted	11,62,02,000	13,23,72,143	..	1,61,70,143
Charged	4,36,233	..	4,36,233	..
40. Urban Development—				
Revenue—				
Voted	90,21,84,000	54,21,73,823	36,00,10,177	..
Capital—				
Voted	31,71,00,000	27,84,67,242	3,86,32,758	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
41. Information and Publicity—				
Revenue—				
Voted	6,49,70,000	6,12,71,104	36,98,896	..
Capital—				
Voted	71,42,000	87,56,393	..	16,14,393
42. Labour and Employment—				
Revenue—				
Voted	10,21,36,000	9,72,77,734	48,58,266	..
43. Social Security and Welfare (Civil Supplies)—				
Revenue—				
Voted	62,66,000	54,59,297	8,06,703	..
44. Social Security and Welfare (Relief and Rehabilitation of Displaced Persons and Repatriates)—				
Revenue—				
Voted	9,49,57,000	8,10,60,430	1,38,96,570	..
Charged	24,44,261	10,14,232	14,30,029	..
Capital—				
Voted	60,00,000	29,69,050	30,30,950	..
45. Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—				
Revenue—				
Voted	58,34,20,000	49,15,66,000	9,18,54,000	..
Capital—				
Voted	9,83,71,000	7,80,87,588	2,02,83,412	..
Charged	1,29,829	1,29,829	..	..

Summary of Appropriation Accounts—*contd.*

7

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
46. Social Security and Welfare (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Repatriates and Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—				
Revenue—				
Voted	87,58,16,000	68,17,13,969	19,41,02,031	..
Charged	97,074	..	97,074	..
Capital—				
Voted	3,45,000	3,44,528	472	..
47. Relief on account of natural Calamities—				
Revenue—				
Voted	31,11,53,000	32,97,64,649	..	1,86,11,649
48. Other Social and Community Services—				
Revenue—				
Voted	2,55,32,000	2,68,85,019	..	13,53,019
Capital—				
Voted	1,26,50,000	1,27,08,955	..	58,955
49. Secretariat—Economic Services—				
Revenue—				
Voted	6,45,72,000	5,73,65,659	72,06,341	..
50. Co-operation—				
Revenue—				
Voted	24,41,06,000	24,70,95,019	..	29,89,019
Charged	54,300	..	54,300	..
Capital—				
Voted	28,14,61,000	10,95,40,372	17,19,20,628	..
51. Other General Economic Services—				
Revenue—				
Voted	2,61,27,000	2,59,14,422	2,12,578	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
52. Agriculture—				
Revenue—				
Voted	69,85,76,000	71,98,92,960	—	2,13,16,960
Charged	14,000	..	14,000	..
Capital—				
Voted	8,10,85,000	4,31,51,167	3,79,33,833	..
Charged	3,73,709	41,947	3,31,762	..
53. Minor Irrigation, Soil Conservation and Area Development—				
Revenue—				
Voted	85,20,17,000	80,74,05,746	4,46,11,254	..
Charged	1,17,387	..	1,17,387	..
Capital—				
Voted	21,50,51,000	7,45,58,146	14,04,92,854	..
Charged	10,896	..	10,896	..
54. Food—				
Revenue—				
Voted	11,64,99,000	8,66,93,064	2,98,05,936	..
Capital—				
Voted	21,02,00,000	9,27,79,593	11,74,20,407	..
Charged	22,985	..	22,985	..
55. Animal Husbandry—				
Revenue—				
Voted	20,33,62,000	18,57,18,122	1,76,43,878	..
Capital—				
Voted	2,62,00,000	33,69,174	2,28,30,826	..
56. Dairy Development—				
Revenue—				
Voted	35,19,52,000	35,39,79,300	..	20,27,300
Capital—				
Voted	2,47,00,000	1,09,78,708	1,37,21,292	..

Summary of Appropriation Accounts—contd.

9

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
57. Fisheries—				
Revenue—				
Voted	10,25,41,000	9,76,69,086	48,71,914	..
Capital—				
Voted	77,00,000	64,50,000	12,50,000	..
58. Forest—				
Revenue—				
Voted	21,14,57,000	21,75,98,288	..	61,41,288
Capital—				
Voted	35,00,000	25,00,000	10,00,000	..
59. Community Development (Panchayat)—				
Revenue—				
Voted	29,22,50,000	25,37,68,257	3,84,81,743	..
Charged	2,000	..	2,000	..
Capital—				
Voted	10,000	..	10,000	..
60. Community Development (Excluding Panchayat)—				
Revenue—				
Voted	80,68,20,000	68,61,40,108	12,06,79,892	..
Capital—				
Voted	36,75,000	59,76,984	..	23,01,984
61. Industries (Closed and Sick Industries)—				
Revenue—				
Voted	23,20,000	8,14,779	15,05,221	..
Capital—				
Voted	14,97,50,000	7,68,36,000	7,29,14,000	..
62. Industries (Excluding Public Undertakings and Closed and Sick Industries)—				
Revenue—				
Voted	16,22,36,000	10,84,97,098	5,37,38,902	..
Charged	7,000	..	7,000	..
Capital—				
Voted	21,25,96,000	18,25,84,618	3,00,11,382	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			4	5
1	2	3	Rs.	Rs.
	Rs.	Rs.	Rs.	Rs.
63. Village and Small Industries (Excluding Public Undertaking)—				
Revenue—				
Voted	16,27,31,000	13,01,86,877	3,25,44,123	..
Capital—				
Voted	2,59,40,000	1,95,99,540	63,40,460	..
64. Mines and Minerals—				
Revenue—				
Voted	49,31,000	39,70,815	9,60,185	..
66. Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects—				
Revenue—				
Voted	45,52,46,000	50,60,89,035	..	5,08,43,035
Charged	1,00,000	..	1,00,000	..
Capital				
Voted	92,54,23,000	1,03,32,39,053	..	10,78,16,053
Charged	9,14,220	5,97,566	3,16,654	..
67. Power Projects—				
Revenue—				
Voted	20,00,00,000	20,00,00,000	..	..
Capital—				
Voted	77,67,00,000	1,09,55,30,000	..	31,88,30,000
68. Ports, Lighthouses and Shipping—				
Revenue—				
Voted	46,26,000	44,08,905	2,17,095	..
69. Civil Aviation—				
Revenue—				
Voted	39,04,000	9,20,915	29,83,085	..

Summary of Appropriation Accounts—contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant of appropriation	
			Saving	Excess
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
70. Roads and Bridges—				
Revenue—				
Voted	32,67,49,000	43,65,16,865	..	10,97,67,865
Charged ..	52,860	..	52,860	..
Capital—				
Voted	68,92,70,000	70,23,41,683	..	1,30,71,683
Charged ..	29,33,533	16,69,533	12,64,000	..
71. Road and Water Transport Services—				
Revenue—				
Voted	31,86,29,000	30,65,22,632	1,21,06,363	..
Capital—				
Voted	36,29,50,000	26,99,21,039	9,30,28,961	..
Charged ..	1,28,946	..	1,28,946	..
72. Tourism—				
Revenue—				
Voted	2,08,10,000	1,97,91,208	10,18,792	..
73. Other Transport and Communication Services—				
Capital—				
Voted	8,00,000	..	8,00,000	..
74. Compensation and Assignments to Local Bodies and Panchayat Raj Institutions (Excluding Panchayat)—				
Revenue—				
Voted	64,78,05,000	64,59,29,999	18,75,001	..
Charged ..	7,98,000	6,00,000	19,000	..
75. Investments in General Financial and Trading Institutions—				
Capital—				
Voted	83,00,000	3,75,000	79,25,000	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant of appropriation	
			Saving	Excess
			4	5
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
76. Public Undertakings—				
Revenue—				
Voted	20,000	..	20,000	..
Capital—				
Voted	37,88,23,000	36,67,42,000	1,20,81,000	..
77. Social and Environmental Services—				
Revenue—				
Voted	1,11,38,000	80,44,138	30,93,862	..
78. Public Health(Sewerage and Water Supply)				
Revenue—				
Voted	49,34,67,000	56,47,65,150	..	7,12,98,150
Capital—				
Voted	7,36,18,000	5,86,18,000	1,50,00,000	..
81. Capital Outlay on Petroleum, Chemicals and Fertiliser Industries(Excluding Public Undertakings)—				
Capital—				
Voted	4,07,00,000	17,50,000	3,89,50,000	..
82. Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)—				
Capital—				
Voted	3,03,49,000	1,30,00,000	1,73,49,000	..
Charged	1,13,20,000	..	1,13,20,000	..
84. Investments in Industrial Financial Institutions (Excluding Public Undertakings)—				
Capital—				
Voted	5,51,99,500	1,82,00,230	3,69,99,270	..
85. Public Debts—				
Capital—				
Charged	11,40,17,55,000	12,00,19,72,296	..	60,02,17,296
86. Loans and Advances—				
Capital—				
Voted	15,15,60,000	16,47,75,196	..	1,32,15,196
Voted				
Revenue—	21,57,34,19,000	20,51,34,42,321	1,05,99,76,679	..
Capital—	6,02,21,19,500	5,06,33,62,983	95,87,56,517	..
Total : Voted	27,59,55,38,500	25,57,68,05,304	2,01,87,33,196	..
Charged—				
Revenue	2,86,97,99,375	2,80,49,22,399	6,48,76,976	..
Capital	11,42,01,94,801	12,00,61,75,320	..	58,59,80,519
Total : Charged	14,28,99,94,176	14,81,10,97,719	..	52,11,03,543
Grand Total	41,88,55,32,676	40,38,79,03,023	1,49,76,29,653	..

Excess over the following voted grants requires regularisation—

Number and name of the grant	Section
3—Council of Ministers	Revenue
6—Collection of Taxes on Income and Expenditure	Revenue
25—Public Works	Revenue
37—Family Welfare	Revenue
39—Housing	Capital
41—Information and Publicity	Capital
47—Relief on account of Natural Calamities	Revenue
48—Other Social and Community Services	Revenue
48—Other Social and Community Services	Capital
50—Co-operation	Revenue
52—Agriculture	Revenue
56—Dairy Development	Revenue
58—Forest	Revenue
60—Community Development(Excluding Panchayat)	Capital
66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects—	Revenue
66—Multipurpose River Projects, Irrigation, Navigation Drainage and Flood Control Projects.	Capital
67—Power Projects	Capital
70—Roads and Bridges	Revenue
70—Roads and Bridges	Capital
78—Public Health (Sewerage and Water Supply) ..	Revenue
86—Loans and Advances	Capital

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

Number and name of Appropriation	Section
4—Administration of Justice	Revenue
17—Public Service Commission	Revenue
85—Public Debts	Capital

As the grants and charged appropriations are for the gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. The reconciliation

Summary of Appropriation Accounts—concl'd.

of total expenditure according to Appropriation Accounts for 1985-86 and the Finance Accounts for that year is shown below :—

	Voted		Charged	
	Revenue	Capital	Revenue	Capital
Total expenditure according to Appropriation Accounts	20,51,34,42,321	5,06,33,62,983	2,80,49,22,399	12,00,61,75,320
Deduct-Recoveries shown in Appendix	71,50,29,859	1,13,70,71,280	..	..
Net total expenditure as shown in Statement No. 10 of the Finance Accounts.	19,79,84,12,462	3,92,62,91,703	2,80,49,22,399	12,00,61,75,320

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, On the basis of information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of West Bengal for the year 1985-86.

T. N. Chaturvedi

(T.N. CHATURVEDI)

Comptroller and Auditor General of India

NEW DELHI
The 1987.

- 8 AUG 1988

Grant No.1—State Legislature

15

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
Revenue—			
Major head :211—Parliament / State/Union Territory Legislatures—			
Voted—			
	Rs.		
Original	1,81,28,000	2,01,40,000	1,71,75,185
Supplementary	20,12,000		
			—29,64,815
Amount surrendered during the year (March 1986)			31,93,018
Charged—			
Original	1,64,000	1,74,000	1,65,203
Supplementary	10,000		
			—8,797
Amount surrendered during the year (March 1986)			16,032

Notes and comments—

(i) In view of the saving of Rs. 29.65 lakhs under the voted grant, supplementary provision of Rs. 20.12 lakhs obtained in March 1986 proved unnecessary.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
B—State Legislatures—			
I—Legislative Assembly—			
O ..	71.60	86.76	73.33
S ..	20.12		
R ..	—4.96		
			—13.43

Anticipated saving was due mainly to non-submission of bills by the Calcutta State Transport Corporation as well as due to claims not preferred by some members of the Legislative Assembly for tours undertaken by them. Reasons for final saving which also occurred under 'Travel expenses' have not been intimated (April 1987).

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

(In lakhs of rupees)

III—Legislature Secretariat—

III—(1)—Assembly Secretariat—

O ..	1,05.68	} 78.71	98.42	+19.71
R ..	—26.97			

Anticipated saving was mainly due to non-implementation of the scheme for printing of the proceedings of the Legislative Assembly of the last several years owing to unavoidable circumstances. Reasons for final excess which occurred mainly under 'Travel expenses' and 'Salaries' have not been intimated (April 1987).

Appropriation No. 2—Governor (All charged)

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

REVENUE—

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

Rs.

Original ..	34,06,000	} 37,33,000	34,32,893	—3,00,107 Nil
Supplementary	3,27,000			

Amount surrendered during
the year

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

17

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess+ Rs.
REVENUE—			
Major head : 213— Council of Ministers—			
	Rs.		
Original ..	42,35,000	46.55 000	51 11,304
Supplementary	4,20,000		
Amount surrendered during the year			+4,56,304
			Nil

Notes and comments—

(i) Expenditure exceeded the grant by Rs 4.56,304; the excess requires regularisation.

(ii) In view of the excess, supplementary grant obtained in March 1986 proved inadequate.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
III—Tour expenses ..	8.00	13.76	+5.76

Reasons for excess have not been intimated (April 1987).

Grant No. 4 -Administration of Justice

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
REVENUE—			
Major Head : 214 —Administration of Justice —			
Voted—			
	Rs.		
Original ..	9,96,10,000	11,41,31,000	10,77,25,775
Supplementary	1,45,21,000		
Amount surrendered during the year			—64,05,225
			Nil
Charged—			
Original ..	2,48,22,000	2,58,42,000	2,64,52,754
Supplementary	10,20,000		
Amount surrendered during the year			+6,10,754
			Nil

Notes and comments—

Voted—

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

(ii) In view of the final saving of Rs. 64.05 lakhs, supplementary grant of Rs. 1,45.21 lakhs obtained in March 1986 proved excessive.

(iii) Saving occurred mainly under:—

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

XII—Other Expenditure—

5. Lump provision for Additional Dearness Allowance for transfer to the Special Deposit Fund—

₹	..	39.36	39.36	..	—39.36
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II—Civil and Sessions Courts—

7. Upgradation of Standards of Administration recommended by the Seventh Finance Commission ..

76.85	17.52	..	—59.33
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XI—Legal Advisers and Counsels—

3. Government Pleader and Public Prosecutors, etc.—

O	..	55.00	70.26	64.04	—6.22
S	..	15.26			

Reasons for saving under the heads mentioned above have not been intimate. (April 1987).

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

Head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
II—Civil and Sessions Courts—			
5. Judicial Magistrate's Courts—	1,99.00	2,18.69	+28.69
XII—Other Expenditure—			
4. Lump provision for Additional Dearness Allowances—			
S	78.01	78.01	95.64
			+17.63

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

Charged—

Expenditure exceeded the appropriation by Rs. 6,10,754; the excess requires regularisation.

Grant No. 5—Elections (All voted)

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head: 215—Elections—			
	Rs.		
Original ..	2,29,42,000	3,18,00,957	-55,75,043
Supplementary	1,44,34,000		
Amount surrendered during the year			Nil

Notes and comments—

(i) In view of the overall saving of Rs. 55.75 lakhs under the grant, supplementary grant of Rs. 1,44.34 lakhs obtained in March 1986 proved excessive.

(ii) No portion of the saving was surrendered.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
II—Preparation and Printing of Electoral Rolls—			
O .. 50.00	1,80.00	93.98	-86.02
S .. 1,30.00			

Reasons for saving have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
I—Electoral Officers—			
(1)—Electoral Officers—			
O .. 68.50	71.84	91.51	+19.67
S 3.34			
III—Charges for conduct of elections for Lok-Sabha and State Legislative Assemblies when held simultaneously			
	5.00	20.67	+15.67

Reasons for excess in the above two cases have not been intimated (April 19

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

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
REVENUE—			
Major head: 220—Collection of Taxes on Income and Expenditure—			
Voted—			
	Rs.		
Original .. 86,33,000	86,33,000	1,70,58,594	+84,25,594
Supplementary ..			
Amount surrendered during the year			Nil
Charged—			
Original 2,000	2,000	975	-1.02
Supplementary ..			
Amount surrendered during the year			Nil

Notes and comments—

(i) The expenditure exceeded the voted grant by Rs. 84,25,594; the excess requires regularisation.

(ii) Reasons for excess which occurred under the head "VI—Collection Charges—Agricultural Income Tax—Office expenses" have not been intimated (April 1987).

Grant No. 7—Land Revenue

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 229—Land Revenue			
Voted—			
	Rs.		
Original..	29,78,71,000	29,78,71,000	24,99,82,932
Supplementary ..	..	
Amount surrendered during the year			Nil
Charged—			
Original ..	1,00,000	1,50,000	..
Supplementary	50,000		
Amount surrendered during the year			Nil
CAPITAL—			
Major head : 504—Capital Outlay on Other General Economic Services—			
Original ..	1,02,30,000	1,05,30,000	60,49,544
Supplementary	3,00,000		
Amount surrendered during the year			Nil

Notes and comments—**Revenue—**

(i) The entire saving of Rs. 4,78.88 lakhs remained unsur

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(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
229—Land Revenue—			
I—Direction and Administration—			
I(1)—General Establishment—			
I(1)(a)—Land Acquisition Establishment—			
I(1)(a)(ii)—Damodar Valley Corporation	22.99	12.72	—10.27
I(1)(b)—Certificate Establishment	98.40	56.30	—42.10

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

II—Collection Charges—

II(1)—Establishment and Other Charges ..	11,88.52	8,62.98	—3,25.54
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Saving to the extent of Rs. 2,30.95 lakhs was due to less requirement of funds by the district officers. Reasons for saving of the balance amount (Rs. 94.59 lakhs) have not been intimated (April 1987).

III—Survey and Settlement Operations—

III(5)—Demarcation of boundary between West Bengal and Bangladesh—

O	61.25	} 59.69	11.11	—48.58
R	—1.56			

VII—Other Expenditure—

VII(5)—Lump provision for Additional Dearness Allowances	1,84.52	..	—1,84.52
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Reasons for saving under the above two heads have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess †
			(In lakhs of rupees)
I—Direction and Administration—			
I(1)—General Establishment—			
I(1)(a)—Land Acquisition Establishment—			
I(1)(a)(i)—Excluding Damodar Valley Corporation	2.74.80	3,11.28	+36.48
I(2)—Record room Establishment	19.76	28.08	+8.32
III—Survey and Settlement Operation—			
III(3)—Settlement Operation in connection with Estate Acquisition Schemes	5,09.67	5,63.37	+53.70
VI—Management of Ex-Zamindari Estates—			
VI(1)—Temporary Establishment and other charges for payment of compensation—			
VI(1)(a)—Ad-interim compensation	34.56	54.43	+19.87
VI(1)(b)—Final Compensation	5,30.00	5,50.27	+20.27

Reasons for excess under the above mentioned heads have not been intimated (April 1987).

CAPITAL—

(i) No portion of the saving was surrendered.

(ii) In view of the saving of Rs. 44.80 lakhs under the grant, supplementary provision of Rs. 3 lakhs obtained in March 1986 for payment of Compensation by Compensation Bonds issued under Urban Land Ceiling (W.B.) Act, proved wholly unnecessary.

(iii) Significant saving occurred under:—

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
504—Capital Outlay on Other General Economic Services—			
II—Compensation to land holders on abolition of Zamindari System—			
II(i)—Cash Compensation—			
II(i)(b)—Final Compensation in lieu of acquired land	60.00	43.66	—16.34
II(ii)—Payment by Estate Acquisition Bonds	35.00	16.63	—18.37

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

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

Section and Major head	Total grant	Actual expenditure	Saving
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 230—Stamps and Registration—			
Rs.			
Original 5,75,93,000	} 5,82,30,000	5,47,29,959	—35,00,041
Supplementary 6,37,000			
Amount surrendered during the year			Nil

Notes and comments—

(i) In view of the saving of Rs. 35 lakhs in the grant, supplementary provision of Rs. 6.37 lakhs obtained in March 1986 proved wholly unnecessary.

(ii) No portion of the saving was surrendered.

(iii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
B—Stamps—Non-Judicial—			
B—II—Cost of Stamps—			
Cost of Stamps supplied from Central Stamps Stores	35.00	..	—35.00
B—III—Expenses on sale of Stamps—Discount	24.00	3.84	—20.16
B—IV—Other Expenditure—			
2. Lump provision for Additional Dearness Allowances	5.49	..	—5.49
C—Registration—			
C—II—Other Expenditure—			
2. Lump provision for Additional Dearness Allowances	10.98	..	—10.98
3. Lump provision for A.D.A. for transfer to the Special Deposit Fund—			
O ..	6.37	..	6.37
S 6.37			
A—Stamps—Judicial—			
A—II—Cost of Stamps—			
Cost of stamps supplied from Central Stamps Stores	15.00	7.75	—7.25

Reasons for saving under the heads mentioned above have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
A—Stamps—Judicial—			
A—III—Expenses on sale of stamps—			
Discount	6.00	15.50	+9.50
C—Registration—			
C—I—Direction and Administration—			
2. District charges	4,61.25	5.04.04	+42.79

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

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

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 235 -Collection of Other Taxes on Property and Capital Transactions—			
	Rs.		
Original	5,03,000	} 6,09,000	5,17,937
Supplementary	1,06,000			—91,063
Amount surrendered during the year			Nil

Section and Major head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 239—State Excise—			
	Rs.		
Original ..	5,36,03,000	5,79,06,000	5,15,61,427
Supplementary	43,03,000			-63,44,573
Amount surrendered during the year			Nil

Notes and comments—

(i) No portion of the saving was surrendered.

(ii) In view of the saving of Rs. 63.45 lakhs under the grant, supplementary provision of Rs. 43.03 lakhs obtained in March 1986, proved unnecessary.

(iii) Saving occurred under :—

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

I—Direction and Administration—**1. Superintendence—**

O ..	2,13.10	1,22.48	1,33.49	+11.01
R ..	-90.62			

Reasons for anticipated saving as well as final excess have not been intimated (April 1987).

III—Purchase of opium etc. 13.00 -13.00

Saving of the entire provision was due to non-purchase of Ganja from Gazipur and other States.

IV—Other Expenditure—

1. Departmental Chemical Examination Laboratory 5.60 -5.60

Saving was due to non-setting up of the proposed Laboratory during the year.

Head	Total grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
3. Lump provision for Additional Dearness Allowance—			
O .. 20.13	27.37	....	-27.37
S .. 7.24			
4. Lump provision for Additional Dearness Allowance for transfer to Special Deposit Fund—			
S .. 9.74	9.74	....	-9.74
5. Establishment charges payable to other Government Departments, etc.—			
Charges on account of maintenance of Police Force for assisting Excise Raiding Parties			
	8.42	....	-8.42

Reasons for non-utilisation of the entire provisions in the above cases have not been intimated (April 1987).

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

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

I—Direction and Administration—

2. District Charges—

O .. 2,75.78	3,72.45	3,62.48	-9.97
S .. 6.05			
R .. 90.62			

Net excess of Rs. 80.65 lakhs was mainly due to (i) payment of dearness allowance at enhanced rate, (ii) filling up of vacant posts, (iii) upward revision of the rates of travelling allowances, (iv) increase in the prices of stationery articles, motor fuels, spare parts, etc. and (v) increase of preventive activities for suppression of excise crimes.

Grant No. 11—Sales Tax (All voted)

29

Section and Major head	Total grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major Head : 240—Sales Tax—			
	Rs.		
Original .. 5,99,50,000	} 5,99,50,000	5,79,32,238	-20 17,762
Supplementary ..			
Amount surrendered during the year			Nil

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

Section and Major head	Total grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head 241—Taxes on Vehicles—			
	Rs.		
Original .. 1,20,73,000	} 1,20,73,000	1,12,62,489	-8,10,511
Supplementary ..			
Amount surrendered during the year			Nil

Notes and comments—

(i) Entire saving of Rs. 8.11 lakhs remained unsurrendered.

(ii) Saving occurred under :—

Head	Total grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
II—Collection charges ..	51.00	27.10	-23.90
IV—Other Expenditures—			
(2) Lump Provision for Additional Dearness Allowance	4.73	....	-4.73

Reasons for saving in the above two cases have not been intimated (April 1987)

Grant No. 12—concl'd.

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

Head	Total grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
I—Direction and Administration—			
Public Vehicle Department	65.00	85.53	+20.53

Reasons for excess have not been intimated (April 1987).

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

Section and Major head	Total grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 245—Other Taxes and Duties on Commodities and Services—			
	Rs.		
Original ..	3,15,26,000	} 3,60,00,000	} 2,86,57,135
Supplementary	44,74,000			} —73,42,865
Amount surrendered during the year			Nil

Notes and comments—

(i) In view of the final saving of Rs. 73.43 lakhs, the supplementary grant of Rs. 44.74 lakhs obtained in March 1986 was unnecessary.

(ii) The entire saving of Rs. 73.43 lakhs remained unsurrendered.

(iii) Significant saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
III—Collection charges—			
Electricity Duty—			
Non-Plan—			
4. Charges connected with the administration of the Bengal Electricity Duty Act, 1935	24.40	7.69	-16.71

IV—Collection charges—

Taxes on Goods and Passengers—

Non-Plan—

Taxes on entry of goods in Calcutta Metropolitan area—

O ..	2,38.50	}	2,61.23	1,80.26	-80.97
S ..	22.73				

In the above two cases reasons for saving have not been intimated (April 1987).

VI—Collection charges—

Other Expenditure—

Non-Plan—

1. Lump provision for additional dearness allowance—

O ..	11.70	}	15.91	-15.91
S ..	4.21				

Lump provision for additional dearness allowance for transfer to Special Deposit Fund—

S ..	8.10	8.10	..	-8.10
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In the above two cases, reasons for non-utilisation of the entire provision have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
III—Collection charges—			
Electricity Duty—			
Non-Plan—			
1. Electric Inspector ..	16.00	33.93	+17.93
IV—Collection charges—			
Taxes on Goods and Passengers—			
Non-Plan—			
1. Taxes on entry of goods in local areas	5.50	35.57	+30.07

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

Grant No. —14—Other Fiscal Services—(A'l voted)

Section and Major head	Total grant	Actual expenditure	Saving
	Rs.	Rs.	Rs.
REVENUE—			
Major head 247 Other Fiscal Services —			
	Rs.		
Original .. 1,72,50,000	1,72,50,000	1,61,66,041	—10,83,959
Supplementary ..			
Amount surrendered during the . year			Nil

Notes and Comments—

(i) No portion of the saving was surrendered.

(ii) Reasons for saving which occurred mainly under the head "I—Promotion of Small Savings" have not been intimated (April 1987).

Appropriation No. 15—Appropriation for Reduction or Avoidance of Debt 33

(All Charges)

Section and Major Head	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head: 248—Appropriation for Reduction or Avoidance of Debt—			
	Rs.		
<i>Original</i> 1,00,00,000	} 1,35,00,000	1,35,00,000	..
<i>Supplementary</i> 35,00,000			
<i>Amount surrendered during the year—</i>			<i>Nil</i>

Notes and Comments—

The expenditure represents contribution of Rs. 1,00 lakhs to the Sinking Funds and Rs. 35 lakhs to Depreciation Funds for amortisation of loans raised in open market.

An account of these funds is given in Statement No. 19 of the Finance Accounts for 1985-86.

Grant No. 16—Interest payments

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 249—Interest Payments—			
Voted—			
	Rs.		
<i>Original</i> 60,02,000	} 60,02,000	46,05,972	—13,96,028
<i>Supplementary</i> ..			
<i>Amount surrendered during the year</i>			<i>Nil</i>
Charged—			
<i>Original</i> 2,80,20,90,000	} 2,80,20,90,000	2,74,46,78,307	—5,74,11,693
<i>Supplementary</i> ..			
<i>Amount surrendered during the year</i>			<i>Nil</i>

Notes and Comments—**Voted grant—**

(i) No portion of the saving was surrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of Rupees)			
F—Interest on Other Obligations—			
F-II—Miscellaneous—			
F-II(1)—Interest on compensation money payable to land holders			
	60.00	46.06	—13.94

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

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

Section and Major head	Total appropriation	Actual expenditure	Excess +
	Rs.	Rs.	Rs.
REVENUE—			
Major ihead : 251—Public Service Commission—			
	Rs.		
<i>Original</i> ..	66,60,000	70,43,000	72,03,218
<i>Supplementary</i>	3,83,000			+1,60,218
<i>Amount surrendered during the year</i>			<i>Nil</i>

Note and Comment—

Expenditure exceeded the appropriation by Rs. 1,60,218; the excess requires regularisation.

Section and major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head: 252—Secretariat—General Services—			
	Rs.		
Voted—			
Original —	7,83,50,000	8,55,61,000	8,19,05,367
Supplementary	72,11,000			—36,55,633
Amount surrendered during the year			Nil
Charged—			
Original —	—	1,27,000	..
Supplementary	1,27,000			—1,27,000
Amount surrendered during the year			Nil

Notes and Comments—**Voted—**

(i) In view of the final saving of Rs. 36.56 lakhs, the supplementary grant of Rs. 72.11 lakhs obtained in March 1986 proved excessive.

(ii) No portion of the saving was surrendered.

(iii) Saving occurred mainly under :—

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

V—Other Expenditure—**Non-Plan—****V(2)—Lump provision for Additional Dearness Allowances—**

O	—	40.30	54.79	..	—54.79
S	—	14.49			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
V(3)—Additional Dearness Allowances for transfer to the Special Deposit Fund—			
S .. 27.95	27.95	..	—27.95
f—Secretariat— Non-Plan—			
I(4)—Finance Department— Data Processing Centre ..	9.55	4.42	—5.13
I(12)—Department of Food and Supplies—	85.80	75.35	—10.45

Reasons for saving under the above heads have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
I—Secretariat— Non-Plan—			
I(1)—Home Department (excluding Transport and Passport Branches, etc.)			
O .. 1,52.03	1,63.10	1,74.95	+11.85
S .. 11.07			

Excess was due to payment of dearness allowance at enhanced rate.

I(3)—Finance Department (including Department of Excise)—			
O .. 2,41.37	2,58.90	2,90.63	+31.73
S .. 17.53			

III—Attached Offices—

Non-Plan—

III(7)—Secretariat Library	1.30	7.30	+6.00
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Reasons for the excess in the above two cases have not been intimated (April 1987)

Grant No. 19—District Administration
(All voted)

37

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 253—District Administration—			
	Rs.		
Original ..	8,26,41,000	8,09,62,180	—67,71,820
Supplementary	50,93,000		
Amount surrendered during the year			Nil

Notes and comments—

(i) In view of the final saving of Rs. 67.72 lakhs, supplementary grant of Rs. 50.93 lakhs obtained in March 1986 proved wholly unnecessary and could have been restricted to token provision where required.

(ii) No portion of the saving was surrendered.

(iii) Saving occurred under :—

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
III—Other Establishment—			
Sub-divisional Establishment	2,23.81	2,02.11	—21.70

V—Other Expenditure—

2. Lump provision for Additional Dearness Allowance—

O ..	46.35	63.04	..	—63.04
S ..	16.69			

3. Lump provision for A.D.A. for transfer to Special Deposit Fund—

S ..	32.15	32.15	—32.15
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Reasons for saving in the above three cases have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
II—District Establishment—			
1. General Establishment—			
O .. 5,27.09	5,29.18	5,76.56	+47.38
S .. 2.09			

Reasons for excess have not been intimated (April 1987).

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

Section and Major head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 254—Treasury and Accounts Administration—			
	Rs.		
Original .. 5,59,70,000	5,59,70,000	4,98,19,962	—61,50,038
Supplementary ..			
Amount surrendered during the year			Nil

Notes and comments—

(i) No portion of the saving was surrendered.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
I—Directorate of Accounts and Treasuries	37.20	18.77	—18.43

Saving of Rs. 10.95 lakhs was due mainly to observance of economy and non-receipt of claims of rent, rates and taxes. Reasons for saving of the balance amount (Rs. 7.48 lakhs) have not been intimated (April 1987).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
II—Treasury Establishment—			
(1) Calcutta Pay and Accounts Office	1,09.15	97.30	—11.85
III—Local Fund Audit ..	60.00	42.75	—17.25

As stated in the Explanatory Memorandum appended with the budget for 1986-87, saving under the two heads mentioned above was due to smaller expenditure owing to non-filling up of posts.

II—Treasury Establishment—			
(3) Upgradation of Standards of Administration—			
New Treasuries ..	43.92	..	—43.92
V—Other Expenditure—			
(3) West Bengal State Government Employees Group Insurance Scheme	8.75	..	—8.75

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

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
II—Treasury Establishment—			
(2) Other Treasuries ..	2,81.50	3,27.90	+46.40

Reasons for excess have not been intimated (April 1987).

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 255—Police—			
Voted—			
	Rs.		
Original .. 1,36,37,00,000	} 1,45,61,71,000	1,37,42,02,718	-8,19,68,282
Supplementary 9,24,71,000			
Amount surrendered during the year			Nil
Charged—			
Original	} 6,81,439	5,66,389	-1,15,050
Supplementary 6,81,439			
Amount surrendered during the year			Nil

Notes and comments—**Voted grant—**

(i) In view of the saving of Rs. 8,19.68 lakhs, supplementary grant of Rs. 9,24.71 lakhs obtained in March 1986 proved excessive.

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

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
XII—Welfare of Police Personnel—			
Non-Plan—			
(2) Loss on sale of subsidised foodstuff to the Police Force—Inter Account transfers—Expenditure written back from Capital to Revenue	17,30.00	7,05.27	-10,24.73

Saving was due to less expenditure on purchase of foodstuff.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
XIV—Other Expenditure—			
Non-Plan—			
9. Lump provision for Additional Dearness Allowances—			
O .. 4,46.33	6,07.04	..	-6,07.04
S .. 1,60.71			
10. Lump provision for A.D.A. for transfer to the Special deposit Fund—			
S .. 2,74.29	2,74.29	..	-2,74.29
1. Establishment charges payable to Other Governments			
	5.00	..	-5.00
VII—State Headquarters Police—			
Non-Plan—			
6. Police supplied to Private individuals			
	6.77	..	-6.77
8. Upgradation Schemes—Strengthening of the post of Women Constables			
	5.50	..	-5.50
VIII—District Police—			
Non-Plan—			
3. Upgradation Schemes—Strengthening of the post of Women Constables			
	5.50	..	-5.50

Reasons for non-utilisation of funds in the above cases have not been intimated (April 1987).

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
VII—State Headquarters Police—				
Non-Plan—				
7. Extra Police Force etc. appointed in connection with emergency—				
O	.. 79.94	80.14	31.49	-48.65
R	.. +0.20			
VIII—District Police—				
Non-Plan—				
2. Extra Police Force appointed in connection with emergency		40.46	31.57	-8.89
XI—Harbour Police—				
Non-Plan—				
1. Port Police ..		1,10.88	97.43	-13.45
XIII—Modernisation of Police Force—				
Non-Plan—				
1. Scheme for Modernisation of Police Forces—				
O	.. 63.00	1,43.00	94.97	-48.03
S	.. 80.00			
XIV—Other Expenditure—				
Non-Plan—				
2. Additional Police appointed for the performance of agency functions—				
O	.. 1,80.45	1,81.90	1,49.79	-32.11
R	.. 1.45			
5. Cost of Police Force etc. employed for cordoning works		2,34.91	1,73.99	-60.92

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

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VII—State Headquarters Police—			
Non-Plan—			
1. Calcutta Police—			
O .. 24,73.27	25,42.95	29,92.29	+4,49.34
S .. 75.00			
R .. —5.32			
VIII—District Police—			
Non-Plan—			
1. West Bengal Police—			
O .. 64,99.45	67,67.16	73,66.77	+5,99.61
S .. 2,67.71			
II—Education and Training—			
Non-Plan—			
1. State Headquarters Police—			
O .. 48.08	49.60	56.24	+6.64
R .. 1.52			
2. District Police—	46.16	1,00.79	+54.63
VI—Special Police—			
Non-Plan—			
1. Eastern Frontier Rifles (West Bengal Battalion)	2,71.70	3,61.27	+89.57

Grant No. 21—concl'd.

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
VII—State Headquarters Police—			
Non-Plan—			
2. Police Vehicles Department (Service Depot.)	67.59	96.21	+28.62
X—Railway Police—			
Non-Plan—			
1. Railway Police—			
O .. 3,12.12	3,47.12	4,15.19	+68.07
S .. 35.00			
XII—Welfare of Police Personnel—			
Non-Plan—			
(b) Hospitals for District Police.	59.10	93.53	+34.43

Reasons for excess under the abovementioned heads have not been intimated (April 1987).

Grant No. 22—Jails (All voted)

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 256—Jails—			
	Rs.		
Original .. 9,07,76,000	9,31,58,000	9,11,56,975	—20,01,025
Supplementary 23,82,000			
Amount surrendered during the year (March 1986)			6,666

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

45

Section and Major head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 258—Stationery and Printing			
Original ..	Rs. 5,14,53,000	} 5,45,11,000	4,90,89,662
Supplementary	30,58,000		
Amount surrendered during the year (March 1986)			2,55,143

Notes and comments—

(i) Saving amounting to Rs. 51.66 lakhs remained unsurrendered.

(ii) In view of the eventual saving of Rs. 54.21 lakhs, the supplementary provision of Rs. 30.58 lakhs obtained in March 1986, proved unnecessary.

(iii) Saving occurred mainly under :—

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

**II—Purchase and Supply of
Stationery Stores**

Non-Plan—

2. Purchase of Stationery Stores	1,00.00	72.97	—27.03
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**III—Printing, Storage and
Distribution of Forms**

State Plan (Seventh Plan)—

1. Improvement and Modernisation of Alipore Central Jail Press	7.00	..	—7.00
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VIII—Other Expenditure—

Non-Plan—

**3. Lump provision for
Additional Dearness
Allowances—**

O ..	16.77	} 22.81	..	—22.81
S ..	6.04			

Grant No. 24—concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
4. Lump provision for Additional Dearness Allowance for transfer to the Special Deposit Fund—			
S .. 8.97	8.97	..	-8.97

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

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
IV—Government Presses— Non-Plan—			
1. West Bengal Government Press	2,61.38	2,70.92	+9.54

Reasons for excess have not been intimated (April 1987).

Grant No. 25—Public Works

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
REVENUE—			
Major heads : 259—Public Works, 277—Education, 278—Art and Culture, 280—Medical, 282—Public Health, Sanitation and Water Supply, 283—Housing, 287—Labour and Employment, 288—Social Security and Welfare, 295—Other Social and Community Services, 305—Agriculture, 309—Food, 310—Animal Husbandry, 311—Dairy Development and 320—Industries—			
	Rs.		
Voted—			
Original .. 38,98,66,000	43,84,67,000	78,76,53,242	+34,91,83,242
Supplementary 4,86,01,000			
Amount surrendered during the year			Nil

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<i>Charged—</i>			
<i>Original</i> .. 71,49,000	82,09,302	49,57,381	-32,51,921
<i>Supplementary</i> 10,60,302			
<i>Amount surrendered during the year</i>			<i>Nil</i>
CAPITAL—			
Major heads : 459—Capital Outlay on Public Works, 477—Capital Outlay on Education, Art and Culture 480—Capital Outlay on Medical, 481—Capital Outlay on Family Welfare, 482—Capital Outlay on Public Health, Sanitation and Water Supply, 483—Capital Outlay on Housing, 485—Capital Outlay on information and Publicity, 495—Capital Outlay on Other Social and Community Services, 509—Capital Outlay on Food, 510—Capital Outlay on Animal Husbandry, 511—Capital Outlay on Dairy Development, 514—Capital Outlay on Community Development, 520—Capital Outlay on Industrial Research and Development and 521—Capital Outlay on Village and Small Industries—			
<i>Voted—</i>			
<i>Original</i> .. 71,31,09,000	71,31,09,000	18,85,76,261	-52,45,32,739
<i>Supplementary</i>			
<i>Amount surrendered during the year</i>			<i>Nil</i>
<i>Charged—</i>			
<i>Original</i>	21,66,459	17,64,149	-4,02,310
<i>Supplementary</i> 21,66,459			
<i>Amount surrendered during the year</i>			<i>Nil</i>

Notes and comments—

Revenue (Voted)—

(i) Expenditure exceeded the grant by Rs. 34,91,86,242; the excess requires regularisation.

(ii) In view of the excess of Rs. 34,91.86 lakhs, supplementary grant of Rs. 4,86.01 lakhs obtained in March 1986 proved inadequate.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
259—Public Works—			
I—Direction and Administration—			
Non-Plan—			
(2)—Direction—Public Works Directorate—			
O 69.79	66.39	96.93	+30.54
R -3.40			
(4)—Execution ..	5,78.52	6,56.39	+77.87
IV—Maintenance and Repairs—			
Non-Plan—			
4. Maintenance of other Government non-residential Buildings (Public Works Directorate)—			
O 7,68.18	9,65.49	11,08.26	+1,42.77
S 1,97.31			
4(b)—Maintenance (Roads and Bridges)—	..	17.16	+17.16
5. Maintenance of other Government non-residential Buildings (Construction Board Directorate)	1,40.00	2,42.80	+1,02.80

VIII—Machinery and Equipment—**Non-Plan—**

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2. P. W. Directorate—			
O .. 1,06.50	1,56.50	1,99.00	+42.50
S .. 50.00			

IX—Suspense—

Non-Plan—

1. Construction Board ..	2,00.00	7,41.04	+5,41.04
2. Public Works Directorate—			
O .. 7,50.00	9,50.00	41,86.96	+32,36.96
S .. 2,00.00			

Reasons for excess in none of the above cases have been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
259—Public Works—			
III—Construction—			
Non-Plan—			
11. Police ..	34.30	3.04	—31.26
State Plan (Seventh Plan)—			
7. Police	21.45	0.72	—20.73
IV—Maintenance and Repairs—			
Non-Plan—			
6. Maintenance of Other Government non-residential buildings (Public Health Engineering)	60.00	44.59	—15.41
State Plan (Annual Plan, Sixth Plan and Committed)—			
Maintenance of Government non-residential Buildings	1,75.00	2.70	—1,72.30

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
X—Other Expenditure—			
Non-Plan—			
4. Lump provision for			
Additional Dearness Allowance—			
O .. 51.24	} 59.68	..	—59.68
S .. 8.44			
5. Lump provision for Additional Dearness Allowance for transfer to the Special Deposit Account—			
S .. 28.26	28.26	..	—28.26

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

282—Public Health, Sanitation and Water Supply—

A—Public Health and Sanitation—

II—Prevention and Control of Diseases—

Centrally Sponsored (New Schemes)—

Buildings—

1. Control of Leprosy .. 20.00 1.44 —18.56

Saving was due to non-sanction of any new scheme by the administrative department.

283—Housing—

C—Government Residential Buildings—

III—Maintenance and Repairs—

Non-Plan—

Buildings—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
I(a)—Government Residential Buildings (P.W. Department)	1,80.00	9.59	—1,70.41
(b)—Government Residential Buildings (Construction Board)	9.00	..	—9.00
5. Maintenance of Government Residential Buildings—			
(a)—Police Housing Scheme State Plan (Annual Plan, Sixth Plan and Committed)—	12.00	..	—12.00
Buildings—			
Maintenance and Repairs of Government Residential Buildings (P.W. Department)	1,27.00		—1,27.00

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

(v) Suspense: The expenditure under Revenue (Voted) grant includes Rs. 4,928.00 lakhs under the head 'Suspense'. This head accommodates interim transactions for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedure of transactions under the head have been explained in note (v) under Revenue (Voted) section of Grant No. 66—Multipurpose River Project, Irrigation, Navigation, Drainage and Flood Control Projects.

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

Major heads and detailed Units	Opening balance Debit + Credit—	Debit +	Credit—	Net actuals	Closing balance Debit + Credit—
(In lakhs of rupees)					
259—Public Works—					
Public Works Directorate—					
Purchases ..	93,85.98	7,68.11	17,49.53	—9,81.42	—103,67.40
Stock ..	+12,61.48	22,63.57	19,20.42	+3,43.15	+16,04.63
Miscellaneous Works Advances	+15,29.21	11,55.28	7,36.15	+4,19.13	+19,48.34
Total ..	—65,95.29	41,86.96	44,06.10	—2,19.14	—68,14.43
Construction Board—					
Purchases ..	—19,32.02	1,17.00	2,24.43	—1,07.43	—20,39.45
Stock ..	+3,08.13	2,93.67	2,38.03	+55.64	+3,63.77
Miscellaneous Works Advances	+7,38.84	3,30.37	1,23.79	+2,06.58	+9,45.42
Total ..	—8,85.05	7,41.04	5,86.25	+1,54.79	—7,30.26

Revenue (Charged)—

(i) In view of the saving of Rs. 32.52 lakhs, supplementary appropriation of Rs. 10.60 lakhs obtained in four cases proved unnecessary in three cases involving of Rs. 6.35 lakhs and in one case token provision could have been obtained instead of Rs. 4.25 lakhs.

(ii) Entire saving of Rs. 32.52 lakhs remained unsurrendered.

(iii) Saving occurred mainly under:—

Head	Total appropriation	Actual expenditure	Excess + Saving—	
(In lakhs of rupees)				
259—Public Works—				
IV—Maintenance and Repairs—				
Non-Plan—				
4. Maintenance of other Government non-residen- tial Buildings (Public Works Directorate)—				
O ..	57.00	} 59.12	37.43	—21.6
S ..	2.12			

Reasons for saving have not been intimated (April 1987).

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

Major head and detailed Units	Opening balance Debit + Credit—	Debit	Credit	Net actuals	Closing balance Debit + Credit—
(In lakhs of rupees)					
259—Public Works—					
Public Works Directorate-					
Purchases	—1.87	..	..	..	—1.87
Stock	+2.62	..	..	..	+2.62
Miscellaneous Works Advances	+2.39	..	..	..	+2.39
Total	+3.14	..	..	..	+3.14

Capital (Voted)—

(i) Nearly 74 per cent of the total provision remained unutilised.

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

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
459—Capital Outlay on Public Works—			
II—Acquisition of land—			
Non-Plan—			
5. Police	41.22	16.80	—24.42
6. Jails	20.00	..	—20.00
Saving in the above two cases was due to non-completion of formalities for acquisition of lands.			
9. Other Departments ..	48.00	..	—48.00
Saving was due to non-purchase of any land during the year.			
III—Construction—			
Non-Plan—			
5. Secretariat—			
General Services ..	96.20	7.62	—88.58
Saving was mainly due to holding up of construction of a multi-storeyed building at Charnack Place owing to non-receipt of vacant possession.			
11. Fire Protection and Control	50.00	1.04	—48.96
Saving was due to late receipt of sanction of the scheme.			
12. Other Administrative Services	70.00	51.49	—18.51
Saving was due to postponement of construction of Banga Bhavan owing to injunction of the Court.			
State Plan (Seventh Plan)—			
1. Administration of Justice—			
1(b)—Civil and Session Courts	64.78	40.55	—24.23

Reasons for saving have not been intimated (April 1987).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2. Land Revenue ..	68.00	1.66	—66.34
3. State Excise ..	24.55	1.42	—23.13
4. Sales Tax ..	2,07.50	38.38	—1,69.12
7. Police—			
O .. 57.74	44.59	25.58	—19.01
R .. —13.15			

Saving under the above four heads was due to non-sanction of the schemes for up-gradation of the standards of administration by the administrative departments.

8. Jails	4,50.78	44.94	—4,05.84
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Saving was due mainly to non-sanction of the schemes for construction of sub-jails and jails for juvenile offenders by the Home (Jails) Department as well as due to late receipt of administrative approvals to the schemes for improvement of the conditions of the existing jails.

10. Public Works ..	56.60	26.04	—30.56
11. Other Administrative Services	1,70.00	51.08	—1,18.92

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

477—Capital Outlay on Education, Art and Culture (Excluding Sports and Youth Welfare)—

I—Primary Education—

State Plan (Seventh Plan)—

1. Buildings —	11,48.00	0.83	—11,47.17
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Saving was due to non-execution of the schemes through Public Works Department.

II—Secondary Education—

State Plan (Seventh Plan)—

1. Buildings ..	11.00	1.00	—10.00
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III—University and Other Higher Education—

State Plan (Seventh Plan)—

1. Buildings ..	39.00	4.24	—4.76
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Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VI—Other Expenditure—			
State Plan (Seventh Plan)—			
1. Buildings ..	15.00	0.83	—14.17
480—Capital Outlay on Medical—			
A—Allopathy—			
II—Medical Education—			
State Plan (Seventh Plan)—			
1. Buildings ..	72.00	3.14	—68.86
Reasons for saving in the above four cases have not been intimated (April 1987).			
VI—Minimum Needs Pro- gramme—			
State Plan (Seventh Plan)—			
1. Buildings ..	9,56.00	31.02	—9,24.98
Saving to the extent of Rs. 3,30 lakhs was partly due to non-sanction of some schemes by the administrative department and partly due to slow progress of some ongoing works owing to litigation, arbitration, etc. Reasons for saving of the balance have not been intimated (April 1987).			
B—Other System of Medi- cine—			
I—Ayurvedic—			
State Plan (Seventh Plan)—			
1. Buildings ..	37.00	0.53	—36.47
B-II—Homeopathy—			
State Plan (Seventh Plan)—			
1. Buildings ..	50.00	8.02	—41.98
B-III—Unani— ..			
State Plan (Seventh Plan)—			
1. Buildings ..	10.00	..	—10.00

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
481—Capital Outlay on Family Welfare—			
II—Other Expenditure—			
Centrally Sponsored (New Schemes)—			
1. Buildings	11.00	..	—11.00

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

482—Capital Outlay on Public Health, Sanitation and Water Supply—			
I—Public Health and Sanitation Programme—			
State Plan (Seventh Plan)—			
1. Buildings	25.00	0.86	—24.14
VI—Other Programme—			
State Plan (Seventh Plan)—			
1. Buildings	36.64	..	—36.64

Saving of Rs. 7.82 lakhs under the former head and Rs. 9 lakhs under the latter head was stated to be due to non-sanction of now schemes by the administrative department. Reason for saving of the balance amount in either case has not been intimated (April 1987).

483—Capital Outlay on Housing—			
A—Government Residential Buildings—			
II—Construction—			
Non-Plan—			
1. Buildings	2,00.00	..	—2,00.00

Saving of the entire provision was due to non-finalisation of the land acquisition proceedings in respect of premises Nos. 59 and 59/1, Ballygunge Circular Road.

State Plan (Seventh Plan)—			
1. Buildings	1,70.30	10.38	—1,59.92

Saving to the extent of Rs. 1,04.50 lakhs was due to non-sanction of some schemes by the administrative departments concerned. Reasons for saving of the balance amount have not been intimated (April 1987).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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VI—Police Housing Schemes—

State Plan (Seventh Plan)—

1. Buildings	19,02.00	..	—19,02.00
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Saving of Rs. 2,90.00 lakhs was due to late receipt of administrative approvals. Reasons for saving of the balance amount have not been intimated (April 1987).

509—Capital Outlay on Food—

IV—Other Expenditure—

State Plan (Seventh Plan)—

1. Buildings	45.00	33.64	—11.36
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Saving was partly due to non-receipt of administrative approvals to new schemes from administrative department and partly due to non-availability of work-site.

510—Capital Outlay on
Animal Husbandry—

I—Cattle Development—

State Plan (Seventh Plan)—

1. Buildings—

O	30.50	}	30.71	7.08	—23.63
R	0.21				

Saving was stated to be due to curtailment in budget grant.

II—Poultry Development—

State Plan (Seventh Plan)—

1. Buildings—

O	28.00	}	26.61	6.11	—20.50
R	—1.39				

511—Capital Outlay on
Dairy Development—

VI—Milk Supply Schemes—

State Plan (Seventh Plan)—

Buildings	37.00	2.04	—34.96
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Saving in the above two cases was partly due to curtailment in expenditure and partly due to non-finalisation of new schemes by the administrative departments concerned.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
514—Capital Outlay on Community Development—			
III—Training—			
State Plan (Seventh Plan)—			
1. Buildings	30.00	..	—30.00

Reasons for saving have not been intimated (April 1987).

521—Capital Outlay on Village
and Small Industries—

VIII—Sericulture Industries—

State Plan (Seventh Plan)—

1. Buildings	85.50	35.30	—50.20
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Saving to the extent of Rs. 35.50 lakhs was due to curtailment of the grant in the final estimate. Reasons for saving of the balance have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
459—Capital Outlay on Public Works—			
III—Construction—			
Non-Plan—			
6. District Administration	1.55	14.16	+12.61
8. Police	26.50	52.74	+26.24
9. Jails	3.00	38.20	+35.20

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
10. Public Works—	..	81.63	+81.63
State Plan (Seventh Plan)—			
5. District Administration—			
5(a)- District Establishment	..	28.75	+28.75
Reasons for incurring expenditure without obtaining any budget provision in the above two cases have not been intimated (April 1987).			
6. Treasury and Accounts Administration	30.00	55.49	+25.49
477—Capital Outlay on Education, Art and Culture (Excluding Sports and Youth Welfare)—			
V—Technical Education—			
State Plan (Seventh Plan)—			
1. Buildings	74.00	1,44.50	+70.50
480—Capital Outlay on Medical—			
A—Medical—Allopathy—			
I—Medical Relief—			
State Plan (Seventh Plan)			
1. Buildings	3,68.00	7,04.36	+3,36.36
481—Capital Outlay on Family Welfare—			
I—Welfare Centres—			
Centrally Sponsored (New Schemes)—			
1. Buildings	39.30	71.72	+32.42
485—Capital Outlay on Information and Publicity—			
I—Information and Publicity—			
State Plan (Seventh Plan)			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
1. Buildings	86.50	1,46.65	+60.15

521—Capital Outlay on Village and Small Industries—

VI—Handicrafts—

State Plan (Seventh Plan)

Buildings	1.50	15.08	+13.58
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Reasons for excess in the above cases have not been intimated (April 1987).

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

Major head and detailed units	Opening balance debit+ Credit—	debit +	Credit —	Net actuals	Closing balance debit+ Credit—
(In lakhs of rupees)					
459—Capital Outlay on Public Works—					
Purchases	—27.42	..	..	..	—27.42
Stock .. ..	..	..	..	..	..
Miscellaneous Works Advances	+0.12	..	..	..	+0.12
Total :	—27.30	..	..	..	—27.30

(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 the State of West Bengal and is earmarked for being spent for the benefit of the people of Cooch Behar. The receipts in the Fund represent interest, dividends etc. on securities belonging to it and disbursements are made from the Fund to finance different schemes of Cooch Behar.

No expenditure was met from the Fund in 1985-86. The balance including investments, at the credit of the Fund on 31st March 1986 was Rs. 60,51,231.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1985-86.

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 260—Fire Protection and Control—			
	Rs.		
Original.. 6,58,87,000	} 6,91,82,000	5,87,21,418	-1,04,60,582
Supplementary 32,95,000			
Amount surrendered during the year			Nil
<i>Charged—</i>			
Original ..	} 1,278	..	-1,278
Supplementary 1,278			
Amount surrendered during the year			Nil

Notes and comments—

Voted—

(i) In view of the saving of Rs. 1,04.61 lakhs under the voted grant, supplementary grant of Rs. 32.95 lakhs obtained in March 1986 proved unnecessary

(ii) No portion of the saving was surrendered.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
IV—Other Expenditure—			
1. Scheme for purchase of Fire fighting equipments for development of Fire Services—	1,69.32	82.83	-86.49

Saving was due to non-materialisation of purchases of some equipments and machinery during the financial year.

3. Lump provision for Additional Dearness Allowances—

O	16.20	} 22.03	..	-22.03
S	5.83			

The entire provision was utilised to meet additional requirement for payment of salaries under the head 'Direction and Administration'; necessary re-appropriation order for the purpose was not, however, received in time.

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
2. Lump provision for A.D.A. for transfer to the Special Deposit Fund—			
S ..	11.25	..	-11.25
Reasons for saving have not been intimated (April 1987).			

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

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 265— Other Administrative Services—			
	Rs.		
Original ..	22,98,49,000	24,66,19,773	-76,227
Supplementary	1,68,47,000		
Amount surrendered during the year			Nil

Grant No. 28—Pensions and Other Retirement Benefits

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 266—Pensions and Other Retirement Benefits—			
Voted—			
	Rs.		
Original ..	46,68,86,000	56,73,91,829	-79,69,171
Supplementary	10,84,75,000		
Amount surrendered during the year			Nil
Charged—			
Original ..	43,40,000	23,18,109	-20,21,891
Supplementary	..		
Amount surrendered during the year			Nil

Notes and Comments—**Charged Appropriation—**

- (i) The entire saving of Rs. 20.22 lakhs remained unsurrendered.
 (ii) Saving occurred mainly under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving—
I—Superannuation and Retirement Allowances—			
6. Arrears paid due to Supreme Court Judgement	26.00	4.08	21.92
Reasons for saving have not been intimated (April 1987).			

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head : 268 - Miscellaneous General Services—			
	Rs.		
Original ..	9,08,30,000	4,98,49,925	-4,09,80,075
Supplementary ..			
Amount surrendered during the year			Nil

Notes and comments—

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

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

II—State Lotteries—

1. State Lotteries ..	9,07.00	4,97.75	-4,09.25
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Saving was stated to be due mainly to less sale of tickets in respect of both weekly draw and monthly draw of lotteries under the new schemes resulting in payment of less sales tax and commissions to agents.

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

Section and Major Head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 276—Secretariat— Social and Community Services—			
	Rs.		
Original .. 2,92,23,000	} 3,18,51,000	3,02,90,813	—15,60,187
Supplementary 26,28,000			
Amount surrendered during the year (March 1986)				20,000

Notes and comments—

(i) Out of the total saving of Rs. 15.60 lakhs in the grant, only Rs. 0.20 lakhs were surrendered during the year.

(ii) In view of the ultimate saving of Rs. 15.60 lakhs, supplementary grant of Rs. 26.28 lakhs obtained in March 1986 proved excessive.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
IV—Other Expenditure—			
Non-Plan—			
IV(2)—Lump provision for Additional Dearness Allowance—			
O .. 14.52	} 19.75	..	—19.75
S .. 5.23			

Out of the total provision of Rs. 19.75 lakhs, only Rs. 2.78 lakhs were utilised to meet additional requirement for payment of salaries under different heads, necessary re-appropriation orders for which were not received in time. Reasons for saving of the balance amount have not been intimated (April 1987).

IV(3)—Lump provision for Additional Dearness Allowance for transfer to the Special Deposit Fund—

S .. 10.05	10.05	..	—10.05
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Reasons for saving have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
I—Secretariat—			
Non-Plan—			
I(5) Department of Youth Services	5.03	15.34	+10.31

Reasons for excess have not been intimated (April 1987).

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

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 277—Education (Sports)—			
	Rs.		
Original .. 5,14,90,000	5,14,90,000	3,66,23,318	-1,48,66,682
Supplementary ..			
Amount surrendered during the year			Nil

Notes and comments—

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

(ii) Saving occurred mainly under :—

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

277—Education—

G—Sports and Youth Welfare—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
II—Physical Education—			
State Plan (Annual Plan)			
12. Strengthening of Physical Education Directorate in the State and District Headquarters	14.71	3.60	-11.11
III—Sports and Games—			
State Plan (Seventh Plan)			
1. Improvement of Sports and Games	40.00	25.73	-14.22
2. Development and maintenance of Khuliram Stadium and Ranji Stadium	12.00	..	-12.00
3. Campus works stadium, playgrounds, etc.—			
O .. 84.00	76.00	26.11	-49.89
R .. -8.00			
4. Establishment of Eastern wing of National Institute of Sports	21.00	3.00	-18.00
9. Swimming Pool at Subhas Sarobar and Rabindra Sarobar Stadium	17.00	11.99	-5.01
10. District Sports Council	40.00	30.05	-9.95
11. Sports Hostel ..	15.00	..	-15.00

Reasons for saving in the above cases have not been intimated (April 1967)

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
IV—Other Expenditure—			
Non-Plan—			
1. Development of National Discipline Schemes	36.00	49.71	+13.71

Reasons for excess have not been intimated (April 1987).

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

Section and Major head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 277—Education (Youth Welfare)—			
	Rs.		
Original .. 6,41,90,000	6,41,90,000	5,90,51,328	—51,33,672
Supplementary ..			
Amount surrendered during the year			Nil

Notes and comments—

(i) No portion of the saving was surrendered.

(ii) Significant saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
G—Sports and Youth Welfare—			
III—Youth Welfare Schemes—			
Non-Plan—			
1. National Cadet Corps ..	2,53.30	2,41.43	—11.87
2. Himalayan Mountaineering Institute and Youth Hostels	9.00	4.00	—5.00
State Plan (Seventh Plan)—			
11. Vocational training and provision for purchase of raw materials for implementing Self Employment Scheme	7.00	1.74	—5.26
14. Rural Sports Coaching Centre	6.00	0.47	—5.53
25. Socio-economic and cultural survey and research on youth life	11.00	4.19	—6.81
26. Promotion of mountaineering including formation and working of West Bengal Mountaineering Foundation	8.00	0.72	—7.28
30. Special Component Plan for Scheduled Castes—			
30(x)—Development of Rural Sports	10.00	0.01	—9.99
IV—Other Expenditure—			
Non-Plan—			
2. Lump provision for Additional Dearness Allowance	11.40	..	—11.40

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

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
G-I—Direction and Administration—			
Non-Plan—			
1. Directorate of Youth Services	1,32.57	1,49.21	+16.64
State Plan (Seventh Plan)—			
1. Youth Centre Schemes	6.00	17.00	+11.00
9. Opening of play ground	..	20.64	+20.64

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

Grant No. 34—Education (Excluding Sports and Youth Welfare)

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major heads : 277—Education and 278—Art and Culture—			
Voted—			
Original ..	Rs. 5,09,24,39,000	5,26,76,17,036	—29,95,16,964
Supplementary	47,46,95,000		
Amount surrendered during the year			Nil
Charged—			
Original ..	..	..	—1,64,536
Supplementary	1,64,536		
Amount surrendered during the year			Nil

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
CAPITAL—			
Major head : 677—Loans for Education, Art and Culture—			
Voted—			
Original .. 30,10,000	30,10,000	22,14,776	—7,95,224
Supplementary ..			
Amount surrendered during the year			Nil

Notes and comments—

Revenue (Voted)—

(i) In view of the substantial saving of Rs. 29,95.17 lakhs under grant, supplementary provision of Rs. 47,46.95 lakhs obtained in March 1986 proved excessive.

(ii) No portion of the saving was surrendered.

(iii) Significant saving occurred mainly under :—

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

277—Education—

A—Primary Education—

A—II—Inspection—

Non-Plan—

3. Strengthening of administrative and supervisory staff	23.05	5.61	—17.44
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A-IV-Assistance to Non-Government Primary Schools—

Non-Plan—

7. Free education for boys reading in classes I-IV in urban areas	68.00	13.46	—54.54
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Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
A-V—Assistance to Local Bodies for Primary Education—			
Non-Plan—			
3. Other grants—recurring grants—			
O .. 59,54.68	64.26.20	49,13.41	—15,12.79
S .. 4,71.52			
A-VII—Minimum Needs Programme—			
Non-Plan—			
1. Expansion of teaching and educational facilities for children of age group 11-14	3,05.00	13.49	—2,91.51
2. Provision for incentives to the development of elementary education (class VI-VIII)	24.00	1.99	—22.01
4. Mid-day Meals for children	1,75.00	99.31	—75.69
State Plan (Seventh Plan)—			
6. Provision for incentives to the development of elementary education	2,00.00	91.54	—1,08.46
9. Mid-day Meals for children	80.00	40.44	—39.56
10. Non-formal education for children at the Primary Stage (M.N.P.)	12.00	..	—12.00
State Plan (Annual Plan, Sixth Plan and Committed)—			
1. Expansion of teaching and educational facilities for children of age group 11-14	3,65.00	1,78.57	—1,86.43

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
4. Free and Compulsory Primary education (Universal)	7,50.00	4,02.10	—3,47.90
6. Provision for incentives to the development of elementary education—			
O .. 1,81.00	1,11.48	1.68	—1,09.80
R .. —69.52			
Special Component Plan for Scheduled Castes			
7. Free and compulsory Primary education (Universal)	1,00.00	83.75	—16.25
8. Provision for incentives to the development of elementary education (M. N. P.)	58.00	8.33	—49.67
A-IX—Other Expenditure—			
Non-Plan—			
11. Expansion of elementary education	1,71.00	1,36.50	—34.50
• State Plan (Seventh Plan)—			
3. Non-formal education for children at the Primary stage	55.00	29.75	—25.25
Centrally Sponsored (New Schemes)—			
2. Experimental Project for non-formal education for children in the age group 6-14	14.00	2.81	—11.19
State Plan (Annual Plan, Sixth Plan and Committed)—			
3. Experimental project for non-formal education for children at the Primary Stage (M.N.P.)	14.00	0.37	—13.63

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
B—Secondary Education—			
B—II—Inspection—			
State Plan (Seventh Plan)—			
1. Strengthening of Administrative and supervisory staff	20.00	6.07	—13.93
B-IV—Assistance to Non-Government Secondary Schools—			
Non-Plan—			
2. Secondary Schools for Girls—			
O .. 40,08.70	41,08.70	33,78.81	—7,29.89
S .. 1,00.00			
5. Improvement of the conditions of the services of staff in Secondary Schools—			
O .. 50.00	1,50.00	29.53	—1,20.47
S .. 1,00.00			
6. Development and expansion of educational facilities for children of age group 14-16	1,55,00	54.62	—1,00.38
7. Upgrading of High Schools into Secondary Schools	18.00	3.28	—14.72
8. Improvement of condition of services of teaching and non-teaching staff of Secondary Schools	12,00.00	4,13.71	—7,86.29
9. Teaching and educational facilities for children of age group 11-14	1,32.00	9.86	—1,22.14

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
11. Expansion of teaching and educational facilities for children of the age group 14-16	2,40.00	39.65	—2,00.35
12. Free education for boys reading in classes V and VI	3,10.00	15.19	—2,94.81
State Plan (Seventh Plan)—			
2. Expansion of teaching and educational facilities for children of age group 14-16	2,00.00	1,23.81	—76.19
Special Component Plan for Scheduled Castes—			
12. Expansion of teaching and educational facilities for children of age group 14-16	90.00	67.65	—22.35
State Plan (Annual Plan, Sixth Plan and Committed)—			
2. Expansion of teaching and educational facilities for children of age group 14-16—			
O	2,00.00	35.82	—1,66.45
S ..	2.27		
	2,02.27		
8. Free education for boys reading in classes VII and VIII (M.N.P.)	1,00.00	4.74	—95.26
10. Free education for boys and girls reading in classes IX and X	30.00	2.72	—27.28
Special Component Plan for Scheduled Castes—			
11. Expansion of teaching and educational facilities for children of age group 14-16	1,00.00	22.25	—77.75

Head	Total grant	Actual expenditure	Saving—
	(In Lakhs of rupees)		
B-VI—Teachers' Training—			
State Plan (Seventh Plan)—			
6. Development of Teachers' Training College	10.00	..	—10.00
Special component plan for Scheduled Castes—			
7. Provision for short-course training of Secondary School Teachers in life-science and appointment of teachers in optional subjects	10.00	..	—10.00
B-VII—Text Books—			
Non-Plan—			
1. Printing of Kishalaya and other Text Books	1,55.00	75.17	—79.83
IX—Minimum Needs Programme—			
State Plan (Seventh Plan)—			
1. Expansion of teaching and educational facilities for children of age group 11-14—			
S .. 2,40.00	2,40.00	17.30	—2,22.70
Special Component Plan for Scheduled Castes—			
2. Expansion for teaching and educational facilities for children of age group 11-14	1,49.00	..	—1,49.00
3. Provision for incentives to the development of elementary education for classes VI to VIII (M.N.P.)—			
O .. 20.00	70.00	13.79	—56.21
S .. 50.00			

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
State Plan (Annual Plan, Sixth Plan and Committed)—			
Special Component Plan for Scheduled Castes—			
1. Expansion of teaching and educational facilities for children of age group 11-14	23.75	0.89	—22.86
B—X—Other Expenditure			
Non-Plan—			
8. Maintenance and Repairs of Non-Government Secondary Schools—			
O }			
S .. 1,79.47 }	1,79.47	..	—1,79.47
11. Provision for introduction of work experience in existing High Schools under the new pattern of Secondary Education	20.00	..	—20.00
C—Special Education—			
C—I—Adult Education—			
State Plan (Seventh Plan)—			
Special Component Plan for Scheduled Castes—			
4. Literacy Programme (M.N.P)	26.00	3.96	—22.04
Central Sector (New Schemes)			
3. Rural Functional Literacy Projects	1,11.00	88.87	—22.13

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
State Plan (Annual Plan, Sixth Plan and committed)—			
1. Literacy Programme (M.N.P.)—			
O }	43·03	11·71	—31·32
S .. 43·03 }			
II—Promotion of Modern Indian Languages and Literatures—			
State Plan (Annual Plan, Sixth Plan and committed)—			
3. Improvement and deve- lopment of Madrasa education	87·15	43·17	—43·98
State Plan (Seventh Plan)—			
3. Improvement and deve- lopment of Madrasa education	45·00	32·50	—12·50
D—Pre-University Educa- tion—			
III—Assistance to Non-Go- vernment Institutions—			
Non-Plan—			
1. Assistance to Non-Go- vernment Higher Secondary Institutions	1,00·00	0·82	—99·18
State Plan (Seventh Plan)—			
1. Assistance to Non-Go- vernment Higher Secondary Institutions	2,20·44	1,03·11	—1,17·33
State Plan (Annual Plan, Sixth Plan and committed)—			
1. Assistance to Non-Go- vernment Higher Secondary Institutions	1,00·00	5·05	—94·95

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
IV—Other Expenditure—			
State Plan (Seventh Plan)—			
1. Incentives for Vocational Education at Higher Secondary Stage	20.00	..	—20.00
E—University and Other Higher Education—			
II—Assistance to Universities for Non-Technical Education—			
Non-Plan—			
5. North Bengal University—			
O .. 1,90.00	2,43.00	1,74.17	—68.83
S .. 53.00			
9. Development of Universities—			
O .. 70.00	1,70.00	1,21.00	—49.00
S .. 1,00.00			
E—IV— Assistance to Non-Government Colleges—			
Non-Plan—			
3. Professional Colleges—			
O .. 90.00	88.08	51.87	—36.21
R .. —1.92			
4. Improvement of Service Condition of College teachers—			
O .. 4,00.00	5,00.00	3,67.56	—1,32.44
S .. 1,00.00			
6. Salary Deficit Schemes for Non-Government Colleges	4,50.00	2,31.30	—1,18.70

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
12. Maintenance and Repairs of Non-Government College Buildings—			
O } S .. 2,00.00 }	2,00.00	..	—2,00.00
Non-Plan (Developmental)—			
8. Development of Colleges for Women	20.00	9.88	—10.12
VIII—Other Expenditure—			
Non-Plan—			
6. Establishment of new colleges including diversification of essential courses of study in existing colleges	59.60	10.71	—48.89
F—Technical Education—			
V—Polytechnics—			
Non-Plan—			
5. Polytechnics—			
Diploma Courses ..	27.60	4.58	—23.02
State Plan (Seventh Plan)—			
1. Polytechnics—			
Diploma Courses ..	75.10	47.15	—27.95
F—VI—Engineering Colleges and Institutes—			
Non-Plan—			
8. Non-Government Engineering Colleges— Regional Engineering College, Durgapur	65.00	45.05	—19.95

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
State Plan (Seventh Plan)—			
1. Development of Engineering Colleges	40.08	23.85	—16.23
2. Development of the Non-Government Engineering College, Regional Engineering College, Durgapur	10.00	..	—10.00
H—General —			
I—Direction and Administration—			
Non-Plan—			
3. Strengthening of educational Administration	19.50	1.31.	—18.19
State Plan (Seventh Plan)—			
3. Re-organisation of School Education Directorate	20.00	7.04	—12.96
V—Other Expenditure—			
Non-Plan—			
26. Lump provision for Additional Dearness Allowances—			
O .. 21,00.10	28,61.38	10,73.90	—17,87.48
S .. 7,61.28			
27. Lump provision for Additional Dearness Allowance for transfer to the Special Deposit Fund			
O	14,61.08	..	—14,61.08
S .. 14,61.08			
State Plan (Annual Plan, Sixth Plan and committed)—			
4. Development and Expansion of Library Services—			
O	2,70.14	1,12.03	—1,58.11
S .. 2,70.14			

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
278—Art and Culture—			
VI—Public Libraries—			
Non-Plan—			
1. Public Libraries—			
O .. 70·00	75·00	54·54	-20·46
S .. 5·00			

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

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
277—Education—			
A—Primary Education—			
IV—Assistance to Non- Government Primary Schools—			
Non-Plan—			
1. Schools for Boys and Girls—			
O .. 41,86·50	43,12·95	49,06·67	+5,93·72
S .. 1,26·45			
3. Improvement of condi- tions of services of teachers—			
O .. 17,00·00	17,57·00	25,32·30	+7,75·30
S .. 57·00			
5. Free and Compulsory Primary Education (Universal)—			

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
Improvement of Service conditions of existing Primary School teachers	32,00.00	33,01.51	+1,01.51
State Plan (Seventh Plan)—			
I. Free and Compulsory Primary Education (Universal)—			
Improvement of building of existing Primary Schools (M.N.P.)	10.00	39.49	+29.49
State Plan (Annual Plan, Sixth Plan and Committed)—			
I. Free and Compulsory Primary Education (Universal)—			
Improvement of buildings of existing Primary Schools (M.N.P.)	..	14.06	+14.06
A—V—Assistance to Local Bodies for Primary Education—			
Non-Plan—			
1. Expenditure in connection with the maintenance of completed C.D.P. and N.E.S. Blocks	1.90	1,22.84	+1,20.94
2. Expansion of education and Welfare Services to relieve educated unemployment	3,50.00	18,07.05	+14,57.05
A—VII—Minimum Needs Programme—			
State Plan (Seventh Plan)—			
2. Provision for incentives to the development of elementary education (Classes VI—VIII)	75.00	1,24.76	+49.76

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
4. Free and Compulsory Primary Education (Universal)	1,55.00	2,08.20	+53.20
Special Component Plan for Scheduled Castes—			
7. Free and Compulsory Primary Education (Universal)	33.00	79.30	+46.30
State Plan (Annual Plan, Sixth Plan and Committed)—			
3. Provision for incentives to the development of elementary education (classes VI—VIII)	18.00	50.91	+32.91
A-IX—Other Expenditure—			
State Plan (Seventh Plan)—			
4. Upgradation of the standard of Administration as recommended by the 8th Finance Commission	..	30.34	+30.34
Centrally Sponsored (New Scheme)—			
1. Expansion of elementary education	..	2,19.73	+2,19.73
B—Secondary Education—			
II—Inspection—			
Non-Plan			
1. Men's branch	1,09.30	1,39.85	+30.55
B-III—Government Secondary Schools—			
Non-Plan			
1. Government Secondary Schools for Boys	2,20.36	2,74.20	+53.84

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
2. Government Secondary Schools for Girls	80.15	96.37	+16.22
B-IV—Assistance to Non-Government Secondary Schools—			
Non-Plan			
1. Secondary Schools for boys—			
O .. 105,08.00	108,82.00	149,20.53	+40,38.53
S .. 3,74.00			
3. Schools for Boys and Girls(Anglo-Indian)	2,61.50	3,72.03	+1,10.53
10. Expansion of teaching and educational facilities for children of age group 11-14	35.00	83.48	+48.48
B-VI—Teachers' Training—			
State Plan (Seventh Plan)—			
4. Improvement of teachers' training facilities	40.00	54.60	+14.60
B-VII—Text Books—			
Non-Plan			
2. Provision of free books, etc., for children of Primary Schools—			
O 2,05.00	2,74.52	2,59.51	-15.01
R 69.52			
C—Special Education—			
I—Adult Education—			
State Plan (Seventh Plan)—			
1. Literacy Programme (M.N.P.)	90.00	1,11.90	+21.90

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Central Sector (New Schemes)—			
1. Farmers' education and functional literacy project	..	10.07	+10.07
VI—Other Expenditure—			
State Plan (Seventh Plan)			
3. Publication of Rabindra Rachanaboli	10.00	29.40	+19.40
D—Pre-University Education—			
I—Direction and Administration—			
Non-Plan			
1. Establishment of West Bengal Council of Higher Secondary Education	6.10	25.00	+18.90
E—University and other Higher Education—			
II—Assistance to Universities for Non- Technical Education—			
Non-Plan—			
6. Rabindra Bharati University	1,25.00	1,60.00	+35.00
State Plan (Seventh Plan)			
1. Development of Universities	1,15.00	1,38.20	+23.20
III—Government Colleges—			
State Plan (Seventh Plan)			
4. Development of other Government Colleges	28.00	49.11	+21.11
E-IV—Assistance to Non-Government Colleges—			
Non-Plan			

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
1. Arts Colleges for Men	19,15.00	20,02.85	+87.85
5. Improvement of service condition of Non-teaching staff of non-Government Colleges—			
O 90.00 } S 8.00 }	98.00	1,51.80	+53.80
V—Institutes of Higher Learning—			
Non-Plan			
2. Development of Special Institutions	25.60	46.35	+20.75
F—Technical Education—			
IV—Technical Schools—			
Non-Plan			
1. Grant to Non-Government technical Schools	79.35	89.61	+10.26
F-V—Polytechnics—			
State plan (Annual Plan, Sixth Plan and Committed)—			
1. Polytechnics—			
Diploma Courses	11.50	36.17	+24.67
H—General—			
I—Direction and Administration—			
State Plan (Annual Plan, Sixth Plan and Committed)—			
1. Strengthening of Educational Administration	20.00	32.41	+12.41
H-IV—Scholarships—			
Non-Plan—			
3. National Scholarships	48.00	74.25	+26.25

Head	Total grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
H—V—Other Expenditure—			
Non-Plan			
12. Voluntary organisation for Social education activities	10.00	23.31	+13.31
13. Voluntary Organisation for Audio Visual Education activities	4.00	15.17	+11.17
State Plan (Seventh Plan)—			
14. Development and expansion of library Services	3,00.00	3,40.57	+40.57

278—Art and Culture—

VII—Other Expenditure—

State Plan (Seventh Plan)—

15. Construction and Development of Rabindra Cultural Institutions—			
O	5.00	11.71	21.18
S	6.71		
			+9.47

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

Capital—

(i) No portion of the saving was surrendered.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
677—Loans for Education, Art and Culture—			
V—General Education—			
Non-Plan			
1. Loans under National Scholarship Scheme	30.00	22.15	—7.85

Reasons for saving have not been intimated (April 1987).

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

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head 279—Scientific Services and Research—			
	Rs.		
Original	29,000	24,500	-4,500
Supplementary ..			
Amount surrendered during the year			Nil

Grant No. 36—Medical

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head 280—Medical—			
Voted—			
	Rs.		
Original	1,54,48,76,000	1,51,43,78,873	-3,04,97,127
Supplementary ..			
Amount surrendered during the year (March 1986)			1,96,79,615
Charged—			
Original	..	32,938	..
Supplementary	32,938		
Amount surrendered during the year			Nil
CAPITAL—			
Major head 480— Capital Outlay on Medical—			
Voted—			
Original	21,00,000	..	-21,00,000
Supplementary ..			
Amount surrendered during the year			Nil
Charged—			
Original	..	2,991	-2,991
Supplementary	2,991		
Amount surrendered during the year			Nil

Notes and comments—**Capital—**

- (i) The entire grant under the Capital Section remained unutilised.
- (ii) No portion of the saving was surrendered.
- (iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
480—Capital Outlay on Medical—			
A—Allopathy—			
A—VI—Minimum Needs Programme—			
State Plan (Seventh Plan)—			
A—VI(1)—Establishment of Health Centres	20.00	..	—20.00

Reasons for non-utilisation of the provision have not been intimated (April 1987);

Grant No. 37—Family Welfare (All voted)

Section and Major head	Total grant	Actual expenditure	Excess +
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 281—Family Welfare—			
	Rs.		
Original .. 24,28,82,000	} 24,66,00,000	26,87,37,513	+2,21,37,513
Supplementary 37,18,000			
Amount surrendered during the year			Nil

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 2,21,37,513; the excess requires regularisation.

(ii) In view of the final excess of Rs. 221.38 lakhs, supplementary grant of Rs. 37.18 lakhs obtained in March, 1986 proved inadequate.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+
		(In lakhs of rupees)	
I—Direction and Administration—			
Centrally Sponsored (New Schemes)—			
I(3)—District Family Planning Bureau	54.92	1,01.24	+46.32
II—Rural Family Welfare Services—			
Centrally Sponsored (New Schemes)—			
II(1)—Establishment and maintenance of Rural Family Welfare Planning Centres	5,05.00	8,45.40	+3,40.40
II(2)—Establishment and maintenance of Rural Family Welfare Planning Sub-centre	12.00	2,05.13	+1,93.13
II(5)—India Population Project IV	..	30.39	+30.39
III—Urban Family Welfare Services—			
Centrally Sponsored (New Schemes)—			
III(1) Establishment and maintenance of Urban Family Welfare Planning Centre	47.00	68.71	+21.71
IV—Maternity and Child Health—			
Centrally Sponsored (New Schemes)—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
IV(3)— Integrated Child Development Schemes	..	7.28	+7.28
VI— Compensation— Centrally Sponsored (New Schemes)—			
VI(3)— Compensation for I.U.D.	6.00	1,19.46	+1,13.46
IX— Training, Research and Statistics— Centrally Sponsored (New Schemes)—			
IX(5)— Health Guide Scheme	2,85.00	5,43.94	+2,58.94

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

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
II— Rural Family Welfare Services Centrally Sponsored (New Schemes)—			
II(3)— Establishment and maintenance of additional Rural Family Welfare Planning Sub-Centre	3,07.01	17.09	—2,89.92
VI— Compensation— Non-Plan—			
VI(2)— Compensation for Sterilization	1,87.04	1,65.28	—21.76
Centrally Sponsored (New Schemes)—			
VI(1)— Compensation for Tubectomy	4,03.20	2,43.66	—1,59.54
VI(2)— Compensation for vasectomy	2,00.00	1,26.70	—73.30
VII— Other Services and Supplies— Centrally Sponsored (New Schemes)			

Head		Total grant	Actual expenditure	Saving—
(In lakhs of rupees)				
VII(3)— Post Centres	Partum	66.13	56.67	—9.46
VII(5)— Awards	..	1,00.00	3.40	— 96.60
VIII— Mass Education—				
Centrally Sponsored (New Schemes)—				
VII(1)— Mass Education Programme including Orientation Camps etc.		25.32	10.95	—14.37
VIII(2)— Establishment and maintenance of Press	Offset	13.53	..	—13.53
IX— Training, Research and Statistics—				
Centrally Sponsored (New Schemes)—				
IX(2)—Training of and Dias	A.N.M.	68.95	54.69	—14.26
X—Other Expenditure—				
Non-Plan				
X(2)—Lump provision for Additional Dearness Allowances—				
O	..	35.58	48.11	—48.11
S	..	12.53		
X(3)—Lump provision for Additional Dearness Allowances for transfer to the Special Deposit Fund—				
S	..	24.65	24.65	—24.65

Reasons for saving under the heads mentioned above have not been intimated (April 1987).

Grant No. 38—Public Health, Sanitation and Water Supply (All voted) 93

Section and Major head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 282—Public Health, Sanitation and Water Supply (Excluding Prevention of Air and Water Pollution and Sewerage and Water Supply)—			
	Rs.		
Original ..	23,59,81,000	22,49,84,389	-1,09,96,611
Supplementary ..			
Amount surrendered during the year			Nil

Notes and comments—

(i) The entire saving of Rs. 1,09.97 lakhs remained unsurrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
A—Public Health and Sanitation—			
A-I—Direction and Administration—			
Non-Plan			
A-I(3)—Reserve Public Health Subordinates	9.90	3.86	-6.04
Reasons for saving in the above case have not been intimated (April 1987).			
A-II—Prevention and Control of Diseases—			
Non-Plan			
A-II(V)—Cholera—			
A-II(V)(1)—Anti-Cholera Programme—			
O ..	1,48.41	80.19	+55.20
R ..	-1,23.42		
	24.99		

In the above case withdrawal of funds by reappropriation proved unrealistic in view of the final excess, reasons for which have not been intimated (April 1987).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
State Plan (Seventh Plan)			
AII(i)—Tuberculosis—			
A-II(i)(1)—Control of Tuberculosis	8.50	0.73	-7.77
A-II(iv)—Filaria			
A-II(iv)(1)—Filaria Control Operation unit	9.20	1.64	-7.56

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

A-II(vii)—Other Control Programmes—

A-II(vii)(a)—Kalaazar—

O ..	27.00	} 15.70	2.16	-13.54
R ..	-11.30			

In the above case reasons for savings have been intimated (April 1987).

A-II(vii)(c)—Japanese Encephalitis—

A-II(vii)(c)(1)—Japanese Encephalitis	7.65	0.15	-7.50
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Centrally Sponsored
(New Schemes)

A-II(i)—Malaria—

A-II(i)(1)—Malaria Eradication Programme	2,00.00	1,20.73	-79.27
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Reasons for saving in the above two cases have not been intimated (April 1987).

(iii) In the following cases, provision remained wholly un-utilised.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A-II—State Plan (Seventh Plan)—			
A-II(v)—Malaria—			
A-II(v)(2)—Special Component Plan for Scheduled Castes— Programme for prevention and Control of diseases in Scheduled Castes areas	30.00	..	-30.00

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A-II(vii)—Other Control Programme—			
A-II(vii)(b)—Gastroenteritis—			
A-II(vii)(b-1)—Gastroenteritis—			
O 14.43	10.92	..	-10.92
R -3.51			
Centrally Sponsored (New Schemes)			
A-II(ii)—Filaria			
A-II(ii)(2)—Filaria Control Programme	10.80	..	-10.80
A-II(iii)—Tuberculosis—			
A-II(iii)(1)—Tuberculosis Control	10.00	..	-10.00
A-II(v)(a)—Kalaazar	32.00	..	-32.00
A-II(v)(b)—Gastroenteritis	16.83	..	-16.83
A-II(v)(c)—Japanese Encephalitis	9.00	..	-9.00
A-VII—Health Statistics and Research			
State Plan (Seventh Plan)—			
A-VII(1)—Management Information System.	20.17	..	-20.17
A-XIII—Other Expenditure—			
Non-Plan—			
A-XIII(1)—Lump provision for Additional Dearness Allowances	45.00	..	-45.00

Reasons for non-utilisation of provision in the above cases have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—Public Health and Sanitation—			
A-I—Direction and Administration—			
Non-Plan—			
A-I(1)—Directorate of Health Services	95.47	1,11.22	+15.75
A-II—Prevention and Control of Diseases—			
State Plan (Seventh Plan)—			
A-II(v)—Malaria—			
A-II(v)(1)—Malaria Eradication Programme.	1,70.00	3,49.58	+1,79.58

Grant No. 38—Concid.

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Centrally Sponsored (New Schemes)			
A-II(iv)—Leprosy—			
A-II(iv)(1)—National Leprosy Control Programme	1,50.00	2,13.33	+63.33
A.VIII—Health Education and Publicity—			
Non-Plan—			
A.VIII(1)—Health Education and Publicity	34.58	53.08	+18.50
Reasons for excess in the above cases have not been intimated (April 1987).			
A-XIII—Other Expenditure—			
State Plan (Seventh Plan)—			
A-XIII(1)—CUDP-III—Health Programme—			
R	16.81	16.81	..

In the above case funds were provided by reappropriation for implementation of Health Programme in the C.M.D.A. areas under CUDP-III.

Grant No. 39—Housing

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 283—Housing—			
Voted—			
	Rs.		
Original ..	7,40,41,000	} 9,54,76,000	2,72,03,083
Supplementary ..	2,14,35,000			} —6,82,72,917
Amount surrendered during the year			Nil

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<i>Charged—</i>			
<i>Original</i> .. 22,000	22,000	..	—22,000
<i>Supplementary</i>			
<i>Amount surrendered during the year</i>			<i>Nil</i>

CAPITAL—

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

Voted—

<i>Original</i> .. 10,04,95,000	11,62,02,000	13,23,72,143	+1,61,70,143
<i>Supplementary</i> .. 1,57,07,000			
<i>Amount surrendered during the year</i>			<i>Nil</i>

Charged—

<i>Original</i>	4,36,233	..	—4,36,233
<i>Supplementary</i> .. 4,36,233			
<i>Amount surrendered during the year</i>			<i>Nil</i>

Notes and comments—

Revenue (Voted)—

(i) In view of the saving of Rs. 6,82.73 lakhs, supplementary provision of Rs. 2,14.35 lakhs obtained in March 1986 proved unnecessary.

(ii) No part of the saving was surrendered.

(iii) Saving occurred mainly under—

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

283—Housing—

A—General—

IV—Other Expenditure—

Non-Plan—

(2)—Lump provision for Additional
Dearness Allowance—

O 11.10	15.10	..	—15.10
S 4.00			

Grant No. 39—contd.

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
(3)—Lump provision for ADA for transfer to Special Deposit Fund			
S	7.70	7.70	..
			—7.70
B—Housing Schemes—			
IV—Haldia Housing Project—			
(1)—Industrial Housing Project at Haldia	16.20	..	—16.20
X—Administration of Bidhan Nagar—			
O	95.28	} 98.15	42.50
S	2.87		
			—55.65
XII—Other Housing Schemes—			
Other Expenditure—			
State Plan (Seventh Plan)—			
Programme for the International year of Shelter for the Homeless—			
O .. .. .	..	} 50.00	..
S	50.00		
			—50.00
C—Government Residential Buildings—			
III—Maintenance and Repairs—			
Non-Plan—			
			..
2)—Government Housing Schemes	8.00	..	—8.00

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
C-VI—Estate Management—			
Non-Plan—			
(1)—Estate Directorate—			
O	3,84.45	5,22.83	50.20
S	1,38.38			-4,72.63
(2)—Maintenance of Government Housing Estates	12.00	1.54	-10.46

VIII—Suspense—

Non-Plan—

Suspense—

O	30.00	38.22	..
S	8.22			-38.22

Reasons for saving under the heads mentioned above have not been intimated (April 1987).

Capital (Voted)—

(i) In view of the final excess of Rs. 1,61.70 lakhs under the grant supplementary provision of Rs. 1,57.07 lakhs obtained in March 1986 proved inadequate.

(ii) Excess occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
483—Capital Outlay on Housing—			
B— Other Housing Schemes—			
I— Salt Lake Scheme—			
Non-Plan—			
(1)—Salt Lake Reclamation Scheme	405.50	12.57.02	+8,51.52

683—Loans for Housing—

III— Middle Income Group Housing Scheme—

State Plan (Seventh Plan) ..	40.00	50.00	+10.00
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Reasons for excess in the above two cases have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
483— Capital Outlay on Housing—			
A—Government Residential Buildings—			
A-IV—Suspense—			
Non-Plan—			
Suspense	75.00	..	— 75.00
B— Other Housing Schemes—			
B-III—Subsidised Industrial Housing Scheme—			
State Plan (Seventh Plan)—			
(1)—Integrated Subsidised Housing Scheme for Industrial Workers and Weaker Section of the Community			
	30.00	..	— 30.00
B-V—Middle Income Group Housing Scheme—			
State Plan (Seventh plan)—			
(1)—Construction of Houses under Middle Income Group Housing Scheme			
	25.00	..	— 25.00
VI—Rental Housing Scheme—			
State Plan (Seventh Plan)—			
(1)—Construction of Houses under Rental Housing Scheme for State Government Employees—			
O	3,77.07	1.19	— 3,75.88
S			
2,20.00			
1,57.07			

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
B-VII— Low Income Group Housing Scheme—			
State Plan (Seventh Plan)—			
(1) — Construction of Houses under Low Income Group Housing Scheme	40.00	..	— 40.00
B-X— Other Expenditure—			
State Plan (Seventh Plan)—			
(1)—Land Acquisition and Development Scheme	35.00	..	—35.00
683—Loans for Housing—			
II—Low Income group Housing Scheme—			
State Plan (Seventh Plan)	45.00	11.00	—34.00
VIII—Subsidised Housing Scheme for Plantation Workers—			
Central Sector(New Schemes)	80.00	3.51	—76.49

Reasons for saving under the heads mentioned above have not been intimated (April 1987).

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 284—Urban Development—			
	Rs.		
Original 77,12,34,000	} 90,21,84,000	54,21,73,823	-36,00,10,177
Supplementary 13,09,50,000			
Amount surrendered during the year			Nil
CAPITAL—			
Major heads : 484—Capital Outlay on Urban Development and 684—Loans for Urban Development—			
Original 31,71,00,000	} 31,71,00,000	27,84,67,242	-3,86,32,758
Supplementary ..			
Amount surrendered during the year			Nil

Notes and comments—**REVENUE—**

(i) In view of the saving of Rs. 36,00.10 lakhs under the section, supplementary grant of Rs. 13,09.50 lakhs was unnecessary.

(ii) No portion of the saving (nearly 40 percent of the total provision) was surrendered during the financial year.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
284—Urban Development—			
A—General—			
A-IV—Other Expenditure—			
Non-plan—			
3. Lump provision for Additional Dearness Allowances			
O 7,49.86	} 10,16.86	..	-10,16.86
S 2,70.00			
R -3.00			

Out of the total budget provision of Rs. 10,19.86 lakhs, only Rs. 2,55.50 lakhs were utilised to cover excess expenditure mainly under the head "II—Assistance to Municipalities, Corporations etc.—Non-Plan—(1) Grants to Calcutta Municipal Corporation for dearness concession to their employees" [See note (iv) below]; necessary re-appropriation order for the purpose was not, however, received in time. Reasons for saving of the balance (Rs. 7,64.36 lakhs) have not been intimated (April 1987).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
5. Lump provision for A.D.			
A. for the employees of the Calcutta Municipal Corporation, Howrah Municipal Corporation and Other Local Bodies for transfer to the Special Deposit Fund—			
O	—	4,87.20	0.05
S	4,87.20			—4,87.15
A-II—Assistance to Municipalities, Corporation etc.—			
Non-Plan—			
12 Grants to be Sinking Fund Account of the C.M.D.A.			
	12,79.75	7,05.00	—5,74.75
Sixth Plan (Committed)—			
1. Grants to Calcutta Municipal Corporation, Municipalities, C.M.D.A. and other local bodies for maintenance of assets created in the C.M.D.A Area			
	6,00.00	27.35	—5,72.65
C—Greater Calcutta Development Scheme—			
C—X—Other Expenditure—			
State Plan (Seventh Plan)			
1. Assistance to C.M.D. for slum improvement under Minimum Needs Programme			
	5,00.00	..	—5,00.00
(3).—Grants to C.M.D.A. for development of CMD Areas outside Calcutta			
	1,00.00	..	—1,00.00

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Non-Plan(Developmental)—			
1. Assistance to C.M.D.A. for resettlement of City— kept Cattle	50.00	..	—50.00
A—General—			
A-II—Assistance to Municipalities, Corporation etc.— Non-Plan—			
3. Grants to Local Bodies for dearness concession to their employees—			
O 12,14.00	13,44.50	12,77.14	—67.37
S 1,30.51			
15. Grants to Calcutta Municipal Corporation to supplement its Bustee Service Account	1,00.00	75.00	—25.00
State Plan(Seventh Plan)—			
A-II(4)—Special Component Plan for Scheduled Castes— Programme for liberation of scavengers by conversion of service privies into sanitary latrines in Municipal Areas (State's share)	1,50.00	51.46	—98.54
A-II(6)—Bustee improvement Scheme in Municipal Areas outside C.M.D.A.	1,50.00	1,29.25	—20.75
A-II(7)—Grants to C.I.T. for (i) widening of Bentick Street,	10.00	..	—10.00
(ii) Amherst Street Estension beyond S.N. Banerjee Road,			
(iii) Baishnab Sett Street widening,			
(iv) Strand Road widening including Ahiritola Diagonal, and			
(v) Maintenance of tenements constructed in Deshpran Sasmal Road			

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
A-II(9)—Integrated Development of Small and Medium Towns (State's Share)			
O 4,40.00	2,40.00	2,05.00	—35.00
R —2,00.00			
Centrally Sponsored (New Schemes)—			
A-II(1)—Special Component Plan for Scheduled Castes— Programme for liberation of scavengers by construction of service privies into sanitary latrines in Municipal Town (Central Share)	1,50.00	1,01.44	—48.56
A-I—Direction and Administration— Non-Plan—			
A-I(3)—Directorate of Municipal Engineering State Plan (Seventh Plan)—	1,22.55	1,01.44	—21.11
A-I(1)—Establishment of Institute of Local Government and Urban Studies	20.00	8.22	—11.78
C—Greater Calcutta Development Scheme—			
C-X—Other Expenditure— State Plan (Seventh Plan)—			
C-X(5)—Urban Renewal Scheme in CMD Area—	10.00	..	—10.00
C-X(6)—Relief to E.W.S. (Petty Shopkeepers and Traders etc.) affected by Land Acquisition and Execution of development Schemes in CMD area but not entitled to compensation under L.A. Act	12.00	..	—12.00
F—Siliguri-Darjeeling Development Schemes—			
F-I—Direction and Administration— Non-Plan			
F-I(1)—Siliguri-Jalpaiguri Development Authority—			
O 18.00	14.00	11.00	—3.00
R —4.00			

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

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
A-General—			
A-II—Assistance to Municipalities, Corporations, etc.—			
Non-Plan—			
A-II(1)—Grants to Calcutta Municipal Corporation for dearness concession to their employees—			
O	12,23.00	13,33.19	15,85.69
S	1,10.19		
			+2,52.50

Excess was stated to be due to additional expenditure in connection with payment of subventions for additional dearness allowance to the employees of the Calcutta Municipal Corporation.

A-II(8)—Grants to C.I.T. for dearness concession to its employees—

O	30.00	32.18	51.90
R	2.18		
			+19.72

Excess was due to release of more grants to Calcutta Improvement Trust for dearness concession to its employees.

Capital—

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

(ii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
484—Capital Outlay on Urban Development—			
A—General—			
A-II— Other Expenditure—			
State Plan (Seventh Plan)			
A— II(2)—Haldia Development Scheme—			
Integrated Development of Industrial Urban Complex and Township at Haldia—			
O	60.00	85.50	20.06
R	25.50		
			—65.44

Reasons for anticipated excess as well as final saving have not been intimated (April 1987).

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
684—Loans for Urban Development—			
I— Urban Development—			
Non-Plan			
1. Loans to Calcutta Corporation	10.00	..	—10.00
2. Loans to Municipalities—			

Saving of the entire provision was due to non-payment of ways and means advances to urban local bodies to meet their essential commitments and also for non-payment of dues to the State Electricity Board as no suitable case was found during the year.

State Plan (Seventh Plan)

A—I(15)—Loans for the development of the area north of the Central Park	21.00	16.00	—5.00
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Saving was stated to be due to reduction of total plan outlay of the Metropolitan Development Department.

A—I(22)—Loans to Asansol-Durgapur Development Authority for development of Asansol-Durgapur Area—			
O .. 1,80.00	1,30.00	1,30.00	..
R .. —50.00			

Reasons for anticipated saving have not been intimated (April 1987).

A—I(23)—Loans to Siliguri-Jalpaiguri Development Authority for Development of Siliguri-Jalpaiguri Area	40.00	22.00	—18.00
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Saving was due to curtailment in Plan expenditure.

Centrally Sponsored
(New Schemes)

A—I(1)—Loans for Integrated Development of Small and Medium Towns	4,40.00	1,38.09	—3,01.91
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Reasons for saving have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
484—Capital Outlay on Urban Development—			
A—General—			
A-II—Other Expenditure—			
State Plan (Seventh Plan)			
A-II(1)—Kalyani Township ..	25.00	38.21	+13.21
A-II(3)—Setting up of a Training and Research Institute ..	..	5.81	+5.81

Incurring expenditure without any budget provision was stated to be due to payment of salami for a plot of land at Salt Lake City for construction of a building for the Institute of Local Government and Urban studies.

684—Loans for Urban Development—

I—Urban Development—

State Plan (Seventh Plan)

I(18)—Loans to Haldia Development Authority for Integrated Development of Industrial Urban Complex and Township at Haldia—

O ..	1,60.00	} 1,84.50	1,84.50	..
R ..	24.50			

Reasons for anticipated excess have not been intimated (April 1967)

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

109

Section and Major head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 285—Information and Publicity—			
	Rs.		
Original .. 5,57,91,000	} 6,49,70,000	6,12,71,104	-36,98,896
Supplementary 91,79,000			
Amount surrendered during the year			Nil

CAPITAL—

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

Original .. 55,67,000	} 71,42,000	87,56,393	+16,14,393
Supplementary 15,75,000			
Amount surrendered during the year			Nil

Notes and comments—

REVENUE—

(i) In view of the overall saving of Rs. 36,99 lakhs under the grant, supplementary provision of Rs. 91.79 lakhs obtained in March 1986 proved excessive.

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

(iii) Saving occurred mainly under :—

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

II—Advertising and Visual Publicity—

Non-Plan

Advertising, Sales and Publicity Expenses—

O .. 1,10.00	} 1,40.00	1,25.21	-14.79
S .. 30.00			

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
VI—Field Publicity—			
Non-Plan			
Field Information ..	19.00	11.62	—7.38
VIII—Films—			
Non-Plan			
(i) Production and Exhibition of Film	36.00	25.12	—10.88
XI—Other Expenditure—			
Non-Plan			
(5) Lump provision for Additional Dearness Allowances	10.32	..	—10.32

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

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

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
VII—Songs and Drama Services—			
State Plan (Seventh Plan)			
(2) Setting up of a Song Unit and Jatra Unit	3.00	25.56	+22.56

Reasons for excess have not been intimated (April 1987).

CAPITAL—

(i) Expenditure exceeded the grants under Capital Section by Rs. 16,14,393 which requires regularisation.

(ii) Excess occurred mainly under :—

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

I—Information and Publicity—

Non-Plan

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
(6) Acquisition and renovation of the building "La-Roche" at Darjeeling	1.57	8.67	+7.10
685—Loans for Information and Publicity—			
I—Information and Publicity—			
Non-Plan			
(1) Assistance to Film Industries—			
O .. 1.00	1.50	6.54	+5.04
S .. 0.50			
Reasons for excess in the above cases have not been intimated (April 1987).			

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

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 287—Labour and Employment—			
Original .. Rs. 9,16,50,000	10,21,36,000	9,72,77,734	—48,58,266
Supplementary 1,04,86,000			
Amount surrendered during the year			Nil

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

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 288—Social Security and Welfare—			
Original .. Rs. 62,66,000	62,66,000	54,59,297	—8,06,703
Supplementary ..			
Amount surrendered during the year			Nil

Notes and comments—

(i) No portion of saving was surrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
A—Civil Supplies—			
V—Other Expenditure— Non-Plan			
V(4)—Lump provision for Additional Dearness Allowances	4.04	..	—4.04

Reasons for saving have not been intimated (April 1987).

—————

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

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major head: 288—Social Security and Welfare—			
Voted—			
Rs.			
Original .. 9,49,57,000	9,49,57,000	8,10,60,430	—1,38,96,570
Supplementary			
Amount surrendered during the year			Nil
Charged—			
Original .. 11,30,000	24,44,261	10,14,232	—14,30,029
Supplementary 13,14,261			
Amount surrendered during the year			Nil
CAPITAL—			
Major head: 688—Loans for Social Security and Welfare—			
Original .. 50,00,000	60,00,000	29,69,050	30,30,950
Supplementary 10,00,000			
Amount surrendered during the year			Nil

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

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

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
288—Social Security and Welfare—			
B—Relief and Rehabilitation of Displaced Persons and Repatriates—			
V—Other Relief Measures—			
Non-Plan			
(1)—Irrecoverable loans to displaced persons written off.	1,00·00	..	—1,00·00

Saving was due to irrecoverable loans granted to displaced persons not written off during the year.

**VI—Other Rehabilitation
Schemes—****Non-Plan****(1)—Expenditure on P.L.
Homes—**

O	..	58·20	}	68·19	52·44	—15·75
R	..	9·99				

Augmentation of fund by re-appropriation was due mainly to payment of certain outstanding bills and rise in the cost of fuels. Of the final saving, Rs. 10 lakhs was due mainly to less requirement on account of salaries than anticipated. Reasons for the balance saving have not been intimated (April 1987).

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

O	..	43·58	}	41·54	34·43	—7·11
R	..	—2·04				

Out of the total saving of Rs. 9·15 lakhs, Rs. 5·80 lakhs was stated to be due to less requirement than anticipated. Reasons for the balance saving have not been intimated (April 1987).

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

VII—Other Expenditure—

Non-Plan

(2)—Market, Poultry and other schemes—

O	..	10.00	}	4.00	4.39	+0.39
R	..	—6.00				

Anticipated saving was stated to be due to less requirement of fund than anticipated.

(3)—Provision for Additional Dearness Allowances ..

14.76	..	—14.76
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Reasons for non-utilisation of the entire provision have not been intimated (April 1987).

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

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

(In lakhs of rupees)

B-I—Direction and Administration—

Non-Plan

(1)—Refugee, Relief and Rehabilitation—

Directorate Establishment—

O	..	55.90	}	59.05	75.26	+16.21
R	..	3.15				

Anticipated excess was mainly due to payment of additional dearness allowance. Reasons for final excess have not been intimated (April 1987).

REVENUE (Charged)—

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

(ii) Saving occurred mainly under:—

Head	Total appropriation	Actual expenditure	Excess + Saving—
	-	(In lakhs of rupees)	
B-VI—Other Rehabilitation Scheme—			
Non-Plan			
(7)—Other Schemes—			
<i>O</i> ..	10·00	23·56	10·14
<i>S</i> ..	12·94		
<i>R</i> ..	0·62		
			—13·42

Augmentation of provision through supplementary budget and re-appropriation was due to payment of decretal dues. Reasons for final saving have not been intimated (April 1987).

Capital—

(i) In view of the saving of Rs. 30·31 lakhs, supplementary provision obtained in March 1986 was wholly unnecessary.

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

(iii) Saving was stated to be due to less requirement for disbursement of loans to displaced persons.

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

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

Major heads: 277—Education, 280—Medical, 282—Public Health, Sanitation and Water Supply, 288—Social Security and Welfare, 298—Co-operation, 305—Agriculture, 306—Minor Irrigation, 307—Soil and Water Conservation, 308—Area Development, 310—Animal Husbandry, 312—

Head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
Fisheries, 313—Forest and 321—Village and Small Industries—			
Voted—			
	Rs.		
Original .. 56,48,93,000	58,34,20,000	49,15,66,000	—9,18,54,000
Supplementary 1,85,27,000			
Amount surrendered during the year (March 1986)			25,29,000

CAPITAL—

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

Voted—

Original .. 9,83,71,000	9,83,71,000	7,80,87,588	—2,02,83,412
Supplementary ..			
Amount surrendered during the year (March 1986)			13,47,000

Charged—

Original ..	1,29,829	1,29,829	
Supplementary 1,29,829			

Amount surrendered during the year

Nil

Notes and comments—

REVENUE—

(i) In view of the ultimate saving of Rs. 9,18.54 lakhs in the grant, supplementary provision of Rs. 1,85.27 lakhs obtained in March 1986 was unnecessary.

(ii) Out of the total saving of Rs. 9,18.54 lakhs, only Rs. 25.29 lakhs were surrendered during the year.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
288—Social Security and Welfare—			
C—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—			
II—Welfare of Scheduled Castes—			
Centrally Sponsored (New Schemes)—			
II(7)—Education ...	1,50.05	97.85	—52.20
Saving of Rs. 22.50 lakhs was due to receipt of less central assistance than anticipated. Reasons for balance saving have not been intimated (April 1987).			
277—Education (Excluding Sports and Youth Wel- fare)—			
A—Primary Education—			
I—Tribal Area Sub-Plan—			
State Plan (Seventh Plan)—			
I(2)—Provision for incentives to the development of elementary education (M.N.P.)	25.00	11.47	—13.53
I(4)—Mid-day meals for children (M.N.P.)	40.00	..	—40.00

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
State Plan (Annual Plan, Sixth Plan and Committ- ed)—			
I—Free and Compulsory Primary Education (Uni- versal)—			
I(i)—Establishment of Pri- mary Schools—			
Teacher and non-teacher cost (M.N.P.)	32.00	5.00	—27.00
2. Provision for incentives to the development of elementary education (M.N.P.)	60.00	5.79	—54.21
B—Secondary Education—			
I—Tribal Area Sub-Plan—			
State Plan (Seventh Plan)—			
1. Expansion of teaching and educational facilities for children of age group 11-14—			
I(1)—Teacher and non- teacher cost (M.N.P.)—	50.00	0.50	—49.50
3. Expansion of teaching and educational facilities for children of age group 14-16	27.00	—	—27.00
State Plan (Annual Plan, Sixth Plan and Committ- ed)—			
1. Expansion of teaching and educational facilities for children of age group 11-14—			
I(i)—Teacher and non- teacher cost (M.N.P.)	15.00	—	—15.00

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
3. Expansion of teaching and educational facilities for children of age group 14-16	30.00	1.94	—28.06
C—Special Education—			
I—Tribal Area Sub-Plan—			
State Plan (Seventh Plan)—			
Adult Education—			
1. Literary Programme (M.N.P)	18.00	0.59	—17.41
Central Sector (New Scheme)-			
1. Rural functional literary Projects	28.80	..	—28.80
282—Public Health, Sanitation and Water Supply (Sewerage and Water Supply) (Tribal Area Sub-Plan)—			
B—Sewerage and Water Supply—			
XII—Minimum Needs Programme—			
State Plan (Seventh Plan)—			
XII(1)—Piped Water Supply Scheme (for rural areas)—			
XII(1) (i)—Rural Water Supply Scheme for Tribal Sub-Plan Areas	10.50	0.11	—10.39
288—Social Security and Welfare—			
C—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—			
I—Direction and Administration—			
State Plan (Seventh Plan)—			
I(3)—Strengthening of staff at the Headquarters and at field level	74.20	35.15	—39.05

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
State Plan (Annual Plan, Sixth Plan and Committed)—			
I(4)—Strengthening of staff at the Headquarters and at field level	40.00	29.50	—10.50
II—Welfare of Scheduled Castes—			
State Plan (Seventh Plan)—			
II(3)—Education	1,86.90	1,47.56	—39.34
II(4)—Economic betterment ..	38.23	17.94	—20.29
State Plan (Supplement Plan)—			
II(6)—Programmes for the development of Scheduled Castes—			
O .. 16,00.00	17,85.27	13,33.43	—4,51.84
S .. 1,85.27			
III—Welfare of Scheduled Tribes—			
State Plan (Seventh Plan)—			
III(4)—Education	89.55	62.05	—27.50
III(5)—Economic betterment ..	82.00	65.17	—16.83
IV—Tribal Areas Sub-Plan—			
Non-Plan—			
IV(a)—Upgradation of standards of Tribal Administration—			
IV(a)(1)—Compensatory allowance to the staff working in the I.T.D.P. areas	27.00	2.60	—24.40
IV(b)—Education—			
Non-Plan (Developmental)—			
2. Grant to W.B. T.D.C.C. Ltd. for construction of godowns, purchase of trucks, setting up of Industrial and Processing units etc.	12.00	..	—12.00

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
State Plan (Seventh Plan)—	.		
IV(3)—Upgradation of standard of Tribal Administration	61·27	26·83	—34·44
IV(4)—Education	75·25	12·29	—62·96
State Plan (Annual Plan, Sixth Plan and Committed)—			
IV(7)—Education	43·94	30·24	—13·70
VII—Other Expenditure—			
State Plan (Seventh Plan)—			
VII(4)—Education	12·00	0·29	—11·71
VIII—Transfer to/from Reserve Funds and Deposit Accounts—			
VIII(1)—Transfer to the fund for promotion of Education amongst educationally backward classes	11·24	..	—11·24
288—Social Security and Welfare—			
D—Social Welfare—			
XI—Tribal Areas Sub-Plan—			
State Plan (Seventh Plan)—			
XI(7)—Supplementary Nutrition Programme for children and expectant and nursing mothers	25·00	..	—25·00
305—Agriculture—			
XXII—Tribal Areas Sub-Plan—			
State Plan (Seventh Plan)—			
18. Scheme for assisting the small and marginal farmers in increasing agricultural production	28·50	0·50	—28·00
Centrally Sponsored (New Schemes)—			
20. Scheme for assisting the small and marginal farmers in increasing agricultural production	28·50	0·50	—28·00

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
Central Sector (New Schemes)—			
21—Draught Prone Areas Programme	47.00	..	—47.00
306—Minor Irrigation—			
I—Tribal Areas Sub-Plan—			
State Plan (Seventh Plan)—			
I(1)—Dug Well	20.00	..	—20.00
307—Soil and Water Conservation—			
I—Tribal Areas Sub-Plan—			
State Plan (Seventh Plan)—			
I(3)— Pilot project for afforestation and soil conservation in river catchments	13.75	..	13.75
308— Area Development—			
I—Tribal Area Sub-Plan—			
State Plan (Seventh Plan)—			
I(1)—Agricultural Development of North Bengal—			
O 12.00	..	..	..
R — 12.00			
I(2)—Intensive and Integrated Rural Development Programme under other Blocks	2,64.20	1,74.55	—89.65
310— Animal Husbandry			
I—Tribal Area Sub-Plan—			
I(1)— Tribal Sub-Plan Programme for Scheduled Tribes in the State on Animal Husbandry Development	16.30	..	—16.30
I(3)— Veterinary Dispensaries ..	10.00	..	—10.00

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
313— Forest (Excluding Lloyed Botanic Garden, Darjeeling)—			
I— Tribal Areas Sub-Plan—			
State Plan (Seventh Plan)—			
I(3)— Plantation Schemes ..	2,08.00	36.84	—1,71.16
I(4)— Forest Produce ..	31.20	20.74	—10.46
321— Village and Small Industries (Excluding Public Undertaking)—			
IX— Tribal Areas Sub-Plan—			
IX(1)— Project for Development of non-Mulberry Sericulture	22.80	..	—22.80

Reasons for saving in none of the above cases have been intimated (April 1987)

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

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
277— Education (Excluding Sports and Youth Welfare)—			
A— Primary Education—			
I— Tribal Areas Sub-Plan—			
State Plan (Seventh Plan)—			
I(1)— Free and Compulsory Primary Education (Universal)—			
I(1)(i)— Establishment of Primary Schools—			
Teacher and non-teacher cost (M.N.P.)	4.00	17.14	+13.14
288— Social Security and Welfare—			
C— Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—			
I— Direction and Administration—			
Non-Plan—			
I(2)— District Organisation ..	79.72	1,16.08	+36.36

Head	Total grant	Actual expenditure	Excess—
	(In lakhs of rupees)		
II—Welfare of Scheduled Castes—			
State Plan (Annual Plan, Sixth Plan and Committed)—			
II(9)—Education	2,55.56	2,90.44	+34.88
III—Welfare of Scheduled Tribes—			
Non-Plan—			
III(1)—Education	81.48	2,62.97	+1,81.49
State Plan (Supplement Plan)—			
III(7)—Integrated Tribal Area Development Project	4,73.00	10,33.52	+5,60.52
State Plan (Annual Plan, Sixth Plan and Committed)—			
III(10)—Education	1,44.50	2,69.16	+1,24.66

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

Capital—

(i) Only Rs. 13.47 lakhs were surrendered during the year although saving ultimately worked out to Rs. 2,02.83 lakhs.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
480—Capital Outlay on Medical (Buildings)—			
A—Medical Allopathy—			
I—Tribal Areas Sub-Plan—			
State Plan (Seventh Plan)—			
Buildings—			
I(1)—Creation of Medical care facilities in Tribal Areas	24.00	..	—24.00
I(2)—Promotion of Primary Health Care Service in Tribal Areas	45.00	..	—45.00

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
488—Capital Outlay on Social Security and Welfare—			
E—Other Social Security and Welfare Programmes—			
I—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—			
Centrally Sponsored (New Schemes)—			
I(1)—Investment in West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	2,50.00	1,17.00	—1,33.00
<p>Saving of Rs. 16.00 lakhs was due to receipt of less central assistance than anticipated. Reasons for balance saving have not been intimated (April 1987).</p>			
III—Other Expenditure—			
State Plan (Seventh Plan)—			
III(A)—Welfare of Scheduled Tribes—			
Upgradation of standard of Tribal Administration—			
Infrastructure Development of Tribal Areas	77.00	3.00	—74.00
<p>Saving of Rs. 57.00 lakhs was due to less receipt of suitable proposals. Reasons for the balance saving have not been intimated (April 1987).</p>			
I—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—			
State Plan (Supplement Plan)—			
I(1)—Programme for the development of Scheduled Castes	10.00	..	—10.00

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
505—Capital Outlay on Agriculture—			
XIII—Tribal Areas Sub-Plan-			
State Plan (Seventh Plan)—			
(3)—Scheme for development of farm to market link roads—			
O .. 16.00	8.50	..	—8.50
R .. —7.50			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
I—Tribal Area Sub-Plan—			
State Plan (Seventh Plan)—			
(1)—Minor Irrigation—			
I(1)(i)—Surface Drainage and Irrigation Scheme	20.00	..	—20.00
I(1)(ii)—River Lift Irrigation	40.00	..	—40.00
I(1)(iv)—Deep Tubewell Irrigation	10.00	..	—10.00
I(2)—Area Development Programmes—			
I(2)(i)—Command Area Development Programme	15.00	..	—15.00
521—Capital Outlay on Village and Small In- dustries (Excluding Public Undertaking) (Building)—			
LX—Tribal Areas Sub-Plan-			
Sericulture Industries—			
State Plan (Seventh Plan)—			
LX(2)—Project for Area Development for Tribals for self Employment in sericulture	15.00	..	—15.00

Reasons for non-utilisation of the entire provisions in the above cases have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
488—Capital Outlay on Social Security and Welfare—			
E—Other Social Security and Welfare Programmes —			
II—Tribal Areas Sub-Plan —			
State Plan (Supplement Plan)—			
II(3)—State contribution to the share Capital to the West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation—	25.00	2,46.00	+2,21.00
537—Capital Outlay on Roads and Bridges—			
I—Tribal Areas Sub-Plan—			
State Plan (Seventh Plan)—			
I(1)—Development of State Roads—	50.89	83.84	+32.95

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

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

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 288— Social Security and Welfare—			
Voted—			
	Rs.		
Original .. 83,53,85,000	} 87,58,16,000	68,17,13,969	—19,41,02,031
Supplementary 4,04,31,000			
Amount Surrendered during the year			Nil
Charged—			
Original	} 97,074	.. .	—97,074
Supplementary 97,074			
Amount surrendered during the year			Nil
CAPITAL—			
Major head : 688— Loans for Social Security and Welfare—			
Original	} 3,45,000	3,44,528	—472
Supplementary 3,45,000			
Amount surrendered during the year			Nil
Notes and comments—			
Revenue—			

(i) In view of saving of Rs. 19,41.02 lakhs under the grant supplementary provision of Rs. 4,04.31 lakhs obtained in March 1986 proved unnecessary.

(ii) The entire saving of Rs. 19,41.02 lakhs remained unsurrendered. _

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
288—Social Security and Welfare—			
D—Social Welfare—			
X—Other Expenditure —			
Non-Plan—			
X(6)—A new Scheme for Social Welfare—			
O .. 10,93.80	11,41.98	6,58.39	—4,83.59
S .. 48.18			

Saving of Rs. 2,77.65 lakhs was due to some vacant posts, suspension of the welfare work attached to the programme and extension of last date of U.A. registration during the year. Reasons for saving of the balance (Rs. 2,05.94 lakhs) have not been intimated (April 1987).

X—Other Expenditure—

Non-Plan (Developmental)—

X(2)—Pilot Project for promotion of employment and income opportunities in Burdwan, Purulia with the assistance from International Labour Organisation—

O .. 21.40	31.23	10.33	—20.90
S .. 9.83			

Saving of Rs. 8.35 lakhs was stated to be due to some posts remaining vacant during the year and late receipt of approval of certain schemes by the International Labour Organisation. Reasons for saving of the balance (Rs. 12.55 lakhs) have not been intimated (April 1987).

E—Other Social Security and Welfare Programme

V—Other Programme—

Non-Plan—

V(5)—Legal Aid Committee	95.50	39.18	—56.32
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Saving was stated to be due to a temporary slump in the activities of the Committee during the year, lack of adequate and vigorous publicity impressing upon the common people about the salient features of the scheme for attracting them to obtain the benefit of the Scheme.

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
D—Social Welfare—			
I—Direction and administration—			
Non-Plan—			
I(6)—Emergency relief Programme in collaboration with CARE	75.00	..	—75.00
State Plan (Seventh Plan)—			
I(1)—Strengthening of District Set-up—			
O .. 4.00	12.00	1.52	—10.48
S .. 8.00			
III—Education and Welfare of Handicapped—			
State Plan (Seventh Plan)—			
III(4)—Expansion of capacity and modernisation of composite Homes for Deaf and Dumb and Blind	15.00	1.06	13.94
IV—Women's Welfare—			
Central Sector (New Schemes)—			
IV(2)—Expenditure under National Project on Demonstration of Improved Chullahs (Wood Stove)	60.00	37.92	—22.08
V—Family and Child Welfare—			
Non-Plan—			
V(1)—Government of India's Crash Programme of Nutrition for Children	3,73.25	2,81.98	—91.27
V(3)—Family and Child Welfare Projects	63.00	40.10	—22.90
V(6)—Grants-in-aid to Voluntary Organisations	25.00	6.85	—18.15

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
State Plan (Seventh Plan)—			
V(7)—Establishment of I.C.D.S. Projects	57.00	29.17	—27.83
Centrally Sponsored (New Schemes)—			
V(1)—Grants-in-aid to Voluntary Organisation for services for children in need of care and Protection	38.00	18.45	—19.55
V(2)—Integrated Child Development Services Projects	8,86.00	6,28.19	—2,57.81
VK—Welfare of Poor and Destitute—			
State Plan (Seventh Plan)—			
VI(6)—Development and Expansion of Social Welfare Homes	80.00	49.59	—30.41
State Plan (Annual Plan, Sixth Plan and Committed)—			
VI(7)—Development and Expansion of Social Welfare Homes—			
S	32.00		—32.00
IX—Minimum Needs Programme—			
Non-Plan—			
IX(1)—Special Nutrition Programme	64.29	2.85	—61.44
State Plan (Seventh Plan)—			
IX(1)—Supplementary Nutrition Programme for Children and expectant Nursing Mothers	1,50.00	45.78	—1,04.22
State Plan (Annual Plan, Sixth Plan and Committed)—			
IX(1)—Supplementary Nutrition Programme for Children and expectant and Nursing Mothers	2,50.00	54.91	—1,95.09

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
IX(2) —Scheduled Castes Com- ponent Plan—Supplementary Programme for Children and expectant and nursing mothers	25·00	0·14	—24·86
X —Other Expenditure—			
Non-Plan—			
X(5) —Lump provision for addi- tional dearness allowance	21·08	..	—21·08
State Plan (Seventh Plan)—			
X(2) —Rural Works Programme ..	17,95·22	17,36·01	—59·21
X(3) —Development of Women and Children Programme in rural areas	50·00	5·27	—44·73
State Plan (Supplement Plan)—			
X(1) —National Rural Employment Programme	18,00·00	17,57·91	—42·09
E —Other Social Security and Wel- fare Programme—			
II —Insurance Schemes—			
Non-Plan—			
II(1) —Government contribution under State Employees Group Insurance Scheme Other than Police—			
O	1,06·00	} 1,89·36	12·69
S	83·36		
II(2) —Government contribution under State Employees Group Insurance Scheme for Police—			
O	50·00	} 95·00	4·78
S	45·00		

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
III—Pension under Social Security Schemes—			
Non-Plan—			
III(2)—Grants of old age Pension to marginal farmers, share croppers and agricultural labourers—			
O	2,00.00	3,11.50	1,75.87
S	1,11.50		
			—1,35.63

V—Other Programme—

Non-Plan—

V(14)—Relief to victims/families of victims caused by vehicles

39.00	23.46	—15.54
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Reasons for saving in the above cases have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
288—Social Security and Welfare—			
D—Social Welfare—			
I—Direction and Administration—			
State Plan (Annual Plan, Sixth Plan and Committed)—			
I(1)—Research, Training and strengthening of the set up of the Department and the Directorate of Social Welfare and vagrancy—			
O	19.00	33.50	72.96
S	14.50		
			+39.46

Head	Total grant	Actual expenditure	Excess+	
(In lakhs of rupees)				
V—Family and Child Welfare—				
State Plan (Annual Plan, Sixth Plan and Committed)—				
V(3)—Establishment of Integrated Child Development Services Project—				
O	20·00	} 34·00	66·40	+32·40
S	14·00			
D—Social Welfare—				
I—Direction and Administration—				
Non-Plan—				
I(1)—Directorate of Social Welfare				
	41·75	51·83	+10·08	
I(4)—Directorate of Relief and District Establishment (Relief)				
	1,08·00	2,52·26	+1,44·26	
V—Family and Child Welfare—				
Centrally Sponsored (New Scheme and Committed)—				
V(1)—Grants-in-aid to voluntary Organisations for service for children in need of care and protection				
	10·00	33·75	+23·75	
VI—Welfare of Poor and Destitute—				
State Plan (Annual Plan, Sixth Plan and Committed)—				
VI(5)—Establishment of Training Centres for the destitute and poor girls and women in Crafts and Small Scale Industries, and in tailoring, cutting, etc.				
	1·48	13·93	+12·45	
VI(6)—New Institutional Care for destitute Children				
	1·54	12·64	+11·10	

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

Grant No. 47—Relief on account of Natural Calamities (All voted) 135

Section and Major head	Total grant	Actual expenditure	Excess +
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 289—Relief on account of Natural Calamities—			
	Rs.		
Original	22,52,50,000	31,11,53,000	32,97,64,649
Supplementary	8,59,03,000			+1,86,11,649
Amount surrendered during the year			Nil

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 1,86,11,649 ; the excess requires regularisation.

(ii) In view of the excess of Rs. 1,86.12 lakhs the supplementary grant of Rs. 8,59.03 lakhs obtained in March 1986 proved inadequate.

(iii) Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
A—Drought—			
II—Drinking Water Supply—			
(1) Provision of drinking water due to natural calamities	10.00	1,16.40	+1,06.40
IV—Special Nutrition—			
(1)—Emergency Relief Programme in collaboration with CARE	..	12.87	+12.87
VII—Other Expenditure—			
(12) —Augmentation of Nutrition Programme for children and expectant and lactating mothers	5.00	13.81	+8.81
B—Floods, Cyclones, etc.			
III—Gratuitous Relief—			
(2)—Food and clothings—			
(b)—Clothings	15.00	36.52	+21.52
(4)—Housing	30.50	1,35.92	+1,05.42

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
IV—Drinking Water Supply—			
(1)—Provision for drinking water due to natural calamities	..	33.50	+33.50
(3)—Repair/restoration/ sinking of tubewell in connection with flood, 1984	..	21.97	+21.97
IX—Assistance to Farmers for purchase of Agricultural inputs—			
(3)—Expenditure in connection with Cyclone, 1981—Supply of minikits for raising short-term crops	..	8.04	+8.04
XVII—Repairs and restoration of damaged Irrigation and Flood Control Works—			
(1)—Repairs to Irrigation and waterways works including pumping water and outing in channels in connection with flood of 1984	4,65.00	10,39.95	+5,74.95
XVIII—Repairs and restoration of damaged roads and bridges—			
(1)—Spill over expenditure of 1984-85 for repairs and restoration of roads damaged by the flood of 1984—			
S	3,73.03	12,46.86	+8,73.83
XXII—Assistance to Local Bodies and other non-government Bodies/ Institutions—			
(1)—Assistance to local bodies for restoration of supply of drinking water -	0.50	35.24	+34.74
XIV—Other Expenditure—			
(1)—Emergency relief programme in collaboration with CARE	—	11.93	+11.93

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

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
A—Drought—			
I—Gratuitous Relief—			
(2)—Food and clothings	3,50.00	2,97.05	—52.95
II—Drinking Water Supply—			
(2)—Sinking/resinking/repair of sources of drinking water	50.00	..	—50.00
VII—Other Expenditure—			
(4)—Expenditure on Relief Works	1,25.00	..	—1,25.00
(13)—House building grants to indigent fire affected persons	6.00	..	—6.00
B—Floods, Cyclones, etc.—			
III—Gratuitous Relief—			
(2)—Food and clothings—			
(a)—Food	3,05.00	64.52	—2,40.48
IV—Drinking Water Supply—			
(4)—Repair/resinking of tubewells	20.00	1.36	—18.64
V—Public Health—			
(1)—Expenses on public health measures	10.00	1.70	—8.30
XIII—Assistance for repairs/ replacement of damaged boats and equipments for fishing—			
(1)—Assistance for repairs, replacement of damaged boats and equipments for fishing—			
S	29.00	29.00	—29.00
XVII—Repairs and restoration of damaged Irrigation and Flood Control Works—			
(3)—Restoration of damages caused by cyclone, 1985—			
S	3,00.00	3,00.00	—3,00.00

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
XVIII—Repairs and restoration of damaged roads and bridges—			
(2)—Repairs and restoration of damaged roads in connection with flood, 1984	6,00.00	..	—6,00.00
(3)—Emergency repairs of roads, culverts, bridges etc. damaged or destroyed by cyclone, landslides, 1985—			
\$ 50.00	50.00	..	—50.00
XXIV—Other Expenditure—			
(7)—Supply of tarpaulins etc. ..	70.00	47.34	—22.66
(11)—Expenditure in connection with emergent repair works	60.00	4.00	—56.00
(12)—Expenditure in connection with rescue of marooned people affected by flood, cyclone etc. and expenditure for setting up of relief camps/centres	50.40	24.44	—25.96

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

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

Section and Major head	Total grant	Actual expenditure	Excess +
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 295—Other Social and Community Services—			
	Rs.		
Original .. 2,22,61,000	} 2,55,32,000	2,68,85,019	+13,53,019
Supplementary .. 32,71,000			
Amount surrendered during the year			Nil

Section and Major head	Total grant	Actual expenditure	Excess +
	Rs.	Rs.	Rs.
CAPITAL—			
Major heads : 495—Capital Outlay on other Social and Community Services and 695—Loans for other Social and Community Services—			
Original .. 1 26,50,000	} 1,26,50,000	1,27,08,955	+58,955
Supplementary			
Amount surrendered during the year			Nil

Notes and comments—

Revenue—

(i) Expenditure exceeded the grant Rs. 13,53,019; the excess requires regularisation.

(ii) In view of the excess of Rs. 13.53 lakhs, supplementary grant of Rs. 32.71 lakhs obtained in March 1986 proved inadequate.

(iii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
295—Other Social and Community Services—			
V—Other Expenditure—			
Non-Plan—			
(1)—Grants/contributions/subsidies for—			
(ix)—Grants in lieu of remission of taxes—			
O .. 35.00	} 46.01	51.18	+5.17
S .. 11.01			

Excess was stated to be due to larger expenditure under the cinema subsidy scheme.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(2)—Expenditure in connection with Gangasagar Mela—			
O .. 1,00.00	1,14.00	1,43.38	+29.38
S .. 14.00			

Reasons for excess have not been intimated (April 1987).

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

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

V—Other Expenditure—

(1)—Grants/contributions/subsidies for—

(xi)—Subsidies for interest liabilities in respect of share-operators, small farmers and self-employed persons	45.00	19.89	—25.11
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Saving was stated to be due to less requirement of funds by the district magistrates.

Capital—

(i) Expenditure exceeded the grant by Rs. 58,955; the excess requires regularisations.

(ii) Excess occurred under :—

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

695—Loans for Other Social and community Services—

II—Employment—

State Plan (Seventh Plan —

1. Loans under Additional Employment Programme	90.00	1,02.70	+12.70
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Excess was due to more expenditure under the scheme to meet pressing demands for loans under Transport and Small Scale Industries Sector.

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

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
495—Capital Outlay on Other Social and Community Services—			
II—Labour—			
State Plan (Seventh Plan)—			
(4)—Craftman's Training ..	30.50	18.39	—12.11
Reasons for saving have not been intimated (April 1987).			

Grant No. 49—Secretariat—Economic Services (All voted)

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 296—Secretariat—Economic Services—			
	Rs.		
Original ..	6,45,72,000	5,73,65,659	—72,06,341
Supplementary ..	..	
Amount surrendered during the year (March 1986)				8,96,227

Notes and comments—

(i) An amount of Rs. 8.96 lakhs was surrendered during the financial year; the ultimate saving in the grant amounted to Rs. 72.06 lakhs.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
II—Secretariat—			
State Plan (Seventh Plan)—			
Development and Planning Department—			
(3)—Science and Technology ..	90.00	12.97	—77.03

Saving to the extent of Rs. 67.70 lakhs was due to vacant posts, restriction on plan expenditure imposed by the Finance Department, non-receipt of adequate number of research projects and delay in processing of some projects. Reasons for saving of the balance amount (Rs. 9.33 lakhs) have not been intimated (April 1987).

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
(5)—Strengthening of Development and Planning Department for District Plan Scheme	7.00	0.20	—6.80

Saving was due to non-sanction of the posts required for District Plan Scheme at State Headquarter level.

V—Other Expenditure—

Non-Plan—

2. Lump provision for Additional Dearness Allowances—

O	..	22.62	}	..	..	..
R	..	—22.62		..	..	..

The entire provision was re-appropriated to some other heads to meet excess requirement for payment of dearness allowance (Rs. 7.82 lakhs) and rent, rates and taxes (Rs. 14.80 lakhs). Reasons for non-utilisation of Rs. 14.80 lakhs for the purpose for which the provision was made have not been intimated (April 1987).

I—Planning Board—

State Plan (Seventh Plan)—

Planning Organisation—

(2)—Setting up of a State Planning Organisation	10.00	2.51	—7.49
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Saving of Rs. 1.30 lakhs was due to vacant posts. Reasons for saving of the balance amount (Rs. 6.19 lakhs) have not been intimated (April 1987).

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

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

II—Secretariat—

Non-Plan—

(2)—Department of Agriculture (including Minor Irrigation Wing)	38.95	48.49	+9.54
(10)—Department of Commerce and Industries	35.65	46.35	+10.70

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
6) Development and Planning Department—			
b) Town and Country Planning Branch—			
O .. 96.45	1,16.18	1,08.35	-7.83
R .. 19.72			

Reasons for anticipated excess as well as final saving have not been intimated (April 1987).

Grant No. 50—Co-operation

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 298 —Co-operation—			
Voted—			
	Rs.		
Original .. 24,41,06,000	24,41,06,000	24,70,95,019	+29,89,019
Supplementary			
Amount surrendered during the year			Nil
Charged—			
Original	54,300	..	-54,300
Supplementary .. 54,300			
Amount surrendered during the year			Nil
CAPITAL—			
Major heads : 498—Capital Outlay on Co-operation, 698—Loans for Co-operation—			
Original .. 28,14,61,000	28,14,61,000	10,95,40,372	-17,19,20,628
Supplementary			
Amount surrendered during the year			Nil

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

(i) Expenditure exceeded the grant by Rs. 29,89,019; the excess requires regularisation.

(ii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
298—Co-operation—			
V—Credit Co-operatives—			
State Plan (Seventh Plan)—			
Special Component Plan for Scheduled Castes—			
2. Expansion of rural Credit—			
(iii) Special Bad Debt Reserve of Central Co-operative Banks	3.70	21.69	+17.99
3. Organisation of Service Co-operatives—			
(ii) Special Bad Debt Reserve of Primary Credit Societies	7.40	43.39	+35.99

Excess in the above two cases was due to release of more grants/subsidies consequent on receipt of large number of qualified proposals for financial assistance.

Centrally Sponsored (New Schemes)—

1. Stabilisation arrangement for agricultural credit	..	7.50	+7.50
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Excess was due to implementation of the scheme following receipt of central assistance of an equivalent amount during the year.

IX—Warehousing and Marketing Co-operatives—

Non-Plan (Developmental)—

4. Establishment of Co-operative Storage Godowns	5.80	35.46	+29.66
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Excess was due to receipt of more proposals duly approved by the National Co-operative Development Corporation.

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
State Plan (Seventh Plan)—			
1. Development of Agricultural Marketing Societies	19.32	44.89	+25.57

Excess was due to receipt of more qualified proposals than anticipated at the budget stage.

XIII—Industrial Co-operatives—

Non-Plan (Developmental)—
Handloom—

2. Subsidy on Sales of Handloom Cloth (Rebate)	5,00.00	10,42.05	+5,42.05
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Excess was due to utilisation in 1985-86 of the fund received from the Government of India at the fag end of the year 1984-85.

State Plan (Seventh Plan)—

Handloom —

2. Subsidy on Sales of Handloom Cloth (Rebate)	2,02.87	2,48.77	+45.90
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Reasons for excess have not been intimated (April 1987).

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

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

298—Co-operation—

1—Direction and Administration—

Non-Plan—

(2)—Additional Departmental Staff and equipment	5.50	—	—5.50
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Reasons for saving have not been intimated (April 1987).
State Plan (Seventh Plan)—

Additional Departmental Staff and equipment	25.00	..	—25.00
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Saving was due to non-receipt of the sanction of creation of the posts for which the provision was obtained.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
III—Education, Research and Training—			
State Plan (Seventh Plan)—			
(1)—Scheme for Co-operative Training and Education	31.23	17.71	—13.53
Saving was due to (i) less number of participants undergoing training, (ii) non-receipt of adequate number of qualified proposals for financial assistance and (iii) observance of economy.			
(2)—Special Component Plan for Scheduled Castes—			
(f) Scheme for Co-operative Training and Education	5.00	..	—5.00
Saving was due to non-receipt of any proposal for financial assistance under the scheme.			
V—Credit Co-operative—			
Non-Plan—			
(3)—Grant of subsidy to State Co-operative Banks for waiver of interest on short-term loans/medium term (conversion) loans	1,00.00	50.00	—50.00
Reasons for saving have not been intimated (April 1987).			
State Plan (Seventh Plan)—			
I(iii)—Stabilisation arrangement for Agricultural Credit	20.00	5.00	—15.00
Saving was due to reduction in plan outlay.			
(iv)—Agricultural Credit Relief Fund	26.70	..	—26.70
(v)—Emergency Fund in Agricultural Credit Co-operative for eradication of rural indebtedness	30.00	..	—30.00
Saving in the above two cases was due to disapproval of the schemes by the Government of India.			

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
Special Component Plan for Scheduled Castes—			
(2) Expansion of Rural Credit—			
(i)—Strengthening of Central Co-operative Banks	7.29	..	—7.29

Saving was due to non-receipt of any proposal for financial assistance under the scheme.

(3)—Organisation of Service Co-operatives—			
(iv)—Assistance for Universal Membership	37.00	11.25	—25.75

Special Component Plan for Scheduled Castes—

Organisation of Service Co-operatives—			
(iv)—Assistance for Universal Membership	10.00	2.83	—7.17
(4)—Subsidy of Long-term Credit	23.69	..	—23.69

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

Centrally Sponsored (New Schemes)—

(4)—Agricultural Credit Relief Fund	36.00	..	—36.00
(5)—Strengthening of PACS ..	38.48	..	—38.48
(6)—Emergency Fund in Agricultural Credit for eradication of rural indebtedness	30.00	..	—30.00

Saving in the above three cases was due to non-receipt of administrative approval of the schemes from the Government of India.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
X—Processing Co-operatives—			
State Plan (Seventh Plan)—			
(3)—Apex level Co-operative Society for providing Technical Guidance to Co-operative storage and others	5.77	..	—5.77
Saving was due to non-receipt of any qualified proposal.			
XI—Dairy Co-operatives—			
Non-Plan—			
(2)—Co-operative Milk Unions under W.F.P. 618	6.00	..	—6.00
Saving of the entire provision was due to non-completion of the formalities required for issue of adjustment orders in respect of assistance received in kind from IDC under WFP-618 for co-operative Milk Unions.			
State Plan (Seventh Plan)—			
(1)—Development of Milk Co-operatives	15.75	..	—15.75
Non-utilisation of the entire provision obtained for giving transport facilities and other financial assistance to Co-operative Milk Unions under W.F.P.-618 was due to change in the Government Policy for which the amount cou'd not be spent.			
XIII—Industrial Co-operatives—			
Non-Plan (Developmental)—			
Handloom—			
(4)—Construction of workshed for Primary Handloom Weavers' Co-operative Societies	7.50	..	—7.50
Saving of the entire provision was due to non-receipt of fund from the Government of India.			
State Plan (Seventh Plan)—			
Handloom—			
(1)—Scheme for supply of improved appliance for handloom	10.00	..	—10.00
Saving was stated to be due to non-implementation of the scheme.			

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
(3)—Managerial assistance to Primary Weavers' Co-operative Societies	5.00	..	—5.00
(8)—Scheme for common workshed-cum-warehouses for Primary Co-operative Societies	10.00	..	—10.00

Saving in the above two cases was due to reduction in original plan outlay.

Centrally Sponsored (New Schemes)—

(3)—Scheme for supply of Improved Appliances	10.00	1.56	—8.44
(5)—Subsidy on Sales of Handloom Cloth (Rebate)	2,02.87	1,59.27	—43.60

Saving in the above two cases was due to restricting the expenditure to the quantum of central assistance received during the year.

XIV—Consumers' Co-operatives—

Non-Plan (Developmental)—

(1)—Distribution of Consumers' Articles in rural areas	14.63	4.24	—10.39
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Saving was due to non-approval of some schemes by the National Co-operative Development Corporation.

State Plan (Seventh Plan)—

(1)—Development of Consumers' Co-operatives—

(i)—Urban Consumers Co-operatives	8.51	..	—8.51
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Saving was due to non-receipt of any qualified proposals for financial assistance

Centrally Sponsored (New Schemes)—

(1)—Accelerated Development of Consumers' Co-operatives	10.00	0.35	—9.65
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Saving was due to non-receipt of administrative approval of the scheme from Government of India.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
XVII—Other Co-operatives—			
Non-Plan—			
(7)—Grants to Co-operatives Societies for enhancement of emoluments of their employees	1,20.00	25.86	—94.14

Saving was due to receipt of less number of claims for subsidies under the scheme.

XVIII—Other Expenditure—

Non-Plan—

(2)—Lump provision for additional Dearness Allowances	17.46	..	—17.46
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Saving was due to non-requirement of fund from this head.

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

State Plan (Seventh Plan)—

(3)—Stabilisation arrangement for Agricultural Credit-Inter-Account Transfer	20.00	5.00	—15.00
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Saving was due to financial stringency.

Capital—

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

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
498—Capital Outlay on Co-operation			
I—Credit Co-operative —			
State Plan (Seventh Plan)—			
1. Investment in shares of Co-operative Organisations	47.00	32.98	—14.02

Saving was due to restricting the expenditure to the quantum of assistance received from National Bank for Agricultural and Rural Development.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
2. purchase of Debentures of Land Mortgage Banks	37.50	30.81	— 3.69

Saving was due to failure on the part of the West Bengal Central Co-operative Land Development Bank to float debenture as per target.

4. Share Capital for National Reduction of overdues-Investment Special Component Plan for Scheduled Castes—	11.10	2.33	— 8.77
1. Investment in shares of Co-operative Organisations	12.50	0.42	— 12.08

Saving was due to non-receipt of adequate number of qualified proposals.

V—Warehousing and Marketing Co-operatives—

Non-Plan(Developmental)—

7. Loans for Establishment of Agro-Service Centres	7.19	..	— 7.19
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Saving was due to non-receipt of any qualified proposals for financial assistance during the year.

State Plan (Seventh Plan)—

1. Development of Agricultural Marketing Societies—

(i)—Agricultural Marketing Societies (Primary)	36.20	27.19	— 9.01
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Saving was due to non-receipt of adequate number of qualified proposals.

(ii)—Assistance to Apex Marketing Societies	21.18	..	— 21.18
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Saving was due to non-receipt of any proposal for financial assistance.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
VI—Processing Co-operatives—			
Non-Plan(Developmental)—			
1. Development of Co-operative Processing Societies and Cold Storages	50.00	16.32	—33.68
State Plan(Seventh Plan)—			
1. Development of Processing Societies	11.65	..	—11.65
2. Establishment of Cold Storages	75.60	17.68	—57.92

Saving in the above three cases was due to non- receipt of adequate number of proposals for financial assistance under the schemes.

VII—Daily Co-operatives—

State Plan (Seventh Plan)—

1. Investment in the share Capital of the West Bengal Co-operative Milk Producers Federation Ltd.	20.00	..	—20.00
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Reasons for non-utilisation of the provision have not been intimate d (April 1937)

X—Co-operative Spinning Mills—

Non-Plan(Developmental)—

1. Participation in the equity share of the proposed Co-operative Spinning Mills	3,60.00	1,20.00	—2,40.00
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State Plan (Seventh Plan)—

3. Equity participation for proposed Spinning Mills	1,00.00	30.00	—70.00
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Saving in the above two cases was due to non-availability of necessary funds from the National Co-operative Development Corporation.

XI—Industrial Co-operatives—

Non-Plan(Developmental)—

Industrial Co-operatives—

2. Loans to primary Handloom Weavers' Co-operative Societies for construction of workshed	7.50	..	—7.50
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Saving was due to non-materialisation of the scheme.

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
State Plan (Seventh plan)—			
Industrial Co-operatives—			
3. Share participation in the West Bengal Handloom Weavers' Co-operative Society Ltd.	40.00	25.00	—15.00
Saving was due to cut in the original plan outlay.			
Centrally Sponsored (New Schemes)—			
2. State participation in the share capital of primary Weavers' Co-operative Societies	30.00	6.60	—23.60
1. State participation in the West Bengal State Handloom Weavers' Co-operative Societies	40.00	10.00	—30.00

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

XII—Consumers' Co-operatives—

Non-Plan (Developmental)—

1. Distribution of Consumers' Articles in Rural Areas	62.00	38.03	—23.97
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Saving was due to non-receipt of approval of some schemes from the National Co-operative Development Corporation.

State Plan (Seventh Plan)—

1. Development of Consumers' Co-operatives	18.52	6.35	—12.17
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Centrally Sponsored (New Schemes)—

1. Accelerated Development of Consumers' Co-operatives	15.00	2.30	—12.70
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Saving in the above two cases was due to non-receipt of adequate number of qualified proposals.

2. Share Capital assistance for strengthening of Co-operative Land Development Bank	5.00	..	—5.00
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Saving of the entire provision was due to non-receipt of approval of the scheme from the Government of India.

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
XIII—Other Co-operatives—			
Non-Plan—			
1. State participation in the Share Capital of Rural Electric Co-operatives	10.00	..	-10.00
9. Development of Tea Garden Co-operatives	5.00	..	-5.00

Saving in the above two cases was due to non-receipt of any proposal for financial assistance during the year.

698—Loans for Co-operation—

1—Credit Co-operatives—

Non-Plan—

1. Loans to West Bengal State Co-operative Bank—

(i)—Loans under the Scheme for distribution of Chemical fertilisers, seeds and pesticides	2,50.00	..	-2,50.00
(ii)—Loans under the scheme for distribution of Cattle purchase Loans	25.00	..	-25.00
2. Loans to District Co-operative Bank for distribution of fertilisers, seeds and pesticides	25.00	..	-25.00

Non-utilisation of the entire provisions in the above three cases was stated by the Co-operation Department as due to non-receipt of necessary Government orders for incurring expenditure from the Agriculture Department.

V—Warehousing and Marketing Co-operatives—

Non-Plan—

1. Loans to West Bengal State Co-operative Marketing Federation	7,00.00	..	-7,00.00
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Saving to the extent of Rs. 1,00.00 lakhs was due to non-receipt of allotment from the Agricultural Department. Reasons for saving of the balance amount have not been intimated (April 1987).

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
Non-Plan(Developmental)—			
2. Loans for Agro-Co-operative Staff Training Institute	14.38	..	—14.38
7. Loans to West Bengal State Co-operative Marketing Federation	25.00	..	—25.00
8. Loans for Pilot Project for intensive development of PACS for fertiliser and other business	10.00	..	—10.00

Saving in the three cases was due to non-receipt of any proposal for loans under the schemes.

6. Loans for establishment of bailing plants	22.94	2.29	—20.65
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VI—Processing Co-operatives—

Non-Plan(Developmental)—

1. Loans for development of Co-operative Processing Societies and Cold Storages	76.83	25.41	—51.42
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State Plan (Seventh Plan)—

1. Loans for development of Processing Societies	12.65	2.09	—10.56
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Saving in the above cases was due to non-receipt of adequate number of qualified proposals for loans under the scheme.

VII—Dairy Co-operatives—

Non-Plan—

1. Loans to Co-operative Milk Unions under the World Food Programme No. 618	14.00	..	—14.00
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Saving of the entire provision was due to non-completion of the formalities required for issue of adjustment orders in respect of assistance received in kind from IDC under WFP No. 618 for Co-operative Milk Unions.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
IX—Industrial Co-operatives—			
Non-Plan(Developmental)—			
(a)—Industrial Co-operatives—			
2. Loans to Primary Weavers' Co-operative Society for construction of workshed	15.00	..	—15.00
Saving of the entire provision was due to non-finalisation of the scheme.			
State Plan (Seventh Plan)—			
(b) Handloom—			
5. Supply of looms to loomless weavers	5.00	..	—5.00
Reasons for saving have not been intimated (April 1987).			
6. Schemes for Common Workshed cum-Warehouse for Primary Co-operative Societies	10.00	..	—10.00
Saving to the extent of Rs. 4.00 lakhs was due to cut in plan expenditure. Reasons for saving of the balance amount have not been intimated (April 1987)			
Centrally Sponsored (New Schemes)—			
4. Share Capital loans to Weavers	12.00	..	—12.00
Reasons for saving have not been intimated (April 1987).			
X—Consumers' Co-operatives—			
Non-Plan(Developmental)—			
1. Loans for distribution of consumer articles in rural areas	51.37	15.85	—35.52
Saving was due to restricting the expenditure to the amount sanctioned by the National Co-operative Development Corporation.			
2. Loans for financing Consumers' Industries	5.00	..	—5.00
Saving was due to non-receipt of any proposal for financial assistance under the scheme.			
Centrally Sponsored (New Schemes)—			
1. Loans for accelerated development of Consumers' Co-operatives	20.00	0.37	—19.63
Saving was due to non-receipt of adequate number of proposals for financial assistance.			

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

Head	Total grant	Actual ^f expenditure	Excess +
	(In lakhs of rupees)		
498—Capital Outlay on Co-operation—			
V—Warehousing and Marketing Co-operatives—			
Non-Plan (Developmental)—			
4. Investment in shares of Co-operative Marketing Societies	15.00	31.34	+16.34
6. Establishment of Co-operative Storage godowns	25.95	35.41	+9.46

Excess was due to approval of more proposals under the scheme by N.C.D.C. than anticipated.

State Plan (Seventh Plan)—

Special Component Plan for Scheduled Castes—

2. Development of Agricultural Marketing Societies	3.55	61.12	+57.57
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Reasons for excess have not been intimated (April 1987).

698—Loans for Co-operation—

Non-Plan (Developmental)—

3. Loans for Integrated Development Projects	..	31.90	+31.90
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Excess was due to sanction of the scheme by the National Co-operative Development Corporation at the post-budget stage.

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
State Plan (Seventh Plan)—			
1. Loans to Central Co-operative Banks for providing non-overdue cover in Co-operatively under-developed areas	40.00	50.00	+10.00
Central y Sponsored (New Schemes)—			
1. Loans to Central Co-operative Bank for providing non-overdue cover in co-operatively under-developed areas	40.00	50.00	+10.00

Excess was due to release of more matching grant by the Government of India.

V—Warehousing and Marketing Co-operatives—

Non-Plan (Developmental)—

1. Loans for establishment of Co-operative Storage godowns	11.00	75.24	+64.24
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Excess was due to grant of more loan consequent on approval of more proposals by National Co-operative Development Corporation than anticipated.

VI—Processing Co-operatives—

State Plan (Seventh Plan)—

2. Loans for development of Cold storages	..	28.49	+28.49
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Incurring expenditure without any budget provision was due to release of loans consequent on receipt of some qualified proposals for assistance under the scheme.

IX—Industrial Co-operatives—

Centrally Sponsored (New Schemes)—

6. Loans under the scheme for Common Warehouse-cum Workshed for Primary Weavers' Co-operatives	10.00	18.00	+8.00
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Excess to the extent of Rs 2 lakhs was due to release of more fund by the Government of India. Reasons for excess of the balance amount have not been intimated (April 1987)

Grant No. 51—Other General Economic Services (All voted) 159

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 304—Other General Economic Services—			
	Rs.		
Original .. 2,60,84,000	} 2,61,27,000	2,59,14,422	-2,12,578
Supplementary 43,000			
Amount surrendered during the year (March 1986)	..	..	87,056

Grant No. 52—Agriculture

Section and Major head	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 305—Agriculture—			
Voted—			
	Rs.		
Original .. 69,69,13,000	} 69,85,76,000	71,98,92,960	+2,13,16,960
Supplementary 16,63,000			
Amount surrendered during the year	..	..	Nil
Charged—			
Original	} 14,000	..	- 14,000
Supplementary 14,000			
Amount surrendered during the year			Nil
CAPITAL—			
Major heads : 505—Capital Outlay on Agriculture and 705—Loans for Agriculture—			
Voted—			
Original .. 8,10,85,000	} 8,10,85,000	4,31,51,167	-3,79,33,833
Supplementary ..			
Amount Surrendered during the year	..	..	Nil
Charged—			
Original	} 3,73,709	41,947	- 3,31,762
Supplementary 3,73,709			
Amount surrendered during the year			Nil

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

(i) Expenditure exceeded the grant by Rs. 2,13,16,960; the excess requires regularisation.

(ii) In view of the final excess of Rs. 2,13.17 lakhs, supplementary grant Rs. 16.63 lakhs obtained in March 1986 was inadequate.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving -
	(In lakhs of rupees)		
305—Agriculture—			
II—Land Reforms—			
Non-Plan—			
(2) Land Reforms ..	1,07.53	1,22.66	+15.13
State Plan (Seventh Plan)—			
(1)—Scheme for Revision of Records of Rights in districts of the State under Section 51 of the West Bengal Land Reforms Act, 1955	3,88.15	9,80.03	+5,91.88
(2)—Integrated Scheme on Land Reforms	5,01.85	10,04.07	+5,02.22
X—Commercial Crops—			
State Plan (Seventh Plan)—			
(1)—Jute Development—			
O .. 19.00	19.20	36.28	+17.08
R .. 0.20			
Centrally Sponsored (New Schemes)—			
(8)—Subsidised Plantation of Cashew in departmental and non-departmental areas—			
O .. 2.00	-	17.53	+17.53
R .. -2.00			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
XI—Scheme for Small and Marginal Farmers and Agricultural Labour—			
—			
State Plan (Seventh Plan)—			
(3)—Scheme for assisting the small and marginal farmers in increasing agricultural production—			
(3)(a)—Minikits of seeds and fertilisers for oilseed and pulses—			
O .. 1,40.50	1,24.77	1,52.51	+27.74
R .. -15.73			
(3)(c)—Fuel and fruit plantation	56.00	72.51	+16.51
(4)—Special Component Plan for Scheduled Castes—			
(b)—Scheme for assisting the small and marginal farmers in increasing agricultural production—			
(b)(iii)—Agro-Forestry-Fuel and Fruit Plantation	7.00	17.93	+10.93
Centrally Sponsored (New Schemes)			
(1)—Scheme for assisting the small and marginal farmers in increasing agricultural production—			
(1)(c)—Fuel and Fruit Plantation	56.00	74.81	+18.81
XII—Drought Prone Area Programme—			
—			
State Plan (Seventh Plan)—			
(2)—Special Component Plan for Scheduled Castes D.P.A.P.—			
(2)(b)—Afforestation—			
O .. 20.00	36.24	39.56	+3.32
R .. 16.24			

Head			Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)					
Central Sector (New Schemes)—					
(1)—Drought Prone Area Programme—					
O	..	1,65.00	1,63.39	2,04.31	+40.92
R	..	-1.61			
XIII—Extension and Farmers' Training—					
State Plan (Seventh Plan)—					
(3)—Project for increasing production and productivity of Rice—					
O	..	2,00.00	2,26.39	2,37.86	+11.47
R	..	26.39			
(9)—Farmers' Training Centres—					
O	..	20.00	17.70	91.70	+74.00
R	..	-2.30			
(10)—Special Component Plan for Scheduled Castes—					
(10)(b)—Popularisation of new varieties and Package of Practices through minikits—					
O	..	13.00	32.39	44.01	+11.62
R	..	19.39			
Centrally Sponsored (New Schemes)—					
(1)—Project for increasing production and productivity of Rice—					
O	..	2,00.00	3,44.39	2,75.11	-69.28
R	..	1,44.39			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
XIV—Agricultural Education—			
State Plan (Seventh Plan)—			
(1)—Development of Agricultural Education at Bidhan Chandra Krishi Viswa Vidyalaya and other Universities—	2,45.00	3,15.84	+70.84
XVII—Agricultural Economics and Statistics—			
Non-Plan—			
(1)—Crop Survey—			
O .. 1,05.00	1,07.94	1,19.48	+11.54
R .. 2.94			
XIX—Agricultural Marketing and Quality Control—			
Non-Plan—			
(1)—Marketing Department—			
O .. 72.60	70.71	84.37	+13.66
R .. -1.89			
Reasons for excess in the above cases have not been intimated (April 1987).			
XIII—Extensions and Farmer's Training—			
State Plan (Seventh Plan)—			
(10)—Special Component Plan for Scheduled Castes—			
(10)(f)—Project for increasing production and productivity of Rice—			
R .. 1,18.00	1,18.00	36.23	—81.77
Reasons for incurring expenditure without any budget provision have not been intimated (April 1987).			

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I—Direction and Administration—			
State Plan (Seventh Plan)—			
(4)—National Agricultural Extension Project (N.A.E.P.) ..	25.00	1.66	—23.94
Centrally Sponsored (New Schemes)—			
(1)—National Agricultural Extension Project	25.00	..	—25.00
Sixth Plan (Committed)—			
(3)—World Bank Project on Agricultural Development—			
Improvement of Agricultural Extension and Research—			
O .. 5,00.00	5,15.50	4,35.78	—79.72
R .. 15.50			
II—Land Reforms—			
Sixth Plan (Committed)—			
(1)—Scheme for Revision of Records of Right in nine districts of the State under Section 51 of West Bengal Land Reforms Act, 1955—			
S .. 16.63	16.63	..	—16.63
IV—Multiplication and Distribution of Seeds—			
on-Plan—			
1)—Establishment of Seed Farms and Seed Stores—			
O .. 28.00	22.70	14.57	—7.83
R .. 5.30			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
State Plan (Seventh Plan)—			
(1)—Establishment and development of Seed and Horticultural Farm ..	40.00	18.16	—21.84
(4)—Establishment of a Seed Bank—			
O .. 10.00	5.00	..	—5.00
R .. —5.00			
VII—Manures and Fertilisers—			
State Plan (Seventh Plan)—			
(2)—Production and distribution of organic manures including grants-in-aid to Municipalities—			
O .. 20.12	17.33	4.33	—13.00
R .. —2.79			
(4)—Blue-green Algae and Azolla demonstration Scheme—			
O .. 12.69	1.00	0.35	—0.65
R .. —11.69			
IX—Plant Protection—			
State Plan (Seventh Plan)—			
(1)—Scheme for strengthening of the State Plan Protection Organisation including quality control of the pesticides—			
O .. 45.00	47.28	32.97	—14.31
R .. 2.28			

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
X—Commercial Crops—					
State Plan (Seventh Plan)—					
3)—Cocoanut Development—					
O	..	20·00	15·23	9·00	—6·23
R	..	—4·77			
(5)—Pulse Development—					
O	..	21·00	20·05	5·55	—14·50
R	..	—0·95			
(13)—Intensive Jute District Programme—					
O	..	36·00	33·40	1·18	—32·22
R	..	—2·60			
Centrally Sponsored (New Schemes)—					
1)—Intensive Jute District Programme—					
O	..	36·00	33·40	22·02	—11·38
R	..	—2·60			
(2)—Scheme on development of Pulses—					
O	..	24·45	20·60	7·47	—13·13
R	..	—3·85			
(9)—National Oilseed Development Project—					
O	..	50·00	34·68	5·05	—29·63
R	..	—15·32			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
XI—Scheme for Small and Marginal Farmers and Agricultural Labour—			
State Plan (Seventh Plan)—			
(3)—Scheme for assisting the small and marginal farmers in increasing agricultural production—			
(3)(b)—Minor Irrigation Subsidies	2,20·00	1,62·30	—57·70
Centrally Sponsored (New Schemes)—			
(1)—Scheme for assisting the small and marginal farmers in increasing Agricultural Production—			
(1)(a)—Minikits of seeds and fertilisers for oilseeds and pulses—			
● .. 1,40·50	58·07	22·28	—35·79
R .. —82·43			
(1)(b)—Minor Irrigation ..	2,20·00	1,35·28	—84·72
Special Component Plan for Scheduled Castes—			
(2)—Scheme for assisting the small and marginal farmers in increasing agricultural production—			
(2)(a)—Minikits of seeds fertilisers for oilseeds and pulses ..	30·00	7·75	—22·25
(2)(b)—Minor Irrigation ..	45·00	29·50	—15·50
XII—Drought Prone Area Programme—			
State Plan (Seventh Plan)—			
(1)—D.P.A.P.—			
(1)(a)—Minor Irrigation Schemes—			
(1)(a)(i)—Agriculture—			
O .. 48·00	30·60	30·41	—0·19
R .. —17·40			

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
(1)(a)(ii)—Irrigation—					
O	..	20.00	9.10	3.09	—6.01
R	..	—10.90			
(1)(a)(v)—Afforestation—					
O	..	25.00	10.25	10.00	—0.25
R	..	—14.75			
(1)(c)—Dairy Farming—					
O	..	15.00	7.70	3.04	—4.66
R	..	—7.30			
Central Sector (New Schemes)—					
Special Component Plan for Scheduled Castes—					
(2)—Drought Prone Areas Programme—					
O	..	31.00	52.54	0.48	—52.06
R	..	21.54			
XIII—Extension and Farmer's Training—					
State Plan (Seventh Plan)—					
(6)—Popularisation of new varieties and package of practises through mini-kits—					
O	..	62.00	63.37	46.37	—17.00
R	..	1.37			
7(a)—Agricultural Information, Publicity and Exhibition (Farm Advisory Services)—					
O	..	24.10	15.00	9.89	—5.11
R	..	—9.10			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Central Sector (New Schemes)—			
(1)—Minikit Programme of Rice—			
O .. 50.00	36.68	36.59	—0.09
R .. —13.32			
XIV—Agricultural Education—			
Non-Plan—			
(1)—Agricultural Education—			
O .. 60.00	50.00	47.79	—2.21
R .. —10.00			
(2)—Bidhan Chandra Krishi Viswa Vidyalaya—			
O .. 3,50.00	3,73.39	2,56.19	—1,17.20
R .. 23.39			
State Plan (Seventh Plan)—			
(2)—North Bengal Camps of Bidhan Chandra Krishi Viswa Vidyalaya and Krishi Vignan Kendra	90.00	43.42	—46.58
XVII—Agricultural Economics and Statistics—			
State Plan (Seventh Plan)—			
(5)—West Bengal Agricultural Extension and Research Project—			
Creation of Monitoring and Evaluation Cell—			
O .. 25.00	19.75	14.21	—5.54
R .. —5.25			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
Centrally Sponsored (New Schemes)—			
(1)—Schemes for Establishment of an Agency for reporting Agricultural Statistics—			
O .. 30.00	27.79	12.35	—15.44
R .. —2.21			
XIX—Agricultural Marketing and Quality Control—			
State Plan (Seventh Plan)—			
(11)—Development of Rural and Primary Markets—			
O .. 15.00	6.60	2.60	—4.00
R .. —8.49			
XX—Horticulture—			
State Plan (Seventh Plan)—			
(1)—Re-organisation of Horticultural Research and Development—			
O .. 24.00	16.45	11.99	—4.46
R .. —7.55			
XXIII—Other Expenditure—			
Non-Plan—			
(4)—Lump provision for additional dearness allowance—			
O .. 79.68	62.21	..	—17.47
R .. —17.38			
State Plan (Seventh Plan)—			
(1)—Crop Insurance Scheme—			
O .. 37.00	52.73	1.80	—15.73
R .. 15.73			

In none of the above cases any provision has been intimated (April 1987).

Capital (Voted)—

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

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
505—Capital Outlay on Agriculture—			
I—Seeds—			
State Plan (Seventh Plan)			
(2) West Bengal State Seeds Corporation—			
Contribution to the share Capital	50.00	..	—50.00
Centrally Sponsored (New Schemes)			
(1) Natural Agricultural Extension Project	35.00	..	—35.00
VIII—Agricultural Research—			
State Plan (Seventh Plan)			
(2) Improvement and Establishment of Krishi-Prajukti (K.P.)	10.00	0.25	—9.75
(5) Development of Subdivision Adaptive Research Station	8.05	0.07	—7.98
(X)—Marketing—			
State Plan (Seventh Plan)			
(4) Development of Regulated Markets	30.00	3.28	—26.72
XIV—Other Expenditure—			
State Plan (Seventh Plan)			
(4) Construction of office Buildings at Salt Lake under the Department of Agriculture	10.00	. . .	—10.00
(5) National Agricultural Extension Project (NAEP)	35.00	0.29	—34.71

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
705—Loans for Agriculture—			
I—Seeds—			
Non-Plan			
(1) Loans under the Scheme for distribution of seeds	2,00.00	91.51	—1,08.49
III—Manures and Fertilisers—			
Non-Plan			
1) Loans under Scheme for distribution of Chemical fertilisers	2,00.00.	1,27.93	—72.07
V—Plant Protection—			
Non-Plan			
1) Loans under the Scheme for distribution of pesticides	1,00.00	6.45	— 93.55

Reasons for saving under none of the heads mentioned above have been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
505—Capital Outlay on Agriculture—			
XIV—Other Expenditure—			
State Plan (Seventh Plan)			
(1) World Bank Project on Agricultural Development—Improvement of Agricultural Extension and Research—			
R ..	2.34	2.34	43.59 +41.25

Reasons for incurring expenditure without making any budget provision have not been intimated (April 1987).

705—Loans for Agriculture—

XIV—Other Agricultural Loans—

Non-Plan

(1) Advances to Cultivators ..	50.00	99.37	+49.37
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Reasons for excess in the above case have not been intimated (April 1987).

Grant No. 53—Minor Irrigation, Soil Conservation and Area Development 173

Section and Major heads	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major heads : 306—Minor Irrigation, 307—Soil and Water Conservation and 308—Area Development—			
Voted—			
	Rs.		
Original .. 85,20,17,000	} 85,20,17,000	80,74,05,746	—4,46,11,254
Supplementary ..			
Amount surrendered during the year			Nil
Charged—			
Original	} 1,17,387	..	—1,17,387
Supplementary 1,17,387			
Amount surrendered during the year			Nil
CAPITAL—			
506—Capital Outlay on Minor Irrigation, Soil Conservation and area Development and 706—Loans for Minor Irrigation, Soil Conservation and Area Development—			
Voted—			
Original .. 21,50,51,000	} 21,50,51,000	7,45,53,146	—14,04,92,854
Supplementary ..			
Amount surrendered during the year			Nil
Charged—			
Original	} 10,896	..	—10,896
Supplementary 10,896			
Amount surrendered during the year			Nil

Notes and comments—**Revenue—Voted Grant—**

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

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
306—Minor Irrigation—			
I—Direction and Administration—			
State Plan (Seventh Plan)			
I(3) World Bank Project on development of Minor Irrigation(i) Strengthening the Organisation of the Directorate of Agricultural Engineering	20.00		—20.00
III—Construction and Deepening of Wells and Tanks—			
State Plan (Seventh Plan)			
III(1) Dug Wells	20.00	0.28	—19.72
III(2) World Bank Project on Development of Minor Irrigation—Dug Wells	1,20.78	..	—1,20.78
IV—Tubewells—			
Non-Plan			
IV(2) Maintenance of State owned Shallow Tubewells	1,12.68	44.50	—68.18
State Plan (Seventh Plan)			
IV(2) World Bank Project on Development of Minor Irrigation—			
(i) Shallow Tubewells	1,21.54	..	—1,21.54
IV(3) World Bank Project on Development of Minor Irrigation—			
(ii) Shallow tubewells fitted with submersible pumps	81.74	..	—81.74

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
IV(4) Development of State owned Shallow Tubewells	24.00	5.74	—18.26
IV(5) Shallow Tubewells with submersible pumps	15.00	..	—15.00
V—Lift Irrigation Schemes—			
Non-Plan			
V(1)—Lift Irrigation ..	13,88.86	12,50.20	—1,38.66
X—Other Expenditure—			
Non-Plan			
X(2)—Lump provision for additional dearness allowances	37.86	..	—37.86
State Plan (Seventh Plan)			
X(1)—West Bengal Minor Irrigation Corporation—Water-rate subsidy	20.00	..	—20.00
X(3)—West Bengal State Minor Irrigation Corporation—Grants-in-aid for repayment to Financial Institutions	60.00	..	—60.00
X(7)—West Bengal State Minor Irrigation Corporation—Grants-in-aid for meeting Administrative expenses	1,25.00	..	—1,25.00
X(8)—World Bank Project on Development of Minor Irrigation (iii) Hire/purchase of vehicles	30.00	6.38	—23.62
307—Soil and Water Conservation—			
V—Soil Conservation Schemes—			
State Plan (Seventh Plan)			
V(1)—Protective afforestation and erosion control in landslides, slips, stream banks etc. in forest areas	21.00	9.96	—11.04

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
Centrally Sponsored (New Schemes)			
V(8)—Special Component Plan for Scheduled Castes—Integrated Action Plan for Flood Control in Ganga basin	18.00	..	—18.00
V(9)—Pilot Project for propagation of water conservation/harvesting technology for dry farming areas	10.00	..	—10.00

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

308—Area Development—

V—Other Expenditure—

State Plan (Seventh Plan)

V(2)—Special Component Plan for Scheduled Castes—Development of Sundarban	32.00	3.98	—28.02
V(3)—Development of Jhargram Area	60.00	45.68	—14.32
V(6)—Comprehensive Area Development Project	2,00.00	1,60.00	—40.00

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

V(7)—Special Component Plan for Scheduled Castes—Intensive and Integrated Rural Development Programme under other Blocks	6,60.50	4,36.37	—2,24.13
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Saving was attributed to post-budget decision of the Government to reduce plan allocation.

V(8)—Special Component Plan for Scheduled Castes—I.F.A.D. assisted Sundarban Development Project	2,25.00	1,76.47	—48.53
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Reasons for saving have not been intimated (April 1987).

V(12)—Intensive and Integrated Rural Development Programme under other Blocks	17,17.30	11,21.22	—5,96.08
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Saving was attributed to post-budget decision of the Government to reduce Plan allocation.

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
V(17)—Agricultural Development of North Bengal	65.41	5.24	60.17

Reasons for saving in the above case have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
306—Minor Irrigation—	..		
I—Direction and Administration—			
State Plan (Annual Plan, Sixth plan and Committed)—			
I(1)—Strengthening the organisation and administration of the Directorate of Agricultural Engineering	81.50	1,27.79	+46.29
IV—Tubewells—			
Non-Plan—			
IV(1)—Deep Tubewell Irrigation	9,11.29	9,80.70	+69.41
V—Lift Irrigation Schemes—			
State Plan (Annual Plan, Sixth Plan and Committed)—			
V(1)—River Lift Irrigation—	70.61	2,23.30	+1,52.69
VI—Other Minor Irrigation Works			
State Plan (Seventh Plan)—			
VI(2)—Boro Bundhs	0.10	59.26	+59.16
State Plan (Annual Plan, Sixth Plan and Committed)—			
VI(1)—Surface Drainage and Irrigation Scheme	35.95	46.36	+10.41

Head	Total grant	Actual expenditure	Excess+
	(In lakhs of rupees)		
VII—Suspense—			
VII(A)—Agricultural Engineering Directorate	10.00	27.47	+17.47
X—Other Expenditure—			
State Plan (Seventh Plan)—			
X(17)—World Bank Project on Development of Minor Irrigation—Cost of energisation of Minor Irrigation Schemes payable to West Bengal State Electricity Board	..	2,57.78	+2,57.78
X(18)—Special Component Plan for Scheduled Castes—World Bank Project on Development of Minor Irrigation—Cost of energisation of Minor Irrigation Schemes payable to West Bengal State Electricity Board.	..	1,49.01	+1,49.01
307—Soil and Water Conservation—			
V—Soil Conservation Schemes—			
Non-Plan			
V(3)—Soil Conservation works on waste lands and agricultural lands on watershed basis	26.34	37.86	+11.52
Centrally Sponsored (New Schemes)			
V(4)—Integrated action plan for flood control in Garga basin—	99.00	1,26.16	+27.16
State Plan (Annual Plan, Sixth Plan and Committee)—			
V(5)—Protective afforestation and erosion control on land slides, slips, stream banks, etc., in forest areas—	10.82	28.07	+17.25

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
308—Area Development—			
III—Development of Hill Areas—			
State Plan (Seventh Plan)—			
III(1)—Development of Hill Areas	57.00	2,31.23	+1,74.23

Reasons for excess have not been intimated (April 1987).

State Plan (Supplement Plan)—

III(1)—Accelerated development of Hill Areas	6,70.00	8,09.16	+1,39.16
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Excess has been attributed to financing of developmental schemes which were not initially covered by the State Plan, but subsequently approved by the Planning Commission, for meeting the expenditure from Central assistance allocation of Rs. 9,25.00 lakhs.

V—Other Expenditure—

State Plan (Seventh Plan)—

V(1)—Development of Sundarbans	38.00	1,19.51	+81.51
V(9)—Special Component Plan for Scheduled Castes—Agricultural Development of North Bengal.	45.00	85.05	+40.05
V(18)—Agricultural Development of North Bengal—Dutch assisted Project.	..	14.03	+14.03

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

V(19)—I.F.A.D.—assisted Sundarban Development Project.	2,15.00	5,47.38	+3,32.38
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Excess in the above case was due to incurring expenditure on the basis of revised estimate and the authority given by the Finance Department.

Capital—

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

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
I—Minor Irrigation—			
State Plan (Seventh Plan)—			
I(1)—West Bengal State Minor Irrigation Corporation.	40.00	25.00	—15.00
I(2)—Deep tubewell Irrigation ..	1,90.00	1,20.30	—69.70
I(3) Lift Irrigation	2,57.00	1,03.25	—1,53.75
I(4)—Survey and Investigation of ground water and surface water resources.	45.00	17.22	—27.78
I(5)—Scheme for optimisation of Irrigation capacities of Minor Irrigation Schemes.	25.00	10.16	—14.84
I(6)—Conversion of diesel run deep tubewells into electrically operated schemes.	30.00	5.65	—24.35
I(7)—Special Component Plan for Scheduled Castes—Deep Tubewell Irrigation.	50.00	5.00	—45.00
I(9)—Construction of office buildings at the district and sub-divisional level under the Department of Agriculture.	25.00	11.08	—13.92
I(10)—Special Component Plan for Scheduled Castes—River Lift Irrigation.	80.00	14.92	—65.08
I(11)—Surface Drainage and Irrigation Schemes.	1,09.90	34.88	—75.02
I(12)—Special Component Plan for Scheduled Castes—Surface Drainage and Irrigation Schemes.	30.00	0.84	—29.16

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
I(14)—Conversion of diesel run river lift irrigation schemes into electrically operated schemes.	50 .00	..	—50 .00
I(15)—World Bank Project on development of Minor Irrigation(i) Deep tubewells and medium duty tubewells.	4,38 .50	6 .04	—4,32 .46
I(16)—World Bank Project on development of Minor Irrigation-(ii) River Lift Irrigation.	1,40 .41	..	—1,40 .41
I(19)—Equipment for State Water Investigation Directorate (State's share)	10 .00	..	—10 .00
I(20)—Special Component Plan for Scheduled Castes—Survey and Investigation of ground water and surface water resources.	10 .00	..	—10 .00
I(21)—World Bank Project on development of Minor Irrigation (ii) Cost of energisation of Minor Irrigation Schemes payable to West Bengal State Electricity Board	2,80 .00	2,03 .33	—76 .67
Centrally Sponsored(New Schemes)			
I(1)—Equipments for State Water Investigation Directorate.	10 .00	..	—10 .00
III—Area Development Programme			
State Plan (Seventh plan)—			
III(1)—Command Area Development Programme.	1,12 .00	34 .06	—77 .94
III(2)—Special Component Plan for Scheduled Castes—Command Area Development Programme.	10 .00	..	—10 .00

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
Central Sector(New Schemes)—			
III(1)—Command Area Development Programme in selected areas in West Bengal.	1,37.00	29.42	—1,07.58
706—Loans for Minor Irrigation, Soil Conservation and Area Development.			
III—Area Development Programme—			
State Plan (Supplement Plan)—			
III(1)—Loans for accelerated development of hill areas.	30.00	8.14	—21.86

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

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

Head	Total grant	Actual expenditure	Excess +
			(In lakhs of rupees)
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
I—Minor Irrigation—			
State Plan (Seventh Plan)—			
I(25)—Special Component plan for Scheduled Castes—World Bank Project on Development of Minor Irrigation—Cost of energisation of Minor Irrigation Schemes, payable to West Bengal State Electricity Board	..	83.88	+83.88

Reasons for excess have not been intimated (April 1987).

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 309—Food—			
	Rs.		
Original .. 11,32,60,000	} 11,64,99,000	8,66,93,064	—2,98,05,936
Supplementary .. 32,39,000			
Amount surrendered during the year			Nil

CAPITAL—**Major head : 509—Capital Outlay on Food—****Voted—**

Original .. 21,02,00,000	} 21,02,00,000	9,27,79,593	—11,74,20,407
Supplementary			
Amount surrendered during the year			Nil

Charged—

Original .. 10,000	} 22,985	..	—22,985
Supplementary .. 12,985			
Amount surrendered during the year			Nil

Notes and comments—**Revenue—**

(i) In view of the saving of Rs. 2,98.06 lakhs, supplementary provision of Rs. 32.39 lakhs obtained in March 1966 proved wholly unnecessary.

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

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
§09—Food—			
I—Direction and Administration—			
Non-Plan—			
1. Directorate of District Distribution, Procurement and Supply	2,17.21	29.83	—1,87.38

Reasons for saving which occurred mainly under “Payment for professional and special services” have not been intimated (April 1987).

VI—Nutritious and subsidiary Food—

Centrally Sponsored (New Schemes)

1. Huller Subsidy Scheme ..	22.50	0.10	—22.40
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VIII—Other Expenditure—

Non-Plan—

2. Lump provision for Additional Dearness Allowance	54.36	..	—54.36
3. Lump provision for Additional Dearness Allowance for transfer to the Special Deposit Fund—			
S ..	32.39	32.39	—32.39

Reasons for saving under the heads mentioned above have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
I—Direction and Administration—			
Non-Plan—			
3. Calcutta (including Industrial Area) Rationing	2,52.65	2,82.42	+29.77

Excess was due mainly to payment of arrear salaries as well as payment of dearness allowance at enhanced rate.

Capital (voted) grant—

(i) No portion of the overall saving of Rs. 11,74.20 l khs which amounted to nearly 56 per cent of the total provision (Rs. 21,02.00 lakhs), was surrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
509—Capital Outlay on Food—			
I—Procurement and Supply—			
A—Cost of purchase of Grains—			
Non-Plan—			
1. Purchase of food-grains other than wheat	1,01.00	1.87	—99.13
Saving was stated to be due to non-finalisation of claims of the Food Corporation of India regarding payment of price differential of rice supplied to consumers at subsidised rate during 1973.			
3. Supply of food stuff to Police Force and Whole time N.V.F. Personnel at concessional rates	20,00.00	9,25.92	—10,74.08

Reasons for saving have not been intimated (April 1987).

Grant No. 55—Animal Husbandry (All voted)

Section and Major heads	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 310—Animal Husbandry—			
	Rs.		
Original .. 20,33,62,000	20,33,62,000	18,57,18,122	—1,76,43,878
Supplementary			
Amount surrendered during the year			Nil
CAPITAL—			
Major head : 510—Capital Outlay on Animal Husbandry—			
Original .. 2,62,00,000	2,62,00,000	33,69,174	—2,28,30,826
Supplementary			
Amount surrendered during the year			Nil

Notes and comments—**Revenue—**

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

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
310—Animal Husbandry—			
III—Veterinary Services and Animal Health—			
State Plan (Seventh Plan)—			
III(2)—Establishment of Veterinary Dispensaries	15.37	1.57	—13.80
IV—Veterinary Research—			
State Plan (Seventh Plan)—			
IV(1)—Improvement of milk production by cross-breeding dairy cattle at Haringhata (I.C.A.R. Project)	24.50	14.33	—10.17
VI—Cattle Development—			
Non-Plan—			
1 Cattle Development Scheme—	72.11	56.47	—15.64
State Plan (Seventh Plan)			
VI(1)—Intensive Cattle Development Project	94.10	80.12	—13.98
Reasons for saving in the above mentioned cases have not been intimated (April 1987)			
VI(2)—Strengthening of existing Artificial Insemination Centres and adoption of Frozen Semen Technology	20.00	1.81	—18.19
VI(9)—Conversion of liquid revenue centres to frozen semen units in I.C.D.P. Jalpaiguri-Siliguri, in Collaboration with Milk Marketing Federation, West Bengal	15.00	..	—15.00
VI(12)—Resettlement of City-Kept animals	25.00	7.86	—17.14

Reasons for saving in the above cases have been attributed to non-implementation/slow implementation of the schemes during the year.

Head			Total grant	Actual expenditure	Saving—
(In lakhs of rupees)					
State Plan (Annual Plan, Sixth Plan and Committed)—					
VI(1)—Intensive Cattle Development Project—					
O	..	68.50	64.03	17.49	—46.54
R	..	—4.47			
Partial saving of Rs. 4.47 lakhs has been attributed to reduction in number of livestock under the project and adoption of economy measures; reasons for final saving have not been intimated (April 1987).					
VII—Poultry Development—					
Central Sector (New Schemes)—					
VII(1)—Support to backyard poultry			10.00	..	—10.00
X—Other Livestock Development—					
State Plan (Seventh Plan)—					
X(1)—Special Component Plan for Scheduled Castes in the State			30.00	16.03	—13.97
XI—Fodder and Feed Development—					
State Plan (Seventh Plan)—					
XI(1)—Subsidised distribution of fodder seeds/cuttings mini kits/ F.D. plots etc. for promotion of fodder cultivation on farmers' land			15.00	..	—15.00
XII—Poultry Production -cum- Marketing Centres—					
Non-Plan —					
Intensive Egg and Poultry Production cum Marketing Centre—					
(3)—Purchase of materials			52.75	23.79	—28.96

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
XV—Other Expenditure—			
Non-Plan—			
XV(7)—Lump provision for additional dearness allowance	40·44	..	—40·44

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

XV—Other Expenditure—			
State Plan (Seventh Plan)—			
XV(4)—Setting up of Rural and Municipal Abattoirs	10·00	..	—10·00

Saving has been attributed to non-implementation of the scheme during the year.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
III—Veterinary Services and Animal Health—			
State Plan (Seventh Plan)—			
1—Establishment of Veterinary Hospitals and Polyclinics	5·00	36·66	+31·66
3—Establishment of New Veterinary Aid Centres	12·00	22·16	+10·16
4—Mobile Veterinary Units ..	4·00	22·38	+18·38
13—Strengthening and expansion of Biological Products Division	5·00	15·47	+10·47
VI—Cattle Development—			
Non-Plan—			
VI(5)—Intensive Cattle Development Project—			
O	21·23	32·48	+10·62
R	0·63		
	21·86		

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(6)—Establishment of Artificial Insemination Centres attached to Veterinary Hospitals	1.85	13.45	+11.60

State Plan (Seventh Plan)—

VI(4)—Establishment of an I.C.D.P. in 24-Parganas South Sundarban Area in frozen semen technic	1.00	12.05	+11.05
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Reasons for excess in the above cases have not been intimated (April 1987).

XII—Poultry Production cum Marketing Centre—

Non-Plan—

Intensive Egg and Poultry Production cum Marketing Centre—

(i)—Management—

O	39.02	} 33.76	51.34	+17.58
R	—5.26			

Anticipated saving was stated to be due to economy measures. Reasons for final excess have not been intimated (April 1987).

XV—Other Expenditure—

State Plan (Seventh Plan)—

XV(6)—Special Component Plan for Scheduled Castes—

(i)—Veterinary Dispensaries	20.00	79.90	+59.90
(ii)—Veterinary Aid Centres	15.00	26.15	+11.15

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

XV(14)—Maintenance of Integrated Tribal Area Development Project	17.10	34.55	+17.45
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Reasons for excess in the above cases have not been intimated (April 1987).

Capital—

(i) The entire saving remained unsurrendered during the year.

(ii) Substantial saving occurred mainly under—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
510—Capital Outlay on Animal Husbandry (Excluding Public Undertakings)—			
I—Veterinary Education and Training—			
State Plan (Seventh Plan)—			
I(1)—Introduction of In-service training of Veterinarians	5.00	..	=5.00
I(2)—Strengthening of In-service Training of Veterinary Field Assistants	20.00	1.20	—18.80
II—Veterinary Services and Animal Health—			
State Plan (Seventh Plan)—			
II(1)—Establishment of Veterinary Hospitals and Polyclinics	15.00	6.38	—8.62
II(2)—Establishment of Veterinary Dispensaries	5.00	..	—5.00
II(6)—Re-organisation of Veterinary Investigational Laboratories	6.00	..	—6.00
In the above cases reasons for saving have not been intimated (April 1987).			
III—Cattle Development—			
Non-Plan—			
Expenditure under World Food Programme No. 618—			
III(1)—Stud Farm/Artificial Insemination Centre	15.00	..	—15.00
Saving has been attributed to non-completion of required formalities leading to non-adjustment in account of assistance received in kind from the Indian Dairy Corporation.			
State Plan (Seventh Plan)—			
III(1)—Resettlement of city-kept animals	70.00	13.52	—56.48
Saving has been attributed to non-release of funds by Government owing to non-finalisation of revised estimates of the project.			
III(2)—Land for cattle feed plants/stud farm under Operation Flood Project	5.00	..	—5.00

Saving has been attributed to non-submission of estimates by concerned authorities.

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

V—Fodder and Feed Development—**Non-Plan—****Expenditure under World Food Programme No. 618**

V(2)—Balanced Cattle Feed	5.00	..	—5.00
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Saving has been attributed to non-settlement of final accounts for construction of a Cattle feed Plant by the National Dairy Development Board.

VII—Other Expenditure—**State Plan (Seventh Plan)—****VII(1)—Special Component Plan for Scheduled Castes—**

(1)(i)—State Veterinary Hospitals	22.00	..	—22.00
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Saving was mainly due to cut in plan allocation.

(1)(ii)—Veterinary Dispensaries	20.00	0.01	—19.99
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VII(2)—West Bengal Livestock Processing Development Corporation—Investment in share capital for establishment of a slaughter house	40.00	11.00	—29.00
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Saving to the extent of Rs. 12.66 lakhs under the former head and Rs. 16.00 lakh under the latter head was due to reduction of plan budget during the year. Reasons for balance saving have not been estimated (April 1987).

VII(3)—Setting up of Rural Abattoirs	10.00	..	—10.00
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Saving has been attributed to reduction of plan budget during the year.

**Grant No. 56—Dairy Development (Excluding public
Undertakings) (All voted)**

Section and Major head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 311—Dairy Development—			
	Rs.		
Original	35,18,55,000	} 35,19,52,000	35,39,79,300 +20,27,300
Supplementary	97,000		
Amount surrendered during the year			Nil

CAPITAL—

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

Original	2,47,00,000	} 2,47,00,000	1,09,78,708	-1,37,21,292
Supplementary	..			
Amount surrendered during the year			Nil	

Notes and comments—**REVENUE—**

(i) Expenditure exceeded the grant by Rs. 20,27,300; the excess requires regularisation.

(ii) In view of the eventual excess of Rs. 20.27 lakhs; the supplementary provision of Rs. 0.97 lakhs obtained in March, 1986, proved inadequate.

(iii) Excess occurred mainly under—

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

V—Milk Supply Schemes—**Non-Plan—****1. Greater Calcutta Milk Supply Scheme—**

O	31,33.00	} 31,89.96	32,34.77	+44.81
R	56.96			

Additional funds provided by reappropriation for meeting larger expenditure on establishment, proved inadequate in view of the eventual excess, reasons for which have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VI—Other Expenditure—			
Non-Plan—			
2. Lump provision for additional dearness allowances—			
	Rs.		
O	30.90	6.47	..
S	0.97		
R	-25.13		
			-6.47

Supplementary provision of Rs. 0.97 lakhs was obtained for payment of additional dearness allowance. An amount of Rs. 25.13 lakhs was reappropriated to different sub heads for meeting larger expenditure on establishment and other commitments due to price rise etc. The reasons for saving of Rs. 6.47 lakhs have not been intimated (April 1987).

II—Dairy Development—

State Plan (Seventh Plan)—

2. Initiation of the work for operation Flood-II	15.00	9.13	-5.87
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Saving was due mainly to vacant posts.

V—Milk Supply Schemes—

Non-Plan—

4. Krishnagar Milk Supply Scheme

O	25.00
R	-25.00			

Saving of the entire provision was due to non-commissioning of the scheme during the year.

Capital—

(i) Entire amount of saving of Rs. 1,37.21 lakhs remained unsurrendered during the year.

(ii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
511—Capital Outlay on Dairy Development—			
I—Dairy Development—			
Non-Plan—			
Expenditure under World Food Programme No. 618 Dairy Project—			
I(2)—Establishment of new City Dairies	40.00	..	—40.00

Reasons for saving have not been intimated (April 1987).

State Plan (Seventh Plan)—

Rural Dairy Extension—

O	25.00	} 2.60	4.23	+1.67
R	-- 22.40			

Anticipated saving was stated to be due to reduction of plan budget during the year and shifting of priority to other schemes.

V—Milk Supply Schemes—

State Plan (Seventh Plan)—

2. Land for Operation Flood Project	50.00	..	—50.00
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Saving of Rs. 23.00 lakhs was attributed to revised allocation of the Annual Plan outlay due to Government policy. Reasons for balance saving have not been intimated (April 1987).

4. Krishnagar Milk Supply Scheme—

O	3.00	} 31.60	..	—31.60
R	28.60			

Additional funds were provided by reappropriation for payment of capital cost of the project to the National Dairy Development Board to which the scheme was entrusted on turnkey basis. Reasons for final saving have not been intimated, (April 1987).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
7. Durgapur Milk Supply Scheme—			
O	19.00	26.32	10.00
R	7.32		
			-16.32

Additional funds were provided by reappropriation to meet the escalation of price of different machinery. Reasons for final saving have not been intimated (April 1987).

VII—Other Expenditure—

State Plan (Seventh Plan)—

1. Scheme for long distance transport	10.00	..	-10.00
3. Establishment of a new Dairy Plant at 2nd Bye-pass, Calcutta	25.00	..	-25.00

Saving of the entire provision in the above two cases, has been attributed to shifting of priority to other Milk Supply Schemes.

4. West Bengal Dairy and Poultry Development Corporation Ltd.	10.00	..	-10.00
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Saving has been attributed to non-availability of any viable scheme from the Corporation during the year 1985-86.

(iii) Excess occurred mainly under :—

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

V—Milk Supply Schemes—

State Plan (Seventh Plan)—

6. Greater Calcutta Milk Supply Scheme—

O	..	35.00	} 27.90	70.56	+42.66
R	..	-7.10			

Anticipated saving was attributed to reduction of Plan budget and shifting of priority to Krishnanagar Milk Supply Schemes. Reasons for final excess have not been intimated (April 1987).

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 312—Fisheries—			
	Rs.		
Original .. 9,88,93,000	} 10,25,41,000	9,76,69,086	—48,71,914
Supplementary 36,48,000			
Amount surrendered during the year			Nil.
CAPITAL—			
Major heads : 512—Capital Outlay on Fisheries and 712—Loans for Fisheries—			
Original .. 77,00,000	} 77,00,000	64,50,000	—12,50,000
Supplementary ..			
Amount surrendered during the year			Nil

Notes and comments—

Capital grant—

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

(ii) Saving occurred mainly under —

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
512—Capital Outlay on Fisheries—			
I—Inland Fisheries—			
State Plan (Seventh Plan)—			
2. Share Capital contribution to Fish Seed Development Corporation (World Bank Project)	5.00	..	—5.00

Reasons for saving have not been intimated (April 1987).

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
III—Mechanisation of Fishing Crafts—			
State Plan (Annual Plan)—			
Share Capital Contribution to Fishermen's Co-operative Societies for exploitation of marine resources by mechanisation and improvement of crafts and gears—			
O ..	9.00	7.00	3.70
R ..	-2.00		
			-3.30
Saving was due to reduction in plan outlay.			
712—Loans for Fisheries—			
II—Mechanisation of Fishing Crafts—			
Non-Plan (Developmental)—			
2. Special Component Plan for Scheduled Castes—			
Loans under the scheme for exploitation of marine/coastal fishing with mechanised boats	12.00	--	-12.00

Reasons for saving have not been intimated (April 1987).

(iii) Excess occurred under:—

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
512—Capital Outlay on Fisheries—			
I—Inland Fisheries—			
State Plan (Seventh Plan)—			
3. Share Capital Contribution to Fish Seed Development Corporation Ltd. for purchase of equity share for establishment of hatchery Complex (World Bank Project)	30.00	41.35	+11.35
712—Loans for Fisheries—			
III—Other Loans—			
State Plan (Seventh Plan)—			
Special Component Plan for Scheduled Castes—			
Loans for crafts and gears and other fishery requisites to the Primary/Central Fishermen's Co-operative Societies	2.00	12.30	+10.30

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

Grant No. 58—Forest (All voted)

199

Section and Major head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE— ..			
Major head: 313—Forest—			
Original .. 21,14,57,000	} 21,14,57,000	21,75,98,288	+ 61,41,288
Supplementary ..			
Amount surrendered during the year			Nil.
CAPITAL—			
Major head: 513—Capital Outlay on Forest—			
Original .. 35,00,000	} 35,00,000	25,00,000	—10,00,000
Supplementary ..			
Amount surrendered during the year			Nil.

Notes and comments—

REVENUE—

(i) Expenditure exceeded the grant by Rs. 61,41,288; the excess requires regularisation.

(ii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+
		.	
		(In lakhs of rupees)	
I—Direction and Administration—			
Non-Plan—			
(3)—Central Circle— ..	56.81	67.53	+10.72
(5)—Western Circle ..	2,53.62	3,04.82	+51.20
(6)—Planning and Research Circle	40.50	49.50	+9.00
(7)—Development Circle ..	25.40	30.69	+5.29

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

Head	Total grant	Actual expenditure	Excess+
		(In lakhs of rupees)	
VI—Plantation Schemes—			
State Plan (Seventh Plan)—			
(3)—Social Forestry Project	3,40.70	5,18.17	+1,75.47
Reasons for excess have not been intimated (April 1987.)			
(5)—Special Component Plan for Scheduled Castes—			
(b)—Plantation of quick growing species	2.50	10.30	+7.80
Excess was due to more plantation of quick growing species than anticipated.			
VIII—Forest Produces—			
Non-Plan—			
(1)—Northern Circle ..	94.67	1,04.71	+10.04
Excess was due to more expenses on carriage of timber to depots, payment of wages to contingent staff and strengthening of patrol over forest areas for stopping pilferage of forest produces.			
(5)—Wild Life Wings ..	10.00	16.82	+6.82
Excess to the extent of Rs. 3.14 lakhs was due mainly to intensification of patrolling over forest areas to guard against pilferage of forest produces. Reasons for excess of the balance have not been intimated (April 1987).			
State Plan (Annual Plan, Sixth Plan Committed)—			
1. Minor forest produce—			
(Including Silvo-pisciculture)			
(b)—Agro-silvicultural and Silvo-piscicultural project	..	6.89	+6.89
Reasons for incurring expenditure without budget provision have not been intimated (April 1987).			
(2)—Timber operation and forest utilisation by me- chanised logging, extrac- tion and marketing	23.00	31.51	+8.51
Reasons for excess have not been intimated (April 1987).			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
X—Preservation of Wild Life—			
Non-Plan—			
5. Wild Life Unit ..	58.80	86.46	+27.66

Excess was due mainly to payment of additional dearness allowance at higher rates, increase in the prices of stationery articles and more expenses on maintenance of Jaldapara Wildlife Sanctuary and development of Ballavpur.

Central Sector (New Schemes)—

(1)—Tiger Reserve in Sunderban	12.00	21.70	+9.70
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Reasons for excess have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
IV—Forest Conservation and Development			
Non-Plan			
(1)—Northern Circle	63.39	41.79	—21.60

Saving was stated to be due to diversion of funds to other heads for meeting urgent requirement thereunder.

State Plan (Seventh Plan)

(1)—Forest Protection ..	35.00	1.29	—33.71
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Centrally Sponsored (New Schemes)

(1)—Forest Protection Force ..	35.00	7.51	—27.49
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Saving in the above two cases was due mainly to non-finalisation of purchase of equipments and appointment of force personnel in time.

VI—Plantation Schemes—

State Plan (Seventh Plan)

(5)—Special Component Plan for Scheduled Castes—

(a)—Social Forestry project with World Bank assistance	92.50	11.35	—81.15
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Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
VIII—Forest Produce—			
State Plan (Seventh Plan)			
(1)—Minor Forest Produce (including Silvo-pisciculture)	28.00	17.17	—10.83
(4)—Special Component Plan for Scheduled Castes—			
(a)—Minor Forest Produce including Silvo-pisciculture Project	11.00	..	—11.00

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

IX—Communications and Buildings—

State Plan (Seventh Plan)

(2)—Buildings	23.60	10.98	—12.62
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X—Preservation of Wild Life—

State Plan (Seventh Plan)

(3)—Tiger Reserve in Buxa ..	12.00	..	—12.00
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Saving to the extent of Rs. 7.34 lakhs in the former case and Rs. 4.88 lakhs in the latter case was due to non-finalisation of the schemes by the Government of India as well as by the State Government. Reasons for saving of the balance have not been intimated (April 1987).

XIII—Other Expenditure—

Non-Plan

(12)—Lump provision for Additional Dearness Allowances	21.10	..	—21.00
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The provision was utilised for payment of additional dearness allowance; necessary re-appropriation order for the purpose was, however, not received in time.

CAPITAL—

(i) No portion of the saving was surrendered in time.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
513—Capital Outlay on Forest—			
VI—Other Expenditure—			
State Plan (Seventh Plan)			
(1)—Commercial Forestry Investment in the Equity Capital of West Bengal Forest Development Corporation Ltd.	22.50	15.00	—7.50

Saving was due to curtailment of plan outlay by the State Government.

Grant No. 59—Community Development (Panchayat)

Section and Major head	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving— Rs.
REVENUE—			
Major heads : 314—Community Development (Panchayat) and 363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Panchayat)—			
Voted			
	Rs.		
Original ..	27,62,88,000	29,22,50,000	25,37,68,257
Supplementary	1,59,62,000		
Amount surrendered during the year				—3,84,81,743
			Nil
Charged—			
Original ..	2,000	2,000	..
Supplementary	..		
Amount surrendered during the year				—2,000
			Nil

CAPITAL—

Major head : 714—Loans for Community Development—

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

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

(i) In view of the saving of Rs. 3,84.82 lakhs under the grant, Supplementary provision of Rs. 159.62 lakhs obtained in March 1986 proved wholly unnecessary.

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

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
IV—Other Miscellaneous Compensations and Assignments—			
(1)—Grants to Zilla Parishads in lieu of Landlords' and Tenants' share of cesses	2,00.00	1,65.09	—34.91

Saving was due to non-release of further grant owing to non-submission of utilisation certificates by some Zilla Parishads in respect of previous grants released to them.

314—Community Development—**A—General—****A—III—Assistance to Panchayati Raj Institutions—****State Plan (Seventh Plan)**

1. Grants-in-aid/Contributions ..	2,03.00	1,69.83	—1,33.17
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Saving was mainly due to non-sanction of grants to Gram Panchayat for setting up of a Panchayati Raj Finance Corporation, expansion of office buildings of Panchayat Samities, construction and maintenance of Homeopathic dispensaries and environmental improvement of sanitation conservancy and drainage.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—IV—Other Expenditure—			
Non-Plan			
5. Lump provision for Additional Dearness Allowances—			
O ..	1,87.80	} 2,39.17	.. —2,39.17
S ..	51.37		

This provision was utilised for payment to Gram Panchayats as contributions towards the salaries of Secretaries, Assistant Secretaries, Job assistants and also as contributions to Panchayati Raj Bodies for meeting the cost of T.A., D.A. etc. of their members. Necessary re-appropriation orders for the purpose were not, however received in time.

6. Lump provision for A.D.A. for transfer to Special Deposit Fund—			
S ..	94.25	94.25	.. —94.25

Saving of the entire provision which was obtained for transfer the amounts of five instalments of additional dearness allowance sanctioned with effect from 1-10-1985 to the Special Fund was due to subsequent decision of the Government to pay the same in cash and was therefore not drawn by the department.

7. Pension and retirement benefits of Panchayat employees—			
S ..	6.00	6.00	.. —6.00

Saving was due to non-receipt of any proposal for financial assistance under the scheme.

2. Panchayat Election	..	10.00	1.41	—8.59
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Saving was stated to be due to non-receipt of any proposal for financial assistance.

A—I—Direction and Administration—

State Plan (Seventh Plan)

1. Strengthening of implementation machinery for Panchayats		33.00	2.47	—30.53
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Reasons for saving have not been intimated (April 1987).

A—II—Training—

State Plan (Seventh Plan)

1. Training of functionaries of Panchayats	of	10.00	2.75	—7.25
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Reasons for saving have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess+
			(In lakhs of rupees)
A—III—Assistance to Panchayati Raj Institutions—			
Non-Plan			
1. Grants-in-aid/Contributions ..	18,50.32	20,05.32	+1,55.00

Reasons for excess have not been intimated (April 1987).

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

Section and Major head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 314—Community Development—			
	Rs.		
Original .. 80,68,20,000	80,68,20,000	68,61,40,108	-12,06,79,892
Supplementary ..			
Amount surrendered during the year			Nil

CAPITAL—

Major heads : 514—Capital Outlay on Community Development and 714—Loans for Community Development—

Original .. 20,00,000	36,75,000	59,76,984	+23,01,984
Supplementary 16,75,000			
Amount surrendered during the year			Nil

Notes and comments—**REVENUE—**

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

(ii) Saving occurred mainly under :—

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

314—Community Development—**C—Rural Works Programme—****VIII—Other Expenditure—****State Plan (Seventh Plan)**

1. District Plan Schemes ..		24,93.00	17,44.46	—7,48.54
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Saving was stated to be due to non-sanction of the posts for District Planning Committees (Rs. 10.25 lakhs) and release of less grants owing to restriction imposed on plan expenditure by the Finance Department (Rs. 4,96.35 lakhs). Reasons for saving of the balance amount (Rs. 2,41.94 lakhs) have not been intimated (April 1987).

Central Sector (New Schemes)—

1. Rural Landless Employment Guarantee Programme (R.L.E.G.P.)		38,50.00	33,66.50	—4,83.50
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Saving to the extent of Rs 3,13.00 lakhs was attributed to receipt of a part of the grant from the Government of India at the fag end of the year.

Reasons for saving of the balance amount (Rs. 170.50 lakhs) have not been intimated (April 1987).

A—General—**I—Direction and Administration—****State Plan (Seventh Plan)**

1. Converted Blocks ..		66.50	5.32	—61.18
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Saving to the extent of Rs. 22.97 lakhs was attributed to vacant posts (Rs. 10.88 lakhs), ban on purchase of vehicles (Rs. 11.78 lakhs) and non-payment of rents of hired buildings (Rs. 0.31 lakhs). Reasons for saving of the balance amount have not been intimated (April 1987).

B—Community Development Programme—**VIII—Housing—****State Plan (Seventh Plan)**

2. Special Component Plan for Scheduled Castes	for	27.00	4.11	—22.89
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Saving was stated to be due to non-fulfilment of the target set for construction of low cost huts and delay in finalisation of land acquisition cases.

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
XIV—Other Expenditure—			
Non-Plan			
2. Development of Tank fisheries in selected C.D.P. Blocks in the State	18.02	..	—18.02

Reasons for saving have not been intimated (April 1987).

4. Lump provision for Additional Dearness Allowances	82.20	..	—82.20
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The entire provision was utilised for payment of dearness allowances at higher rates to the staff working at Block Headquarters; necessary re-appropriation orders for the purpose were, however, not received in time.

State Plan (Seventh Plan)

1. Development of Tank fisheries in the selected C.D.P. Blocks in the State	31.00	10.02	—20.98
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Reasons for saving have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
A—General—			
I—Direction and Administration—			
Non-Plan			
1. Block Headquarters ..	12,79.04	13,46.18	+67.14

Excess was due mainly to payment of dearness allowances at enhanced rate and more expenditure on tours owing to rise in the rates of daily allowance.

Sixth Plan (Committed)

I. Converted Blocks ..	30.00	61.62	+31.62
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B—Community Development Programme—

VIII—Housing—

Sixth Plan (Committed)

1. House sites for Landless labourers	18.38	+18.38
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State Plan (Seventh Plan)

1. House sites for Landless Labourers	1,06.50	1,86.77	+80.27
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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
XIV—Other Expenditure—			
Sixth Plan (Committed)			
1. Development of Tank Fisheries in the selected C.D.P. Blocks in the State	15.00	34.45	+19.45
Fifth Plan (Committed)—			
2. Development of Tank Fisheries in the selected C.D.P. Blocks in the State	..	21.95	+21.95

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

CAPITAL.—

(i) Expenditure under the capital section exceeded the grant by Rs. 23,01,984; the excess requires regularisation.

(ii) In view of the excess, supplementary grant of Rs. 16.75 lakhs obtained in March 1986 proved inadequate.

(iii) Excess occurred under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
514—Capital Outlay on Community Development—			
I—Community Development—			
State Plan (Seventh Plan)			
1. Housing Schemes in Converted Blocks	20.00	35.77	+15.77
Reasons for excess have not been intimated (April 1987).			
714—Loans for Community Development—			
I—Assistance to Panchayati Raj Institutions—			
State Plan (Seventh Plan)			
1. Loans for Rural Housing Schemes—			
S ..	16.75	16.75	+7.25

Excess was due to disbursement of more loans to the Zilla Parishads consequent on release of more fund by the Finance Department.

210 Grant No. 61—Industries (Closed and Sick Industries) (All voted)

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 320—Industries—			
	Rs.		
Original ..	23,20,000	8,14,779	—15,05,221
Supplementary ..			
Amount surrendered during the year			Nil

CAPITAL—

**Major heads : 522—Capital Outlay on Machinery and Engineering Industries, 526—Capital Outlay on Consumer Industries, 529—Capital Outlay on Other Industries, 722—Loans for Machinery and Engineering Industries, 723—Loans for Petro-
léum, Chemicals and Fertiliser industries, 726—Loans for Consumer Industries and 730—Loans for Industrial Financial Institutions—**

Original ..	12,72,00,000	7,68,36,000	—7,29,14,000
Supplementary	2,25,50,000		
Amount surrendered during the year			Nil

Notes and comments—

REVENUE—

(i) No portion of the saving was surrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
320—Industries—			
B—Large and Medium Industries—			
B—I—Direction and Administration—			
State Plan (Seventh Plan)			
B—I(2)—Strengthening of the set up of the Industrial Reconstruction Department	8.00	1.21	—6.79

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

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
B—I(3)—Undertaking of the Darjeeling Ropeway Co.	8.00	..	—8.00

Saving was attributed to non-completion of the construction of the Administrative Building of the Darjeeling Ropeway Company.

CAPITAL—

(i) Supplementary grant of Rs. 2,25.50 lakhs obtained in March 1986 was wholly unnecessary.

(ii) Entire saving of Rs. 7,29.14 lakhs remained unsurrendered.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
522—Capital Outlay on Machinery and Engineering Industries—			
I—Heavy Engineering Industries—			
State Plan (Seventh Plan)			
I(1)—Revival of Closed and Sick Industrial Units—			
O .. 20.00	48.60	8.00	—40.60
S .. 28.60			

The additional provision through the supplementary grant was required for equity participation in taken over units. Reasons for saving have not been intimated (April 1987).

I(2)—Acquisition of the Undertaking of Britannia Engineering Co. Ltd.	23.50	..	—23.50
I(3)—Acquisition of the Undertaking of National Iron and Steel Co. Ltd.	6.00	..	—6.00

Saving in the above two cases was stated to be due to non-payment of any compensation money during the year for acquisition of the two companies.

Head	Total grant	Actual expenditure	Saving —
(In lakhs of rupees)			
526—Capital Outlay on Consumer Industries—			
I—Textiles—			
State Plan (Seventh Plan)			
I(2)—West Bengal State Textile Corporation Ltd.	5.00	..	—5.00
V—Other Industries—			
State Plan (Seventh Plan)			
V(1)—Revival of Closed and Sick Industrial Units	19.00	..	—19.00

Saving in the two cases mentioned above was due to non-requirement of funds for investment during the year.

V(2)—Acquisition of the Undertakings of Eastern Distilleries (P) Ltd.	7.75	..	—7.75
V(3)—Acquisition of the Undertaking of Krishna Silicates and Glass Works Ltd.	5.00	..	—5.00

Saving under the above two heads was stated to be due to non-requirement of fund for payment of compensation during the year.

529—Capital Outlay on Other Industries—			
I—Other Industries—			
State Plan (Seventh Plan)			
I(1)—Revival of Closed and Sick Industrial Units	10.00	..	—10.00
I(2)—Acquisition of the Undertaking of Sree Saraswati Press Ltd.	18.75	..	—18.75

Saving in the above two cases was stated to be due to non-requirement of funds during the year.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
722—Loans for Machinery and Engineering Industries—			
I—Heavy Engineerig Industries—			
Non-Plan			
I(1)—Loans for revival of Closed and Sick Industrial Units	2,94.00	1,93.22	—1,00.78

Reasons for saving have not been intimated (April 1987).

State Plan (Seventh Plan)—

I(1)—Loans for revival of Closed and Sick Industrial Units	1,05.00	20.00	—85.00
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II—Light Engineering Industries—

State Plan (Seventh Plan)—

II(1)—Loans for revival of Closed and Sick Industrial Units	10.00	..	—10.00
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Saving in the above two cases was attributed to requirement of less fund by the existing taken over/assisted units than anticipated at the budget stage.

723—Loans for Petroleum, Chemicals and Fertiliser Industries—

III—Drugs and Pharmaceuticals—

State Plan (Seventh Plan)—

III(1)—Loans for revival of Closed and Sick Industrial Units	35.00	30.00	—5.00
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Reasons for saving have not been intimated (April 1987).

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
726—Loans for Consumer Industries—			
I—Textiles—			
Non-Plan—			
I(2)—Loans to West Bengal State Textile Corporation Limited—			
O .. 1,25.00	1,63.28	..	—1,63.28
S .. 38.28			

Augmentation of provision through the supplementary grant was required for disbursement of larger non-plan loans to different Sick Industrial Units. Reasons for non-utilisation of the entire provision have not been intimated (April 1987).

I(4)—Loans for revival of Closed and Sick Textile Units (including Jute Mills)	5.00	..	—5.00
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Saving was attributed to non-eligibility of any closed/sick unit of this category for financial assistance during the year.

State Plan (Seventh Plan)—

I(1)—Loans to West Bengal State Textile Corporation Ltd.	25.00	..	—25.00
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Saving was stated to be due to non-release of fund to the Corporation during the year.

VI—Other Industries—

Non-Plan—

VI(2)—Loans for revival of Closed and Sick Industrial Units	3,18.50	2,88.27	—30.23
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Saving to the extent of Rs. 14.23 lakhs was attributed to requirement of less fund by the existing taken over/assisted units under this group. Reasons for the balance saving have not been intimated (April 1987).

State Plan (Seventh Plan)—

VI(1)—Loans for revival of Closed and Sick Industrial Units	1,51.00	1,30.00	—21.00
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Saving was stated to be due to requirement of less capital content for revival of closed and sick industries under the category during the year.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
VII—Other Expenditure—			
Non-Plan—			
VII(1)—Loans for Closed and Sick Industrial Units for meeting Superannuation Benefits—			
O	} 48.62	..	—48.62
S .. 48.62			

Provision was obtained through the supplementary grant for disbursement of larger non-plan loans to different Sick Industrial Units. Reasons for non-utilisation of the provision have not been intimated (April 1987).

730—Loans for Industrial Financial Institutions—

I—Loans to Public Undertakings—

Non-Plan—

I(1)—Loans to West Bengal Industrial Development Corporation Ltd.—

Q	} 1,10.00	..	—1,10.00
S .. 1,10.00			

The provision was obtained through the supplementary grant for payment of loan to Messrs. Bengal Paper Mills Ltd. through the West Bengal Industrial Corporation Ltd. to enable the Company to clear its arrears Sales Tax dues and re-open the Mill. Saving was stated to be due to non-release of any loan to the Company during the year.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
722—Loans for Machinery and Engineering Industries—			
II—Light Engineering Industries—			
Non-Plan—			
II(1)—Loans for revival of Closed and Sick Industrial Units	35.00	41.04	+6.04
723—Loans for Petroleum, Chemicals and Fertiliser Industries—			
III—Drugs and Pharmaceuticals—			
Non-Plan—			
III(2)—Loans for revival of Closed and Sick Industrial Units	42.00	57.83	+15.83

Excess in the two cases mentioned above was attributed to requirement of more funds by the existing taken over/assisted units than anticipated at the budget stage.

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

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 320—Industries—			
Votes—			
	Rs.		
Original ..	14,95,22,000	16,22,36,000	10,84,97,098
Supplementary ..	1,27,14,000		
			—5,37,38,902
Amount surrendered during the year			Nil
Charged—			
Original ..	7,000	7,000	..
Supplementary ..	..	
			—7,000
Amount surrendered during the year			Nil

CAPITAL—

Major heads : 520—Capital Outlay on Industrial Research and Development, 525—Capital Outlay on Telecommunication and Electronics Industries and 720—Loans for Industrial Research and Development—

Original ..	15,61,05,000	21,25,96,000	18,25,84,618
Supplementary ..	5,64,91,000		
			—3,00,11,382
Amount surrendered during the year			Nil

Notes and comments—

Revenue—

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

(ii) The supplementary provision obtained in March 1986 proved unnecessary in view of the final saving.

(iii) Significant saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
A—General—			
A—V—Other Expenditure—			
Non-Plan—			
A—V(2)—Lump provision for Additional Dearness Allowance—			
O .. 18.15	24.27	..	—24.27
S .. 6.12			
A—V(3)—Lump provision for additional dearness allowance for transfer to the Special Deposit Fund -			
O	12.60	..	—12.60
S .. 12.60			
Non-Plan (Developmental)—			
A—V(1)—Grants under 10 percent or 15 percent Central Outright grant or subsidy Scheme, 1971 for Industrial Units to be set up in selected backward districts/areas.	75.00	..	—75.00
B—Large and Medium Industries—			
B—V—Tele-communication and Electronics Industries—			
State Plan (Seventh Plan)—			
B—V(3)—West Bengal Electronics Industries Development Corporation Ltd.	5.00	..	—5.00
B—VI—Brick Fields and Factories—			
Non-Plan—			
B—VI(3)—Akra Brick Factory ..	1,67.19	97.35	—69.84
B—VI(4)—Kalyani Brick Field ..	12.58	5.67	—6.91

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
B—VII—Oriental Gas Company's Undertakings—			
Non-Plan—			
B—VII(2)—Operation and Maintenance	65.10	52.39	—12.71
Reasons for saving in the above cases have not been intimated (April 1987).			
B—VII(3)—Purchase of Raw Materials—			
O .. 1,00.00	} 98.00	5.11	—92.89
R .. —2.00			
Saving was stated to be due to non-supply of Gas from Durgapur Project Ltd. during the period from April 1985 to September 1985.			
B—VII(10)—Other Expenditure	9.07	0.24	—8.83
Saving was attributed to less payment on account of retirement benefits and ex gratia.			
B—IX—Other Industries—			
State Plan (Seventh Plan)—			
B—IX(1)—Incentive Scheme for Industrial Growth in West Bengal—			
O .. 2,00.00	} 2,21.10	..	—2,21.10
S .. 21.10			
Additional provision was obtained for meeting larger expenditure on account of incentives to the Industrial Units. Reasons for saving of the entire provision have not been intimated (April 1987).			
C—Plantations—			
C—III—Cinchona—			
Non-Plan—			
C—III(1)—Cinchona Plantation—			
O .. 3,78.75	} 4,32.79	3,70.43	—62.36
S .. 54.04			

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
C—III(3)—Scheme for the supply of food-stuff to the staff under Cinchona Plantation—			
O ..	35.00	50.00	35.67
S ..	15.00		
			—14.33

Saving under the two heads mentioned above was for obtaining the supplementary budget provision inadvertently.

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

Head	Total grant	Actual expenditure	Excess+
	(In lakhs of rupees)		
B—Large and Medium Industries—			
B—VII—Oriental Gas Company's Undertaking—			
Non-Plan—			
B-VII(1)—Management—			
O	50.82	52.82	77.77
R	2.00		
			+24.95
C—Plantation—			
C-III—Cinchona—			
State Plan (Seventh Plan)—			
C-III(1)—Expansion of Cinchona Cultivation—Phase I			
O	7.00	7.70	71.48
S	0.70		
			+63.78
C-III(2)—Expansion of Cinchona Cultivation-Phase II			
	18.00	26.73	+8.73

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

Capital—

(i) In view of the eventual saving of Rs. 3,00.11 lakhs the supplementary provision obtained in March 1986 proved excessive.

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

(iii) Saving occurred mainly under ;—

Head	Total grant	Actual Expenditure	Saving—
	(In lakhs of rupees)		
20—Capital Outlay on Industrial Research and Development—			
II—Other Expenditure—			
State Plan (Seventh Plan)—			
II(5)—Free Trade Zone at Falta	6,60.000	4,04.48	—2,55.52
Saving upto the extent of Rs. 1,20.50 lakhs was stated to be for augmenting the plan provision under “537-Capital Outlay on Roads and Bridges” in connection with the implementation of roads scheme outside Falta Export Processing Zone area. Reasons for saving of the balance amount have not been intimated. The necessary surrender order was, however, not received in time.			
II(6)—Setting up of an Exhibition complex	10.00	..	—10.00
525—Capital Outlay on Tele-communication and Electronics Industries—			
II—Electronics—			
State Plan (Seventh Plan)—			
II(1)—West Bengal Electronics Industry Development Corporation Ltd.	2,50.00	1,90.00	—60.00
720—Loans for Industrial Research and Development—			
III—Other Loans—			
Non-Plan—			
III(2)—Loans to West Bengal Industrial Infrastructure Development Corporation for promotion of infrastructural facilities outside the Export Processing Zone at Falta—			
S	1,18.00	1,18.00	—1,18.00
State Plan (Seventh Plan)—			
III(3)—Loans to West Bengal Electronics Industry Development Corporation	1,50.00	1,10.00	—40.00

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
III(4)—Loans to West Bengal Industrial Development Corporation under 25 percent Development Loan Scheme 1982	40.00	18.97	—21.03

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

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

Head	Total grant	Actual expenditure	Excess+
	(In lakhs of rupees)		
720—Loans for Industrial Research and Development—			
III—Other Loans—			
State Plan (Seventh Plan)—			
III(1)—Loans to West Bengal Industrial Infrastructure Development Corporation	50.00	77.00	+27.00
Non-Plan—			
III(2)—Loans under Incentive Scheme for Industrial Growth in West Bengal—			
Loans to West Bengal Industrial Development Corporation Ltd.—			
S	4,46.91	4,46.91	+2,05.50

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

222 Grant No. 63—Village and Small Industries (Excluding Public Undertakings) (All Voted)

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 321—Village and Small Industries—			
	Rs.		
Original	16,27,31,000	13,01,86,877	—3,25,44,123
Supplementary—	..		
Amount surrendered during the year			Nil
CAPITAL—			
Major heads 521—Capital Outlay on Village and Small Industries and 721—Loans for Village and Small Industries—			
Original	2,59,40,000	1,95,99,340	—63,40,460
Supplementary	..		
Amount surrendered during the year			Nil

Notes and comments—

REVENUE—

(i) The total amount of saving of Rs. 3,25.44 lakhs remained unsurrendered.

(ii) Significant saving occurred mainly under ;—

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

III—Small Scale Industries—

Non-Plan (Developmental)—

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

III(1)(i)—Scheme for 10% to 15% outright Grant or Subsidy by Centre to Industrial Units in selected districts or areas—	45.00	7.46	—37.54
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Saving was stated to be due to non-availability of sufficient number of cases for assistance.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
State Plan (Seventh Plan)—			
III(7)—Research Development and Quality control	12.00	1.55	—10.45
Saving was attributed to cut in Plan allocation.			
III(8)—Assistance to B.S.A.I. Act.	1,50.00	74.25	—75.75
VI—Khadi Industries—			
State Plan (Seventh Plan)—			
VI(3)—Marketing Assistance Programme for K. and V. Industries under B.S.A.I. Act, 1931	40.00	25.00	—15.00
Reasons for saving in the two cases above have not been intimated (April 1987).			
VIII—Sericulture Industries—			
State Plan(Seventh Plan)—			
VIII(1)—Project for development of mulberry production	23.95	13.00	—10.95
VIII(2)(a)—Project for minor irrigation for development of Sericulture	13.50	2.90	—10.60
VIII(2)(b)—Project for Development of marketing of Sericulture	39.55	5.75	—33.80
VIII(7)—Project for Development of Quality Raw Silk and Fabric Production	20.00	7.88	—12.12
VIII(8)—Reorganisation and Modernisation of sericulture	25.50	14.33	—11.17
VIII(9)—Project for Development of Seed Organisation	65.00	49.63	—15.37
VIII(12)—Integrated Scheme for Development of sericulture Industry	49.50	11.63	—37.87
Scheduled Caste Component Plan—			
VIII(14)—Project for development of Bivoltine Cocoon production	14.25	1.06	—13.19

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
VIII(15)—Project for block adoption for economic development of people belonging to Scheduled Caste Community	10.80	0.67	—10.13

Saving in the above cases was stated to be due to cut in plan expenditure.

VIII(18)—Project for Institutional Finance for development of sericulture	10.00	..	—10.00
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Reasons for saving have not been intimated (April 1987).

XI—Other Expenditure—

Non-Plan—

XI(3)(b)—Lump provision for additional dearness allowances	23.70	..	—23.70
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Saving was stated to be due to adjustment of payment of additional dearness allowances at enhanced rates under the respective heads.

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

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
III—Small Scale Industries—			
Non-Plan—			
III(2)—Industrial Entrepreneurship Training for Technicians	2.60	13.89	+11.29
State Plan (Seventh Plan)—			
III(1)—Entrepreneurship Development Programme	7.30	32.39	+25.09
III(5)—District Industries Centre	41.00	68.97	+27.97
III(16)—Small Industry Development Agency	10.00	28.90	+18.90
III(17)—D.I.C. Calcutta	3.00	43.20	+40.20

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
VI—Khadi Industries—			
State Plan (Seventh Plan)			
VI(1)—Strengthening of Administrative Infrastructure	6.00	17.67	+11.67
VIII—Sericulture Industries—			
Non-Plan			
VIII(1)—Schemes for Sericulture Industries	1,27.20	1,42.77	+15.57

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

CAPITAL—

(i) The total amount of saving of Rs. 63.40 lakhs remained unsurrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
521—Capital Outlay on Village and Small Industries—			
III—Handloom Industries—			
State Plan (Seventh Plan)			
III(1)—West Bengal Handloom and Powerloom Development Corporation	30.00	15.00	—15.00
IV—Handicraft Industries—			
State Plan (Seventh Plan)			
IV(1)—West Bengal Handicrafts Development Corporation	20.00	2.87	—17.13
721—Loans for Village and Small Industries—			
II—Small Scale Industries—			
State Plan (Seventh Plan)			
II(2)—Loans under State Aid to Industries Act	25.00	5.76	—19.24

Saving in the above three cases was stated to be due to cut in plan allocation.

(iii) Above saving was partly counterbalanced by excess over the provision under :—

Head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
521—Capital Outlay on Village and Small Industries—			
II—Small Scale Industries—			
State Plan (Seventh Plan)			
II(2)—West Bengal Small Industries Corporation Ltd.	1,10.00	1,27.00	+17.00

Excess was attributed to sanction of fund for construction of water pipe line for Kangsabati Co-operative Spinning Mills.

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

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 328—Mines and Minerals—			
	Rs.		
Original ..	43,63,000	} 39,70,815	-9,60,185
Supplementary	5,68,000		
Amount surrendered during the year			Nil

Notes and comments—

(i) In view of the saving of Rs. 9.60 lakhs under the grant, the supplementary grant of Rs. 5.68 lakhs obtained in March 1986 proved unnecessary and could have been restricted to token provision where required.

(ii) The entire saving under the grant remained unsurrendered.

**Grant No. 66—Multipurpose River Projects, Irrigation, Navigation, 227
Drainage and Flood Control Projects**

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major heads : 332—Multipurpose River Projects and 333—Irrigation, Navigation, Drainage and Flood Control Projects—			
Voted—			
	Rs.		
Original ..	42,90,36,000	} 45,52,46,000	50,60,89,035 +5,08,43,035
Supplementary	2,62,10,000		
Amount surrendered during the year			Nil
<i>Charged—</i>			
Original ..	.	} 1,00,000	.. -1,00,000
Supplementary	1,00,000		
Amount surrendered during the year			Nil
CAPITAL—			
Major heads : 532—Capital Outlay on Multipurpose River Projects and 533—Irrigation, Navigation, Drainage and Flood Control Projects—			
Voted—			
Original ..	91,34,03,000	} 92,54,23,000	1,03,32,39,053 +10,78,16,053
Supplementary	1,20,20,000		
Amount surrendered during the year			Nil
<i>Charged—</i>			
Original . . .	..	} 9,14,220	5,97,566 -3,16,654
Supplementary	9,14,220		
Amount surrendered during the year			Nil

Notes and comments—

REVENUE (Voted)—

(i) Expenditure exceeded the grant by Rs. 5,08,43,035; the excess requires regularisation.

(ii) In view of the final excess of Rs. 5,08.43 lakhs under the grant supplementary provision of Rs. 2,62.10 lakhs obtained in March 1986 proved inadequate.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess +
			(In lakhs of rupees)
332—Multipurpose River Projects—			
A—Mayurakshi Reservoir Projects—			
A—IV—Other Expenditure—			
Non-Plan—			
(3)—Interest	1,10.66	1,22.63	+11.97
C—Damodar Valley Project—			
C—V—Damodar Irrigation Scheme—			
Non-Plan—			
O .. 4,19.81	5,43.35	11,94.40	+6,51.05
S .. 1,23.54			
333—Irrigation, Navigation Drainage and Flood Control Projects—			
A—Irrigation Projects (Commercial)—			
A—VI—Major and Medium Irrigation Projects—			
Non-Plan—			
(e)—Irrigation Schemes—			
(e)(1)—Damodar and Eden Canals	36.60	71.80	+35.20
(e)(6)—Other Irrigation Schemes in Kangsabati Circle	0.80	33.67	+32.87

Head	Total grant	Actual expenditure	Excess+
	(In lakhs of rupees)		
B—Irrigation Projects—			
(Non-Commercial)—			
B—III—Suspense—			
Non-Plan ..	12.00	32.14	+20.14
E—Drainage Projects—			
(Commercial)—			
E—VI—Major and Medium Drainage Projects—			
Non-Plan—			
(e)—Drainage Schemes—			
(e)(4) Other Drainage Schemes ..	20.47	50.36	+29.89
F—Drainage Projects—			
(Non-Commercial)—			
F—III—Suspense—			
Non-Plan ..	19.00	1,36.25	+1,17.25
F—VI—Major and Medium Drainage Projects—			
Non-Plan—			
(e)—Drainage Schemes—			
O .. 4,62.00 }	5,11.26	5,43.48	+32.22
S .. 49.26 }			
G—Flood Control and Anti-Sea Erosion Projects—			
G—III—Suspense—			
Non-Plan ..	20.00	92.84	+72.84

Reasons for excess under the heads mentioned above have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
332—Multipurpose River Pro- jects—			
A—Mayurakshi Reservoir Project—			
A—IV—Other Expenditure—			
Non-Plan—			
(1)—Lump provision for Additional Dearness Allowance—			
O .. 10.76 } S .. 3.81 }	14.57	..	-14.57
(2)—Lump provision for Additional Dearness Allowance for transfer to the Special Deposit Fund—			
S .. 7.40	7.40	..	-7.40
A—V—Mayurakshi Irrigation Scheme—			
Non-Plan—			
O .. 1,88.65 } S .. 76.93 }	2,65.58	1,86.73	-78.85
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
A—Irrigation Projects			
(Commercial)—			
A—I—Direction and Adminis- tration—			
Non-Plan—			
General Establishment ..	3,93.81	3,53.32	-40.49

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
A-V—Other Expenditure— Non-Plan—			
(2)—Lump provision for Additional Dearness Allowance	22.00	..	—22.00
A-VI—Major and Medium Irrigation Projects— Non-Plan—			
(p)—Other Expenditure ..	50.82	..	—50.82
B—Irrigation Projects— (Commercial)—			
B-VI—Major and Medium Irrigation Projects— State Plan (Seventh Plan)—			
e)—Irrigation Schemes	3,18.00	1,72.45	—1,45.55
c)—Navigation Projects— (Commercial)—			
C-VI—Major and Medium Navigation Projects— Non-Plan—			
(d)—Other Expenditure ..	6,53.78	5,73.09	—80.69

Reasons for saving under the heads mentioned above have not been intimated (April 1987).

(v) **Suspense:** The expenditure under revenue section of the grant include Rs. 2,95.85 lakhs under "Suspense". The minor head "Suspense" is not a final head of account. It accommodates interim transactions for which further operation (generally of payment or adjustment of value) are necessary before the transaction can be considered complete and finally accounted for. The operations in 1985-86 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 (credi) balance which represents the value of stores received but not paid for.

(2) **Stock:** This head is debited with all expenditure connected with acquisition of stock of materials and with manufacturing operations relating thereto. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges, etc. connected with the manufacture.

(3) **Miscellaneous Works Advances:** Accommodates (a) sales on credit, (b) expenditure incurred on deposit works in excess of deposits received, (c) losses retrenchments, errors, etc. and (d) other items. Broadly speaking, the head is debited with all the sums which are eventually to be recovered. The balance under this head represents recoverable amounts.

The transactions during 1985—86 under each sub-head of "Suspense" under various major heads of accounts operated in this grant are given below:—

Major heads and detailed units	Opening balance Debit+ Credit—	Debit+	Credit—	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
332—Multipurpose River Projects—					
A—Mayurakshi Reservoir Project—					
Purchases	—34.87	..	2.02	—2.02	—36.89
Stock	+8.58	3.86	3.78	+0.08	+8.66
Miscellaneous Works Advances	—1.48	0.01	..	+0.01	—1.47
Total	—27.77	3.87	5.80	—1.93	—29.70
C—Damodar Valley Project—					
Purchases	—2,34.97	3.46	4.25	—0.79	—2,35.76
Stock	+1,18.20	19.62	40.21	—20.59	+97.61
Miscellaneous Works Advances	+1,20.69	7.67	..	+7.67	+1,28.36
Total	+3.92	30.75	44.46	—13.71	—9.79
333—Irrigation, Navigation, Drainage and Flood Control Projects—					
Purchases	—15,92.65	93.86	90.04	+3.82	—15,88.83
Stock	+5,83.87	1,58.03	1,56.40	+1.63	+5,85.50
Miscellaneous Works Advances	+4,00.33	9.34	35.42	—26.08	+3,74.25
Total	—6,08.45	2,61.23	2,81.86	—20.63	—6,29.08

Capital (Voted)—

(i) Expenditure exceeded the grant by Rs. 10,78,16,053; the excess requires regularisation.

(ii) In view of the final excess of Rs. 10,78.16 lakhs under the grant, supplementary provision of Rs. 1,20.20 lakhs obtained in March 1986 proved inadequate.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
532—Capital Outlay on Multipurpose River Projects—			
A—Mayurakshi Reservoir Project—			
A-VII—Mayurakshi Irrigation Scheme—			
State Plan (Seventh Plan)—			
(1)—Reservoir ..	..	44.51	+44.51
B—Kangsabati Reservoir Project—			
B-I—Direction and Administration—			
State Plan (Seventh Plan)—	1,06.00	1,20.63	+14.63
B-III—Suspense—			
State Plan (Seventh Plan)—	10.00	1,03.13	+93.13
B-V—Kangsabati Irrigation Scheme—			
State Plan (Seventh Plan)—			
Reservoirs, dams, appurtenant works, etc. ..	1,94.00	3,29.61	+1,35.61

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
C—Damodar Valley Project—			
C-V—Damodar Valley Irrigation Schemes—			
State Plan (Seventh Plan)—			
(i)—Government share of the expenditure on Irrigation and Flood Control excluding Interest	50.00	86.47	+36.47
D—Teesta Barrage Project--			
D-III—Suspense—			
State Plan (Seventh Plan)—	3,00.00	11,36.14	+8,36.14
D-VII—Teesta Barrage Irrigation Scheme—			
State Plan (Seventh Plan)—			
Reservoir, dam and appurtenant works, etc.—			
O .. 14,40.00	15,60.20	25,60.13	+9,99.93
S .. 1,20.20			
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—			
A—Irrigation Projects— (Commercial)—			
A-VI—Hinglow Irrigation Project—			
State Plan (Seventh Plan)	10.00	29.47	+19.47
G—Flood Control and Anti-Sea Erosion Projects—			
State Plan (Seventh Plan)—			
(e) Embankments ..	3,27.00	4,05.08	+78.08

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

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

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
532—Capital Outlay on Multipurpose River Projects—			
B—Kangsabati Reservoir Project—			
B-II—Machinery and Equipment—			
State Plan (Seventh Plan)—			
Tools and Plant ..	40.00	27.56	—12.44
C—Damodar Valley Project—			
C-IV—Other Expenditure—			
State Plan (Seventh Plan)	10.00	..	—10.00
C-V—Damodar Valley Irrigation Scheme—			
Non-Plan—			
(i)—Additional expenditure on irrigation and flood control other than interest	1,93.69	..	—1,93.69
(ii)—Barrage ..	30.00	22.77	—7.23
(iii)—Water Courses ..	20.00	..	—20.00
C—VI—Damodar Valley Power Scheme—			
Non Plan—			
(i)—Additional expenditure on Power other than Interest	42,11.34	38,25.15	—3,86.19
D—Teesta Barrage Project—			
D—I—Direction and Administration—			
State Plan (Seventh Plan)—			
(1) Establishment	1,82.00	1,51.20	—30.80

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
D—II—Machinery and equipment—			
State Plan (Seventh Plan)—			
Tools and Plant ..	1,78.00	86.31	—91.69
M—Subarnarekha Barrage Project—			
M.VII—Subarnarekha Barrage Scheme—			
State Plan (Seventh Plan)—			
Reservoir, Dam, Appurtenant Works etc.	25.00	9.43	—15.57
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Project—			
G—Flood Control and Anti-Sea Erosion Projects—			
State Plan (Seventh Plan)—			
(f)—Protective Works	6,68.00	2,66.20	—4,01.80

Reasons for saving under the heads mentioned above have not been intimated (April 1987),

(v) Suspense: The expenditure in the capital section of the grant includes Rs. 12,53.46 lakhs under "Suspense". The transactions under each sub-head of 'Suspense' in 1985-86 are given below:—

Major head and Detailed Units	Opening Balance Debit+ Credit—	Debit	Credit	Net actuals	Closing balance Debit+ Credit—
532—Capital Outlay on Multipurpose River Project—					
A—Mayurakshi Reservoir Projects—					
A(1)—Reservoir—					
Purchases ..	+7.64	..	..	..	+7.64
Stock ..	—2.33	..	..	..	—2.33
Miscellaneous Works Advances	..	..	..	..	..
Total ..	+5.31	..	..	..	+5.31

Major head and Detailed Units	Opening Balance Debit+ Credit—	Debit	Credit	Net actuals	Closing Balance Debit+ Credit—
(In lakhs of rupees)					
A-(2)—Dam and Appu- tenant Works—					
Purchases ..	—7.50	..	..	..	—7.50
Stock ..	+0.06	..	..	..	+0.06
Miscellaneous Works Advances	+26.94	..	..	..	+26.94
Total ..	+19.50	..	..	..	+19.50
A(3)-Barrage—					
Purchases ..	—1,91.00	5.76	4.78	+0.98	—1,90.02
Stock ..	+9.38	6.99	11.62	—4.63	+4.75
Miscellaneous Works Advances	+38.39	1.44	5.39	—3.95	+34.44
Total ..	—1,43.23	14.19	21.79	—7.60	—1,50.83
B—Kangsabati Reservoir Projects—					
Purchases ..	—5,68.90	23.23	47.43	—24.20	—5,93.10
Stock ..	+2,08.93	57.60	48.04	+9.56	+2,18.49
Miscellaneous Works Advances	+1,21.34	22.30	0.22	+22.08	+1,43.42
Total ..	—2,38.63	103.13	95.69	+7.44	—2,31.19
D—Teesta Barrage Project—					
Purchases ..	—52,04.02	2,64.78	6,96.79	—4,32.01	—56,36.03
Stock ..	—13,74.23	5,00.00	6,05.59	—1,05.59	—14,79.82
Miscellaneous Works Advances	+17,09.44	3,71.36	2,51.07	+1,20.29	+18,29.73
Total ..	—48,68.81	11,36.14	15,53.45	—4,17.31	—52,86.12

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

REVENUE—

Major head : 334—Power Projects—

Rs.				
Original	.. 14,00,00,000	}	20,00,00,000	20,00,00,000
Supplementary	6,00,00,000			
Amount surrendered during the year				Nil

CAPITAL—

Major head : 734—Loans for Power Projects—

Original	.. 56,22,00,000	}	77,67,00,000	1,09,55,30,000	+31,88,30,000
Supplementary	21,45,00,000				
Amount surrendered during the year				Nil	

Notes and comments—

CAPITAL—

(i) Expenditure under this section exceeded the provision by Rs. 31,88,30,000 the excess requires regularisation.

(ii) In view of the excess of Rs. 31.88 crores the supplementary provision of Rs 21.45 crores obtained in March 1986 proved inadequate.

(iii) Excess occurred under :—

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

734—Loans for Power Projects—

I—Thermo-electric Schemes—

State Plan (Seventh Plan)

I(1)—Loans to West Bengal State Electricity Board—

O	.. 52,00.00	}	60,17.00	96,26.00	+36,09.00
S	.. 8,17.00				

Reasons for excess have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
I(2)—Loans to Calcutta Electric Supply Corporation Ltd.	2,09.00	1,00.00	—1,09.00
IV—Transmission and Distribution Schemes—			

Centrally Sponsored
(New Schemes)

IV(1)—Loans to West Bengal State Electricity Board for construction of inter state Transmission Lines—

O ..	2,13.00	}	3,36.00	24.30	—3,11.70
S ..	1,23.00				

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

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

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 335—Ports, Lighthouses and Shipping—			
	Rs.		
Original ..	45,90,000	}	44,08,905
Supplementary	36,000		
	46,26,000		—2,17,095
Amount surrendered during the year			Nil

Grant No. 69—Civil Aviation (All voted)

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

REVENUE—

Major head : 336—Civil Aviation—

	Rs.				
Original ..	39,04,000	}	39,04,000	9,20,915	-29,83,085
Supplementary ..					
Amount surrendered during the year					Nil

Notes and comments—

(i) No portion of the saving was surrendered.

(ii) Saving occurred mainly under :—

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

I—Training and Education—

State Plan (Seventh Plan)

1, Development of Flying Training Institute of Behala	30.00	2.54	-27.46
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Reasons for saving have not been intimated (April 1987).

Section and Major head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
REVENUE —			
Major head : 337—Roads and Bridges—			
	Rs.		
Voted—			
Original .. 32,11,06,000	} 32,67,49,000	43,65,16,865	+10,97,67,865
Supplementary 56,43,000			
Amount surrendered during the year			Nil
<i>Charged—</i>			
Original	} 52,860	..	— 52,860
Supplementary 52,860			
Amount surrendered during the year			Nil
CAPITAL—			
Major heads : 537—Capital Outlay on Roads and Bridges and 737—Loans for Roads and Bridges—			
Voted—			
Original .. 54,12,69,000	} 68,92,70,000	70,23,41,683	+1,30,71,683
Supplementary 14,80,01,000			
Amount surrendered during the year			Nil
<i>Charged—</i>			
Original	} 29,33,533	16,69,533	— 12,64,000
Supplementary 29,33,533			
Amount surrendered during the year			Nil

Notes and comments—

REVENUE (Voted)—

(i) Expenditure exceeded the grant by Rs. 10,97,67,865; the excess requires regularisation.

(ii) In view of the excess of Rs. 10,97.68 lakhs, supplementary grant of Rs. 56.43 lakhs obtained in March 1986 proved inadequate.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+
		(In lakhs of rupees)	
337—Roads and Bridges—			
I—Direction and Administration—			
Non-Plan			
Public Works (Roads) Directorate	4,45.71	5,20.98	+75.27
VI—State Highways—			
Non-Plan			
1. Maintenance and Repairs ..	3,12.08	9,03.55	+5,91.47
State Plan (Seventh Plan)			
Construction ..	48.75	78.82	+30.07
VII—District and Other Roads—			
Non-Plan—			
O 15,45.43 } .	16,01.86	22,28.10	+6,28.24
S 56.43 }			
Non-Plan (Developmental)—			
State Bridges Fund Works—			
Construction—	20.00	76.31	+56.31
Sixth Plan (Committed)—			
Construction	1,32.00	2,05.46	+73.46
—Suspense—			
Non-Plan ..	8.50	98.65	+90.15

Reasons for excess under the heads mentioned above have not been intimated (April 1937).

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

Head	Total grant	Actual expenditure	Saving— (In lakhs of rupees)
I—Direction and Administration—			
Sixth Plan (Committed)—			
1. Public Works (Roads) Directorate	14.71		— 14.71
IV—Roads of Inter-State Importance—			
Centrally Sponsored (New Scheme and Committed)—			
Road of Inter-State Importance	30.00	..	— 30.00
V—Strategic and Border Roads—			
Non-Plan			
2. Border Outpost Roads	13.00	2.53	— 10.47
VI—State Highways—			
Sixth Plan (Committed)—			
Restoration of roads damaged by floods, 1978	25.00	..	— 25.00
VII—District and Other Roads—			
State Plan (Seventh Plan)—			
Construction	93.25	6.58	— 86.37
VIII—Railway Safety Works—			
Non-Plan—			
Construction	1,37.66	38.07	— 99.59
XII—Transfer to Reserve Funds and Deposit Accounts— Transfer to the Deposit Account for subventions from Central Road Fund-Inter-Account Transfer—			
Non-Plan	1,13.25	41.00	— 72.25

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
Non-Plan (Developmental)—			
Transfer to State Bridge Fund—			
Inter-Account Transfer	53.00	..	—53.00
XIII—Other Expenditure—			
Non-Plan—			
1. Central Road Fund Allocation Works	1,12.25	76.08	—36.17
5. Lump provision for additional dearness allowance	14.56	..	—14.56

Reasons for saving under the heads mentioned above have not been intimated (April 1987).

(v) Subventions from Central Road Fund: The additional revenue realised from increase in excise duties on motor spirit is credited to a fund constituted by the Government of India. From this fund subventions are made to the States for expenditure on schemes of road development approved by the Government of India.

The amount received by the State Government is initially credited as grants from the Government of India and an equal amount is transferred to the deposit account "Subvention from Central Road Fund."

An amount of Rs. 22 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 1985-86.

(vi) Suspense: The expenditure in the grant (Revenue) includes Rs. 98.65 lakhs under the minor head 'Suspense'. This head accommodates interim transactions for purchase and supply of materials for constructions of roads, etc. The nature and accounting procedure of transactions under the head 'Suspense' have been explained in note (v) under Revenue Section of Grant No. 66—Multi purpose 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—	Debit +	Credit —	Net actuals	Closing balance Debit+ Credit—
	(In lakhs of rupees)				
§ 7—Roads and Bridges					
Purchases	—79.44	14.48	1,02.24	—87.76	—1,67.20
Stock	—19.79	71.59	55.28	+16.31	—3.48
Miscellaneous works Advance	+20.92	12.58	..	+12.58	+33.50
Total :	—78.31	98.65	1,57.52	—58.87	—1,37.18

CAPITAL(Voted)—

(i) Expenditure exceeded the grant by Rs. 1,30,71,683; the excess requires regularisation.

(ii) In view of the excess of Rs. 1,30.72 lakhs, supplementary grant of Rs. 14,80.01 lakhs obtained in March 1986 was inadequate.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
537—Capital Outlay on Roads and Bridges—			
I—Direction and Administration—			
State Plan (Seventh Plan)—			
Development of State Roads-Establishment for Development of State Roads (other than Special Roads)—Establishment of Special Road Development—	90.00	1,20.97	+30.97
III—Roads of Inter-State Importance—			
Centrally Sponsored (New Schemes)—			
State Roads of Economic or Inter-State Importance	75.00	89.80	+14.80
VI—District and Other Roads—			
Non-Plan—			
District Roads	1.58	8.66	+7.08
Non-Plan(Developmental)—			
State Bridge Fund Works	20.00	50.71	+30.71
State Plan (Seventh Plan)—			
(1)—Development of State Roads	3,16.82	5,54.73	+2,37.91
VII—Machinery and Equipment—			
State Plan (Seventh Plan)—			
Development of State Roads	1,90.00	3,29.71	+1,39.71
IX—Suspense—			
State Plan(Seventh Plan)—			
Development of State Roads—			
Suspense	9,98.00	17,65.95	+7,67.95

Reasons for excess under the heads mentioned above have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
537—Capital Outlay on Roads and Bridges—			
V—State Highways—			
State Plan (Seventh Plan)—			
Development of State Roads	73·00	53·39	—19·61
VI—District and Other Roads—			
State Plan (Seventh Plan)—			
(3)—Special Component Plan for Scheduled Castes	23·29	13·69	—9·60
VII—Machinery and Equipment—			
Non-Plan—			
(2)—Purchase of Road Rollers, Miller-Mixers, Tar Boilers and Paver Finishers for P.W. Deptt.	70·00	..	—70·00
XI—Other Expenditure—			
State Plan (Seventh Plan)—			
Development of State Roads—			
O 80·00	1,35·01	36·27	—98·74
S 55·01			
737—Loans for Roads and Bridges—			
I—District and Other Roads—			
Non-Plan—			
(1)—Loans for Construction of Second Bridge over Hooghly River—			
O 25,25·00	40,00·00	30,72·77	—9,27·23
S 14,25·00			
R 50·00			

Reasons for saving under the heads mentioned above have not been intimated (4 pril 1987).

(v) Suspense: The expenditure in grant includes Rs. 17,65.25 lakhs under the minor head Suspense.

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

Major head and detailed units	Opening balance Debit+ Credit—	Debit +	Credit —	Net Actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
537—Capital Outlay on Roads and Bridges—					
Purchases	—53,85.42	2,92.17	10,00.81	— 7,08.64	—60,94.06
Stock	+3,36.97	11,07.29	10,13.60	+93.60	+4,30.66
Miscellaneous Works Advances	9,29.19	3,66.49	79.62	+2,86.87	+12,16.06
Total	—41,19.26	17,65.95	20,94.03	3,28.08	—44,47.34

Capital (charged)—

1) In view of the saving of Rs. 12.64 lakhs, supplementary appropriation of Rs. 29.34 lakhs obtained in March 1986 proved excessive.

(ii) Saving occurred mainly under:—

Head	Total appropriation	Actual expenditure	Saving—
(In lakhs of rupees)			
537—Capital Outlay on Roads and Bridges—			
VI—District and Other Roads —			
State Plan (Seventh Plan)—			
(1)—Development of State Roads—			
S	12.19	12.19	—12.19

Reasons for saving have not been int mated (April 1987).

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

REVENUE—

Major head : 338—Road and Water Transport Services—

	Rs.			
Original	31,61,06,000	} 31,86,29,000	30,65,22,632	-1,21,06,368
Supplementary	25,23,000			

Amount surrendered during the year Nil

CAPITAL—

Major heads : 538—Capital Outlay on Road and Water Transport Services and 738—Loans for Road and Water Transport Services

Voted—

Original	36,29,50,000	} 36,29,50,000	26,99,21,039	-9,30,28,961
Supplementary	..			

Amount surrendered during the year Nil

Charged—

Original	..	} 1,28,946	..	-1,28,946
Supplementary	1,28,946			

Amount surrendered during the year Nil

Notes and comments—

REVENUE—

(i) In view of the final saving of Rs. 1,21.06 lakhs, supplementary grant of Rs. 25.23 lakhs obtained in March 1986 proved wholly unnecessary.

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

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
338—Road and Water Transport Services—			
A—Road Transport—			
V—Other Expenditure—			
Non-Plan			
(vi) Lump provision for Additional Dearness Allowances	50.00	..	—50.00
(vii) Lump provision for Additional Dearness Allowances for transfer to the Special Deposit Fund—			
S ..	25.23	..	—25.23
Reasons for non-utilisation of the entire provision in the above two cases have not been intimated (April 1987).			
II—Assistance to Transport Services—			
Non-Plan			
2. Subsidy to the Calcutta Tramways Company (1978) Ltd.	10,50.00	9,62.71	—87.29
3. Subsidy to the Durgapur State Transport Corporation	1,85.00	1,57.28	—27.72
I—Direction and Administration—			
State Plan (Seventh Plan)			
1. Calcutta Urban Transport Project	20.00	12.06	—7.94

Reasons for saving in the above three cases have not been intimated April 1987).

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

Head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
II—Assistance to Transport Services—			
Non-Plan			
4. Subsidy to the North Bengal State Transport Corporation	4,25.00	4,56.29	+31.29

Reasons for excess have not been intimated (April 1987).

CAPITAL (Voted Grant)—

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

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
738—Loans for Road and Water Transport Services—			
I—Road Transport—			
State Plan (Seventh Plan)			
1. Loans for development of Calcutta State Transport Corporation	7,12.00	4,91.65	—2,20.35

Reasons for saving have not been intimated (April 1987).

5. Loans for Urban Transport Project—			
(b) Calcutta Metropolitan Development Authority	6,37.28	5,07.78	—1,29.50

538—Capital Outlay on Road and Water Transport Services—

A—Road Transport—

V—Other Expenditure—

State Plan (Seventh Plan)

4. Transportation operation improvement programme	2,00.00	..	—2,00.00
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Saving under the two heads mentioned above was due to reduction in plan outlay

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
5. Restoration of Metro Corridor	2,00.00	..	—2.00.00
3. Re-organisation and expansion of Transport Planning and Engineering Directorate	20.00	..	—20.00

Saving in the above two cases was stated to be due to non-implementation of the scheme during the year.

2. Re-organisation of the Public Vehicle Department, Calcutta	70.00	36.85	—33.15
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Saving to the extent of Rs. 20 lakhs was due to cut in plan expenditure. Reasons for saving of the balance amount have not been intimated (April 1987.)

B—Water Transport—

4. Operation of River Services in the Sunderbans	30.00	..	—30.00
--	-------	----	--------

Non-utilisation of the entire provision was stated to be due mainly to restricting the activity of the Transport Department for the scheme to only construction of passenger sheds in the Sunderbans.

8. Expansion of Inland Water Transport Dockyard	20.00	..	—20.00
9. Express River Services from Calcutta to Haldia	5.00	..	—5.00

Non-utilisation of provisions in the above cases was due to non implementation of the schemes as the proposal of the State Government to consider the schemes as Centrally Sponsored was rejected by the Seventh Planning Commission.

6. Ferry Services across the River Hoogly at selected sites	40.00	30.20	—9.80
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Saving of Rs. 3.09 lakhs was due to withholding payment of a part of the total amount due to contractors as the guarantee period was not over. Reasons for saving of the balance amount have not been intimated (April 1987).

7. Construction of Administrative Buildings, purchase of office equipments, transport, etc.	15.00	0.46	—14.54
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Saving was stated to be due to non-finalisation of the selection of site for construction of the Administrative Buildings.

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
5. Acquisition of Pool vessels under the Home (Transport) Department	26.00	13.70	—12.30

Saving of Rs. 4.68 lakhs was due to non-payment of the cost of two vessels to M/S. Shalimar Works owing to delay in delivery of the same. Reasons for saving of the balance amount (Rs. 7.62 lakhs) have not been intimated (April 1987).

738—Loans for Road and Water
Transport Services—

I—Road Transport—

(5)—Loans for Urban Transport
Project—

(a)—Calcutta State Transport Corporation	4,65.44	4,20.54	—44.90
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Reasons for saving have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess+
	(In lakhs of rupees)		
538—Capital Outlay on Road and Water Transport Services—			
A—Road Transport—			
V—Other Expenditure—			
State Plan (Seventh Plan)			
1. Setting up of transport and transit depot at District Headquarters and Calcutta	27.00	41.40	+14.40

Reasons for excess have not been intimated (April 1987).

Grant No. 72—Tourism (All voted)

253

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

REVENUE—**Major head : 339—Tourism—**

	Rs.			
Original	2,08,10,000	}	2,08,10,000	1,97,91,208
Supplementary	..				}	—10,18,792
Amount surrendered during the year				Nil

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

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

CAPITAL—**Major heads : 544—Capital Outlay on Other Transport and Communication Services—**

	Rs.			
Original	8,00,000	}	8,00,000	..
Supplementary	..				}	—8,00,000
Amount surrendered during the year				Nil

Notes and comments—

(i) No portion of the entire unutilised provision was surrendered.

(ii) Reasons for saving of the entire provision for contribution to the share capital of the West Bengal Tourism Development Corporation have not been intimated (April 1987).

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

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 363—Compensation and Assignments to Local Bodies and Panchayati Raj Institution—			
Voted—			
	Rs.		
Original	61,02,55,000	64,78,05,000	64,59,29,999
Supplementary	3,75,50,000		
Amount surrendered during the year			Nil
Charged—			
Original	7,78,000	7,98,000	6,00,000
Supplementary	20,000		
Amount surrendered during the year			Nil

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

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
CAPITAL—			
Major heads : 500—Investments in General Financial and Trading Institutions and 700—Loans to General Financial and Trading Institutions—			
	Rs.		
Original	83,00,000	83,00,000	3,75,000
Supplementary	..		
Amount surrendered during the year			Nil

Notes and comments—

(i) No portion of the saving was surrendered.

(ii) Substantial saving occurred under :—

Head	Total grant	Actual expenditure	Saving
(In lakhs of rupee)			
500—Investments in General Financial and Trading Institu- tions—			
II—Investments in Trading Institutions—			
State Plan (Seventh Plan)—			
II(1)—West Bengal Mineral Deve- lopment and Trading Corporation Ltd.	30.00	..	-30.00
700—Loans to General Financial and Trading Institutions—			
II—Loans to Trading Institutions			
Non-Plan—			
II(1)—Loans to West Bengal Mineral Development and Tra- ding Corporation Ltd.	15.00	..	-15.00
State Plan (Seventh Plan)—			
II(1)—Loans to West Bengal Mineral Development and Trading Corporation Ltd.	30.00	..	-30.00

Reasons for non-utilisation of the provisions in the above three cases have not been intimated (April 1987).

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 320—Industries—			
	Rs.		
Original ..	20,000	..	-20,000
Supplementary ..			
Amount surrendered during the year	..	..	Nil
CAPITAL—			
Major heads : 505—Capital Outlay on Agriculture, 523—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries, 526—Capital Outlay on Consumer Industries, 705—Loans for Agriculture, 722—Loans for Machinery and Engineering Industries, 723—Loans for Petroleum Chemicals and Fertiliser Industries, 726—Loans for Consumer Industries and 734—Loans for Power Projects—			
Original ..	26,52,60,000	37,88,23,000	36,67,42,000
Supplementary	11,36,23,000		
Amount surrendered during the year	..	..	Nil

Notes and comments—**Capital—**

(i) No portion of the saving of Rs. 1,20.81 lakhs was surrendered.

(ii) Substantial saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
505—Capital Outlay on Agriculture—			
I—Agricultural Engineering—			
State Plan (Seventh Plan)—			
I(1)—West Bengal Agro-Industries Corporation	10.00	..	-10.00

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
II—Storage and Warehousing—			
State Plan (Seventh Plan)			
II(1)—West Bengal State Warehousing Corporation	20.00	..	—20.00

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

526—Capital Outlay on Consumer Industries—

II—Textiles—

State Plan (Seventh Plan)

II(1)—West Dinajpur Mills—	Spinning					
O	..	70.64	}	1,34.18	..	—1,34.18
R	..	63.54				

Additional fund was provided through reappropriation for purchase of certain machineries for commissioning the plant and for payment of additional land compensation and outstanding dues to contractors. Reasons for non-utilisation of the entire provision have not been intimated (April 1987).

II(2)—West Bengal State Textile Corporation Ltd.

O	..	20.00	}	30.00	..	—30.00
R	..	10.00				

Original provision was augmented by reappropriation for acquiring land and hiring office accommodation in connection with setting up of fruit processing Projects and other trading activities subsequent to inauguration of the project. Reasons for final saving have not been intimated (April 1987).

State Plan (Seventh Plan)

IX(1)—Durgapur Projects Ltd.—

O	..	2,00.00	}	21.13	82.00	+60.87
R	..	—1,78.87				

Anticipated saving was stated to be due to adjustment against the market loan raised by Durgapur Projects Ltd. out of the State Governments' quota. Reasons for final excess have not been intimated (April 1987).

Head	Total grant	Actual expenditure	Saving—
			(In lakhs of rupees)
705—Loans for Agriculture—			
III—Other Agricultural Loans—			
Non-Plan—			
III(1)—Loans to West Bengal Agro-Industries Corporation Ltd.	4,00 .00	..	—4,00 .00
Reasons for saving of the entire provision have not been intimated (April 1987).			
III(2)—Loans to West Bengal State Seed Corporation	2,00 .00	..	—2,00 .00
Saving of Rs. 1,00 lakhs was due to non-sanction of loan to the Corporation owing to non-receipt of advance from the Government of India. Reasons for saving of the balance have not been intimated (April 1987).			

723—Loans for Petroleum Chemicals and Fertiliser Industries—

II—Chemicals—

State Plan (Seventh Plan)

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

O	..	1,21 .05	} 71 .05	71 .05	..
R	..	—50 .00			

Saving was stated to be due to non-sanction of further loans to the Company during the year consequent on reduction in plan allocation on the advice of Development and Planning Department.

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

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

526—Capital Outlay on Consumer Industries—

IX—Coke Oven and Gas—

Non-Plan—

IX(1)—Durgapur Projects Ltd.—

O	} 16,03 .00	16,03 .00	..
S	..	11,36 .23			
R	..	4,66 .77			

Provision was obtained through the supplementary grant and reappropriation for conversion of Share Deposits and non-refundable loans into equity capital as per decision of the Cabinet to improve the debt-equity ratio of the Durgapur Project Ltd.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
723—Loans for Petroleum, Chemicals and Fertiliser Industries—			
II—Chemicals—			
Non-Plan			
II(1)—Loans to Durgapur Chemicals Ltd.—			
O .. 1,00.00	1,99.00	1,99.00	..
R .. 99.00			
Anticipated excess was stated to be due to payment of arrear instalments to the Bank and for payment of dearness allowance to the staff of the company at enhanced rate.			
726—Loans for Consumer Industries—			
I—Textiles—			
State Plan (Seventh Plan)—			
I(1)—Loans to Kalyani Spinning Mills Ltd.	1.00	23.50	+22.50
Reasons for excess have not been intimated (April 1987).			
II—Coke Oven and Gas—			
State Plan (Seventh Plan)—			
II(1)—Loans to Durgapur Projects Ltd.—			
O .. 2,51.00	1,50.00	3,72.50	+2,22.50
R .. -1,01.00			
734—Loans for Power Projects—			
I—Thermo-electric Schemes—			
State Plan (Seventh Plan)—			
I(1)—Loans to Durgapur Projects Ltd.—			
O .. 7,51.31	3,00.00	8,00.00	+5,00.00
R .. -4,51.31			

Anticipated saving in the two cases above was stated to be due to adjustment against the market loans raised by Durgapur Projects Ltd., out of the State Government's quota. Reasons for final excess have not been intimated (April 1987).

Section and Major head	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 282—Public Health, Sanitation and Water Supply; 295—Other Social and Community Services and 313—Forest—			
	Rs.		
Original ..	96,53,000	1,11,38,000	80,44,138
Supplementary ..	14,85,000		
Amount surrendered during the year			—30,93,862
			Nil

Notes and comments—

(i) In view of the saving of Rs. 30.94 lakhs in the grant, supplementary provision of Rs. 14.85 lakhs obtained in March 1986 proved unnecessary and could have been restricted to token provision where required.

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

(iii) Significant saving occurred under :—

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

282—Public Health, Sanitation and Water Supply—**A—Public Health and Sanitation—****IV—Prevention of Air and Water Pollution—**

State Plan (Annual Plan, Sixth Plan and Committed)

(1)—Prevention of Air and Water Pollution—

O ..	21.00	28.10	9.01	—19.09
S ..	6.17			
R ..	0.93			

Reasons for saving have not been intimated (April 1987).

(iv) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
Non-Plan—			
A—IV(2)—Prevention of Air and Water Pollution—			
O .. 4.25	5.98	11.38	+5.40
R .. 1.73			

Reasons for anticipated as well as final excess have not been intimated (April 1987).

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

Section and Major head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
REVENUE—			
Major head : 282—Public Health, Sanitation and Water Supply—			
	Rs.		
Original .. 49,34,67,000	49,34,67,000	56,47,65,150	+7,12,98,150
Supplementary			
Amount surrendered during the year			Nil
Capital—			
Major head : 682—Loans for Public Health, Sanitation and Water Supply—			
Original .. 1,33,13,000	7,36,18,000	5,86,18,000	—1,50,00,000
Supplementary .. 6,03,05,000			
Amount surrendered during the year			Nil

Notes and comments—**Revenue—**

(i) Expenditure exceeded the grant by Rs. 7,12,98,150; the excess requires regularisation.

(ii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
B—Sewerage and Water Supply—			
B—I—Direction and Administration—			
Non-Plan—			
B—I(1)—Public Health Engineering	6,07.60	11,30.37	+5,22.77
B—II—Survey and Investigation—			
State Plan (Seventh Plan)—			
B—II(1)—Planning Circle and Division under the P.H.E.. Directorate	1.50	15.05	+13.55
B—V—Machinery and Equipment—			
Non-Plan—			
B—V(1)—Works	60.00	69.32	+9.32
B—VI—Suspense—			
Non-Plan—			
B—VI(1)—Suspense	9,00.00	19,96.06	+10,96.06
B—VII—Other Expenditure—			
Non-Plan—			
B—VII(1)—Works	2,90.00	3,35.54	+45.54
B—VIII—Sewerage Schemes—			
State Plan (Seventh Plan)—			
B—VIII(1)—Sewerage and Drainage Scheme for Municipalities	9.00	15.11	+6.11
B—VIII(2)—Sewerage and Drainage Scheme for Non-Municipal Urban Area	2.00	14.33	+12.33
B—VIII(3)—Conversion of dry latrines into Sanitary ones	12.84	18.49	+5.65

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
B-IX—Urban Water Supply Scheme—			
State Plan (Seventh Plan)			
B-IX(1)—Urban Water Supply and Sanitation (for Municipalities having population above 20,000)	73.00	1,21.33	+48.33
B-IX(2)—Urban Water Supply and Sanitation Schemes (for Municipalities having population of 20,000 or less)	10.00	24.50	+14.50
B-IX(3)—Water Supply Schemes for Non-Municipal Urban Areas	21.00	95.75	+74.75
B-X—Rural Piped Water Supply Scheme—			
State Plan (Seventh Plan)			
B-X(ii)—Ranigunj Coal Field Area Water Supply Schemes—			
B-X(ii)(1)—Ranigunj Coal Field Area Water Supply Scheme	2.00	1,43.87	+1,41.87
B-XII—MINIMUM NEEDS PROGRAMME—			
State Plan (Seventh Plan)			
B-XII(i)—Piped Water Supply Scheme (for rural areas)—			
B-XII(i)(2)—Rural Water Supply Scheme	1,10.00	3,08.87	+1,98.87

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

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

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
B-I—Direction and Administration—			
State Plan (Seventh Plan)			
B-I(1)—Planning Circle and Division under Public Health Engineering Directorate	48·56	7·27	—41·29
B-IX—Urban Water Supply Schemes—			
State Plan (Seventh Plan)			
B-IX(6)—Water Supply Scheme for Haldia Industrial Complex	39·32	20·77	—18·55
B-IX(8)—Asansol Comprehensive Water Supply Scheme	50·00	25·50	—24·50
B-X—Rural Piped Water Supply Scheme—			
Centrally Sponsored (New Schemes)			
B-X(1)—Accelerated Rural Water Supply Programme	20,00·00	10,04·73	—9,95·27
B-XII—MINIMUM NEEDS PROGRAMME—			
State Plan (Seventh Plan)			
B-XII(i)—Piped Water Supply Scheme (for rural areas)—			
B-XII(i)(1)—Piped Water Supply Scheme (for rural areas)	3,08·64	2,85·34	—23·30
B-XII(i)(4)—Special Component Plan for Scheduled Castes—			
(a)—Rural Water Supply Scheme for Special Component Plan areas	75·00	2·31	—72·69
Reasons for savings in the above cases have not been intimated (April 1987).			

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

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
B-VII—Other Expenditure—			
Non-Plan			
B-VII(3)—Lump provision for additional dearness allowance	63·75	..	—63·75
B-IX—Urban Water Supply Schemes—			
State Plan (Seventh Plan)			
B-IX(4)—Special Component Plan for Scheduled Castes—			
Urban Water Supply Scheme for Scheduled Castes areas	23·50	..	—23·50
B-X—Rural Piped Water Supply Scheme—			
Non-Plan			
B-X(i)—Piped Water Supply Scheme (for rural areas)—			
B-X(i)(1)—Piped Water Supply Scheme (for rural areas)	58·00	..	—58·00
B-X(ii)—Raniganj Coal-Field Area Water Supply Schemes—			
B-X(ii)(1)—Raniganj Coal Field Area Water Supply Scheme	20·00	..	—20·00
B-XII—MINIMUM NEEDS PROGRAMME—			
State Plan (Seventh Plan)			
B-XII(i)—Piped Water Supply Scheme (for rural areas)—			
B-XII(i)(4)—Special Component Plan for Scheduled Castes—			
(b)—Piped Water Supply Scheme (for rural areas) in Special Component Plan areas	20·75	..	—20·75

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
B-XII—State Plan (Annual Plan, Sixth Plan and Committed)—			
B-XII(i)—Piped Water Supply Scheme (for rural areas)—			
B-XII(i)(1)—Piped Water Supply Scheme (for rural areas)	90.00	..	—90.00

Reasons for non-utilisation of the provisions in the above cases have not been intimated (April 1987).

Capital—

(i) Supplementary provision of Rs. 6,03.05 lakhs obtained in March 1986 proved excessive in view of the final saving of Rs. 1,50.00 lakhs.

(ii) No portion of the saving was surrendered.

(iii) Saving occurred under:—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
682—Loans for Public Health, Sanitation and Water Supply—			
III—Urban Water Supply Schemes—			
Non-Plan			
III(1)—Loans for Water Supply Scheme (Neorakhola)—			
S	3,50.00	3,50.00	.. —3,50.00

Reasons for non-utilisation of the provisions have not been intimated (April 1987).

III—State Plan (Seventh Plan)—

III(1)—Loans to Municipalities for Municipalities having population above 20,000			
	20.00	13.00	—7.00

Reasons for saving have not been intimated (April 1987).

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

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

III—Urban Water Supply Schemes—

State Plan (Seventh Plan)

III(2)—Loans to Haldia Development Authority—

O	1,13.13	} 3,66.18	5,73.18	+2,07.00
S	2,53.05			

Reasons for final excess have not been intimated (April 1987).

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

Section and Major head	Total grant	Actual expenditure	Saving—	
	Rs.	Rs.		
CAPITAL—				
Major heads : 523—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries and 723—Loans for Petroleum, Chemicals and Fertiliser Industries				
	Rs.			
Original	65,00,000	} 4,07,00,000	17,50,000	—3,89,50,000
Supplementary	3,42,00,000			
Amount surrendered during the year				Nil

Notes and comments—

(i) In view of the saving of Rs. 3,89.50 lakhs in the grant, supplementary grant of Rs. 3,42.00 lakhs obtained in March 1986 proved wholly unnecessary.

(ii) No portion of the saving was surrendered.

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Saving—
	(In lakhs of rupees)		
523—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries—			
II—Chemicals—			
State Plan (Seventh Plan)			
II(1)—Setting up of a Petro-Chemical Complex at Haldia—			
O	10.00	5.00	-3,47.00
S	3,42.00		
III—Drugs and Pharmaceuticals—			
State Plan (Seventh Plan)			
III(1)—West Bengal Pharmaceuticals and Phyto-Chemicals Development Corporation			
	50.00	12.50	-37.50
723—Loans for Petroleum, Chemicals and Fertiliser Industries—			
III—Drugs and Pharmaceutica's—			
Non-Plan			
III(1)—Loans to West Bengal Pharmaceuticals and Phyto-Chemicals Development Corporation			
	5.00	..	-5.00

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

Grant No. 82—Capital Outlay on Consumer Industries 269
(Excluding Public Undertakings and Closed and Sick Industries)

Section and Major head	Total grant or appropriation	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
CAPITAL—			
Major heads 526—Capital Outlay on Consumer Industries and 726—Loans for Consumer Industries—			
Voted—			
	Rs.		
Original	2,10,00,000	} 3,03,49,000	1,30,00,000
Supplementary	93,49,000			-1,73,49,00
Amount surrendered during the year.			
Charged—			
	Rs.		
Original	1,13,20,000	} 1,13,20,000	..
Supplementary	..			-1,13,20,000
Amount surrendered during the year			
			<i>Nil</i>

Notes and comments—

Voted—

(i) In view of the eventual saving of Rs. 1,73.49 lakhs the supplementary grant of Rs. 93.49 lakhs obtained in March 1986 proved unnecessary.

(ii) No portion of the saving was surrendered.

(iii) Provision remained wholly unutilised under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
526—Capital Outlay on Consumer Industries—			
I—Sugar—			
State Plan (Seventh Plan)			
I(1)—West Bengal Sugar Industries Development Corporation Ltd.	30.00	..	-30.00
V—Tea—			
State Plan (Seventh Plan)			
V(1)—Setting up of West Bengal Tea Development Corporation Ltd.	25.00	..	-25.00

Reasons for non-utilisation of the entire provisions have not been intimated (April 1987).

Head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
X—Coke Oven and Gas—			
State Plan (Seventh Plan)			
X(1)—Scheme for Supply of Gas in Greater Calcutta area—			
O	75.00	..	-1,18.49
S	43.49		
	1,18.49		

Augmentation of provision through supplementary grant was required for meeting the expenditure in connection with the work of renovation of the existing gas pipeline and development of gas supply in greater Calcutta area. Reasons for non-utilisation of the entire provision have not been intimated (April 1987).

726—Loans for Consumer Industries—

I—Sugar—

State Plan (Seventh Plan)

I(1)—Loans to West Bengal Sugar Industries Development Corporation Ltd.—

O	10.00	60.00	55.00	-5.00
S	50.00			

IV—Tea—

State Plan (Seventh Plan)

IV(1)—Loans to West Bengal Tea Development Corporation	25.00	20.00	-5.00
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Reasons for saving in the above two cases have not been intimated (April 1987).

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

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
726—Loans for Consumer Industries—			
I—Sugar—			
Non-Plan			
I(1)—Loans to West Bengal Sugar Industries Development Corporation Ltd.	20.00	30.00	+10.00

Reasons for final excess have not been intimated (April 1987).

Charged Appropriation—

- (i) Entire provision remained unutilised and unsurrendered.
 (ii) Saving occurred under :—

Head	Total appropriation	Actual expenditure	Savimg --
(In lakhs of rupees)			
526—Capital Outlay on Consumer Industries—			
X—Coke Oven and Gas—			
Non-Plan			
X(1)—Acquisition of Gas supply undertaking of Calcutta	1,13.20	..	—1.13.20

Reasons for non-utilisation of the entire provision have not been intimated (April 1987).

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

(All voted)

Section and Major heads	Total grant	Actual expenditure	Saving—
	Rs.	Rs.	Rs.
CAPITAL—			
Major heads : 530—Investments in Industrial Financial Institutions and 730—Loans to Industrial Financial Institutions—			
	Rs.		
Original ..	1,82,00,000	} 5,51,99,500	1,82,00,230
Supplementary	3,69,99,500		
Amount surrendered during the year			—3,69,99,270
			Nil

Notes and comments—

(i) No portion of the saving was surrendered.

(ii) In view of the eventual saving of Rs. 3,69.99 lakhs in the grant, supplementary provision proved injudicious.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Saving—
		(In lakhs of rupees)	
530—Investments in Industrial Financial Institutions—			
I—Investment in Public Undertakings—			
State Plan (Seventh Plan)			
I(1)—West Bengal Financial Corporation	82.00	24.37	—57.63

Saving was stated to be due to non-release of further fund to keep the State Government's share contribution within the ceiling of authorised share capital of Rs. 10 crores.

I(2)—West Bengal Industrial Development Corporation Ltd.			
O .. 1,00.00	} 2,42.36	1,00.00	—1,42.36
S .. 1,42.36			

The additional provision through the supplementary grant was required for larger investment in the West Bengal Industrial Development Corporation Ltd. for the growth of Industries in the State. Reasons for non-utilisation of the same have not been intimated (April 1987).

730—Loans to Industrial Financial Institutions—

I—Loans to Public Undertakings—

Non-Plan

I(1)—Loans to West Bengal Industrial Development Corporation Ltd.

O	} 1,70.00	—1,70.00
S .. 1,70.00		

Provision was obtained through the supplementary grant for payment of loan to the Titagarh Paper Mills Ltd. through the West Bengal Industrial Development Corporation Ltd. to enable the company to clear its arrear sales tax dues. Saving was due to non-release of the said loan in pursuance of the directives of the Finance Department.

Appropriation No—85. Public Debt (All charged)

273

Section and Major head	Total appropriation	Actual expenditure	Excess +
	Rs.	Rs.	Rs.
*CAPITAL—			
Major heads : 603—Internal Debt of the State Government and 604—Loans and Advances from the Central Government—			
	Rs.		
<i>Original</i>	7,33,53,73,000	} 11,40,17,55,000	12,00,19,72,296 +60,02,17,296
<i>Supplementary</i>	4,06,63,82,000		
<i>Amount surrendered during the year</i>			<i>Nil</i>

Notes and comments—

(i) Expenditure exceeded the Appropriation by Rs. 60,02,17,296 ; the excess requires regularisation.

(ii) In view of the eventual excess of Rs 60,02,17 lakhs supplementary grant of Rs. 406.63.82 lakhs obtained in March, 1986 proved inadequate.

(iii) Excess occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess +
	(In lakhs of rupees)		
603—Internal Debt of the State Government—			
II—Market Loans not bearing Interest—			
II(1)—Market Loans not bearing Interest	..	1,01.92	+1,01.92
VI—Loans from other Institutions—			
VI(6)—Loans from National Co-operative Development Corporation—	1,67.14	1,80.08	+12.94

Reasons for incurring expenditure without budget provision have not been intimated (April 1987).

Excess in the above case was stated to be due to larger requirement for repayment of instalments of principal.

Head	Total appropriation	Actual expenditure	Excess +
			(In lakhs of rupees)
604—Loans and Advances from the Central Government.—			
E—Ways and Means Advances—			
E—II—Other Ways and Means Advances—			
E—II(i)—Ways and Means Advan- ces as loan—			
S ..	53,33.79	53,33.79	65,00.00 +11,66.21

Excess was due to repayment of larger amount of loans following receipt of more loans from the Government of India than anticipated.

F—Pre 1984-85 Loans—

F—I—Rehabilitation of Displaced persons Repatriates, etc.	..	35,49.53	+35,49.53
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Excess was due to writing off of outstanding loans by the Government of India as per recommendation of the Eighth Finance Commission.

F—VI—Pre-1979-80 Consolidated
loans for productive and Semi-
productive purposes—

(i)—Loans for Productive purposes repayable over 15 years	..	18,85.72	+18,85.72
(ii)—Loans for Semi-productive purposes repayable over 30 years	..	21,25.76	+21,25.76

F—VIII—Pre-1979-84 Consolida-
ted Loans

...	23,97.04	+23,97.04
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Excess in the above cases was due to adjustment of repayment of loans under this new minor head (as per direction of the Government of India) instead of under the head "A—XXV—Other Loans" under which provisions were obtained [vide note (iv).]

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

Head	Total appropriation	Actual expenditure	Saving—
	(In lakhs of rupees)		
603—Internal Debt of the State Government—			
I—Market Loans bearing Interest	22,69.04	21,32.17	—1,36.87
Reasons for saving have not been intimated (April 1987).			
VIII—Compensation and Other Bonds—			
VIII(3)—Redeemable bonds for acquisition of Gas Supply Undertaking at Calcutta	85.44	..	— 85.44

The saving was due to non-requirement of any amount during the year for repayment of redeemable bonds for acquisition of Gas Supply Undertaking at Calcutta.

604—Loans and Advances from the Central Government—

A—Non-Plan Loan —

A—XIII—Loans for Agriculture, Manures and Fertilisers—

(i)—Purchase and distribution of Fertilisers, Seeds and Pesticides	26,00.00	17,00.00	—9,00.00
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Saving in the above case was stated to be due to repayment of lesser amount of loan following receipt of smaller amount of loan from the Government of India.

A—XXV—Other Loans—

XXV(ii)—Pre-1984 Loans—

(g)—Pre-1979 Consolidated Loans—

(i)—Loans for Productive purposes repayable over 15 years	21,60.00	..	—21,60.00
(ii)—Loans for Semi-productive purposes repayable over 30 years	18,51.48	..	—18,51.48
(h)—1979—84 Consolidated Loans	26,02.00	..	—26,02.00

Saving in the above three cases was due to adjustment of repayment of loans under the new head "F—Pre—1984-85 loans—VI—Pre-1979-80—Consolidated Loans for productive and Semi-productive purposes" instead of under these heads as per direction of the Government of India.

B—Loans for State Plan Schemes—

B—I—Block Loans—	..	2,03.63	1,40.37	—63.26
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The saving in the above case was stated to be due to repayment of lesser amount of loan following receipt of lesser amount of loan from the Government of India than anticipated.

Grant No. 86—Loans and Advances
(All Voted)

Section and Major head	Total grant	Actual expenditure	Excess+
	Rs.	Rs.	Rs.
CAPITAL—			
766—Loans to Government Servants, etc. and 767—Miscellaneous Loans—			
	Rs.		
Original ..	14,00,60,000	} 15,15,60,000	16,47,75,196 +1,32,15,196
Supplementary ..	1,15,00,000		
Amount surrendered during the year			Nil

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 1,32,15,196; the excess requires regularisation.

(ii) In view of the final excess of Rs. 132.15 lakhs in the grant, supplementary provision of Rs. 1,15 lakhs obtained in March 1986 proved inadequate.

(iii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure	Excess+
(In lakhs of rupees)			
766—Loans to Government Servants, etc.—			
I—House Building Advances—			
O ..	4,00.00	} 5,00.00	6,20.61 +1,20.61
S ..	1,00.00		

Reasons for excess have not been intimated (April 1987).

Grantwise details of recoveries adjusted in reduction of expenditure in the accounts for 1985-86

(Referred to in the Summary of Appropriation Accounts at page..2—14)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate
			More + Less —
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
7—Land Revenue—			
Revenue	32,000	..	—32,000
Capital	20,000	19,166	—834
8—Stamps and Registration—			
Revenue	2,73,000	1,96,313	—76,687
21—Police—			
Revenue	2,43,33,000	..	—2,43,33,000*
22—Jails—			
Revenue	15,00,000	..	—15,00,000*
24—Stationery and Printing—			
Revenue	7,14,000	..	—7,14,000
25—Public Works—			
Revenue	15,00,00,000	50,70,46,258	+35,70,46,258*
28—Pensions—			
Revenue	8,00,000	..	—8,00,000
36—Medical—			
Revenue	16,59,00,000	28,045	—16,58,71,955*
39—Housing—			
Revenue	30,00,000	..	—30,00,000*
Capital	4,29,62,000	27,51,40,995	+23,21,78,995*
40—Urban Development—			
Capital	5,00,000	15,195	—4,84,805
45—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—			
Revenue	11,24,000	..	—11,24,000*
50—Co-operation—			
Revenue	20,00,000	5,00,000	—15,00,000*
Capital .. ..	..	13,44,173	+13,44,173*
52—Agriculture—			
Revenue	52,90,000	..	—52,90,000*

(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
53—Minor Irrigation, Soil Conservation and Area Development—			
Revenue	10,00,000	18,42,529	+ 8,42,529
Capital .. ..	..	6,66,472	+ 6,66,472
54—Food—			
Capital	21,01,00,000	9,25,92,477	-11,75,07,523*
58—Forest—			
Revenue	3,00,000	2,32,000	-68,000
62—Industries—			
Capital	38,000	..	-38,000
64—Mines and Minerals—			
Revenue	5.80,000	..	-5,80,000
66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects—			
Revenue	64,80,000	3,32,12,500	+2,67,32,500*
Capital	44,55.03,000	54,74,29,135	+10,19,26,135*
70—Roads and Bridges—			
Revenue	1,62,08,000	1,77,52,404	+15,44,404
Capital	13,14,00,000	21,98,63,667	+8,84,63,667*
78—Public Health, Sanitation and Water Supply (Sewerage and Water Supply)—			
Revenue	9,00,00,000	15,42,19,810	+6,42,19,810*
<hr style="border-top: 1px dashed black;"/>			
Total :			
Revenue	46,95,34,000	71,50,29,859	+24,54,95,859
Capital	83,05,23,000	1,13,70,71,280	+30,65,48,280
<hr style="border-top: 1px dashed black;"/>			
Grand Total : ..	30,99,57,000	1,85,21,01,139	+ 55,20,44,139
<hr style="border-top: 1px dashed black;"/>			

* Reasons for significant variations in these cases have not been intimated (April 1987).

