

LX
5A



सत्यमेव जयते

Government of West Bengal

**Appropriation Accounts
1978-79**

**Superintendent, Government Printing
West Bengal Government Press, Alipore, West Bengal
1980**

Government of West Bengal

**Appropriation Accounts
1978-79**

TABLE OF CONTENTS

	Pages
Introductory	1
Summary of Appropriation Accounts	2—11
Appropriation Accounts—	
Grant No. 1—State Legislature	12
Governor	12
3—Council of Ministers	13
4—Administration of Justice	13—15
5—Elections	15—16
6—Collection of Taxes on Income and Expenditure	16—17
7—Land Revenue	17—19
8—Stamps and Registration	19
9—Collection of Other Taxes on Property and Capital Transactions	19
10—State Excise	20
11—Sales Tax	20
12—Taxes on Vehicles	20
13—Other Taxes and Duties on Commodities and Services	21
14—Other Fiscal Services	21
Appropriation for reduction or avoidance of debt	22
16—Interest Payments	22—23
Public Service Commission	23
18—Secretariat—General Services	24—25
19—District Administration	25—26
20—Treasury and Accounts Administration	26
21—Police	26—29
22—Jails	29—30
24—Stationery and Printing	30—31
25—Public Works	31—44
26—Fire Protection and Control	44—45
27—Other Administrative Services	45—47
28—Pensions and Other Retirement Benefits	47—48
30—Miscellaneous General Services	49
31—Secretariat—Social and Community Services	49—50
32—Education (Sports)	50—51
33—Education (Youth Welfare)	52—53

II

	Pages
34—Education, Art and Culture (excluding Sports and Youth Welfare)	54—70
35—Scientific Services and Research	71
36—Medical	71—81
37—Family Welfare	82—84
38—Public Health, Sanitation and Water Supply	85—90
39—Housing	90—94
40—Urban Development	95—100
41—Information and Publicity	101—102
42—Labour and Employment	103—105
43—Social Security and Welfare (Civil Supplies)	105
44—Social Security and Welfare (Relief and Rehabilitation of Displaced Persons)	106—111
45—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)	111—113
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)	113—116
47—Relief on account of Natural Calamities	117—121
48—Other Social and Community Services	121
49—Secretariat—Economic Services	122
50—Co-operation	122—134
51—Other General Economic Services	134—135
52—Agriculture	136—151
53—Minor Irrigation, Soil Conservation and Area Development	151—164
54—Food	165—167
55—Animal Husbandry	168—175
56—Dairy Development (excluding Public Undertakings)	176—180
57—Fisheries	181—184
58—Forest	187—191
59—Community Development (Panchayat)	192—193
60—Community Development (excluding Panchayat)	193—195
61—Industries (Closed and Sick Industries)	196—198
62—Industries (excluding Closed and Sick Industries)	199—203
63—Village and Small Industries (excluding Public Undertakings)	203—212
64—Mines and Minerals	212
65—Water and Power Development	213
66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects,	213—229

III

	Pages
67—Loans for Power Projects	230
68—Ports, Lighthouses and Shipping	231
69—Civil Aviation	231
70—Roads and Bridges	232—240
71—Road and Water Transport Services	240
72—Tourism	241
73—Other Transport and Communication Services	242
74—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (excluding Panchayat)	242—243
75—Investments in General Financial and Trading Institutions	244
76—Public Undertakings	244—246
79—Capital Outlay on Petroleum, Chemicals and Fertiliser Indus- tries (excluding Public Undertakings)	247
80—Capital Outlay on Consumer Industries (excluding Public Unde- takings and Closed and Sick Industries)	248—249
82—Investments in Industrial Financial Institutions (excluding Public Undertakings)	249
Public Debt	250—253
84—Loans and Advances	254—255
Appendix	255—256



INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1978-79 presents the accounts of sums expended in the year ended the 31st March 1979 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

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

Charged appropriations and expenditure are shown in italics.

Summary of Appropriation Accounts

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation		
			Less than granted/ appropriated	More than granted/ appropriated	
			1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.	
1. State Legislature—					
Voted	67,39,000	62,45,391	4,93,619	..	
Charged	1,10,000	1,26,644	..	16,644	
Governor—					
Charged	15,89,000	15,32,266	56,734	..	
3. Council of Ministers—					
Voted	17,40,000	14,47,892	2,92,108	..	
4. Administration of Justice—					
Voted	4,78,55,000	4,79,27,875	..	72,875	
Charged	1,47,46,000	1,40,29,415	7,16,585	..	
5. Elections—					
Voted	1,26,00,000	34,60,675	91,39,325	..	
6. Collection of Taxes on Income and Expenditure—					
Voted	19,98,000	17,85,713	2,12,287	..	
Charged	2,000	..	2,000	..	
7. Land Revenue—					
Voted	16,62,80,000	14,76,82,987	1,85,97,013	..	
Charged	1,00,000	..	1,00,000	..	
8. Stamps and Registration—					
Voted	3,16,31,000	3,16,29,465	1,535	..	
9. Collection of Other Taxes on Property and Capital Transactions—					
Voted	3,00,000	2,57,147	42,853	..	
10. State Excise—					
Voted	2,49,00,000	2,46,52,060	2,47,940	..	
11. Sales Tax—					
Voted	2,06,46,000	1,94,46,506	11,99,494	..	
Charged	1,000	..	1,000	..	
12. Taxes on Vehicles—					
Voted	47,00,000	43,60,713	3,39,287	..	

Summary of Appropriation Accounts—*contd.*

3

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
			4	5
1	2	3	Rs.	Rs.
	Rs.	Rs.	Rs.	Rs.
13. Other Taxes and Duties on Commodities and Services—				
Voted	1,74,00,000	1,49,52,492	24,47,508	..
14. Other Fiscal Services—				
Voted	32,92,000	31,00,173	1,91,827	..
Appropriation for reduction or avoidance of debt—				
Charged	8,15,94,000	8,15,94,000	..	..
14. Interest Payments—				
Voted	1,20,02,000	1,28,78,840	..	8,76,840
Charged	80,66,09,000	79,34,56,064	1,31,52,936	..
Public Service Commission—				
Charged	21,33,000	24,89,884	..	56,884
18. Secretariat—General Services—				
Voted	3,48,99,000	3,50,34,068	..	1,35,068
Charged	47,563	47,563	..	..
19. District Administration—				
Voted	4,70,00,000	4,38,63,659	33,86,341	..
20. Treasury and Accounts Administration—				
Voted	2,11,00,000	2,05,73,168	5,26,837	..
21. Police—				
Voted	62,77,74,000	57,94,33,770	4,83,40,230	..
Charged	2,69,243	2,68,123	120	..
22. Jails—				
Voted	6,16,00,000	4,74,46,551	1,41,68,449	..
24. Stationery and Printing—				
Voted	2,56,48,000	2,10,16,473	46,31,527	..
25. Public Works—				
Voted	38,73,16,000	40,14,20,932	..	7,41,04,932
Charged	34,54,000	34,85,401	..	31,401

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
26. Fire Protection and Control—				
Voted	2,23,00,000	1,79,09,154	43,90,846	..
Charged	14,273	14,272	1	..
27. Other Administrative Services—				
Voted	9,63,52,000	8,67,83,631	95,68,369	..
Charged	654	654	..	..
28. Pensions and Other Retirement Benefits—				
Voted	12,53,62,000	13,84,13,170	..	1,30,51,170
Charged	11,46,000	7,62,983	3,83,017	..
30. Miscellaneous General Services—				
Voted	2,71,44,000	2,41,43,974	30,00,026	..
31. Secretariat—Social and Community Services—				
Voted	1,22,00,000	1,24,00,208	..	2,00,208
Charged	43,673	..	43,673	..
32. Education (Sports)—				
Voted	1,07,25,000	99,95,454	7,29,546	..
33. Education (Youth Welfare)—				
Voted	2,54,81,000	2,30,69,103	24,11,897	..
34. Education, Art and Culture (Excluding Sports and Youth Welfare)—				
Voted	1,90,76,02,000	1,83,58,28,801	7,17,73,199	..
Charged	74,931	74,930	..	..
35. Scientific Services and Research—				
Voted	29,000	27,800	1,200	..
36. Medical—				
Voted	77,45,02,000	67,78,57,565	9,66,44,435	..
Charged	4,274	..	4,274	..

Summary of Appropriation Accounts—contd.

5

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
37. Family Welfare—				
Voted	6,19,25,000	4,82,93,179	1,36,31,821	..
38. Public Health, Sanitation and Water Supply—				
Voted	41,07,35,000	38,32,65,579	2,74,69,421	..
Charged	3,320	770	2,550	..
39. Housing—				
Voted	43,90,77,000	34,72,98,662	9,17,78,338	..
Charged	16,68,000	16,28,469	39,531	..
40. Urban Development—				
Voted	52,86,90,000	49,03,30,213	3,83,59,787	..
41. Information and Publicity—				
Voted	3,09,97,000	2,98,12,676	11,84,324	..
42. Labour and Employment—				
Voted	4,49,50,000	4,28,98,158	20,51,842	..
43. Social Security and Welfare (Civil Supplies)—				
Voted	30,00,000	27,10,281	2,89,719	..
44. Social Security and Welfare (Relief and Rehabilitation of Displaced Persons)—				
Voted	13,28,07,000	10,00,24,410	3,27,82,590	..
Charged	25,60,000	14,76,401	10,83,599	..
45. Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—				
Voted	9,53,49,000	9,31,47,207	32,01,793	..
Charged	1,000	..	1,000	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
46. Social Security and Welfare (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—				
Voted	36,05,29,000	31,68,63,831	4,36,65,169	..
47. Relief on account of Natural Calamities—				
Voted	24,46,61,000	23,64,70,483	81,90,517	..
48. Other Social and Community Services—				
Voted	1,55,80,000	1,51,07,394	4,72,606	..
49. Secretariat—Economic Services—				
Voted	1,73,01,000	1,61,94,514	11,06,486	..
50. Co-operation—				
Voted	28,74,30,000	37,09,77,140	..	8,35,47,140
51. Other General Economic Services—				
Voted	1,15,10,000	1,02,39,046	12,70,954	..
52. Agriculture—				
Voted	58,29,33,000	39,79,50,043	18,49,82,957	..
Charged	95,000	10,529	84,471	..
53. Minor Irrigation, Soil Conservation and Area Development—				
Voted	49,07,29,000	38,03,63,823	11,03,65,177	..
54. Food—				
Voted	19,47,22,000	15,29,33,927	4,17,88,073	..
Charged	4,05,000	3,99,502	5,498	..
55. Animal Husbandry—				
Voted	13,22,35,000	11,52,50,390	1,69,84,610	..
Charged	838	838	..	..

Summary of Appropriation Accounts—*contd.*

7

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
56. Dairy Development (Excluding Public Undertakings)—				
Voted	27,18,44,000	20,48,93,091	6,69,50,909	..
Charged	8,000	..	8,000	..
57. Fisheries—				
Voted	6,33,82,000	2,57,12,201	3,76,69,799	..
58. Forest—				
Voted	8,42,42,000	7,70,90,544	71,51,456	..
59. Community Development (Panchayat)—				
Voted	17,01,84,000	16,29,73,720	72,10,280	..
Charged	2,000	..	2,000	..
60. Community Development (Excluding Panchayat)—				
Voted	12,55,38,800	12,18,37,228	37,01,572	..
Charged	3,117	3,116	1	..
61. Industries (Closed and Sick Industries)—				
Voted	4,67,40,000	5,26,98,834	..	69,58,834
Charged	54,80,874	54,80,874	..	..
62. Industries (Excluding Closed and Sick Industries)—				
Voted	11,86,71,000	10,50,44,738	1,36,26,262	..
Charged	18,28,237	5,68,111	12,60,126	..
63. Village and Small Industries (Excluding Public Undertakings)—				
Voted	14,52,07,000	15,40,68,748	..	88,61,748
64. Mines and Minerals—				
Voted	27,47,000	21,80,822	5,66,178	..
65. Water and Power Development Services—				
Voted	2,03,000	..	2,03,000	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
66. Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects—				
Voted	92,26,00,000	89,14,97,617	3,11,02,383	..
Charged	1,00,000	..	1,00,000	..
67. Loans for Power Projects—				
Voted	58,28,00,000	56,88,06,000	1,39,94,000	..
68. Ports, Lighthouses and Shipping—				
Voted	30,00,000	29,05,667	94,333	..
69. Civil Aviation—				
Voted	4,65,000	4,39,011	25,989	..
70. Roads and Bridges—				
Voted	57,03,63,000	57,52,73,006	..	49,10,006
Charged	4,15,753	2,16,998	1,98,755	..
71. Road and Water Transport Services—				
Voted	25,67,14,000	25,57,32,978	9,81,022	..
72. Tourism—				
Voted	77,00,000	65,09,799	11,90,201	..
73. Other Transport and Communication Services—				
Voted	5,00,000	5,00,000	..	..
74. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat)—				
Voted	22,42,07,000	18,72,17,324	3,69,89,676	..
Charged	11,96,000	11,29,525	66,475	..
75. Investments in General Financial and Trading Institutions—				
Voted	16,25,000	15,00,000	1,25,000	..
76. Public Undertakings—				
Voted	14,53,49,000	13,33,90,957	1,19,58,043	..

Summary of Appropriation Accounts—contd.

9

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
79. Capital Outlay on Petroleum, Chemical and Fertiliser Industries (Excluding Public Undertakings)—				
Voted	10,00,000	5,00,000	5,00,000	..
80. Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)—				
Voted	96,00,000	57,01,709	38,98,291	..
82. Investments in Industrial Financial Institutions (Excluding Public Undertakings)—				
Voted	60,00,000	..	60,00,000	..
Public Debt—				
Charged	4,62,81,48,000	5,48,99,39,391	..	86,17,91,391
84. Loans and Advances—				
Voted	6,76,61,000	9,18,93,260	..	2,42,32,260
Total				
{ Voted	12,47,26,19,800	11,53,23,43,605	1,15,62,27,276	21,59,51,081
{ Charged	5,55,41,52,750	6,39,87,36,723	1,73,12,347	86,18,96,320
Grand Total	18,02,67,72,550	17,93,10,80,328	1,17,35,39,623	1,07,78,47,401

Excess over the following grants requires regularisation :—

Number of grant	Name of grant
4	Administration of Justice
16	Interest Payments
18	Secretariat—General Services
25	Public Works
28	Pensions and Other Retirement Benefits
31	Secretariat—Social and Community Services

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

50	Co-operation
61	Industries (Closed and Sick Industries)
63	Village and Small Industries (Excluding Public Undertakings)
70	Roads and Bridges
84	Loans and Advances

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

Number of grant	Name of appropriation
1	State Legislature
	Public Service Commission
25	Public Works
	Public Debt

The expenditure shown in the Summary of Appropriation Accounts does not include Rs. 31,988 spent from out of advances from the Contingency Fund which were not recouped to the Fund till the close of the year. The details of such expenditure are as follows :—

Sl. Number and name No. of grant/ appropriation	Major head of account	Amount (Charged) Rs.	Month of sanction
1. 36—Medical	280—Medical ..	4,241	March 1979
2. 55—Animal Husbandry	310—Animal Husbandry	21,922	February 1979
3. 70—Roads and Bridges	337—Roads and Bridges	5,825	March 1979
	Total ..	<hr/> 31,988 <hr/>	

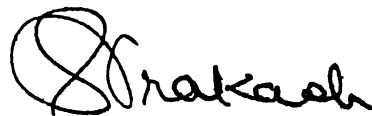
As the grants and charged appropriations are for the gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts. The reconciliation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

total expenditure according to the Appropriation Accounts for 1978-79 and the Finance Accounts for that year is shown below :—

	<i>Noted</i>	<i>Charged</i>
	<i>Rs.</i>	<i>Rs.</i>
Total expenditure according to the Appropriation Accounts.	11,53,23,43,605	6,39,87,36,723
Deduct—Recoveries	95,34,42,725	1,98,593
Net total expenditure as shown in Statement No. 10 of the Finance Accounts.	10,57,89,00,880	6,39,85,38,130

The details of the recoveries are given in Appendix.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of 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 1978-79.



(GIAN PRAKASH)

NEW DELHI
 31 DEC 1980
 The.....1980.

Comptroller and Auditor-General of India

Grant No. 1—State Legislature

		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
Major head : 211—Parliament/States/ Union Territory Legislatures				
Voted—				
	Rs.			
Original ..	67,00,000	67,39,000	62,45,381	-4,93,619
Supplementary ..	39,000			
Amount surrendered during the year (March 1979)		..	..	2,66,374
Charged—				
	Rs.			
Original ..	1,00,000	1,10,000	1,26,644	+16,644
Supplementary ..	10,000			
Amount surrendered during the year		..	..	..

Notes and comments—

Charged appropriation

(i) Expenditure exceeded the appropriation by Rs. 16,644 ; the excess requires regularisation.

(ii) Excess (partly offset by saving) occurred mainly under B(1)—Legislative Assembly (provision Rs. 1.08 lakhs; expenditure Rs. 1.25 lakhs) owing reportedly to more travelling expenses of the Speaker and the Deputy Speaker.

Governor (All charged)

		Total appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
Major head : 212—President, Vice- President/Governor/Administrator of Union Territories				
	Rs.			
Original ..	15,27,000	15,89,000	15,32,266	-56,734
Supplementary ..	62,000			
Amount surrendered during the year (March 1979)		..	..	46,300

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

13

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 213—Council of Ministers			
	Rs.		
Original ..	17,40,000	} 17,40,000	14,47,892
Supplementary ..	..	
Amount surrendered during the year (March 1979)	..	..	1,35,000

Grant No. 4—Administration of Justice

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 214—Administration of Justice			
	Rs.		
<i>Voted—</i>			
Original ..	4,57,54,000	} 4,78,55,000	4,79,27,875
Supplementary	21,01,000		
Amount surrendered during the year (March 1979)	..	..	1,48,567
<i>Charged—</i>			
Original ..	1,47,46,000	} 1,47,46,000	1,40,29,415
Supplementary	..		
Amount surrendered during the year	..	..	..

Notes and comments—

Voted grant

(i) Expenditure exceeded the voted grant by Rs. 72,875 ; the excess requires regularisation.

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

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
II(5) Judicial Magistrate's Courts—					
O	..	66.87	1,02.58	1,00.46	-2.12
S	..	17.01			
R	..	18.70			

Reasons for anticipated excess as well as for final saving have not been intimated (February 1980).

(iii) The excess mentioned above was partly offset by saving in the provision under :—

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
XI—Legal Advisers and Counsels—					
XI(2)—Legal Remembrancer—					
O	..	40.20	29.94	30.48	+0.54
R	..	-10.26			

IV—Presidency Magistrates' Courts—

IV(1)—Presidency Magistrates—

O	..	17.11	13.42	13.42	(a)
R	..	-3.69			

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

(a) Less than one thousand rupees.

Charged appropriation

(i) Saving occurred mainly under :—

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

I—High Courts—

I(1)—Judges—

O	..	31.80	} 25.35	19.50	-5.85
R	..	-6.45			

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

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

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

I(2)—Original Side—

O	..	42.56	} 48.76	48.39	-0.37
R	..	6.20			

Reasons for excess over the provision have not been intimated (February 1980).

Grant No. 5—Elections (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head: 215—Elections			
	Rs.		
Original	.. 1,26,00,000	} 34,60,675	-91,39,325
Supplementary	..		
Amount surrendered during the year (March 1979)	..	..	85,00,000

Notes and comments—

Saving in the provision occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
V—Charges for conduct of elections to State Legislature—			
O .. 62.30	10.00	5.44	-4.56
R .. -52.30			
IV—Charges for conduct of elections to Parliament—			
O .. 30.00	3.00	3.49	+0.49
R .. -27.00			
II—Preparation and Printing of Electoral Rolls—			
O .. 11.00	6.00	4.49	-1.51
R .. -5.00			
I—Electoral Officers—			
O .. 22.20	18.50	17.16	-1.34
R .. -3.70			

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

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 220—Collection of Taxes on Income and Expenditure			
Voted—			
	Rs.		
Original .. 19,98,000	19,98,000	17,85,713	-2,12,287
Supplementary ..			
Amount surrendered during the year (March 1979)	..	..	2,21,380

Grant No. 6—concl'd.

17

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Charged—</i>			
<i>Original</i> .. 2,000	2,000	..	-2,000
<i>Supplementary</i> ..			
<i>Amount surrendered during the year (March 1979)</i>	..	..	2,000

Grant No. 7—Land Revenue

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 229—Land Revenue and 504—Capital Outlay on Other General Economic Services			
<i>Voted—</i>			
	Rs.		
<i>Original</i> .. 16,62,80,000	16,62,80,000	14,76,82,987	-1,85,97,013
<i>Supplementary</i> ..			
<i>Amount surrendered during the year (March 1979)</i>	..	..	2,57,58,156
<i>Charged—</i>			
<i>Original</i> .. 1,00,000	1,00,000	..	-1,00,000
<i>Supplementary</i> ..			
<i>Amount surrendered during the year (March 1979)</i>	..	..	80,439

Notes and comments—

Voted grant

(i) Surrender of anticipated saving made on the last day of the financial year exceeded the available saving by Rs. 71.61 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
504—Capital Outlay on Other General Economic Services			
II—Compensation to Landholders on abolition of Zamindari System—			
II(2)—Final compensation in lieu of acquired lands—			
O 2,20.00	8.69	58.69	+ 50.00
R -2,11.31			
II(4)—Payment by Estates Acquisition Bonds—			
O 85.00	50.00	37.05	-12.95
R -35.00			

In both the above cases, anticipated savings were attributed mainly to non-receipt of reports on damage fees in respect of compensation assessment rolls and illegal transfer involving vested khas lands, delay in obtaining other reports and certificates required in terms of the Estate Acquisition Act, non-filling of posts of District Compensation Officers and engagement of almost entire staff in relief work. Reasons for final excess /saving have not been intimated (February 1980).

I(1)—Land Ceilings—

O 15.00	0.90	..	-0.90
R -14.10			

Saving was stated to be due mainly to a proposal to amend the West Bengal Land Reforms Act, 1955.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VI—Management of Ex-Zamindari Estates—			
VI(1)—Temporary Establishment and other charges for payment of compensation—			
O 2,63.35	2,76.86	3,29.01	+52.15
R 13.51			

Anticipated excess was attributed mainly to excess expenditure on repairs of Government vehicles. The final excess was stated to be due to payment of arrears consequent on promotion of officials to Selection Grade.

(iv) Following is a case of excessive withdrawal of funds by reappropriation :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I—Direction and Administration—			
I(1)—General Establishment—			
O 2,13.79	1,78.58	2,09.37	+30.79
R -35.21			

Anticipated saving was attributed to non-filling of vacant posts and suspension of land acquisition work due to flood. Reasons for final excess have not been intimated (February 1980).

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head : 230—Stamps and Registration			
Rs.			
Original .. 2,41,95,000	3,16,31,000	3,16,29,465	-1,535
Supplementary 74,36,000			
Amount surrendered during the year ..	..	..	..

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 235—Collection of Other Taxes on Property and Capital Transactions			
Rs.			
Original .. 3,00,000	3,00,000	2,57,147	-42,853
Supplementary ..			
Amount surrendered during the year (March 1979) ..	..	..	42,477

Grant No. 10—State Excise (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 230—State Excise			
	Rs.		
Original .. 2,43,65,000	2,49,00,000	2,46,52,060	-2,47,940
Supplementary 5,35,000			
Amount surrendered during the year ..	..	..	..

Grant No. 11—Sales Tax

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 240—Sales Tax			
Voted—			
	Rs.		
Original .. 1,99,99,000	2,06,46,000	1,94,46,506	-11,99,494
Supplementary 6,47,000			
Amount surrendered during the year (March 1979) ..	..	..	19,34,295
Charged—			
Original .. 1,000	1,000	..	-1,000
Supplementary ..			
Amount surrendered during the year (March 1979) ..	..	..	1,000

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 241—Taxes on Vehicles			
	Rs.		
Original .. 47,00,000	47,00,000	43,60,713	-3,39,287
Supplementary ..			
Amount surrendered during the year ..	..	..	..

Grant No. 13—Other Taxes and Duties on Commodities and Services 21
(All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 245—Other Taxes and Duties on Commodities and Services			
	Rs.		
Original .. 1,74,00,000	} 1,74,00,000	1,49,52,492	-24,47,508
Supplementary ..			
Amount surrendered during the year (March 1979)	..	..	13,10,556

Notes and comments—

Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
I—Collection charges—			
Entertainment Tax—			
(I)—Entertainment Tax—			
O 13.21	} 8.63	6.49	-2.14
R -4.58			

Saving was attributed to departmentalisation of accounts by the Government of India resulting in some delay in payment of some bills.

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 247—Other Fiscal Services			
	Rs.		
Original .. 30,00,000	} 32,92,000	31,00,173	-1,91,827
Supplementary 2,92,000			
Amount surrendered during the year (March 1979)	..	..	2,43,123

Appropriation for Reduction or Avoidance of Debt (All charged)

	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 248—Appropriation for Reduction or Avoidance of Debt			
	Rs.		
<i>Original</i> .. 8,15,94,000	} 8,15,94,000	8,15,94,000	..
<i>Supplementary</i> ..			
<i>Amount surrendered during the year</i>	..	..	..

Notes and comments—

The expenditure represents contribution of Rs. 6,18.24 lakhs to the Sinking Funds and of Rs. 1,97.70 lakhs to the Depreciation Fund for amortisation of loans raised in the open market.

The balances in these funds at the end of 1978-79 were—

(In lakhs of rupees)

<i>Sinking Fund</i> ..	..	..	..	55,78.77
<i>Depreciation Fund</i> ..	..	..	..	21,18.17

An account of transactions of these funds is given in Statement No. 19 of the Finance Accounts 1978-79.

Grant No. 16—Interest Payments

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 249—Interest Payments			
Voted—			
	Rs.		
<i>Original</i> .. 1,20,02,000	} 1,20,02,000	1,28,78,840	+8,76,840
<i>Supplementary</i> ..			
<i>Amount surrendered during the year (March 1979)</i>	..	..	80,00,000
Charged—			
<i>Original</i> .. 73,74,77,000	} 80,66,09,000	79,34,56,064	-1,31,52,936
<i>Supplementary</i> .. 6,91,32,000			
<i>Amount surrendered during the year (March 1979)</i>	..	..	5,74,876

Notes and comments—**Voted grant**

(i) Expenditure exceeded the grant by Rs. 8,76,840; the excess requires regularisation.

(ii) In view of the excess over the grant, surrender of Rs. 80.00 lakhs on the last day of the financial year proved unrealistic.

(iii) Excess occurred under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
F—Interest on other obligations—			
F-II—Miscellaneous—			
F-II(1)—Interest on compensation money payable to landholders—			
O	1,20.00		
R	-80.00		
	40.00	1,28.79	+88.79

Surrender of Rs. 80.00 lakhs was attributed to delay in obtaining reports and certificates required in terms of the Estate Acquisition Act, non-filling up of some posts of District Compensation Officers and deployment of almost entire staff for flood relief. Reasons for the final excess of Rs. 88.79 lakhs have not been intimated (February 1980).

Public Service Commission (All charged)

	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major head : 251—Public Service Commission			
	Rs.		
Original .. .	23,05,000		
Supplementary	1,28,000		
	24,33,000	24,89,884	+56,884
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Expenditure exceeded the appropriation by Rs 56,884; the excess requires regularisation.

(ii) Excess occurred due to more expenditure under "Salaries" and "Office expenses" than anticipated, reasons for which have not been intimated (February 1980).

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 252—Secretariat—			
General Services			
Voted—			
	Rs.		
Original ..	3,45,89,000	} 3,48,99,000	3,50,34,068
Supplementary	3,10,000			} +1,35,068
Amount surrendered during the year (March 1979)	..	..	18,917
Charged—			
Original ..	..	} 47,563	47,563
Supplementary	47,563		
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Expenditure exceeded the voted grant by Rs. 1,35,068 ; the excess requires regularisation.

(ii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)				
I—Secretariat—				
I(2)-Finance Department (in- cluding Department of Excise)—				
O ..	89.85	} 92.39	98.42	
S ..	1.10			} +6.03
R ..	1.44			

Of the total excess of Rs. 7.47 lakhs, excess of Rs. 2.21 lakhs was attributed to payment of interim dearness allowance and ex gratia grant to the staff. Reasons for the balance excess of Rs. 5.26 lakhs have not been intimated (February 1980).

I(12)—Chief Minister's Secre- tariat—	11.33	13.09	+1.76
--	-------	-------	-------

Reasons for the eventual excess occurring mainly under "Salaries" have not been intimated (February 1980).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I—Secretariat—			
I(3)—Finance Department—			
Data Processing Centre—			
O ..	7.84	6.21	2.52
R ..	-1.63			-3.69

Anticipated saving was attributed mainly to non-payment of some bills for technical defects and some posts remaining vacant for sometime. Reasons for the final saving of Rs. 3.69 lakhs have not been intimated (February 1980).

Grant No. 19—District Administration (All void)

Major Head : 253—District Administration	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original ..	4,70,00,000	4,36,63,659	-33,36,341
Supplementary ..			
Amount surrendered during the the year (March 1979)	..	..	31,06,470

Notes and comments—

(i) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
II—District Establishment—			
II-1—General Establishment—			
O ..	3,47.47	3,20.78	3,00.74
R ..	-26.69			-20.04

Saving was attributed mainly to non-filling up of vacant posts, transfer of some staff drawing higher initial pay to other departments, non-completion of the arrangement for payment of commission to Tahasildars for collection of loans and other economy measures.

Grant No. 19—concl'd.

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

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

III—Other Establishment—

Subdivisional Establishment—

O	..	1,06.00	}	1,03.42	1,20.82	+17.40
R	..	-2.58				

Provision was reduced by surrender of anticipated saving (Rs. 2.58 lakhs) stated to be due mainly to non-filling up of vacant posts and non-implementation of selection grades in some cadres. Reasons for the final excess of Rs. 17.40 lakhs have not been intimated (February 1980).

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head : 254—Treasury and Accounts Administration			
	Rs.		
Original	.. 1,86,00,000	}	2,11,00,000
Supplementary	25,00,000		
		2,05,73,163	-5,26,837
Amount surrendered during the year (March 1979)	..	..	41,402

Grant No. 21—Police

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head : 255—Police			
Voted—			
	Rs.		
Original	.. 60,68,65,000	}	62,77,74,000
Supplementary	2,09,09,000		
		57,94,33,770	-4,83,40,230
Amount surrendered during the year (March 1979)	..	..	1,17,13,000

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Charged—			
Original	2,68,243	2,68,123	-120
Supplementary 2,68,243			
Amount surrendered during the year (March 1979)	..	..	120

Notes and comments—

(i) Supplementary provision of Rs. 2,09.09 lakhs, obtained under the voted grant during March 1979, proved unnecessary in view of the overall saving of Rs. 4.83.40 lakhs in the grant.

(ii) Unutilised provision to the extent of Rs. 3,66.27 lakhs remained unsurrendered even though surrender of anticipated saving was made on the last day of the financial year.

(iii) Saving occurred mainly under:—

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

XII—Welfare of Police Personnel—**XII—3. Loss on sale of subsidised foodstuff to the Police Force—**

O	6,95.00	7,24.74	4,81.06	-2,43.68
R	29.74			

The anticipated excess of Rs. 29.74 lakhs was attributed to payment of arrear rationed articles. Reasons for the final saving of Rs. 2,43.68 lakhs have not been intimated (February 1980).

VII—State Headquarters Police—**VII—1. Calcutta Police—**

O	12,57.24	12,94.89	12,17.30	-77.59
S	52.87			
R	-15.22			

The anticipated saving of Rs. 15.22 lakhs was attributed mainly to hiring of less number of vehicles and reduced consumption of petrol, oil, etc. (Rs. 58.00 lakhs), partly counterbalanced by anticipated excess attributed mainly to sanction of temporary staff for MTP (Rs. 6.50 lakhs), increase in the cost of clothing materials

and rates of fabrication charges (Rs. 17.00 lakhs), sanction of dearness allowance to contingency paid staff and increase in the cost of contingency articles (Rs. 9.00 lakhs), purchase of stationery articles at high price from local market due to their non-availability in the Forms and Stationery Department (Rs. 4.50 lakhs) and purchase of teargas for the Calcutta Armed Police (Rs. 3.00 lakhs). The final saving of Rs. 77.59 lakhs was attributed mainly to non-filling up of vacant posts due to administrative difficulties (Rs. 49.74 lakhs), non-submission of claims in time by the suppliers for supply of clothing materials, petrol, oil, etc. (Rs. 14.70 lakhs) and provision relating to several items of office expenses having been inappropriately made under this head (Rs. 11.65 lakhs).

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

(In lakhs of rupees)

XIII—Modernisation of Police Force—

XIII—1. Scheme for Modernisation of Police Force—

O	..	1,00.00	}	21.73	21.72	-0.01
R	..	-78.27				

Saving was attributed to non-purchase of machinery and equipment due to late receipt of sanction from Government of India.

XIV—Other Expenditure—

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

O	..	2,14.60	}	1,61.14	1,39.93	-21.21
R	..	-53.46				

Saving was attributed to withdrawal of cordoning arrangements for Inter-district movement of food stuff this year and posts remaining vacant.

IV—Criminal Investigation and Vigilance—

IV—1. Criminal Investigation Department (excluding Forensic Science Laboratory)—

O	..	1,45.10	}	1,31.77	1,29.44	-2.33
R	..	-13.33				

Saving was attributed mainly to transfer of Mobile Task Force and Special Cell of Intelligence Branch to "District Police," economy in consumption of petrol and non-supply of clothing articles by the contractors by the scheduled date.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
II—Education and Training—			
II—1. State Headquarters Police—			
O ..	36.57	25.42	25.38
R ..	-11.15			-0.04

Saving was attributed to temporary suspension of training of the Calcutta Police personnel in refresher course for want of accommodation.

XIV—Other Expenditure—

XIV—1. Establishment charges payable to other Governments—

O ..	5.00	3.16	..	-3.16
R ..	-1.84			

Anticipated saving was attributed to non-payment of the charges for want of requisite particulars. The final saving of Rs. 3.16 lakhs was due to delay in finalisation of the procedure for payment of dues to other Governments on cash basis.

Grant No. 22—Jails (All voted)

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major head : 256—Jails			
Original ..	Rs. 6,16,00,000	4,74,46,551	-1,41,53,449
Supplementary ..	..	
Amount surrendered during the year (March 1979) ..	..	..	1,36,50,843

Notes and comments—

Saving in the original provision occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
II—Jails—			
II(2)—Central Jails—			
O ..	2,08.94	1,64.67	1,65.44
R ..	-44.27			+0.77

Grant No. 22—concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
II(3)—District Jails—			
O .. 1,73.28	1,31.33	1,29.64	-1.69
R .. -41.95			
II(1)—Presidency Jails—			
O .. 76.96	48.74	49.01	+0.27
R .. -28.22			
III—Jail Manufactures—			
III(1)—Clerical and Mechanical Establishment—			
O .. 35.54	20.36	20.26	-0.10
R .. -15.18			
II—Jails—			
II(4)—Subsidiary Jails—			
O .. 62.35	56.35	55.69	-0.66
R .. -6.00			

Savings in the above cases were attributed mainly to fall in prison population consequent upon large scale release of detainees and long-term prisoners.

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

Major head : 258—Stationery and Printing	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Rs.			
Original .. 2,30,31,000	2,56,48,000	2,10,16,473	-46,31,527
Supplementary 26,17,000			
Amount surrendered during the year (March 1979)	..	..	9,07,134

Notes and comments—

(i) Supplementary provision of Rs. 26.17 lakhs, obtained in March 1979, proved unnecessary in view of the saving of Rs. 46.32 lakhs under the grant.

(ii) Saving to the extent of Rs. 37.25 lakhs remained unsurrendered.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
II—Purchase and Supply of Stationery Stores—			
II(2)—Purchase of Stationery Stores—	60.93	24.14	-36.79
Saving was attributed to non-purchase of paper for want of agreed rate contract.			
V—Cost of Printing by other sources—			
V(1)—Printing at Private Presses—			
O ..	1.00	0.42	-3.58
S ..	7.86		
R ..	-4.86		
	4.00		

Reasons for the total saving of Rs. 8.44 lakhs, which included supplementary provision of Rs. 7.86 lakhs obtained for printing by other sources, have not been intimated (February 1980).

Grant No. 25—Public Works

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major heads : 259—Public Works, 277—Education, 278—Art and Culture, 280—Medical, 282—Public Health, Sanitation and Water Supply, 283—Housing, 287—Labour and Employment, 295—Other Social and Community Services, 304—Other General and Economic Services, 305—Agriculture, 309—Food, 310—Animal Husbandry, 311—Dairy Development, 320—Industries, 321—Village and Small Industries, 328—Mines and Minerals, 459—Capital Outlay on Public Works, 477—Capital Outlay on Education, Art and Culture, 480—Capital Outlay on Medical, 481—Capital Outlay on Family Welfare, 482—Capital Outlay on Public Health, Sanitation and Water Supply, 483—Capital Outlay on Housing, 485—Capital Outlay on Information and Publicity, 488—Capital Outlay on Social Security and Welfare, 495—Capital Outlay on Other Social and Community Services, 505—Capital Outlay on Agriculture, 509—Capital Outlay on Food, 510—Capital Outlay on Animal Husbandry, 511—Capital Outlay on Dairy Development and 521—Capital Outlay on Village and Small Industries			
Voted—			
	Rs.		
Original ..	38,28,21,000	46,14,20,932	+7,41,04,932
Supplementary	44,95,000		
	38,73,16,000		

Amount surrendered during the year (March 1979)

2,00,000

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>Charged—</i>			
<i>Original</i> .. 31,54,000	} 34,54,000	34,85,401	+31,401
<i>Supplementary</i> 3,00,000			
<i>Amount surrendered during the year</i> ..	..	..	..

Notes and comments—**Voted grant**

(i) Excess of Rs. 7,41,04,932 over the voted grant requires regularisation.

(ii) Supplementary grant of Rs. 44.95 lakhs obtained towards the end of the year proved inadequate in view of the excess of Rs 7,41.05 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
259—Public Works			
IX—Suspense—			
IX(2)—Public Works Directorate—	6,22.86	16,03.09	+9,80.23

Excess was mainly due to larger expenditure on purchase materials.

IX(i)—Construction Board—

O .. 1,00.00	} 1,60.00	2,73.63	+1,13.63
R .. 60.00			

Anticipated excess was attributed to larger expenditure on purchase of materials. Reasons for the final excess of Rs. 1,13.63 lakhs have not been intimated (February 1980).

480—Capital Outlay on Medical

A—Allopathy—

A-I—Medical Relief—

A—I(1)—Buildings—

O .. 4,20.76	} 6,75.73	5,81.10	—94.63
R .. 2,54.97			

Anticipated excess was attributed mainly to inadequate provision at the budget stage. Reasons for the final saving have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess+ Saving—
259—Public Works		(In lakhs of rupees)	
IV—Maintenance and Repairs—			
Non-Plan—			
IV—(4)—Maintenance of other Government non-residential buildings—Public Works Directorate—			
O .. 3,66.80	3,76.45	4,83.28	+1,06.83
R .. 9.65			
State Plan (Fourth Plan and Committed)—			
IV(7)—Maintenance of Government non-residential buildings—	5.20	14.25	+9.05
IV(5)—Maintenance of other Government non-residential buildings—			
Construction Board Directorate—	55.00	62.31	+7.31
459—Capital Outlay on Public Works			
III—Construction—			
Non-Plan—			
III(5)—District Administration—	..	7.68	+7.68
477—Capital Outlay on Education, Art and Culture			
I—Primary Education—			
I(1)—Buildings—	1.00	7.73	+6.73
259—Public Works			
X—Other Expenditure—			
Non-Plan—			
X(1)—Circuit Houses—			
O .. 6.52	8.14	13.32	+5.18
S .. 1.62			

Reasons for excess under the above heads have not been intimated (February 1980).

	Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
283—Housing					
C—Government Residential Buildings—					
C-III—Maintenance and Repairs—					
C-III(1)—Buildings—					
O	..	56.52	95.78	1,14.02	+18.24
R	..	39.26			

Additional funds were provided by reappropriation for meeting larger maintenance charges of Government residential buildings. Reasons for the final excess have not been intimated (February 1980).

459—Capital Outlay on Public Works

III—Construction—

State Plan (Fifth Plan)—

III(21)—Public Works—

O	..	48.20	84.72	74.76	-9.96
R	..	36.52			

Anticipated excess was attributed to accelerated progress of works. Reasons for the final saving have not been intimated (February 1980).

259—Public Works

VIII—Machinery and Equipment—

VIII(2)—Public Works Directorate—

O	..	58.00	79.03	80.15	+1.12
R	..	21.03			

Additional funds were provided by reappropriation to meet increased maintenance charges of tools and plant and vehicles in different circles of the Public Works Directorate.

VIII(1)—Construction Board—

O	..	9.00	17.50	16.26	-1.24
R	..	8.50			

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

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
477—Capital Outlay on Education, Art and Culture			
VI—Sports and Youth Welfare—			
VI(1)—Buildings			
O .. 1,92.20	86.97	74.41	-12.56
R .. -1,05.23			

Saving was attributed mainly to a decision to suspend construction of a stadium, and some other works, contemplated at the budget stage, not being sanctioned or taken up during the year.

280—Medical

A—Allopathy—

A-II—Medical Relief—

A-II(1)—Buildings—

O .. 1,01.50	2.60	4.74	+2.14
R .. -98.90			

Withdrawal of Rs. 98.90 lakhs by reappropriation was stated to be due to provision for works under the capital head having been made under the revenue head at the budget stage.

483—Capital Outlay on Housing

A—Government Residential Buildings—

A-VI—Police Housing Schemes—

A-VI(1)—Buildings—

O .. 1,57.85	1,32.98	1,05.15	-27.83
R .. -24.87			

Of the total saving of Rs. 52.70 lakhs, a saving of Rs. 33.81 lakhs was attributed to non-availability of flats, the purchase of which was contemplated at the budget stage, and non-finalisation of schemes. Reasons for the remaining saving of Rs. 18.89 lakhs have not been intimated (February 1980).

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
459—Capital Outlay on Public Works					
III—Construction—					
State Plan (Fifth Plan)—					
III(22)—Other Administrative Services—					
O	..	1,50.00	47.36	35.53	-11.83
R	..	-1,02.64			
III(18)—Police—					
O	..	59.15	27.86	4.67	-23.19
R	..	-31.29			
III(13)—Administration of Justice—					
O	..	26.56	5.25	0.27	-4.98
R	..	-21.31			
III(14)—Land Revenue—					
O	..	10.24	5.54	3.15	-2.39
R	..	-4.70			
521—Capital Outlay on Village and Small Industries					
II—Small-Scale Industries—					
II(1)—Buildings—					
O	..	18.00	16.10	8.37	-7.73
R	..	-1.90			

Anticipated saving under the above heads were attributed mainly to non-sanction, non-finalisation or delayed finalisation of different works. Reasons for the final saving have not been intimated (February 1980).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
483—Capital Outlay on Housing			
A—Government Residential Buildings—			
A-II—Construction—			
A-II(1)—Buildings—			
O .. 65.50	24.42	14.74	-9.68
R .. -41.08			
Of the total saving of Rs. 50.76 lakhs, a saving of Rs. 33.51 lakhs was attributed to non-sanction of certain schemes. Reasons for the balance saving of Rs. 17.25 lakhs have not been intimated (February 1980).			
521—Capital Outlay on Village and Small Industries			
VII—Sericulture—			
VII(1)—Buildings—			
O .. 49.25	49.50	11.93	-37.57
R .. 0.25			
V—Handloom Industries—			
V(1)—Buildings—	15.00	0.10	-14.90
480—Capital Outlay on Medical			
B—Other Systems of Medicine—			
B-I—Ayurvedic—			
B-I(1)—Buildings—			
O .. 11.00	13.00	2.56	-10.44
R .. 2.00			
459—Capital Outlay on Public Works			
III—Construction—			
Non-Plan—			
III(10)—Other Administrative Services—			
O .. 7.20	..	0.81	+0.81
R .. -7.20			

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
III(1)—Administration of Justice—				
O	..	11.31	8.54	4.98
R	..	-2.77			-3.56
II—Acquisition of Land—				
Non-Plan—				
II(4)—Fire Protection and Control—				
O	..	6.57	..	..
R	..	-6.57	..	..
259—Public Works				
I—Direction and Administration—				
I(2)—Direction—Public Works Directorate—				
O	..	42.73	40.95	35.75
R	..	-1.78			-5.20
Reasons for savings under the above heads have not been intimated (February 1980).				
459—Capital Outlay on Public Works				
II—Acquisition of Land—				
Non-Plan—				
II(1)—Police—				
O	..	24.48	12.01	1.50
R	..	-12.47			-10.51

Anticipated saving was attributed mainly to non-receipt of debits for land acquired. Reasons for the final saving have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
510—Capital Outlay on Animal Husbandry			
III—Cattle Development—			
III(1)—Buildings—			
O .. 16.00 } ..		0.22	+0.22
R .. -16.00 }			
511—Capital Outlay on Dairy Development			
IV—Krishnagar Milk Supply Scheme—			
IV(1)—Buildings—			
O .. 14.00 }
R .. -14.00 }			
V—Burdwan Milk Supply Scheme—			
O .. 6.00 } 1.00		1.69	+0.69
R .. -5.00 }			

Anticipated savings under the above heads were attributed to non-sanction of schemes.

459—Capital Outlay on Public Works

III—Construction—

State Plan (Fifth Plan)—

III(17)—Treasury and Accounts Administration—

O .. 15.00 } 4.76		8.53	+3.77
R .. -10.24 }			

Anticipated saving was attributed mainly to non-sanction of schemes. Reasons for the final excess have not been intimated (February 1980).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
477—Capital Outlay on Education, Art and Culture			
IV—University and other Higher Education—			
IV(1)—Buildings—			
O .. 31.00	20.90	16.20	-4.70
R .. -10.10			
VII—Other Expenditure—			
VII(1)—Buildings—			
O .. 20.50	17.13	7.21	-9.92
R .. -3.37			
III—Pre-University Education—			
III(1)—Buildings—			
O .. 10.00	5.00	1.23	-3.77
R .. -5.00			
511—Capital Outlay on Dairy Development			
VI—Milk Supply Schemes—			
VI(1)—Buildings—			
O .. 11.00	4.36	0.83	-3.53
R .. -6.64			

Anticipated savings under the above heads were attributed to non-sanction of schemes/slow progress of work. Reasons for the final savings have not been intimated (February 1980).

459—Capital Outlay on Public
Works

III—Construction—

State Plan (Fifth Plan)

III(16)—District Administration—

O .. 14.26	..	3.11	+3.11
R .. -14.26			

Anticipated saving was attributed to schemes being reclassified under a separate grant. Reasons for the final excess have not been intimated (February 1980).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
485—Capital Outlay on Information and Publicity			
I—Information and Publicity—			
I(1)—Buildings—			
O ..	7.50	3.10	2.24
R ..	-4.40		
			-0.86

Saving was attributed mainly to non-sanction of the scheme for construction of a mini theatre in Calcutta Information Centre.

(v) The following are cases of unnecessary augmentation of funds by reappropriation :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
480—Capital Outlay on Medical			
A-II—Medical Education—			
A-II(1)—Buildings—			
O ..	60.00	79.76	28.09
R ..	19.76		
			-51.67

Additional provision made by reappropriation on the ground of inadequate provision at the budget stage increased the final saving to Rs. 51.67 lakhs, reasons for which have not been intimated (February 1980).

459—Capital Outlay on Public Works

III—Construction—

Non-Plan—

III(4)—Secretariat General Services—

O ..	5.45	18.21	4.64
R ..	12.76		
			-13.57

Additional provision was made by reappropriation to meet larger expenditure due to better progress of works and post-budget sanction of schemes. Reasons for the final saving have not been intimated (February 1980).

(vi) In the following cases, funds provided by reappropriation proved either excessive or unnecessary :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
481—Capital Outlay on Family Welfare			
I—Welfare Centres—			
I(1)—Buildings—			
O ..	35.00	1,06.31	53.10
R ..	71.31		
			-53.21

Provision was augmented by reappropriation for execution of works connected with Rural Family Welfare Planning Centres. Reasons for the final saving have not been intimated (February 1980).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
459—Capital Outlay on Public Works			
II—Acquisition of Land—			
Non-Plan—			
II(6)—Sales Tax—			
R ..	11.47	11.47 ..	—11.47

Funds were provided by reappropriation to meet payment in connection with acquisition of a building. Reasons for the final saving have not been intimated (February 1980).

III—Construction—

State Plan (Fifth Plan)—

III(19)—Jails—

O ..	2.97	} 8.15	3.40	—4.75
R ..	5.18			

Additional provision was made by reappropriation for execution of works which could not be completed in the previous year. Reasons for the final saving have not been intimated (February 1980).

(vii) The following is a case of excessive withdrawal of funds by reappropriation :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
459—Capital Outlay on Public Works			
III—Construction—			
Non-Plan—			
III(8)—Jails—			
O ..	37.34	} 13.21	+5.24
R ..	—24.13		

Provision was reduced by reappropriation mainly on the ground of non-finalisation of different works. Reasons for the final excess have not been intimated (February 1980).

(viii) **Suspense** : The expenditure in the grant includes Rs. 18,80.43 lakhs under the head "Suspense". This head accommodates interim transactions for the purchase and supply of materials for construction and maintenance works of buildings under the Public Works Department. The nature and accounting procedure of transactions under this head have been explained in note (v) below Grant No. 66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects.

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

259—Public Works

Public Works Directorate—

	Opening balance Debit + Credit—	Debits	Credits	Closing balance Debit + Credit—
(In lakhs of rupees)				
Voted—				
Purchases ..	—42,19.42	4,27.14	10,31.89	—48,24.17
Stock ..	+4,30.36	10,61.83	10,65.17	+4,27.02
Miscellaneous Works				
Advances	+8,06.15	1,14.12	1,30.17	+7,90.10
Total ..	—29,82.91	16,03.09	22,27.23	—36,07.05
Charged—				
Purchases ..	—2.28	1.76	1.44	—1.96
Stock ..	+0.09	0.56	0.35	+0.30
Miscellaneous Works				
Advances	+1.08	0.41	0.07	+1.42
Total ..	—1.11	2.73	1.86	—0.24
Construction Board—				
Purchases ..	—9,70.45	42.20	1,94.14.	—11,22.39
Stock ..	+1,71.30	1,87.25	1,74.01	+1,84.54
Miscellaneous Works				
Advances	+4,46.82	44.18	11.40	+4,79.60
Total ..	—3,52.33	2,73.63	3,79.55	—4,58.25
459—Capital Outlay on Public Works				
Purchases ..	—13.11	0.98	10.66	—22.79
Stock ..	..	..	..	..
Miscellaneous Works				
Advances	..	..	..	..
Total ..	—13.11	0.98	10.66	—22.79
Grand Total	—33,49.46	18,80.43	26,19.30	—40,88.33

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

During 1978-79 an expenditure of Rs. 0.46 lakh (under Grant No. 25) was met from the Fund. The balance, including investment, at the credit of the Fund on 31st March 1979 was Rs. 61.61 lakhs.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1978-79.

Charged appropriation

Excess of Rs. 31,401 over the charged appropriation requires regularisation. The excess of Rs. 0.31 lakh occurred mainly under "I—Direction and Administration—I(4) Execution" (Rs. 1.38 lakhs) and "IV—Maintenance and Repairs—Non-Plan—IV(4) Other Government non-residential buildings—Public Works Directorate" (Rs. 1.17 lakhs) under "259—Public Works", partly offset by saving under some other heads.

Grant No. 26—Fire Protection and Control

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 260—Fire Protection and Control			
Voted—			
	Rs.		
Original ..	2,23,00,000	} 2,23,00,000	1,79,09,154
Supplementary ..	..			-43,90,846
Amount surrendered during the year (March 1979)	..	..	45,20,000
Charged—			
Original ..	..	} 14,273	14,272
Supplementary 14,273	..			-1
Amount surrendered during the year	..	..	..

Notes and comments—

Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
II—Protection and Control—			
Non-Plan—			
O .. 62.23	33.16	31.34	-1.82
R .. -29.07			

Anticipated saving was attributed mainly to non-implementation of building programme due to non-availability of sites. Reasons for final saving have not been intimated (February 1980).

Grant No. 27—Other Administrative Services

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 265—Other Administrative Services			
Voted—			
	Rs.		
Original .. 9,26,83,000	9,63,52,000	8,67,83,631	-95,68,369
Supplementary 36,69,000			
Amount surrendered during the year (March 1979)	..	..	21,80,968
Charged—			
Original	654	654	..
Supplementary 654			
Amount surrendered during the year	..	..	..

Notes and comments—

(i) In view of the saving of Rs. 95.68 lakhs in the voted grant, supplementary grant of Rs. 36.69 lakhs obtained towards the end of the financial year proved unnecessary.

(ii) Of the unutilised provision of Rs. 95·68 lakhs, Rs. 73·87 lakhs remained unsurrendered.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
Non-Plan—			
XIV—Other Expenditure—			
XIV(2)—National Volunteer Force—			
O ..	1,51·23	1,44·37	1,07·34
R ..	-6·86		
			-37·03

Anticipated saving was stated to be due to suspension of training of recruits and periodical parade of District Battalion personnel. Reasons for final saving have not been intimated (February 1980).

III—Civil Defence—

III(2)—Air Raid Precaution—

O ..	2,58·97	2,30·43	2,35·98
R ..	-28·54		
			+5·55

Anticipated saving was attributed mainly to non-recruitment of staff, non-implementation of purchase programme owing to non-compliance of formalities by suppliers, non-arrangement of training programme due to flood and non-commissioning of two fire-floats. Reasons for the final excess of Rs. 5·55 lakhs have not been intimated (February 1980).

IX—Motor Garages, etc.—

IX(1)—Motor Vehicles—

O ..	1,16·00	1,06·54	1,01·28
S ..	3·00		
R ..	-12·46		
			-5·26

Anticipated saving was stated to be due to purchase of less number of motor vehicles than originally anticipated. Reasons for final saving have not been intimated (February 1980).

XIII—Training—

State Plan (Fifth Plan)—

XIII(1)—Establishment of an Administrative Training Institute at Bidhan Nagar—	15·00	0·86	-14·32
--	-------	------	--------

Saving was stated to be due to the fact that the Training Institute did not start functioning.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
III—Civil Defence—			
III(3)—Miscellaneous—			
O	44.71	54.61	55.19
R	9.90			+0.58

Excess was attributed mainly to drawal of arrear pay and allowances owing to introduction of new intermediate selection grades, payment of cash allowance in lieu of free ration at enhanced rate and execution of flood relief operations.

IX—Motor Garages, etc.—

IX(2)—Maintenance of Government
Air Craft—

O	2.44	7.54	8.12
R	5.10			+0.58

Reasons for excess have not been intimated (February 1980).

Grant No. 28—Pensions and Other Retirement Benefits

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 266—Pensions and Other Retirement Benefits			
Voted—			
	Rs.		
Original ..	12,03,38,000	12,53,62,000	13,84,13,170
Supplementary	50,24,000			+1,30,51,170
Amount surrendered during the year	..	..	..
Charged—			
Original ..	9,06,000	11,46,000	7,62,983
Supplementary	2,40,000			-3,83,017
Amount surrendered during the year	..	..	..

Notes and comments—

Voted grant

(i) Expenditure exceeded the voted grant by Rs. 1,30,51,170; the excess requires regularisation.

(ii) Supplementary provision obtained in March 1979, proved inadequate in view of the excess over the grant.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
I—Superannuation and Retirement Allowances—			

5. Other Pensions—	7,50.00	8,14.41	+64.41
--------------------	---------	---------	--------

Final excess was due to adjustment of debits relating to previous year, revision of pension cases and increase in the number of pensioners.

VII—Family Pensions—	1,10.00	1,64.07	+54.07
----------------------	---------	---------	--------

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

VI—Gratuities—

3. Retiring Gratuities—

O	1,78.00	} 1,95.09	2,17.90	+22.81
S	17.09			

Final excess was due to increase in the number of retirement cases and sanction of provisional gratuity in most cases.

IX—Contributions to Provident Fund—	3.00	5.16	+2.16
-------------------------------------	------	------	-------

Excess was due to larger amount of contribution by Government than anticipated.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—	
II—Commutated value of Pensions—				
O	90.00	} 1,23.15	1,10.01	-13.14
S	33.15			

Final saving was due to number of commutation cases being less than anticipated.

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

49

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Rs.			
Original ..	1,76,00,000	2,41,43,974	-30,00,026
Supplementary	95,44,000		
Amount surrendered during the year (March 1979)	..	..	12,806

Notes and comments—

(i) Of the saving of Rs. 30.00 lakhs, Rs. 29.87 lakhs remained unsurrendered.

(ii) Saving occurred mainly under "II—State Lotteries" (Rs. 29.88 lakhs) for which a supplementary grant of Rs. 95.44 lakhs was obtained towards the end of the year. Reasons for the saving have not been intimated (February 1980).

Grant No. 31—Secretariat—Social and Community Services

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Rs.			
Voted—			
Original ..	1,21,00,000	1,24,00,208	+2,00,208
Supplementary	1,00,000		
Amount surrendered during the year (March 1979)	..	..	3,67,019
Charged—			
Original ..	..	43,673	-43,673
Supplementary	43,673		
Amount surrendered during the year (March 1979)	..	..	43,673

Notes and comments—

(i) Expenditure exceeded the voted grant by Rs. 2,00,208; the excess requires regularisation.

(ii) Surrender of Rs. 3.67 lakhs on the last day of the financial year proved unrealistic in view of excess over the grant.

(iii) Excess partly offset by saving under another head occurred mainly under:—

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

(In lakhs of rupees)

I—Secretariat—

I-3—Education Department—	30.00	33.50	+3.50
---------------------------	-------	-------	-------

Excess was attributed mainly to the payment of dearness allowance to State Government employees at enhanced rate.

I-4—Home Department—

Transport Branch—

O	9.85	} 10.22	12.22	+2.00
R	0.37			

Reasons for excess have not been intimated (February 1980).

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

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

Major head : 277—Education

	Rs.			
Original ..	1,04,30,000	} 1,07,25,000	99,95,454	-7,29,546
Supplementary	2,95,000			
Amount surrendered during the year. ..				

Notes and comments—

(i) No portion of the saving was surrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
G—Sports and Youth Welfare—			
G-III—Sports and Games—			
State Plan (Fifth Plan)—			
G-III-(3)—Campus works, Stadium, playgrounds, etc.—	20.00	5.45	-14.55

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

(ii) Saving under the above head was partly counterbalanced by excess under:-

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
G-IV—Other expenditure—			
Non-Plan—			
G-IV-(1)—Development of National Discipline Schemes—			
O 24.50	27.45	34.03	+6.58
S 2.95			

G-III—Sports and Games—

Non-Plan—

G-III-(4)—Financial assistance to needy sportsmen—	0.20	5.33	+5.13
---	------	------	-------

Reasons for excess in the above cases have not been intimated (February 1980).

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 277—Education			
	Rs.		
Original .. 2,54,81,000	} 2,54,81,000	2,30,69,103	-24,11,897
Supplementary ..			
Amount surrendered during the year (March 1979)	..	..	20,29,519

Notes and comments—

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
G—Sports and Youth Welfare—			
G-I—Direction and Administration—			
Non-Plan—			
G-I(1)—Directorate of Youth Services—			
O 46.00	} 28.90	27.19	-1.71
R -17.10			
G-III—Youth Welfare Schemes—			
Non-Plan—			
G-III(23)—Opening of Integrated Adult Education Centres in Block Youth Offices—			
O 10.00	} ..	0.29	+0.29
R -10.00			

Anticipated savings under the above two heads were attributed to non-opening of Block and Subdivisional offices. Reasons for final excess/saving have not been intimated (February 1980).

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

(In lakhs of rupees)

State Plan (Fifth Plan)—

G-III(4)—Establishment of School Co-operatives for sale of books and Stationery at controlled rates—

O	12.00	4.49	2.26	-2.23
R	-7.51			

Anticipated saving was attributed to non-opening of School Co-operatives. Reasons for final saving have not been intimated (February 1980).

G-III(13)—Youth Service Corps—

O	7.00	1.67	0.94	-0.73
R	-5.33			

Saving was stated to be due to absorption of Youth boarders in regular posts.

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

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

(In lakhs of rupees)

G-III—Youth Welfare Schemes—

Non-Plan—

G-III(4)—Youth Welfare, Youth festival, Contests, Students' tour, Youth hostels, etc.—

O	11.00	19.57	19.70	+0.13
R	8.57			

Excess was attributed to holding of districtwise youth festivals and urgent repairs to hostels which could not be anticipated earlier.

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major heads : 277—Education, 278—Art and Culture and 677— Loans for Education, Art and Culture			
Voted—			
Original	Rs. 1,84,66,31,000	} 1,90,76,02,000	1,83,58,28,801
Supplementary	6,09,71,000		
Amount surrendered during the year (March 1979)	..	..	6,72,27,000
Charged—			
Original	.. ..	} 74,931	74,930
Supplementary	74,931		
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Out of the saving of Rs. 7,17.73 lakhs, Rs. 6,72.27 lakhs were surrendered on 31st March 1979 leaving a balance of Rs. 45.46 lakhs unsurrendered.

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

(iii) Savings in the original plus supplementary provision (voted) occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
277—Education			
A—Primary Education			
A—VII—Minimum Needs Pro- gramme—			
State Plan (Fifth Plan)—			
6. Expenditure in connection with flood 1978—			
S	3,00.00	3,00.00	..
			—3,00.00

Reasons for non-utilisation of the provision have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—Secondary Education—			
B—IV—Assistance to non-Government Secondary Schools—			
Non-Plan—			
8. Improvement of condition of services of teaching and non-teaching staff of secondary schools—			
O 4,50.00	2,00.00	1,85.00	—15.00
R —2,50.00			

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

State Plan (Fifth Plan)—

7. Free education for boys reading in Class V—VI—

O 3,36.00	3,33.40	81.49	—2,51.91
R —2.60			

Anticipated saving was due to non-finalisation of action on many proposals received from the Directorate and the District authorities towards the end of the year. Reasons for final saving have not been intimated (February 1980).

A—Primary Education—

A—VII—Minimum Needs Programme—

State Plan (Fifth Plan)—

1. Expansion of teaching and educational facilities for children of age group 11-14 —

3,72.11	1,52.88	—2,19.23
---------	---------	----------

E—University and other Higher Education—

E—IV—Assistance to non-Government Colleges—

Non-Plan—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
6. Salary Deficit Scheme for non-Government Colleges—			
O 4,00.00	2,91.50	1,86.06	-1,05.44
R -1,08.50			
A—Primary Education—			
A—IV—Assistance to non-Government Primary Schools—			
Non-Plan—			
5. Free and Compulsory Primary Education (universal)—			
	7,50.00	5,39.94	-2,10.06
B—Secondary Education—			
B—IV—Assistance to non-Government Secondary schools—			
Non-Plan—			
5. Improvement of the conditions of services of staff in Secondary schools—			
O 1,80.00	1,10.00	19.73	-90.27
R -70.00			
State Plan (Fourth and Committed)—			
2. Expansion of teaching and educational facilities for children of age group 14—16—			
	2,20.00	74.87	-1,45.13
D—Pre-University Education—			
D—III—Assistance to non-Government Institutions—			
O 6,25.29	5,89.64	5,06.94	-82.70
R -35.65			

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
B—Secondary Education—			
B—IV—Assistance to non-Government Secondary Schools—			
State Plan (Fourth Plan and Committed)—			
1. Expansion of teaching and educational facilities for children of age group 11—14—			
O	1,81.00	1,26.00	85.48.
R	—55.00			—40.52
Anticipated saving was stated to be due to a good number of posts lying vacant in educational institutions. Reasons for final saving have not been intimated (February 1980)			
A—Primary Education—			
A—V—Assistance to Local Bodies • for Primary Education—			
Non-Plan—			
2. Expansion of education and welfare services to relieve educated unemployment—			
O	3,06.00	2,02.00	2,25.58
R	—1,04.00			+23.58
E—University and other Higher Education—			
E—IV—Assistance to non-Government Colleges—			
Non-Plan (Developmental)—			
1. Improvement of service condition of college teachers—			
		1,50.00	77.83
—72.17			
A—Primary Education—			
A—IV—Assistance to non-Government Primary Schools—			
Non-Plan—			
3. Improvement of conditions of services of teachers—			
O	3,15.00	3,01.84	2,46.73
R	—13.16			—55.1

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
B—Secondary Education—			
B-IV—Assistance to Non-Government Secondary schools—			
State Plan (Fifth Plan)—			
8. Free education for boys reading in class VII-VIII—	88.00	26.87	—61.13

A—Primary Education—

A-VIII—Other expenditure—

Central Sector Scheme
(including Committed)—

1. Expansion of elementary education—	2,00.00	1,39.64	—60.36
---------------------------------------	---------	---------	--------

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

B—Secondary Education—

B-IV—Assistance to non-Government Secondary schools—

State Plan (Fifth Plan)—

2. Expansion of teaching and educational facilities for children of age group 14-16—

O	2,80.27	} 2,00.88	2,25.20	+24.32
R	—79.39			

Anticipated saving was stated to be due to receipt of many proposals from Directorate and the District Authorities towards the end of the financial year when these could not be processed within the year (Rs. 1,10.54 lakhs), partly counter-balanced by an excess of Rs. 59.50 lakhs on account of construction of and addition/alteration/repairs to buildings of schools including Madrassas. Reasons for balance anticipated saving of Rs. 28.35 lakhs as well as for final excess of Rs. 24.32 lakhs have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—Primary Education—			
A-VIII—Other expenditure—			
Non-Plan—			
2. Mid-day meals for children—	1,17.02	65.43	—51.59
A-IV—Assistance to Non-Government Primary schools—			
State Plan (Fourth Plan and Committed)—			
1. Free and compulsory Primary Education (universal)—			
O	3,22.20	2,71.11	—50.89
R	—0.20		
	3,22.00		

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

D—Pre-University Education—

State Plan (Fifth Plan)—

D-II—Government Institutions—

O	49.24	42.24	5.00	—37.24
R	—7.00			

Anticipated saving was attributed to receipt of many proposals from Directorate and District Authorities towards the end of the year which could not be processed within the financial year. Reasons for final saving have not been intimated (February 1980).

B—Secondary Education—

B-IV—Assistance to Non-Government Secondary schools—

Non-Plan—

6. Development and expansion of educational facilities for children of age group 14-17—	44.00	0.54	—43.46
---	-------	------	--------

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
C—Special Education—			
C-VI—Other expenditure—			
State Plan (Fifth Plan)—			
2. Publication of Rabindra Rachanabali—			
O 43.00	9.31	0.12	-9.19
R -33.69			
<p>Anticipated saving was attributed to receipt of many proposals from Directorate and District Authorities towards the end of the financial year which could not be processed within the year. Reasons for final saving have not been intimated (February 1980).</p>			
E—University and other Higher Education—			
E-IV—Assistance to Non-Government Colleges—			
Non-Plan—			
3. Professional Colleges—	1,11.55	74.53	-37.02
A—Primary Education—			
A-V—Assistance to Local Bodies for Primary Education—			
State Plan (Fourth Plan and Committed)—			
1. Free and compulsory Primary Education (universal)—	1,27.31	90.70	-36.61
A-VII—Minimum Needs Programme—			
State Plan (Fifth Plan)—			
5. Provision for incentives to the development of Elementary Education—	1,32.23	97.55	-34.68
B—Secondary Education—			
B-IV—Assistance to Non-Government Secondary schools—			
Non-Plan—			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
7. Upgrading of high schools into higher secondary schools—			
O 43.00	32.00	13.41	-18.59
R -11.00			

E—Universities and other Higher Education—

B-IV—Assistance to Non-Government colleges—

Non-Plan—

4. Improvement of service condition of college teachers—	50.00	23.67	-26.33
--	-------	-------	--------

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

F—Technical Education—

F-V—Polytechnics—

Non-Plan—

1. Polytechnics—

O 95.50	1,08.25	71.18	-37.07
R 12.75			

A sum of Rs. 12.75 lakhs was provided by reappropriation for meeting the maintenance expenditure of Polytechnics. Reasons for final saving of Rs. 37.07 lakhs have not been intimated (February 1980).

E—University and other Higher Education—

E-II—Assistance to universities for non-technical education—

State Plan (Fourth Plan and Committed)—

1. Development of Universities—	17.50	0.04	-17.46
---------------------------------	-------	------	--------

Non-Plan (Developmental)—

1. Improvement of service condition of University teachers—	20.00	5.13	-14.87
---	-------	------	--------

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

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
278—Art and Culture				
III—Promotion of Art and Culture—				
O	44.55	27.50	31.12	+3.62
R	-17.05			
<p>Anticipated saving was attributed to receipt of many proposals from the Directorate and the District Authorities towards the end of the financial year when these could not be processed within the year. Reasons for final excess of Rs. 3.62 lakhs have not been intimated (February 1980).</p>				
IV—Archaeology—		20.75	7.44	-13.31
277—Education				
B—Secondary Education—				
B.VII—Text Books—				
Non-Plan—				
1. Printing of Kishalaya and other text books—				
O	38.00	44.00	24.73	-19.27
R	6.00			
E—University and other Higher Education—				
E-III—Government College—				
Non-Plan (Developmental)—				
1. Improvement of service condition of Government College teachers—				
		13.00	0.20	-12.80
State Plan (Fifth Plan)—				
1. Development of Colleges—		26.82	14.68	-12.14
Reasons for saving in the above cases have not been intimated (February 1980)				

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B—Secondary Education—			
B-VII—Text Books—			
State Plan (Fourth Plan and Committed)—			
1. Provision of free books, etc., for children of Primary schools—	10.91	..	-10.91

Reasons for non-utilisation of the provision have not been intimated (February 1980).

C—Special Education—

C-VI—Other expenditure—

State Plan (Fifth Plan)—

1. Development of institutions for education of handicapped—	14.16	3.62	-10.54
--	-------	------	--------

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

E—University and other Higher Education—

E-II—Assistance to Universities for non-technical education—

State Plan (Fifth Plan)—

3. Establishment of a new University at Midnapur—

O	10.00	}	8.00	..	-8.00
R	-2.00				

Reasons for non-utilisation of the provision have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
C—Special Education—			
C-II—Promotion of modern Indian Languages and Literatures—			
Centrally Sponsored Schemes (New Schemes)—			
1. Appointment of Hindi teachers in Non-Hindi speaking States—			
O 10·30	9·83	0·31	—9·52
R —0·47			
E—University and other Higher Education—			
E-VIII—Other expenditure—			
Central Sector Schemes (New Schemes)—			
1. National Service Scheme—	17·82	8·66	—9·16
F—Technical Education—			
F-VI—Engineering Colleges and Institutes—			
State Plan (Fifth Plan)—			
1. Development of Engineering Colleges—	23·00	14·35	—8·65
H—General—			
H-V—Other expenditure—			
Non-Plan—			
15. Expansion of girls' education and training of women teachers—			
O 8·24	7·50	0·24	—7·26
R —0·74			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
E—University and other Higher Education—			
E-III—Government Colleges—			
Non-Plan—			
2. Government Arts Colleges for Women—			
O 50.68	50.53	42.90	-7.63
R -0.15			
Saving was attributed mainly to non-drawal of salaries of the teaching staff in the new U.G.C. scales of pay during 1978-79.			
F—Technical Education—			
F-II—Inspection—			
Non-Plan—			
1. Technical School—	6.31	..	-6.31
Reasons for non-utilisation of the provision have not been intimated (February 1980).			
B—Secondary Education—			
B-IV—Assistance to Non-Government Secondary Schools—			
State Plan (Fifth Plan)—			
3. Strengthening of science laboratories in Secondary Schools—	10.00	3.75	-6.25
A—Primary Education—			
A-II—Inspection—			
State Plan (Fifth Plan)—			
1. Strengthening of administrative and supervisory staff—	8.00	1.92	-6.08
E—University and other Higher Education—			
E-IV—Assistance to Non-Government Colleges—			
Non-Plan—			
5. Improvement of service condition of non-teaching staff of Non-Government Colleges—	20.00	14.36	-5.64

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
F—Technical Education—			
F.VI—Engineering Colleges and Institutes—			
Non-Plan—			
7. Non-Government Engineering Colleges—			
Jadavpur Engineering College—	63.53	58.24	—5.29

C—Special Education—

C-II—Promotion of modern Indian languages and literatures—

Centrally Sponsored Schemes (including committed)—

1. Development of Hindi language—	5.00	..	—5.00
-----------------------------------	------	----	-------

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

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—Secondary Education—			
B-IV—Assistance to Non-Government Secondary schools—			
Non-Plan—			
1. Secondary schools for boys—			
O 30,67.84	30,81.00	40,21.70	+9,40.70
S 1,09.71			
R —96.55			

Anticipated saving was stated to be mainly due to the receipt of supplementary grant towards the fag end of the year when there was no scope for spending the same within the financial year and also a good number of posts were lying vacant in educational institutions. Reasons for the final excess of Rs. 9,40.70 lakhs have not been intimated (February 1980).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
A—Primary Education—			
A-IV—Assistance to Non-Government Primary schools—			
Non-Plan—			
1. School for boys and girls—			
O 14,00.57	13,86.00	19,09.80	+5,23.80
R -14.57			
Reasons for final excess have not been intimated (February 1980).			
A-V—Assistance to Local Bodies for Primary Education—			
Non-Plan—			
3. Other grants—			
O 19,90.50	23,91.00	24,42.56	+51.56
S 2,00.00			
R 2,00.50			
E—University and other Higher Education—			
E-IV—Assistance to Non-Government Colleges—			
Non-Plan—			
1. Arts Colleges for men—			
	7,00.10	9,12.71	+2,12.61
A—Primary Education—			
A-IV—Assistance to Non-Government Primary schools—			
State Plan (Fifth Plan)—			
1. Free and compulsory Primary education—			
	15.00	2,15.74	+2,00.74
B—Secondary Education—			
B-IV—Assistance to Non-Government Secondary schools—			
Non-Plan—			
2. Secondary schools for girls—			
O 10,95.00	12,07.00	12,45.89	+38.89
R 1,12.00			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
State Plan (Fifth Plan)—			
9. Expenditure in connection with flood 1978—	..	70.38	+70.38
F—Technical Education—			
F.V—Polytechnics—			
State Plan (Fifth Plan)—			
1. Polytechnics—	10.00	60.96	+50.96
A—Primary Education—			
VII—Minimum Needs Programme—			
State Plan (Fifth Plan)—			
4. Midday meals for children—	2,80.00	3,08.36	+28.36
B—Secondary Education—			
B-IV—Assistance to Non-Govern- ment Secondary Schools—			
Non-Plan—			
3. Schools for boys and girls (Anglo Indian)—			
O 80.10	1,00.10	1,00.79	+0.69
R 20.00			
Reasons for excess in the above cases have not been intimated (February 1980).			
677—Loans for Education, Art and Culture—			
II—Secondary Education—			
O 1.00	2.00	20.80	+18.80
R 1.00			
Reasons for final excess have not been intimated (February 1980).			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
277—Education			
B—Secondary Education—			
B-IV—Assistance to Non-Government Secondary schools—			
State Plan (Fifth Plan)—			
1. Expansion of teaching and educational facilities for children of age group 11-14—			
O	25.00	17.75	43.18
R	-7.25		
			+25.43

The anticipated saving of Rs. 7.25 lakhs was stated to be due to receipt of many proposals from the Directorate and the District Authorities towards the end of the financial year which could not be processed during the year. Reasons for final excess of Rs. 25.43 lakhs have not been intimated (February 1980).

E—University and other Higher Education—
E-II—Assistance to Universities for non-technical education—
State Plan (Fifth Plan)—

1. Development of Universities—			
O	70.00	72.31	86.72
R	2.31		
			+14.41

Additional funds were provided by reappropriation for meeting expenditure on repairs to Maharshi Bhawan, etc. of the Rabindra Bharati University. Reasons for final excess have not been intimated (February 1980).

E-III—Government Colleges—
State Plan (Fourth Plan and committed)—

1. Development of Colleges as constituent colleges—			
		9.25	22.68
			+13.43

A—Primary Education—
A-II—Inspection—
Non-Plan—

1. Primary schools—			
O	86.60	90.84	95.92
R	4.24		
			+5.08

Excess was attributed to sanction of additional dearness allowance, filling up of some vacant posts and increase in the cost of stationery articles, maintenance of vehicles, electric charges, etc.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A-III—Government Primary Schools—			
State Plan (Fifth Plan)—			
1. Government Primary schools—	2.00	10.51	+8.51
A-II—Inspection—			
State Plan(Fourth Plan and committed)—			
1. Strengthening of supervisory staff for reducing wastage and stagnation—	19.20	26.02	+6.82
Reasons for excess in the above two cases have not been intimated (February 1980).			
F—Technical Education—			
F-IV—Technical Schools—			
Non-Plan—			
2. Grants to other institutions imparting education of technical type—			
O 12.75 } R 0.40 }	13.15	19.27	+6.12
Reasons for final excess have not been intimated (February 1980).			
C—Special Education—			
C-IV—Other Languages Education—			
Non-Plan—			
5. Other grants to Non-Government miscellaneous schools for boys—			
O 24.00 } R 11.50 }	35.50	30.32	—5.18
Reasons neither for the anticipated excess nor for the final saving have been intimated (February 1980).			

Grant No. 35—Scientific Services And Research (All voted) 71

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 279—Scientific Services and Research			
	Rs.		
Original .. 29,000	} 29,000	27,800	-1,200
Supplementary			
Amount surrendered during the year	..	..	..

Grant No. 36—Medical

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 280—Medical and 480—Capital Outlay on Medical			
Voted—			
	Rs.		
Original .. 70,73,92,000	} 77,45,02,000	67,78,57,565	-9,66,44,435
Supplementary 6,71,10,000			
Amount surrendered during the year	..	..	..
Charged—			
Original	} 4,274	..	-4,274
Supplementary 4,274			
Amount surrendered during the year	..	..	..

A charged expenditure of Rs. 4,241 was incurred from out of an advance sanctioned from Contingency Fund in March 1979; the amount was not recouped to the Fund till the close of the year.

Notes and comments—

(i) Supplementary provision of Rs. 6,71.10 lakhs obtained in March 1979 proved unnecessary in view of the saving of Rs. 9,66.44 lakhs under the voted grant.

(ii) No portion of the saving was surrendered.

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

Head	Total grant	Actual expenditure	Excess + Saving—	
(In lakhs of rupees)				
280—Medical				
A—Allopathy—				
A-IX—Medical Stores Depot—				
Non-Plan—				
A-IX(1)—Central Medical Stores and Regional Stores—				
O ..	12,98.65	9,27.56	9,82.79	
R ..	-3,71.09			+55.23
Anticipated saving was stated to be due to less purchase of medical stores. Reasons for final excess have not been intimated (February 1980).				
A-II—Medical Relief—				
State Plan (Fifth Plan)—				
A-II(44)—Expenditure in connection with Flood 1978—				
S ..	1,76.75	1,76.75	..	
			-1,76.75	
Supplementary provision was obtained for purchase of stores and equipments and replacement of Ambulance cars. Reasons for non-utilisation of the provision have not been intimated (February 1980).				
Non-Plan—				
A-II(6)—Health Centres—				
O ..	5,07.94	8,26.60	7,20.91	
S ..	3,49.86			-1,05.69
R ..	-31.20			
A-II(4)—R. G. Kar Hospital—				
O ..	2,41.57	1,54.90	1,30.44	
R ..	-86.67			-24.46

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
A-II(19)—Other General Hospitals—					
O	..	3,40.00	2,81.66	2,67.41	-14.25
R	..	-58.34			
A-I—Direction and Administration—					
Non-Plan—					
A-I(2)—District Medical Establishment—					
O	..	1,33.68	96.65	71.79	-24.86
R	..	-37.03			
A-III—Education—					
State Plan (Fourth Plan and Committed)—					
A-III(21)—Post Graduate Medical Education and Research Institutes—					
O	..	46.56	9.48	9.99	+0.51
R	..	-37.08			
A-I—Direction and Administration—					
Non-Plan—					
A-I(3)—Reserve Medical Subordinates—					
O	..	99.58	76.27	72.94	-3.33
R	..	-23.31			
A-IV—Training—					
Non-Plan—					
A-IV(1)—Training of Nurses—					
O	..	47.17	25.15	22.30	-2.85
R	..	-22.02			

Head			Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)					
A-III—Education—					
State Plan (Fifth Plan)—					
A-III(12)—Establishment and improvement of Medical Colleges—					
O	..	11.00	3.48	4.80	+1.32
R	..	-7.52			
<p>Anticipated saving of Rs. 3,03.17 lakhs in the above cases was attributed mainly to non-filling up of posts (Rs. 87.30 lakhs), less purchase of machinery and equipment (Rs. 87.13 lakhs), less purchase of medical and surgical requisites (Rs. 75.00 lakhs), adjustment of less book debit bills (Rs. 65.42 lakhs), less purchase of stores (Rs. 52.76 lakhs), non-purchase of vehicles (Rs. 2.25 lakhs) and less expenditure on maintenance (Rs. 1.90 lakhs), partly counterbalanced by excess mainly due to more purchase of contingency materials (Rs. 22.21 lakhs), payment of dearness allowance at enhanced rate (Rs. 20.30 lakhs), increased tours (Rs. 11.80 lakhs), more purchase of medicines and other stores for treatment of increased number of patients (Rs. 10.00 lakhs) and purchase of new Ambulance vans replacing condemned ones (Rs. 2.50 lakhs). Reasons for final saving/excess have not been intimated (February 1980).</p>					
A-II—Medical Relief—					
Non-Plan—					
A-II(3)—Mufassil Hospital and Dispensaries—					
O	..	3,90.16	4,17.70	3,09.14	-1,08.56
R	..	27.54			
A-II(10)—Improvement and Establishment of hospitals—					
Other than Sadar and Subdivisional Hospitals—					
O	..	75.00	87.08	43.35	-43.73
R	..	12.08			
A-II(22)—Health Units—					
O	..	53.00	65.55	40.98	-24.57
R	..	12.55			

Anticipated excess of Rs. 52.17 lakhs in the above three cases was attributed mainly to payment of dearness allowance at increased rate (Rs. 56.00 lakhs), more purchase of contingency materials (Rs. 5.50 lakhs), more purchase of machinery and equipment (Rs. 3.70 lakhs), increase in tours and cost of materials (Rs. 2.80 lakhs) and purchase of Ambulance van (Rs. 1.50 lakhs), partly counterbalanced by saving mainly due to adjustment of less book debit bills (Rs. 12.66 lakhs) and less purchase of stores (Rs. 6.00 lakhs). Reasons for final saving have not been intimated (February 1980).

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
A-II(28)—Aid to Other General Hospitals—					
O	..	47·00	26·65	25·52	-1·13
R	..	-20·35			
A-III—Education—					
State Plan (Fourth Plan and Committed)—					
A-III(23)—Aid to Medical Colleges—					
O	..	26·00	11·61	1·89	+0·28
R	..	-14·39			
A-IV—Training—					
Non-Plan—					
A-IV(4)—Aid for other Training Programme—					
O	..	6·50	2·90	1·48	-1·42
R	..	-3·60			
Saving in the above three cases was attributed to sanction of less grants.					
480—Capital Outlay on Medical					
A—Allopathy—					
A-VI—Minimum Needs Programme—					
State Plan (Fifth Plan)—					
A-VI(1)—Establishment of Health Centres—			30·00	..	-30·00
280—Medical					
A-XII—Other Expenditure—					
Non-Plan—					
A-XII(1)—Original Works—					
Repairs—Other Schemes—			29·15	5·27	-23·88

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A-VI—Employees' State Insurance Scheme—			
State Plan (Fifth Plan)—			
A-VI(13)—Opening of Rajyabima Ousadhalayas—	20.00	..	—20.00
State Plan (Fourth Plan and Committed)—			
A-VI(16)—Hospital cost for the Insured workers and their families—	49.53	34.62	—14.91
State Plan (Fifth Plan)—			
A-VI(15)—Hospital cost for the Insured workers and their families—	24.00	13.56	—10.44
A-VI(12)—Development and expansion of E.S.I. Hospitals—	10.00	(a)	—10.00
A-II—Medical Relief—			
Centrally Sponsored (New Schemes)—			
A-II(47)—Prevention and Control of Visual Impairment and Blindness—			
O .. 10.00	4.15	..	—4.15
R .. —5.85			
A-VI—Employees' State Insurance Scheme—			
State Plan (Fourth Plan and Committed)—			
A-VI(17)—Opening of Diagnostic Centres—	12.81	4.78	—8.03
State Plan (Fifth Plan)—			
A-VI(9)—Improvement of administrative arrangements relating to E.S.I.(M.B.) Scheme—	8.00	1.23	—6.77
A-VI(6)—Employees' State Insurance(M.B.) Scheme—	6.00	0.10	—5.90

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

(a) Less than rupees one thousand.

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
A-II—Medical Relief—				
State Plan (Fifth Plan)—				
A-II(40)—Aid to General Hospitals—				
O	..	10.00	..	3.09
R	..	-10.00		
				+3.09

Anticipated saving was attributed to non-payment of grants to the North Bengal University owing to take-over of the North Bengal University Medical College with effect from 17th August 1978. Reasons for the final excess of Rs. 3.09 lakhs have not been intimated (February 1980).

Non-Plan—

A-II(30)—K. S. Roy T.B. Hospital,
Jadavpur—

O	..	6.70	..	..
R	..	-6.70		
				..

Withdrawal of provision was attributed to post-budget decision not to take-over the institution during the year.

(iv) Above saving was partly counterbalanced by excess over original provision mainly under :—

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
280—Medical				
A—Allopathy—				
A-II—Medical Relief—				
State Plan (Fifth Plan)—				
A-II(33)—Improvement and Expansion of General Hospitals—				
O	..	90.00	2,03.20	2,15.54
R	..	1,13.20		
				+12.34

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
A-II(32)—Improvement and expansion of hospitals at district and sub-divisional headquarters—			
O .. 52.90	1,04.80	1,27.40	+22.60
R .. 51.90			
State Plan (Fourth Plan and Committed)—			
A-II(48)—Hospitals at district and sub-divisional headquarters—			
O .. 93.00	1,63.80	1,41.21	-22.59
R .. 70.80			
A-II(49)—General Hospitals—			
O .. 1,28.00	1,72.85	1,64.42	-8.43
R .. 44.85			
A-XI—Minimum Needs Programme—			
State Plan (Fifth Plan)—			
A-XI(1)—Establishment of Health Centres—			
O .. 75.00	1,08.90	98.78	-10.12
R .. 33.90			
A-II—Medical Relief—			
State Plan (Fourth Plan and Committed)—			
A-II(52)—Primary Health Centres—			
O .. 98.00	1,31.89	1,20.64	-11.25
R .. 33.89			
A-III—Education—			
Non-Plan—			
A-III(5)—Nilratan Sircar Medical College—			
O .. 16.50	30.43	28.90	-1.53
R .. 13.93			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
State Plan (Fourth Plan and Committed)—			
A-III(20)—Burdwan University			
Medical College—			
O .. 20.00	} 29.10	30.69	+1.59
R .. 9.10			
Non-Plan—			
A-III(1)—Medical College, Calcutta—			
O .. 35.18	} 40.83	45.46	+4.63
R .. 5.65			

Anticipated excess of Rs. 3,77.22 lakhs in the above nine cases was attributed mainly to sanction of dearness allowance at increased rate (Rs. 2,38.87 lakhs), increased expenditure due to opening of a new hospital, provision of additional beds in the existing hospitals, enhancement of diet charges, adjustment of more book debit bills (Rs. 77.50 lakhs), purchase of more stores and materials (Rs. 27.40 lakhs) and machinery and equipment (Rs. 21.50 lakhs), increased tours (Rs. 4.20 lakhs), payment of more rents and taxes (Rs. 3.00 lakhs), purchase of new ambulance vans (Rs. 2.20 lakhs) and employment of larger number of daily rated workers (Rs. 1.20 lakhs). Reasons for final excess/saving have not been intimated (February 1980).

B—Other System of Medicine—

B-II—Homoeopathy System of Medicine—

State Plan (Fourth Plan and Committed)—

B-II(4)—Aid for Development of Homoeopathy—

O .. 7.00	} 22.47	20.55	-1.92
R .. 15.47			

Anticipated excess was attributed to sanction of more grants than anticipated.

A-Allopathy—

A-IV—Training—

State Plan (Fifth Plan)—

A-IV(6)—Training Centres for Nurses—

O .. 5.75	} 13.26	15.30	+2.04
R .. 7.51			

Anticipated excess was attributed mainly to sanction of larger number of scholarships and stipends to students and dearness allowance at enhanced rate to staff. Reasons for the final excess of Rs. 2.04 lakhs have not been intimated (February 1980).

(v) In the following cases funds provided by reappropriation on the last day of the financial year proved unnecessary :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
280—Medical			
A-Allopathy—			
A-II—Medical Relief—			
Non-Plan—			
A-II(1)—Presidency Hospitals and Dispensaries—			
O .. 5,45.00	7,85.40	6,44.32	-1,41.08
S .. 1,42.33			
R .. 98.07			

Expenditure did not come up even to the original plus supplementary provision. Provision, however, was augmented by reappropriation of Rs. 98.07 lakhs which was stated to be due to payment of dearness allowance at increased rate (Rs. 56.00 lakhs), adjustment of more book debit bills, enhancement of diet charges and consumption of more petrol (Rs. 37.30 lakhs), purchase of more stores and materials (Rs. 5.97 lakhs), increase in tours and municipal rents and taxes (Rs. 3.00 lakhs), repair of larger number of instruments and appliances (Rs. 3.00 lakhs) and employment of larger number of daily-rated workers (Rs. 2.80 lakhs), partly counterbalanced by less purchase of equipments (Rs. 10.00 lakhs). Reasons for the final saving of Rs. 1,41.08 lakhs have not been intimated (February 1980).

A-II(20)—District and sub-divisional hospitals—

O .. 1,60.00	1,82.45	1,42.25	-40.20
R .. 22.45			

Expenditure did not come up even to the budget provision. Provision, however, was augmented by reappropriation which was stated to be due mainly to payment of dearness allowance at increased rate (Rs. 24.00 lakhs) and more purchase of contingency articles and stores and increase in electricity charges (Rs. 7.00 lakhs), partly counterbalanced by saving due to adjustment of less book debit bills than anticipated (Rs. 8.90 lakhs). Reasons for the final saving of Rs. 40.20 lakhs have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A-III—Education—			
State Plan (Fourth Plan and Committed)—			
A-III(25)—North Bengal Medical College—			
R ..	37.70	37.70 ..	-37.70

Provision was made by reappropriation to cover anticipated charges due to take-over of the North Bengal University Medical College with effect from 17th August 1978. Reasons for non-utilisation of the provision have not been intimated (February 1980).

(vi) Following is a case of augmentation of funds by reappropriation on 31st March 1979 which proved excessive :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A-II—Medical Relief—			
Non-Plan—			
A-II(27)—Aid to Mental Hospitals—			
O ..	48.00	71.23	54.26
R ..	23.23		
			-16.97

Anticipated excess was attributed to sanction of arrear maintenance charges for the reserved beds of West Bengal Government. Reasons for final saving have not been intimated (February 1980).

(vii) Following is a case of unnecessary withdrawal of funds by reappropriation :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A-III—Education—			
Non-Plan—			
A-III(9)—Under-Graduate Medical Education—			
O ..	55.00	49.57	60.65
R ..	-5.43		
			+11.08

Reduction of provision by reappropriation of funds to the extent of Rs. 5.43 lakhs was stated to be mainly due to non-filling up of posts and less purchase of instruments than anticipated. Reasons for the final excess of Rs. 11.08 lakhs occurring mainly under "Salaries" have not been intimated (February 1980).

Grant No. 37—Family Welfare (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 281—Family Welfare and 481—Capital Outlay on Family Welfare			
	Rs.		
Original .. 6,19,25,000	6,19,25,000	4,82,93,179	-1,36,31,821
Supplementary ..			
Amount surrendered during the year ..	..	..	..

Notes and comments—

(i) The entire saving of Rs. 1,36.32 lakhs remained unsurrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
281—Family Welfare			
II—Rural Family Planning Services—			
Centrally Sponsored (New Schemes)—			
II(2)—Establishment and maintenance of Rural Family Welfare Planning Sub-Centres—			
O 36.00	9.30	5.67	-3.63
R -26.70			

Anticipated saving was attributed to non-filling up of vacant posts and less office expenses. Reasons for final saving of Rs. 3.63 lakhs have not been intimated (February 1980).

VI—Compensation—

Centrally Sponsored (New Schemes)—

VI(1)—Compensation for Tubectomy—

O 95.00	91.26	65.00	-26.26
R -3.74			

Anticipated saving was attributed mainly to less acceptance of sterilisation methods by people. Reasons for final saving of Rs. 26.26 lakhs have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
IX—Training, Research and Statistics—			
Centrally Sponsored (New Schemes)—			
IX-(2)—Training of A.N.M. and Dais—	30.00	1.86	-28.14

V—Transport—

Centrally Sponsored (New Schemes)—			
V(2)—Purchase and maintenance of Vehicle under F.P. Programme—	30.00	17.07	-12.93

Reasons for final saving in the above two cases have not been intimated (February 1980).

IV—Maternity and Child Health—

Centrally Sponsored (New Schemes)—			
IV(2)—Prophylaxis Scheme—	12.00	..	-12.00

Reasons for non-utilisation of the entire provision have not been intimated (February 1980).

VII—Other Services and Supplies—

Centrally Sponsored (New Schemes)—			
VII(3)—Post-partum Centres—			
O 30.50	19.79	19.67	-0.12
R -10.71			

Saving was attributed mainly to non-taking up of minor works and non-purchase of machines, equipments and instruments.

V—Transport—

Centrally Sponsored (New Schemes)—			
V(3)—Procurement of additional vehicles for Rural Family Welfare Centres—	9.00	..	-9.00

Saving was attributed to non-receipt of approval from Government of India for purchase of vehicles.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IV—Maternity and Child Health—			
Centrally Sponsored (New Schemes)—			
IV(1)—Immunisation Scheme—	5.80	..	—5.80

Reasons for non-utilisation of the entire provision have not been intimated (February 1980).

(iii) Saving under the above heads was partly utilised under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
II—Rural Family Planning Services—			
Centrally Sponsored (New Schemes)—			
II(1)—Establishment and maintenance of Rural Family Welfare/ Planning Centres—			
O 1,63.00	2,02.90	1,96.23	—6.67
R 39.90			

Anticipated excess was attributed to enhancement of dearness allowance of the staff and filling up of vacant posts. Reasons for final saving of Rs. 6.67 lakhs have not been intimated (February 1980).

Grant No. 38—Public Health, Sanitation and Water Supply 85

	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Major heads : 282—Public Health, Sanitation and Water Supply and 682—Loans for Public Health, Sanitation and Water Supply			
	Rs.		
Voted—			
Original ..	26,83,20,000	}	}
Supplementary ..	14,24,15,000		
	41,07,35,000	38,32,65,579	-2,74,69,421
Amount surrendered during the year	..	..	..
Charged—			
Original ..	..	}	}
Supplementary	3,320		
	3,320	770	-2,550
Amount surrendered during the year	..	..	..

Notes and comments—

(i) The entire saving of Rs. 2,74.69 lakhs remained unsurrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving -
	(In lakhs of rupees)		
282—Public Health, Sanitation and Water Supply—			
B—Sewerage and Water Supply—			
B-X—Rural Piped Water Supply Scheme—			
Centrally Sponsored (New Scheme)—			
B-X(1)—Accelerated Rural Water Supply Programme—			
S ..	2,66.00	..	-2,66.00

Supplementary grant was obtained for meeting larger expenditure for implementing accelerated Water Supply Programme in rural areas. Entire provision remained unutilised, reasons for which have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B-IX—Urban Water Supply Schemes—			
State Plan (Fifth Plan)—			
B-IX(5)—Water Supply Scheme for Haldia Industrial Complex—			
S 50·00 } R -20·00 }	30·00	..	-30·00

Entire supplementary provision proved unnecessary in view of the total saving of Rs. 50·00 lakhs, reasons for which have not been intimated (February 1980).

B-X—Rural Piped Water Supply Scheme—

State Plan (Fifth Plan)—

B-X(i)—Ranigunj Coal-field Area Water Supply Scheme—

B-X(i)(1)—Ranigunj Coal-field Area Water Supply Scheme—

O 70·00 } R 22·17 }	92·17	43·13	-49·04
------------------------------------	-------	-------	--------

Augmentation of funds by reappropriation proved unnecessary as actual expenditure did not come up even to the original provision. Reasons for the final saving have not been intimated (February 1980).

B-XII—Minimum Needs Programme—

State Plan (Fifth Plan)—

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

B-XII(i)(2)—Rural Water Supply Scheme—

O 1,50·00 } R 18·50 }	1,68·50	1,32·30	-36·20
--------------------------------------	---------	---------	--------

Reasons for net saving of Rs. 17·70 lakhs have not been intimated (February 1980).

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)—Director of Health Services—			
O	58.05	69.20	60.72
S	13.15		
R	-2.00			-8.48
A-I(2)—District charges—			
O	1,34.65	1,44.10	1,32.94
S	13.00		
R	-3.55			-11.16
B—Sewerage and Water Supply—			
B-VIII—Sewerage Schemes—			
Centrally Sponsored (New Schemes)—			
B-VIII(1)—Conversion of dry latrines into sanitary ones—			
O	10.00	5.00	..
R	-5.00			-5.00

Reasons neither for withdrawal of funds by reappropriation nor for eventual saving in the above three cases have been intimated (February 1980).

A—Public Health and Sanitation—

A-II—Prevention and Control of Diseases—

Centrally Sponsored (New Schemes)—

A-II(V)—Tuberculosis—

A-II(V)(1)—Tuberculosis Control—	9.50	0.04	-9.46
----------------------------------	------	------	-------

Reasons for the saving have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—Sewerage and Water Supply—			
B-IX—Urban Water Supply Scheme—			
State Plan (Fifth Plan)—			
B-IX(3)—Water Supply Scheme for non-municipal Urban Areas—			
O 10.00	2.00	2.70	+0.70
R -8.00			

Reasons for net saving of Rs. 7.30 lakhs have not been intimated (February 1980).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—Sewerage and Water Supply—			
B-VI—Suspense—			
Non-Plan—			
B-VI(1)—Suspense—			
O 4,50.00	6,15.00	8,44.45	+2,29.45
S 1,65.00			

Reasons for excess have not been intimated (February 1980).

B-X—Rural Piped Water Supply Scheme—

Central Sector (New Schemes)—

3-X(i)—Piped Water Supply Scheme (for rural areas)—

B-X(i)(1)—Accelerated Programme—	2,40.00	3,77.19	+1,37.19
----------------------------------	---------	---------	----------

State Plan (Fourth Plan and Committed)—

B-X(i)—Piped Water Supply Scheme (for rural areas)—

B-X(i)(1)—Piped Water Supply Scheme (for rural areas)—	4.20	62.41	+58.21
--	------	-------	--------

Reasons for excess in above two cases have not been intimated (February 1980)

Head			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
B-IX—Urban Water Supply Schemes—					
State Plan (Fifth Plan)—					
B-IX(2)—Urban Water Supply and Sanitation Scheme (for municipalities having population of 20,000 or less)—					
O .. ..	..	10.00	5.00	40.14	+35.14
R .. ..	..	-5.00			

Withdrawal of funds by reappropriation proved unnecessary in view of the eventual excess of Rs. 35.14 lakhs, reasons for which have not been intimated (February 1980).

B-VII—Other Expenditure—

Non-Plan—

B-VII(1)—Works—	1,00.00	1,29.48	+29.48
-----------------	---------	---------	--------

Reasons for excess have not been intimated (February 1980).

B-V—Machinery and Equipment—

Non-Plan—

B-V(1)—Works—

O	10.00	20.00	55.77	+35.77
S .. ..	..	20.00		
R .. ..	..	-10.00		

Withdrawal of funds by reappropriation proved unnecessary in view of the eventual excess of Rs. 35.77 lakhs, reasons for which have not been intimated (February 1980).

A—Public Health and Sanitation—

A-II—Prevention and Control of Diseases—

Centrally Sponsored (New Schemes)—

A-II(VI)—Leprosy—

A-II(VI)(1)—National Leprosy Control Programme—

O	42.50	60.00	64.79	+4.79
R	17.50			

Reasons for total excess of Rs. 22.29 lakhs have not been intimated (February 1980).

(iv) **Suspense** : The expenditure in the grant includes Rs. 8,44.45 lakhs under 'Suspense' which accommodates interim transactions for the purchase and supply of equipment and other materials for Water Supply and Sanitation and other Schemes of the Department of Health and Family Welfare.

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

An account of the transactions during 1978-79 under each subdivision of 'Suspense' is given below :—

	Opening balance Debit+ Credit—	Debits	Credits	Closing balance Debit+ Credit—
(In lakhs of rupees)				
Purchases.. ..	—20,25.41	2,51.91	6,57.39	—24,30.89
Miscellaneous Works Advances ..	+2,05.96	1,83.92	1,06.03	+2,83.85
Stock	+6,88.67	4,08.62	8,32.48	+2,64.81
Total	—11,30.78	8,44.45	15,95.90	—18,82.23

Grant No. 39—Housing

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 283—Housing, 483— Capital Outlay on Housing and 683—Loans for Housing			
Voted—			
	Rs.		
Original .. 10,31,12,000	} 43,90,77,000	34,72,98,662	—9,17,78,338
Supplementary 33,59,65,000			
Amount surrendered during the year .. ..	..	..	..
Charged—			
Original .. 49,000	} 16,68,000	16,28,469	—39,531
Supplementary 16,19,000			
Amount surrendered during the year (March 1979) .. ..	..	..	51,603

Notes and comments—

(i) The entire saving of Rs. 9,17.78 lakhs remained unsurrendered.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
283—Housing			
A—General—			
A-(IV)—Other Expenditure—			
A-(IV)1—Assistance for reconstruction of housing/huts destroyed due to Floods—			
S	33,59.65	23,38.19	-10,21.46

The additional provision was obtained by supplementary grant for meeting larger expenditure in connection with the floods, 1978, for House Restoration Programme in flood-affected areas. Reasons for final saving have not been intimated (February 1980).

483—Capital Outlay on Housing

B—Other Housing Schemes—

B(I)—Salt Lake Scheme—

Non-Plan—

B(I)1—Salt Lake Reclamation Scheme—	3,94.92	3,01.16	-93.76
-------------------------------------	---------	---------	--------

Saving of Rs. 93.76 lakhs was due mainly to less expenditure under 'wages', 'Major works' and 'Tools and Plant', the reasons for which have not been intimated (February 1980).

283—Housing •

C—Government Residential Buildings—

Non-Plan—

C(VI)—Estate Management—

C(VI)1—Estate Directorate—

O	2,13.50	2,43.78	1,67.87	-75.91
R	30.28			

Expenditure was less than the original provision which was further augmented to meet excess expenditure on the maintenance as well as special repair works of many Government Housing Estates which were severely damaged by the floods in September 1978. Reasons for the resultant final saving of Rs. 75.91 lakhs have not been intimated (February 1980).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
483—Capital Outlay on Housing			
B—Other Housing Schemes—			
B(X)—Other Expenditure—			
State Plan (Fifth Plan)—			
B(X)1—Land Acquisition and Development Scheme—			
O 15.00	31.00	..	-31.00
R 16.00			

Reasons for anticipated excess and final saving have not been intimated (February 1980).

283—Housing

B—Housing Schemes—

B(VIII)—Subsidised Industrial Housing Scheme—

Central Sector (New Schemes)—

B(VIII)1—Subsidised Housing schemes for plantation workers—

O 35.00	23.01	24.40	+1.39
R -11.99			

Anticipated saving was reportedly due to the provision being restricted to the amount provided by the Government of India. Reasons for final excess have not been intimated (February 1980).

483—Capital Outlay on Housing

B—Other Housing Schemes—

B(V)—Middle Income Group Housing Scheme—

State Plan (Fifth Plan)—

B(V)1—Construction of houses under Middle Income Group Housing Scheme—

O 20.00	15.10	14.47	-0.63
R -4.90			

Reasons for total saving of Rs. 5.53 lakhs have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B(X)—Other Expenditure—			
Non-Plan—			
B(X)1g—Land Acquisition and Development Project at 193 An'dul Road—			
O	28.00	23.59	+21.37
R	-25.78		
	2.22		

Anticipated saving was stated to be due to adjustment on account of transfer of materials and non-settlement of cost for acquisition of land. Reasons for final excess have not been intimated (February 1980).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
483—Capital Outlay on Housing			
A—Government Residential Buildings—	..	1,22.80	+1,22.80
283—Housing			
C—Government Residential Buildings—			
C(III)—Maintenance and Repairs—			
Non-Plan—			
C(III)2—Government Housing Schemes—	3.00	99.09	+96.09

Reasons for excess in the above cases have not been intimated (February 1980).

A—General—

Non-Plan—

A(I)—Direction and Administration—

O	53.76	83.68	+21.28
R	8.64		
	62.40		

Reasons for the total excess of Rs. 29.92 lakhs mainly under salaries and office expenses have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
283—Housing			
C—Government Residential Buildings—			
C(VIII)—Suspense—			
R	0·10	19·99	+19·89
Reasons for provision of funds by reappropriation as also for final excess have not been intimated (February 1980).			
C(VII)—Machinery and Equipment—	..	15·23	+15·23
Reasons for excess have not been intimated (February 1980).			
483—Capital Outlay on Housing			
B—Other Housing Schemes—			
B(VI)—Rental Housing Scheme—			
State Plan (Fifth Plan)—			
B(VI)—Construction of Houses under the Rental Housing Schemes for State Government Employees—			
O	69·75	83·73	+5·92
R	8·06		
Anticipated excess was reportedly due to better progress of works as well as on account of expenditure on a number of Rental Housing Projects taken up in flood-affected districts. Reasons for final excess have not been intimated (February 1980).			
683—Loans for Housing			
Central Sector (New Schemes)—			
VIII—Subsidised Housing Scheme for Plantation Workers—	40·00	52·18	+12·18

Final excess was attributed to good progress by the loanee planters and release of larger amount at post-budget stage by Government of India.

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 284—Urban Development, 484—Capital Outlay on Urban Development and 684—Loans for Urban Development			
	Rs.		
Original .. 46,87,56,000	52,86,90,000	49,03,30,213	-3,83,59,787
Supplementary 5,99,34,000			
Amount surrendered during the year (March 1979)	..	..	1,49,20,928

Notes and comments—

(i) In view of the saving of Rs. 3,83.60 lakhs, the supplementary grant obtained in March 1979 proved excessive.

(ii) Of the unutilised provision, Rs. 2,34.39 lakhs were not surrendered.

(iii) Substantial saving in the original and supplementary provision occurred under :—

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

284—Urban Development

A—General—

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

A(II)20—Grants to Calcutta Corporation, Municipalities, Calcutta Metropolitan Development Authority and other local bodies for maintenance of assets created by Calcutta Metropolitan Development Authority—

S 1,74.34
R -1,74.34			

Supplementary provision of Rs. 1,74.34 lakhs was obtained for meeting expenditure on grants to the Calcutta Metropolitan Development Authority and other local bodies for maintenance of the civic assets created by the Calcutta Metropolitan Development Authority. Saving was stated to be due to adverse ways and means position of the State Government which could not be anticipated at the time of obtaining supplementary grant.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
C—Greater Calcutta Development Scheme—			
(CV)—Other Expenditure—			
Non-Plan (Developmental)—			
C(V)-4—Assistance to Calcutta Metropolitan Development Authority for resettlement of city kept cattle—			
O 1,00.00 }			
R -1,00.00 }	..	..	..
Non-utilisation of the entire provision was stated to be due to non-availability of funds from the Government of India.			
684—Loans for Urban Development			
I—Urban Development—			
Non-Plan (Developmental)—			
I(2)—Loans for integrated development of Industrial Urban Complex and Township at Haldia—	1,00.00	..	-1,00.00
Reasons for saving have not been intimated (February 1980).			
State Plan (Fifth Plan)—			
I(4)—Loans for integrated development of Industrial Urban Complex and Township at Haldia—	1,00.00	..	-1,00.00
Reasons for saving have not been intimated (February 1980).			
284—Urban Development			
A—General—			
A(II)—Assistance to Municipalities, Corporation, etc.—			
A(II)(19)—Grants to local bodies for maintenance of assets created by Calcutta Metropolitan Development Authority investments—			
(i) Calcutta Corporation,			
(ii) Municipalities—			
O 2,50.00 }			
R -85.96 }	1,64.04	1,64.04	..

Anticipated saving was attributed to sanction of less expenditure on account of adverse ways and means position of the State.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
484—Capital Outlay on Urban Development			
A—General—			
A(II)—Other Expenditure—			
State Plan (Fifth Plan)—			
A(II)3—Haldia Development Scheme—			
S 1,00.00	59.00	45.61	-13.39
R -41.00			

Supplementary provision was obtained for development in Haldia region. Withdrawal of provision of Rs. 41.00 lakhs by reappropriation was attributed to non-execution of development works to the desired extent due to unforeseen flood at Haldia and its adjoining areas. Reasons for final saving have not been intimated (February 1980).

284—Urban Development

E—Haldia Development Schemes—

State Plan (Fifth Plan)—

E(1)—Development of Haldia—

O 58.32	18.23	5.25	-12.98
R -40.09			

Anticipated saving was stated to be mainly due to curtailment of the work programme on account of unforeseen flood in Midnapore district. Reasons for final saving have not been intimated (February 1980).

684—Loans for Urban Development

I—Urban Development—

Non-Plan—

I(1)—Loans to Calcutta Corporation—

I(2)—Loans to Municipalities—

O 2,00.00	1,65.15	1,69.65	+4.50
R -34.85			

Anticipated saving was stated to be mainly due to decrease in demands for ways and means advances by the Municipalities. Reasons for final excess have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
284—Urban Development			
A—General—			
A(III)—Town and Regional Planning—			
Non-Plan—			
A(III)-2—Townships and Administrative colonies—			
O 16.80	7.70	8.14	+0.44
R -9.10			

Anticipated saving of Rs. 9.10 lakhs was mainly on account of non-filling up of posts (Rs. 0.15 lakh), observance of strict economy in expenditure (Rs. 0.4 lakh), non-submission of claims for taxes by the Municipalities and Anchal Panchayats (Rs. 0.55 lakh) and non-submission of estimates by the local offices for maintenance of the Townships and Administrative colonies (Rs. 8.00 lakhs). Reasons for final excess have not been intimated (February 1980).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
284—Urban Development			
A—General—			
A(I)—Assistance to Municipalities, Corporation, etc.—			
A(II)-1—Grants to Calcutta Corporation for dearness concession to their employees—			
O 4,30.38	5,59.78	5,59.78	..
R 1,29.40			

Anticipated excess was attributed mainly to payment of subventions to the Calcutta Corporation, on account of interim dearness allowance and payment of arrear Government subventions to the Corporation towards payment of "additional dearness allowance" to its employees.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A(II)-3—Grants to Local Bodies for dearness concession to their employees—			
O	4,19.08	4,96.15	-8.86
R	85.93		
	5,05.01		

Additional funds of Rs. 85.93 lakhs were provided by reappropriation for meeting excess expenditure on account of payment of subvention to the Municipalities, Town Committees and the Notified Area Authorities for payment of "interim dearness allowance" and also on account of payment of arrear Government subventions for 11 months to these local bodies towards payment of additional dearness allowance in consequence of a post-budget decision. Reasons for final saving have not been intimated (February 1980).

State Plan (Fifth Plan)—

A(II)-7—Expenditure in connection with the floods, 1978—Grants to urban local bodies for repairs of roads, culverts, etc., affected by floods—

S	2,25.00	2,30.00	2,94.04	+64.04
R	5.00			

Funds were provided by reappropriation and supplementary grant for meeting expenditure on grants to the Calcutta Metropolitan Development Authority and other local bodies for maintenance of civic assets created by the Calcutta Metropolitan Development Authority and also for repairs of roads, culverts, etc., affected by the floods of 1978. Reasons for final excess have not been intimated (February 1980).

684—Loans for Urban Development

I—Urban Development—

State Plan (Fifth Plan)—

I(5)—Expenditure in connection with the floods, 1978—Loans to local bodies for repair/restoration of Urban Water Supply Works affected by the floods—

S	1,00.00	1,36.37	1,33.41	-2.96
R	36.37			

Funds were provided by reappropriation and supplementary grant for payment of loans to local bodies for repairs/restoration of Urban Water Supply Work affected by the floods of 1978. Reasons for final saving have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
284—Urban Development			
A—General—			
A(II)—Assistance to Municipalities, Corporation, etc.—			
A(II)-22—Grants to the Calcutta Improvement Trust for dearness concession to its employees—			
R	14.33	14.33	..

Reasons for provision of funds by reappropriation have not been intimated (February 1980).

State Plan (Fifth Plan)—

A(II)-6—Grants to local bodies outside Calcutta Metropolitan Development Authority area for sinking of hand-operated tubewells—

R	5.75	5.75	5.12	—0.63
---------	------	------	------	-------

Funds were provided by reappropriation in consequence of a post-budget decision to divert funds from other heads for sinking tubewells in drought-affected municipalities.

(v) In the following case, funds provided by reappropriation for a scheme not provided in budget, remained unutilised :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
284—Urban Development			
A—General—			
A(II)—Assistance to Municipalities, Corporations, etc.—			
State Plan (Fifth Plan)—			
A(II)-9—Expenditure in connection with the floods 1978—Grants to local bodies for repairs/restoration of Urban Water Supply Works affected by the floods—			
R	63.63	63.63	..
			—63.63

Funds were provided by reappropriation as a result of post-budget decision to divert funds to Plan head from non-Plan head. Reasons for final saving have not been intimated (February 1980).

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

101

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 285—Information and Publicity, 485—Capital Outlay on Information and Publicity and 685—Loans for Information and Publicity			
	Rs.		
Original .. 3,09,97,000	3,09,97,000	2,98,12,676	-11,84,324
Supplementary ..			
Amount surrendered during the year (March 1979)	..	..	11,12,000

Notes and comments—

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
285—Information and Publicity			
VIII—Films—			
Non-Plan—			
VIII-2—Film Development Board—			
O 25.00	4.56	5.39	+0.83
R -20.44			
Anticipated saving was attributed mainly to non-finalisation of schemes pertaining to the Board (Rs. 17.62 lakhs) and non-fulfilment by the grantees of the conditions required for sanction of grants (Rs. 2.15 lakhs).			
VI—Field Publicity—			
Non-Plan—			
Field Information—			
O 20.31	13.47	13.51	+0.04
R -6.84			

Anticipated saving was stated to be due to some purchases not having materialised.

(ii) Significant excess occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
485—Capital Outlay on Information and Publicity			
I—Information and Publicity—			
State Plan (Fifth Plan and Annual Plan)			
I-7—Purchase of Land for National Theatre and Popular Theatre—			
R	28.49	28.49	28.49 ..

Provision of funds by reappropriation was stated to be due to purchase of some plots of land from the Calcutta Improvement Trust for construction of a National Theatre and popular theatre in Calcutta.

285—Information and Publicity

X—Publications—

Non-Plan—

X-1—Publication—

O	16.00	}	28.76	29.54	+0.78
R	12.76				

Excess was stated to be due to increase in circulation of the journals of the Department.

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 287—Labour and Employment			
	Rs.		
Original .. 4,49,50,000	4,49,50,000	4,28,98,158	-20,51,842
Supplementary			
Amount surrendered during the year (March 1979)	..	..	28,59,910

Notes and comments—

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

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

(In lakhs of rupees)

287—Labour and Employment**A—Labour—****A(I)—Direction and Administration—****State Plan (Fifth Plan)—****A(I)-3—Enforcement of Minimum Wages for agricultural labour—**

O 37.50	28.92	9.52	-19.40
R -8.58			

Anticipated saving was stated to be mainly due to non-filling up of some vacant posts. Reasons for final saving have not been intimated (February 1980).

A(IV)—General Labour Welfare—**Non-Plan—****A(IV)5—Grants to the West Bengal Labour Welfare Board—**

O 16.00	5.20	5.20	..
R -10.80			

Anticipated saving was stated to be due to payment of contribution to the Board being restricted to the amount contributed by the employees.

Head	Total grant	Actual expenditure	Excess+ Saving—
In lakhs of rupees)			
B—Employment and Training—			
B(IV)—Training of Craftsmen and Supervisors—			
State Plan (Fifth Plan)—			
B(IV)1—Craftsman Training and Labour Welfare—			
O	10.00	7.06	0.96
R	-2.94		
			-6.10

Anticipated saving was stated to be due to non-appointment of staff. Reasons for final saving have not been intimated (February 1980).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—Labour—			
A(I)—Direction and Administration—			
A(I)-1—Labour Commissioner—			
O	34.56	31.72	49.42
R	-2.84		
			+17.70

Reasons for final excess have not been intimated (February 1980).

B—Employment and Training—

B(III)—Employment, Survey and Statistics—

State Plan (Fifth Plan)—

B(III)4—Additional Employment Programme—

O	35.00	40.00	49.42
R	5.00		
			+9.42

Anticipated excess was stated to be mainly due to sanction of interim dearness allowance, ex-gratia grant and increase in the rate of house-rent allowance, etc. Reasons for final excess have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B(IV)—Training of Craftsmen and Supervisors—			
Non-Plan—			
B(IV)2—National Apprenticeship Training—			
O	29.65	31.04	39.12
R	1.39		
			+8.08

Reasons for the total excess of Rs. 9.47 lakhs have not been intimated (February 1980).

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 288—Social Security and Welfare			
	Rs.		
Original	30,00,000	27,10,281	-2,89,719
Supplementary .. .. .	.. .. .	
	30,00,000		
Amount surrendered during the year (March 1979)	..	..	2,69,000

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 288—Social Security and Welfare, 488—Capital Outlay on Social Security and Welfare and 688—Loans for Social Security and Welfare			
Voted—			
Original ..	13,28,07,000	13,28,07,000	10,00,24,410
Supplementary ..			
			—3,27,82,590
Amount surrendered during the year (March 1979)	..	..	2,31,94,400
Charged—			
Original ..	25,60,000	25,60,000	14,76,401
Supplementary ..			
			—10,83,599
Amount surrendered during the year (March 1979)	..	..	15,00,000

Notes and comments— Voted grant

(i) Unutilised provision of Rs. 95.88 lakhs remained unsurrendered even though surrender of anticipated saving was made on the last day of the financial year. g

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
288—Social Security and Welfare			
B—Relief and Rehabilitation of Displaced Persons—			
B.VI—Other Rehabilitation Scheme—			
B.VI(7)—Other Schemes—			
O	6,09.52	5,34.43	5,04.03
R	—75.09		
			—30.40

Anticipated saving was attributed mainly to non-finalisation of outstanding claims under "Other rehabilitation schemes" and "Acquisition of land (Housing Schemes)" (Rs. 75.00 lakhs). Reasons for final saving have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B-VII—Other Expenditure—			
B-VII(2)(ii)—Agricultural Grants—			
O 1,00.00	20.00	0.05	-19.95
R -80.00			

Anticipated saving was attributed to less payment of grants due to non-finalisation of different agricultural programmes. Reasons for the final saving of Rs. 19.95 lakhs have not been intimated (February 1980).

688—Loans for Social Security and Welfare

I—Rehabilitation Scheme—

I(1)—Loans to Displaced Persons—

O 1,00.00	70.00	34.11	-35.89
R -30.00			

Anticipated saving was stated to be due to non-finalisation of certain schemes. Reasons for the final saving of Rs. 35.89 lakhs have not been intimated (February 1980).

288—Social Security and Welfare

B—Relief and Rehabilitation of Displaced Persons—

B-IV—Bangladesh Refugees—

B-IV(C)—Shelter, Water Supply and Sanitation—

O 50.00	25.00	2.68	-22.32
R -25.00			

Anticipated saving was attributed to non-payment of outstanding claims. Reasons for final saving have not been intimated (February 1980).

B-IV—Bangladesh Refugees—

B-IV(F)—Miscellaneous—

O 30.00	32.00	3.91	-28.09
R 2.00			

Additional funds of Rs. 2.00 lakhs were provided by reappropriation in anticipation of finalisation of more outstanding claims. Reasons for the final saving of Rs. 28.09 lakhs have not been intimated (February 1980).

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
B-VI—Other Rehabilitation Schemes—				
B-VI(1)—Expenditure on P. L. Homes—				
O	71.26	71.11	45.24	-25.87
R	-0.15			

Reasons for the final saving of Rs. 25.87 lakhs have not been intimated (February 1980).

B-IV—Bangladesh Refugees—

B-IV(D)—Health Measures—

O	25.00	2.00	0.13	-1.87
R	-23.00			

Anticipated saving was stated to be due to non-payment of outstanding claims. Reasons for final saving (Rs. 1.87 lakhs) have not been intimated (February 1980).

B-I—Direction and Administration—

B-I(3)—District and Sub-Divisional Establishment—

O	46.75	44.05	40.20	-3.85
R	-2.70			

Anticipated saving was attributed mainly to non-payment of outstanding claims. Reasons for final saving have not been intimated (February, 1980).

B-I(1)—Refugee Relief and Rehabilitation—

Directorate Establishment—

O	41.20	39.81	35.38	-4.43
R	-1.39			

Anticipated saving was attributed mainly to non-payment of rents for technical reasons (Rs. 4.0 lakhs), partly counterbalanced by excess due to payment of selection grade pay, arrears of pay, dearness allowance at enhanced rate and gratia grant to the staff (Rs. 2.80 lakhs). Reasons for final saving have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B-IV—Bangladesh Refugees—			
B-IV(G)—Losses/Write off—	5.00	..	—5.00

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

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
238—Social Security and Welfare			
B—Relief and Rehabilitation of Displaced Persons—			
B-V—Other Relief Measures—			
O	1,75.50	2,55.81	+1,05.31
R	—25.00		
	1,50.50		

Anticipated saving was attributed to non-finalisation of the case regarding conversion of loans into grants. Reasons for the final excess of Rs. 1,05.31 lakhs have not been intimated (February 1980).

488—Capital Outlay on Social Security and Welfare

D—Other Rehabilitation Schemes—

D-I—Colonisation Schemes—

O	1.00	9.53	+5.53
R	3.00		
	4.00		

Anticipated excess was attributed to finalisation of outstanding claims. Reasons for final excess have not been intimated (February 1980).

(iv) In the following cases augmentation of funds by reappropriation proved unnecessary/excessive :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
288—Social Security and Welfare			
B—Relief and Rehabilitation of Displaced Persons—			
B—VII—Other Expenditure—			
B-VII(2)(i)—Market Poultry and Other Schemes—			
O	9.00	0.83	-15.17
R	7.00		
	16.00		

Expenditure fell far short of provision. The provision, however, was augmented by reappropriation on the ground of more repair works than anticipated. Reasons for the final saving of Rs. 15.17 lakhs have not been intimated (February 1980).

B-VI—Other Rehabilitation Schemes—

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

O	38.35	47.37	-7.18
R	15.20		
	53.55		

Provision was augmented by Rs. 15.20 lakhs which was stated to be due mainly to finalisation of more claims than anticipated. Reasons for the eventual saving of Rs. 7.18 lakhs have not been intimated (February 1980).

Charged appropriation

(i) Saving occurred under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
288—Social Security and Welfare			
B—Relief and Rehabilitation of Displaced Persons—			
B-VI—Other Rehabilitation Schemes—			
B-VI(7)—Other Schemes—			
O	25.00	6.46	-3.54
R	-15.00		
	10.00		

Saving was attributed mainly to non-finalisation of outstanding claims under "Acquisition of land (Housing Schemes)".

(ii) Above saving was partly counterbalanced by excess under the following; the excess remained uncovered inspite of saving under the appropriation:—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
288—Social Security and Welfare			
B—Relief and Rehabilitation of Displaced Persons—			
B-IV—Bangladesh Refugees—			
B-IV(c)—Shelter, Water Supply and Sanitation—	..	8.30	+8.30

Reasons for excess have not been intimated (February 1980).

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 288—Social Security and Welfare, 488—Capital Outlay on Social Security and Welfare and 688—Loans for Social Security and Welfare			
Voted—			
	Rs.		
Original .. 9,53,49,000	} 9,53,49,000	9,21,47,207	-32,01,793
Supplementary ..			
Amount surrendered during the year (March 1979)	..	..	2,41,000
Charged—			
Original .. 1,000	} 1,000	..	-1,000
Supplementary ..			
Amount surrendered during the year (March 1979)	..	..	1,000

Notes and comments—

(i) 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—			
II(1)—Education—			
O 4,13.60	3,75.06	3,68.41	-6.65
R -38.54			
Saving occurred mainly on account of less expenditure on "Scholarships to Students" (Rs. 36.93 lakhs), "Tuition Fees" (Rs. 13.00 lakhs) and "Construction of Girls' Hostel" (Rs. 10.00 lakhs), partly counterbalanced by excess mainly under "Hostel Charges" (Rs. 8.80 lakhs), "Opening of a hostel for post-Matric students at Calcutta" (Rs. 2.05 lakhs) and "Construction of new hostel buildings" Rs. 1.85 lakhs). Reasons for less/excess expenditure have not been intimated (February 1980).			
488—Capital Outlay on Social Security and Welfare			
E—Other Social Security and Welfare programmes—			
II—Tribal Area Sub-Plan—			
State Plan (Schemes under Proviso to Article 275(i) of the Constitution of India)—			
II(2)—State contribution to the share capital of LAMPS—			
O 10.00	3.00	..	-3.00
R -7.00			
288—Social Security and Welfare			
C—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—			
I—Direction and Administration—			
I(3)—Strengthening of staff at the Headquarters and at the Field Level—			
O 7.00	1.50	1.49	-0.01
R -5.50			

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

(ii) Above saving was partly reappropriated to provide funds mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
488—Capital Outlay on Social Security and Welfare			
E—Other Social Security and Welfare Programmes—			
I—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
I(2)—West Bengal Scheduled Castes Development and Finance Corporation—			
R ..	42.00	42.00	..

Reasons for provision of funds by reappropriation have not been intimated (February 1980).

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 288—Social Security and Welfare and 688—Loans for Social Security and Welfare			
Rs.			
Original ..	32,52,51,000	31,68,63.831	—4,36,65,169
Supplementary	3,52,78,000		
Amount surrendered during the year (March 1979)	..	..	1,49,82,148

Notes and comments—

(i) Supplementary provision of Rs. 3,52.78 lakhs obtained in March 1979 proved unnecessary in view of eventual saving of Rs. 4,36.65 lakhs under the grant.

(ii) Of the saving, Rs. 2,86.83 lakhs remained unsurrendered even though surrender of anticipated saving was made on the last day of the financial year.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
288—Social Security and Welfare			
D—Social Welfare—			
D—X—Other Expenditure—			
D—X(4)—Rural Works Programme—			
O ..	14,99.36	} 11,02.25	7,55.84
R ..	—3,97.11		
			—3,46.41
<p>Anticipated saving was attributed mainly to non-completion of spill over schemes of the previous year in the fields of minor irrigation, flood protection, drainage, afforestation, rural roads, etc. (Rs. 11,16.67 lakhs), non-finalisation of purchase of road rollers during the year (Rs. 76.00 lakhs) and non-filling up of a good number of posts under Special Employment and Rural Production Programmes (Rs. 22.94 lakhs), partly counterbalanced by excess which was attributed to allotment of fund to 36 Union Boards in Burdwan district (Rs. 8,19.00 lakhs). Reasons for the final saving of Rs. 3,46.41 lakhs have not been intimated (February 1980).</p>			
D—IX—Minimum Needs Programme—			
D—IX(1)—Special Nutrition Programme—			
	1,60.00	47.43	—1,12.57
D—X—Other Expenditure—			
D—X(6)—Transit Camps, etc.—			
S ..	1,00.00	..	—1,00.00
D—V—Family and Child Welfare—			
D—V(1)—Government of India's Crash Programme of Nutrition for Children—			
	2,21.00	1,59.84	—61.16
E—Other Social Security and Welfare Programmes—			
E—III—Pension under Social Security Scheme—			
E—III(1)—Grant of old-age pension to the old and infirm—			
	63.25	35.48	—27.77

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
D—Social Welfare—			
D—I—Direction and Administration—			
D—I(3)—Directorate of Education (Social Welfare)—			
O .. 23.89	25.98	4.20	-21.78
S .. 2.09			
D—VI—Welfare of poor and destitute—			
D—VI(8)—Establishment of training centres for the promotion of tailoring and cutting to the destitute and poor girls and women	14.00	4.39	-9.61
D—IV—Women's Welfare—			
D—IV(5)—Functional literacy for adult women—			
O .. 2.25	8.25	0.97	-7.28
S .. 6.00			
D—X—Other Expenditure—			
D—X(1)—Amount payable for 100 beds reserved for non-lepar patients in the Uttarpara Hospital—	5.00	..	-5.00

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

(iv) Above saving was partly counterbalanced by excess mainly under the following; final excess in each case remained uncovered inspite of overall saving in the grant:—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
D—Social Welfare—			
D—X—Other Expenditure—			
D—X(8)—Composite Rural Restoration Programme for flood affected—			
S .. 2,00.00	5,00.00	8,58.08	+3,58.08
R .. 3,00.00			

Anticipated excess was attributed to requirement of funds for restoration of rural assets like village roads, embankments, tanks, water channels, school buildings, health centres, etc., damaged by floods. Reasons for final excess have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
E—Other Social Security and Welfare Programmes—			
E—II—Insurance Schemes—			
E—II(2)—Government contribution under State Employees Group Insurance Scheme for Police—	33.00	64.50	+31.50
D—Social Welfare—			
D—I—Direction and Administration—			
D—I(1)—Directorate of Social Welfare—	8.75	23.02	+14.27
D—X—Other Expenditure—			
D—X(3)—Aid to Voluntary Organisation for social welfare works—	4.90	18.24	+13.34
E—Other Social Security and Welfare Programmes—			
E—II—Insurance Schemes—			
E—II(1)—Government contribution under State Employees Group Insurance Scheme other than Police—	55.00	64.93	+9.93
D—Social Welfare—			
D—V—Family and Child Welfare—			
D—V(7)—Integrated Child Development Service Scheme—			
O .. 9.00	11.85	19.34	+7.49
S .. 2.85			

Reasons for final excess in the above cases have not been intimated (February 1980).

Grant No. 47—Relief on account of Natural Calamities (All voted) 117

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 289—Relief on account of Natural Calamities			
Original ..	Rs. 9,00,00,000	} 24,46,61,000	23,64,70,483
Supplementary	15,46,61,000			} —81,90,517
Amount surrendered during the year (March 1979)	..	..	32,43,500

Notes and comments—

(i) Supplementary provision obtained in March 1979 proved excessive in view of saving in the grant.

(ii) Unutilised provision to the extent of Rs. 49.47 lakhs remained unsurrendered.

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

Head	Total grant	Actual expenditure	Excess + Saving—	
(In lakhs of rupees)				
D—General—				
D—I—Direction and Administration—				
O ..	88.48	} 3,52.40	2,16.56	
S ..	3,04.37			} —1,35.84
R ..	—40.45			

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

B—Gratuitous Relief—

B—II—Food and Clothing—

B—II(b)—Clothing—

O ..	12.70	} 3,89.25	3,25.19	
S	3,63.30			} —64.06
R ..	13.25			

Reasons for the anticipated excess of Rs. 13.25 lakhs and the final saving of Rs. 64.06 lakhs have not been intimated (February 1980).

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
D—General—					
D—II—Other Expenditure—					
D—II(a)—Transport of goods moved on relief account—					
O	..	15.00	55.19	43.10	-12.09
S	..	50.00			
R	..	-9.81			

B—Gratuitous Relief—

B—III—Housing—

O	..	15.00	11.02	..	-11.02
R	..	-3.98			

Reasons for both anticipated and final savings in the above two cases have not been intimated (February 1980).

A—Special Relief

A—II—Public Health, Water Supply and Sanitation—

A—II(B)—Provision for drinking water due to natural calamities—

O	..	15.00
R	..	-15.00			

Saving was attributed to the fact that expenses in connection with the floods of 1978 were accounted for under different functional heads.

C—Relief Works—

C—III—Other Works—

C—III(b)—Expenditure on Modified Test Relief Works—

O	..	10.00	9.54	0.91	-8.63
R	..	-0.46			

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

(iv) Above saving was partly counterbalanced by excess mainly under the following; final excess in each case remained uncovered inspite of overall saving under the grant :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B—Gratuitous Relief—			
B—II—Food and Clothing—			
B—II(a)—Food—			
O .. 1,35.00	7,16.60	7,62.27	+45.67
S .. 5,60.00			
R .. 21.60			
A—Special Relief—			
A—IV—Other Special Relief Measures—			
A—IV(b)—Emergency relief programme in collaboration with CARE—			
O .. 35.50	41.67	1,02.60	+60.93
S .. 0.06			
R .. 6.11			
B—Gratuitous Relief—			
B—I—Cash Doles—	5.00	32.14	+27.41
D—General—			
D—II—Other Expenditure—			
D—II(b)—Remuneration of Test Relief and Dry Dole Dealers—			
O .. 8.00	11.97	26.81	+14.84
R .. 3.97			
D—II(f)—Expenditure in connection with Food for Works Project in collaboration with CARE—			
O .. 7.00	18.30	23.40	+5.10
S .. 3.00			
R .. 8.30			

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
D—II(e)—Expenditure in connection with relief to fire victims—					
O	..	4.00	6.34	15.24	+8.90
S	..	1.00			
R	..	1.34			

Reasons for excess in the above cases have not been intimated (February 1980).

(v) Following are cases of unnecessary augmentation/withdrawal of funds by reappropriation on the last day of the financial year :—

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
C—Relief Works—					
C—III—Other Works—					
C—III(a)—Expenditure on Relief Works—					
O	..	4,00.00	4,36.15	3,90.28	—45.87
R	..	36.15			

Expenditure fell short of the original provision by Rs. 9.72 lakhs. Even so, the provision was augmented by reappropriation, reasons for which as well as for final saving have not been intimated (February 1980).

D—General—

D—II—Other Expenditure—

D—II(d)—Expenditure on account of relief of distress other than distress due to natural calamities—

O	..	60.00	1,31.19	1,66.40	+35.21
S	..	88.75			
R	..	—17.56			

Expenditure exceeded the original plus supplementary provision by Rs.17.65 lakhs. Even so, the provision was reduced by Rs. 17.56 lakhs by reappropriation, reasons for which as well as for final excess have not been intimated (February 1980).

(vi) **West Bengal Famine Insurance Fund** : The Fund was created by Government in 1938-39 under the Bengal Famine Insurance Fund Act, 1937.

The Fund is intended to meet the expenditure on relief of famine and distress caused by serious drought, flood, earthquake and other natural calamities. The Fund is credited with contributions made by Government from time to time and by interest on securities in which the sums at credit are invested. The expenditure to be met from the Fund is initially debited to this grant and is transferred to the Fund account before the close of the accounts of the year. During 1978-79 Rs. 80.00 lakhs were contributed by Government to the Fund but no amount was debited to it as expenditure met from the Fund. The balance at the credit of the Fund on 31st March 1979 was Rs. 1,15.00 lakhs (Rs. 20.04 lakhs in investment and Rs. 94.96 lakhs in cash).

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1978-79.

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 295—Other Social and Community Services, 495—Capital Outlay on Other Social and Community Services and 695—Loans for Other Social and Community Services			
Rs.			
Original .. 1,49,50,000	1,55,80,000	1,51,07,394	—4,72,606
Supplementary 6,30,000			
Amount surrendered during the year (March 1979)	..	..	3,59,745

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Rs.			
Original .. 1,73,01,000	} 1,73,01,000	1,61,94,514	-11,06,486
Supplementary ..			
Amount surrendered during the year (March 1979)	..	..	12,63,460

Grant No. 50—Co-operation (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Rs.			
Original .. 18,51,04,000	} 28,74,30,000	37,09,77,140	+8,35,47,140
Supplementary .. 10,23,26,000			
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 8,35,47,140; the excess requires regularisation.

(ii) Supplementary provision of Rs. 10.23 crores obtained in March 1979 proved inadequate in view of the eventual excess under the grant.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
698—Loans for Co-operation			
V—Warehousing and Marketing Co-operatives—			
Non-Plan—			
Loans to West Bengal State Co-operative Marketing Federation—			
O	..	0.01	} 34.29 5,50.00 +5,15.71
S	..	34.28	

Final excess was stated to be due to late sanction of loans to West Bengal State Co-operative Marketing Federation Ltd. for purchase of seeds, fertilisers, pesticides, etc. to be distributed to farmers affected by floods and drought free of cost.

698—Loans for Co-operation

I—Credit Co-operatives—

Non-Plan—

Loans to West Bengal State Co-
operative Bank—

O	..	2,78.00	} 9,40.20 10,00.00 +59.80
S	..	5,50.00	
R	..	1,12.20	

The total excess of Rs. 1,72.00 lakhs was attributed to implementation of food production programme on a larger scale than originally contemplated.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
State Plan (Fifth Plan)—			
Loans to Central Co-operative Banks for providing non-overdue cover in co-operatively under-developed areas—	15·00	1,84·47	-1,69·47

698—Loans for Co-operation

I—Credit Co-operatives—

Centrally Sponsored (New Schemes)—

Loans for Central Co-operative Banks for providing non-overdue cover in the co-operatively under-developed areas—

O	..	15·00	}	1,84·47	1,84·47	..
S	..	70·33				
R	..	99·14				

Excess in the above two cases was attributed to release of funds by Government of India at post-budget stage as per recommendation of the Reserve Bank of India.

498—Capital Outlay on Co-operation

V—Warehousing and Marketing Co-operatives—

State Plan (Fifth Plan)—

Development of Agricultural Marketing Societies—

O	..	42·00	}	1,35·19	1,35·19	..
R	..	93·19				

Anticipated excess was attributed mainly to sanction of funds at post-budget stage for investment under "Share Capital Assistance to Co-operative Marketing Societies dealing in fertiliser" in view of approval of Government of India for incurring expenditure upto Rs. 1 crore as advance plan assistance due to floods in 1978 (Rs. 1·00 crore) partly counterbalanced by saving mainly due to non-sanction of the scheme "Assistance to Apex Marketing Society" (Rs. 5·00 lakhs) and non-receipt of qualified financial proposals (Rs. 1·50 lakhs).

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

(In lakhs of rupees)

298—Co-operation

V—Credit Co-operatives—

Centrally Sponsored (New Schemes)—

Agricultural Credit Stabilisation Fund—

O	..	7.50	} 97.50	97.50	..
R	..	90.00			

Excess over the provision was stated to be due to release of more funds by Government of India according to requirements.

498—Capital Outlay on Co-operation

VI—Processing Co-operatives—

Non-Plan (Developmental)—

Development of Co-operative processing societies and cold storages—

R	..	76.45	76.45	76.45	..
---	----	-------	-------	-------	----

Provision of funds by reappropriation was attributed to the need for sanctioning funds to nine cold storages and one agro-processing unit at post-budget stage.

298—Co-operation

XIII—Industrial Co-operatives—

Non-Plan (Developmental)—

Subsidy on sales of Handloom cloths (Rebate)—

R	..	6.80	6.80	76.42	+69.62
---	----	------	------	-------	--------

Provision of funds by reappropriation of Rs. 6.80 lakhs was attributed to release of funds by Government of India. Reasons for the final excess of Rs. 69.62 lakhs have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
698—Loans for Co-operation			
V—Warehousing and Marketing Co-operatives—			
Non-Plan (Developmental)—			
Loans to West Bengal State Co-operative Marketing Federation—			
R ..	21.45	40.00	+18.55

The total excess of Rs. 40.00 lakhs was attributed to approval of the National Co-operative Development Corporation for sanctioning loans to the West Bengal State Co-operative Marketing Federation at post-budget stage.

498—Capital Outlay on Co-operation

XII—Consumers' Co-operatives—

Non-Plan (Developmental)—

1. Distribution of consumers' articles in rural areas—

O ..	28.00	} 64.93	64.93	..
R ..	36.93			

Anticipated excess was attributed to receipt of more number than envisaged of financial proposals for which assistance had to be sanctioned.

698—Loans for Co-operation

I—Credit Co-operatives—

Centrally Sponsored (New Schemes)—

Loans for Agricultural Credit Stabilisation Fund—

O ..	2.50	} 32.50	32.50	..
R ..	30.00			

Anticipated excess was attributed to release of funds as sought for from Government of India on the basis of latest assessment at post-budget stage.

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

(In lakhs of rupees)

498—Capital Outlay on Co-operation

XII—Consumers' Co-operatives—

State Plan (Fifth Plan)—

Development of consumers' co-operatives—

O	..	25.00	}	36.44	36.44	..
R	..	11.44				

Excess over the provision was attributed to receipt of more number than envisaged of qualified financial proposals for which assistance had to be sanctioned.

II—Housing Co-operatives—

State Plan (Fifth Plan)—

Development of Housing Co-operatives—

O	..	8.00	}	17.00	17.00	..
R	..	9.00				

Excess over the provision was attributed to the fact that the West Bengal State Co-operative Housing Federation Ltd. had to be assisted with an additional sum of Rs. 9.00 lakhs to strengthen the capital base of the Federation to enable it to draw institutional finance required for implementation of its programme for construction of housing flats and also for assisting affiliated primaries.

698—Loans for Co-operation

V—Warehousing and Marketing
Co-operatives—

Non-Plan (Developmental)—

Loans for establishment of co-operative storage godowns—

O	..	18.50	}	26.18	26.18	..
R	..	7.68				

Excess over the provision was stated to be due to receipt of more number than envisaged of financial proposals for which assistance had to be sanctioned.

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
298—Co-operation					
XIII—Industrial Co-operatives—					
State Plan (Fifth Plan)—					
2. Handloom—					
O	..	43.73	46.00	51.26	+5.26
R	..	2.27			

Anticipated excess was attributed mainly to payment of arrear rebate (Rs. 3.95 lakhs), partly counterbalanced by saving under "Relief on interest charges on working capital" due to less demand (Rs. 2.00 lakhs). Reasons for final excess have not been intimated (February 1980).

498—Capital Outlay on Co-operation

XI—Industrial Co-Operatives—

Centrally Sponsored (New Schemes)—

Industrial co-operatives—

O	..	0.05	65.00	60.95	-4.05
S	..	53.65			
R	..	11.30			

The anticipated excess of Rs. 11.30 lakhs was attributed to release of more funds by Government of India for State participation in the share capital of West Bengal State Handloom Weavers' Co-operative Societies. Reasons for the final saving of Rs. 4.05 lakhs have not been intimated (February 1980).

VI—Processing co-operatives—

State Plan (Fifth Plan)—

Establishment of cold storages—

O	..	40.50	46.51	46.51	..
R	..	6.01			

Excess over the provision was attributed to receipt of more financial proposals than anticipated for construction of cold storages for which assistance had to be sanctioned.

(iv) Above excess was partly offset by saving in the original plus supplementary provision mainly under :—

(a) Cases in which provision remained wholly unutilised :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
698—Loans for co-operation			
VII—Dairy Co-operatives—			
Non-Plan—			
1. Loans to Co-operative Milk Unions under the W.F.P. No. 618—			
O .. 1,05.00	}
R .. -1,05.00			

Withdrawal of provision was stated to be due to non-receipt of funds from Indian Dairy Corporation.

498—Capital Outlay on Co-operation

V—Warehousing and Marketing Co-operatives—

Non-Plan (Developmental)—

1. Margin money to Co-operative Marketing Societies for distribution of fertilisers and other agricultural inputs—

O .. 50.00	}
R .. -50.00			

The provision was stated to have been withdrawn following a change in the pattern of margin money made by National Co-operative Development Corporation. Instead of share capital contribution loan was sanctioned to Co-operative Marketing Federation.

298—Co-operation

XI—Dairy Co-operatives—

Non-Plan—

Co-operative Milk Unions under World Food Programme No. 618—

O .. 45.00	}
R .. -45.00			

Withdrawal of provision was stated to be due to non-receipt of funds from Indian Dairy Corporation.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
V—Credit Co-operatives			
Centrally Sponsored (New Schemes)—			
2. Assistance to Central Co-operative Banks for writing off bad debts—			
O .. 20.00
R .. -20.00			

Entire provision was surrendered reportedly due to non-sanction of any fund by Government of India under the scheme.

698—Loans for Co-operation

VIII—Fishermen's Co-operatives—

Non-Plan (Developmental)—

2. Loans for development

of Fishery Co-operatives—

O .. 11.00
R .. -11.00			

Withdrawal of provision was attributed to discontinuance of the scheme.

(b) Cases in which provision remained substantially unutilised under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
698—Loans for Co-operation			
VI—Processing Co-operatives—			
Non-Plan (Developmental)—			
Loans for development of Co-operative Processing Societies and cold storages—			
O .. 1,00.00	11.50	11.50	..
R .. -88.50			

Saving in the provision was attributed to the fact that National Co-operative Development Corporation did not release the loan component of assistance to nine Cold Storages and one Processing Society.

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

(In lakhs of rupees)

498—Capital Outlay on Co-operation

I—Credit Co-operatives—

State Plan (Fifth Plan)—

Purchase of debentures of land
Mortgage Banks—

O	..	1,26.25	}	52.61	52.61	..
R	..	-73.64				

Anticipated saving was stated to be due to the fact that only 5 per cent. of the debentures floated by the West Bengal Central Co-operative Land Development Bank Ltd. were purchased instead of 10 per cent. as originally contemplated.

Investment in share of Co-operative
organisations—

O	..	1,70.00	}	3,01.27	3,01.27	..
S	..	1,80.00				
R	..	-48.73				

Withdrawal of provision was attributed mainly to the fact that further investments in different Central Co-operative Banks, Primary Agricultural Credit Society, etc., had to be restricted to Rs. 1,32.00 lakhs as per recommendation of Reserve Bank of India instead of Rs. 1,80.00 as contemplated in the supplementary budget.

298—Co-operation

V—Credit Co-operatives—

State Plan (Fifth Plan)—

Expansion of Rural Credit—

O	..	51.62	}	16.59	16.29	-0.30
R	..	-35.03				

Anticipated saving was attributed to non-sanction of funds by Government of India for the scheme "Assistance to Central Co-operative Banks for writing off Bad Debts" (Rs. 20.00 lakhs), non-receipt of adequate number of qualified financial proposals (Rs. 12.37 lakhs) and non-sanction of certain proposals (Rs. 2.66 lakhs).

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
498—Capital Outlay on Co-operation					
V—Warehousing and Marketing Co-operatives—					
Non-Plan (Developmental)—					
4. Investment in share of co- operative marketing societies—					
O	..	20.00	0.85	0.85	..
R	..	—19.15			
298—Co-operation					
IX—Warehousing and Marketing Co-operatives—					
State Plan (Fifth Plan)—					
Development of agricultural marketing societies—					
O	..	30.05	16.72	16.71	—0.01
R	..	—13.33			
XIV—Consumers' Co-operatives—					
State Plan (Fifth Plan)—					
Development of Consumers' Co- operatives—					
O	..	25.45	14.43	14.43	..
R	..	—11.02			
V—Credit Co-operatives—					
State Plan (Fifth Plan)—					
Supply of long term credit—					
O	..	25.00	14.04	14.04	..
R	..	—10.96			

Anticipated saving in the above four cases was attributed to non-receipt of adequate number of financial proposals.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
III—Education, Research and Training—			
State Plan (Fifth Plan)—			
Scheme for co-operative training and education—			
O .. 17.00	6.56	6.63	+0.07
R .. -10.44			

Anticipated saving was attributed mainly to non-sanction of training centres.

X—Processing co-operatives—

Non-Plan (Developmental)—

Development of co-operative processing societies and cold storages—

O .. 10.00	0.02	0.02	..
R .. -9.98			

498—Capital Outlay on Co-operation

VI—Processing Co-operatives—

State Plan (Fifth Plan)—

Development of processing societies—

O .. 8.00	0.03	0.03	..
R .. -7.97			

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

298—Co-operation

I—Direction and Administration—

State Plan (Fifth Plan)—

Additional departmental staff and equipment—

O .. 11.00	3.57	3.39	-0.18
R .. -7.43			

Anticipated saving was attributed to non-filling up of posts.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
XIV—Consumers' Co-operatives—			
Centrally Sponsored (New Schemes)—			
Accelerated development of Consumers' Co-operatives—			

O	..	9.75	} 2.66	2.66	..
R	..	-7.09			

698—Loans for Co-operation

X—Consumers' Co-operatives—**Non-Plan (Developmental)—****Loans for distribution of consumers' articles in rural areas—**

O	..	20.00	} 13.18	13.09	-0.09
R	..	-6.82			

IX—Industrial Co-operatives—**State Plan (Fifth Plan)—****Industrial Co-operatives—**

O	..	10.00	} 3.90	4.83	+0.93
R	..	-6.10			

Anticipated saving in the above three cases was attributed to non-receipt of adequate number of financial proposals.

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 304—Other General Economic Services			
	Rs.		
Original ..	1,05,76,000	} 1,15,10,000	1,02,39,046
Supplementary ..	9,34,000		
Amount surrendered during the year (March 1979)	..	..	10,91,682

Notes and comments—

(i) Supplementary provision of Rs. 9.34 lakhs, obtained in March 1979, proved unnecessary in view of the saving of Rs. 12.71 lakhs under the grant.

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

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

(In lakhs of rupees)

V—Economic Advice and Statistics—**V(1)—Bureau of Applied Economics and Statistics—**

O	..	38.65	}	38.70	38.01	-0.69
S	..	3.28				
R	..	-3.23				

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

I—Land Ceilings—**I(1)—Administration of Urban Land Ceiling Laws under the Urban Land (Ceiling and Regulation) Act, 1976—**

O	..	12.75	}	9.55	9.30	-0.25
R	..	-3.20				

Anticipated saving was attributed to non-payment of compensation owing to non-completion of proceedings for payment of compensation for lands vested in the State under the Act.

V—Economic Advice and Statistics—**V(10)—Schemes on Economic Census and Surveys—**

O	..	1.89	}	5.12	5.11	-0.01
S	..	5.61				
R	..	-2.38				

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

Grant No. 52—Agriculture

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major heads : 305—Agriculture, 505—Capital Outlay on Agri- culture and 705—Loans for Agri- culture				
Voted—				
	Rs.			
Original ..	43,59,14,000	58,29,33,000	39,79,50,043	-18,49,82,957
Supplementary	14,70,19,000			
Amount surrendered during the year (March 1979)		..	..	13,84,22,000
Charged—				
Original ..	14,000	95,000	10,529	-84,471
Supplementary	81,000			
Amount surrendered during the year		..	..	..

Notes and comments—

(i) Of the unutilised provision, Rs. 4,65.61 lakhs were not surrendered.

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

(iii) Substantial saving in the original plus supplementary provision occurred mainly under :—

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—			
O	1,20.00	5,28.00	2,85.84
S ..	6,80.00		
R ..	-2,72.00		
			-2,42.16

Additional provision was made by supplementary grant for payment of loans to cultivators for purchase of seeds. Reasons for total saving of Rs. 5,14.16 lakhs have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
305—Agriculture			
I—Direction and Administration—			
State Plan (Fifth Plan)—			
5. World Bank Project on Agricultural Development—Improvement of Agricultural extension and research—			
O .. 5,00.00	46.63	36.60	-10.03
R .. -4,53.37			

Reasons for total saving of Rs. 4,63.40 lakhs have not been intimated (February 1980).

705—Loans for Agriculture

III—Manures and Fertilizers—

Non-Plan—

1. Loans under the scheme for distribution of chemical fertilizers—

O .. 1,25.00	5,50.00	4,61.55	-88.45
S .. 7,90.19			
R .. -3,65.19			

The provision was augmented by supplementary grant for payment of loans to the cultivators for the purchase of chemical fertilizers. Reasons for total saving of Rs. 4,53.64 lakhs have not been intimated (February 1980).

505—Capital Outlay on Agriculture

XIV—Other expenditure—

State Plan (Fifth Plan)—

2. World Bank Project on Agricultural Development—Improvement of Agricultural extension and research—

O .. 2,19.00	2.00	0.02	-1.98
R .. -2,17.00			

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
305—Agriculture			
VII—Manures and Fertilizers—			
Non-Plan (Developmental)—			
1. Distribution of chemical fertilizers—			
O .. 2,07.60	1,00.00	32.64	-67.36
R .. -1,07.60			

Saving was attributed mainly to non-receipt of information about release of funds by Government of India.

I—Direction and Administration—

Centrally Sponsored (New Schemes)—

1. Strengthening and Reorganisation of Agricultural extension and administration in State—

O .. 1,40.00
R .. -1,40.00			

Saving was attributed to non-sanction of the scheme.

XIV—Agricultural Education—

Non-Plan—

3. Bidhan Chandra Krishi Viswa Vidyalaya—

O .. 1,60.00	1,36.43	90.13	-46.30
R .. -23.57			

Saving was attributed to delay in submission of requirements of funds by the Vidyalaya.

XII—Drought-Prone Areas Programme—

Central Sector (New Schemes)—

2. Medium Irrigation Projects—

O .. 65.72	49.29	0.01	-49.28
R .. -16.43			

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
XIX—Agricultural Marketing and Quality Control—			
Central Sector (New Schemes)—			
1. Scheme for development of regulated markets situated in under-developed area—			
O ..	75.00	4.50	15.88
R ..	-70.50			+11.38

Anticipated saving was stated to be due to less sanction of funds by Government of India. Reasons for final excess of Rs. 11.38 lakhs have not been intimated (February 1980).

505—Capital Outlay on Agriculture

II—Agricultural Farms—

State Plan (Fifth Plan)—

1. Establishment and development of seed and horticultural farms—

O ..	48.00	..	12.65
R ..	-48.00			+12.65

Reasons for anticipated saving and final excess have not been intimated (February 1980).

305—Agriculture

XVII—Agricultural Economics and

Statistics—

State Plan (Fifth Plan)—

9. Comprehensive scheme for collection of agricultural statistics by plot to plot survey and crop cutting experiments—

O ..	33.86	0.90	0.39
R ..	-32.96			-0.51

Saving was attributed to non-implementation of the scheme due to the fact that the policy to be adopted was under consideration.

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
V—Agriculture Farms—					
Non-Plan—					
1. Experimental Farms—					
O	..	2,10.00	2,07.99	1,79.56	-28.43
R	..	-2.01			

Anticipated saving was stated to be due to less demand from the local officers. Reasons for final saving of Rs. 28.43 lakhs have not been intimated (February 1980).

X—Commercial Crops—

Centrally Sponsored (New Schemes)—

1. Intensive Jute District Programme—

O	..	85.00	67.13	56.07	-11.06
R	..	-17.87			

Anticipated saving was attributed to less funds released by Government of India. The final saving of Rs. 11.06 lakhs was stated to be due to non-posting of full complement of officers and field staff.

505—Capital Outlay on Agriculture

V—Commercial Crops—

State Plan (Fifth Plan)—

3. Establishment of a cashew farm at Digha—

O	..	27.00	12.00	..	-12.00
R	..	-15.00			

Anticipated saving was attributed to less sanction of funds after observance of required formalities. The final saving was attributed to non-utilisation due to technical difficulties.

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

(In lakhs of rupees)

305—Agriculture

XII—Drought-Prone Areas Programme—

State Plan (Fifth Plan)—

(a) Minor Irrigation—

(a)(i) Agriculture—

O	..	38.18	} 13.34	15.44	+2.10
R	..	-24.84			

Reasons for anticipated saving and final excess have not been intimated (February 1980).

I—Direction and Administration—

Non-Plan—

1. Direction—

O	..	57.70	} 54.70	37.56	-17.14
R	..	-3.00			

Anticipated saving was attributed to non-filling up of posts. Reasons for final saving of Rs. 17.14 lakhs have not been intimated (February 1980).

II—Land Reforms—

Central Sector (New Schemes)—

1. Development and Cultivation of surplus land—

O	..	20.00	}
R	..	-20.00			

Saving was attributed to non-sanction of the scheme for want of detailed proposals from the Directorate.

XVI—Agricultural Research—

State Plan (Fifth Plan)—

9. Matching grant for the I.C.A.R. Sponsored Scheme—

18.23	..	-18.23
-------	----	--------

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

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
505—Capital Outlay on Agriculture					
II—Agricultural Farms—					
State Plan (Fifth Plan)—					
2. Establishment of a 3000 acre seed multiplication farm at Islampore in the district of West Dinajpore—					
O	..	20.00	5.00	3.06	-1.94
R	..	-15.00			

Anticipated saving was attributed to the fact that no land could be acquired for establishment of the farm.

305—Agriculture

XIII—Extension and Farmers' Training—

State Plan (Fifth Plan)—

7. Agricultural Information and Publicity . (Farm Advisory Services)—

O	..	25.00	21.03	9.74	-11.29
R	..	-3.97			

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

XVIII—Storage and warehousing—

Central Sector (New Schemes)—

1. Scheme for reduction of food-grain losses on storage—

O	..	15.00
R	..	-15.00			

Saving was attributed to non-sanction of the scheme due to a policy decision in the matter.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I—Direction and Administration—			
State Plan (Fifth Plan)—			
6. Strengthening and re-organisation of Agricultural extension and administration—			
O .. 13.00
R .. -13.00			
Saving was stated to be due to non-sanction of the scheme.			

XIX—Agricultural Marketing and Quality Control—

Central Sector (New Schemes)—

3. Scheme for rural markets and wholesale markets in tribal/hilly and backward areas—

O .. 12.50	9.00	..	-9.00
R .. -3.50			

Anticipated saving was attributed to the fact that the provision was restricted to the amount approved by Government of India. Reasons for final saving of Rs. 9.00 lakhs have not been intimated (February 1980).

VII—Manures and Fertilizers—

State Plan (Fifth Plan)—

5. Establishment and development of Soil Testing Services—

O .. 12.00	0.43	0.17	-0.26
R .. -11.57			

Saving was attributed to the fact that construction work could not be done to the projected extent.

IV—Multiplication and Distribution of seeds—

State Plan (Fifth Plan)—

2. Development of Seed Testing Laboratories—

O .. 14.60	4.69	4.27	-0.42
R .. -9.91			

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
VII—Manures and Fertilizers—			
State Plan (Fifth Plan)—			
1. Distribution of Soil Conditioners—			
O .. 10.00	..	0.06	+0.06
R .. -10.00			
Anticipated saving was attributed to the fact that required expenditure was met out of Central assistance under the scheme "Pilot project for amendment of acid soils".			
XII—Drought Prone Areas Programme—			
State Plan (Fifth Plan)—			
(a) Minor Irrigation Schemes—			
(a)(ii) Irrigation—			
O .. 44.50	1.75	34.56	+32.81
R .. -42.75			
505—Capital Outlay on Agriculture			
III—Manures and Fertilizers—			
State Plan (Fifth Plan)—			
1. Establishment and development of Soil Testing Services—			
O .. 9.00	6.62	0.11	-6.51
R .. -2.38			
305—Agriculture			
XIII—Extension and Farmers' Training—			
State Plan (Fifth Plan)—			
3. Minikit demonstration—			
O .. 18.00	17.25	9.58	-7.67
R .. -0.75			

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
305—Agriculture			
XXII—Tribal Areas Sub-Plan—			
State Plan (Fifth Plan)—			
3. Drought Prone Areas Programme—			
3(b) Afforestation—			
O .. 11.50	11.00	4.02	-6.98
R .. -0.50			

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

IV—Multiplication and Distribution of Seeds—

State Plan (Fifth Plan)—

4. Establishment of Seed Processing Plant—

O .. 7.40
R .. -7.40			

Saving was attributed to the fact that the scheme could not be finalised after completing required formalities.

X—Commercial Crops—

State Plan (Fifth Plan)—

2. Oil Seed development including Sunflower—

O .. 22.50	20.77	15.16	-5.61
R .. -1.73			

XXII—Tribal Areas Sub-Plan—

State Plan (Fifth Plan)—

3. Drought Prone Areas Programme—

3(a) Minor Irrigation Schemes—

3(a)(ii) Irrigation—

O .. 6.00	..	1.18	+1.18
R .. -6.00			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
VII—Manures and Fertilizers—			
Centrally Sponsored (New Schemes)—			
1. Pilot project for amendment of acid soils—			
O ..	12.50	6.67	-6.48
R ..	0.65		
	13.15		
XIII—Extension and Farmers' Training—			
Centrally Sponsored (New Schemes)—			
1. Establishment of Centres for farmers' training and education in high yielding varieties programme districts—			
O ..	14.00	8.17	-1.83
R ..	-4.00		
	10.00		
VII—Manures and Fertilizers—			
Centrally Sponsored (New Schemes)—			
2. Development of quality Control of inputs—			
O ..	8.00	2.23	-1.77
R ..	-4.00		
	4.00		
XXII—Tribal Areas Sub-Plan—			
State Plan (Fifth Plan)—			
3. Drought Prone Areas Programme—			
3(a) Minor Irrigation Schemes—			
3(a)(iv) Dugwells—			
O ..	5.50	0.23	+0.23
R ..	-5.50		
	..		

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
VI—Multiplication and Distribution of Seeds—			
State Plan (Fifth Plan)—			
3. Establishment of one 3000 acre seed multiplication farm at Islampore in the district of West Dinajpore—			
O ..	5.00		
R ..	-5.00	0.16	+0.16
Anticipated saving was attributed to land not being acquired for the establishment of the farm.			

XIII—Extension and Farmers' Training—

State Plan (Fifth Plan)—

11. Crop Competition—

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

Saving was attributed to the fact that the programme was dropped due to floods of 1978.

XVIII—Storage and Warehousing—

State Plan (Fifth Plan)—

3. Scheme for reduction of food-grain losses on storage—

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

Saving was attributed to non-sanction of the scheme owing to a policy decision.

(iv) Saving in the above mentioned cases was partly counterbalanced by excess over the original plus supplementary provision under:—

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

IV—Multiplication and distribution of Seeds—

State Plan (Fifth Plan)—

5. Expenditure in connection with floods of 1978—Subsidy for distribution of seeds to small and marginal farmers—

R ..	1,77.50	1,77.50	5,75.11	+3,97.61
------	---------	---------	---------	----------

Funds were provided by reappropriation for meeting expenditure in connection with the floods of 1978. Reasons for final excess of Rs. 3,97.61 lakhs have not been intimated (February 1980).

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
705—Loans for Agriculture					
XIV—Other Agricultural Loans—					
Non-Plan—					
1. Advances to Cultivators—					
O	..	60.00	56.57	2,43.73	+1,87.16
R	..	-3.43			
Anticipated saving was stated to be due to less demand. Reasons for final excess of Rs. 1,87.16 lakhs have not been intimated (February 1980).					
V—Plant Protection—					
Non-Plan—					
1. Loans under the scheme for distribution of pesticides—					
O	..	5.00	22.00	72.14	+50.14
R	..	17.00			
305—Agriculture					
VII—Manures and Fertilizers—					
State Plan (Fifth Plan)—					
4. Subsidy on superphosphate—					
O	..	0.50	0.24	62.65	+62.41
R	..	-0.26			
VII—Manures and Fertilizers—					
State Plan (Fifth Plan)—					
2. Production and distribution of Organic manures including grants-in-aid to municipalities—					
O	..	17.61	8.55	31.39	+22.84
R	..	-9.06			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
XII—Drought-Prone Areas Programme—			
State Plan (Fifth Plan)—			
(d) Ground Water Survey—			
O	4.37	12.15	14.55
R	7.78			+2.40

Reasons for excess in the above cases have not been intimated (February 1980).

XIV—Agricultural Education—

State Plan (Fifth Plan)—

4. Establishment of a College of Agriculture in North Bengal—

O	2.00	9.98	9.98	..
R	7.98			

Anticipated excess was attributed to payment of grants-in-aid to the Bidhan Chandra Krishi Viswa Vidyalaya following a post-budget decision.

XII—Drought-Prone Areas Programme—

State Plan (Fifth Plan)—

(f) Irrigated agriculture—	..	7.42	+7.42
----------------------------	----	------	-------

Reasons for excess have not been intimated (February 1980).

VIII—High Yielding Varieties Programme—

Non-Plan—

1. Intensive Agricultural Programme—

O	81.00	87.54	88.24	+0.70
R	6.54			

Excess was stated to be due to inadequate provision at the budget stage, certain unforeseen expenditure on account of floods of 1978 and high prices of petrol, other fuels and stationery articles.

(v) The following are cases where additional funds provided by reappropriation proved unnecessary :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
305—Agriculture			
XII—Drought-Prone Areas Programme—			
State Plan (Fifth Plan)—			
(a) Minor Irrigation Scheme—			
(a) (iii) Tank Improvement Scheme—			
O 0.50	35.63	..	-35.63
R 35.13			

Reasons for non-utilisation of funds have not been intimated (February 1980).

505—Capital Outlay on Agriculture

X—Marketing—

State Plan (Fifth Plan)—

3. Scheme for development of farm to market link road—

O 1.00	30.00	..	-30.00
R 29.00			

Provision was stated to have been obtained through inadvertence.

(vi) In the following case, funds provided by reappropriation for a scheme not provided in the budget proved unnecessary :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
305—Agriculture			
VII—Manures and Fertilisers—			
State Plan (Fifth Plan)—			
6. Expenditure in connection with flood 1978—Subsidy for distribution of fertilisers to small and marginal farmers—			
R 4,43.75	4,43.75	..	-4,43.75

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

(vii) Funds provided by reappropriation proved excessive in the following case :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
305—Agriculture			
IX—Plant Protection—			
State Plan (Fifth Plan)—			
3. Expenditure in connection with flood 1978—Subsidy for distribution of pesticides to small and marginal farmers—			
R	88.75	10.49	—78.26

Reasons for final saving have not been intimated (February 1980).

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 306—Minor Irrigation, 307—Soil and Water Conservation, 308—Area Development, 506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development and 706—Loans for Minor Irrigation, Soil Conservation and Area Development			
Original .. 43,53,31,000	49,07,29,000	38,03,63,823	—11,03,65,177
Supplementary .. 5,53,98,000			
Amount surrendered during the year (March 1979)	..	..	10,28,37,733

Notes and comments—

(i) Supplementary grant of Rs. 5,53.98 lakhs obtained in March 1979, proved unnecessary in view of the eventual saving of Rs. 11,03.65 lakhs.

(ii) Provision remained wholly unutilised under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
IV—Tribal Areas Sub-Plan—			
(i) Minor Irrigation, (ii) Soil Conservation Schemes and (iii) Area Development—			
State Plan (Fifth Plan)—			
O 25.00	} 2.00	..	-2.00
R -23.00			
I—Minor Irrigation—			
State Plan (Fifth Plan)—			
I(8)—Agricultural Development of Scheduled Castes, Scheduled Tribes and other backward classes outside the Tribal Sub-plan areas—			
O 20.00	} 6.00	..	-6.00
R -14.00			
306—Minor Irrigation			
X—Other Expenditure—			
State Plan (Fifth Plan)—			
X(1)—West Bengal Minor Irrigation Corporation—			
Water rate subsidy—			
O 13.00	} ..	..	..
R -13.00			

Reasons for saving under the above heads have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
706—Loans for Minor Irrigation, Soil Conservation and Area Development			
III—Area Development Pro- gramme—			
State Plan (Fifth Plan)—			
III(2)—Loans for development of Sundarban Growth Centre—			
O	10·10	} 1·85	.. -1·85
R	-8·15		
 Anticipated saving was attributed to non-supply of pigs and goats, etc., by the concerned farm and delay in sanctioning some schemes after observation of required formalities.			
306—Minor Irrigation			
IX—Tribal Areas Sub-plan—			
State Plan (Fifth Plan)—			
IX(3)—Surface drainage and Irri- gation Schemes—			
O	8·00	} 0·80	.. 0·80
R	-7·20		
706—Loans for Minor Irrigation, Soil Conservation and Area Deve- lopment			
I—Minor Irrigation—			
State Plan (Fifth Plan)—			
I(1)—Loans for dugwells—			
O	8·00	} ..	.. ..
R	-8·00		

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
306—Minor Irrigation			
X—Other Expenditure—			
State Plan (Fifth Plan)—			
X(10)—Agricultural Development of Scheduled Castes, Scheduled Tribes and Backward Classes outside the Tribal Sub-plan—			
O 5.00
R -5.00			

308—Area Development

V—Other Expenditure—

State Plan (Fifth Plan)—

V(8)—Preparation of Area Development plans with special emphasis on agriculture and employment at block level—

O 5.00
R -5.00			

Reasons for the saving under the above heads have not been intimated (February 1980).

(iii) Substantial saving in the provision occurred also under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
I—Minor Irrigation—			
State Plan (Fifth Plan)—			
I(3)—River Lift Irrigation—			
O 7,97.00	3,50.00	4,23.15	+73.15
R -4,47.00			

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
308—Area Development			
III—Development of Hill Areas—			
State Plan (Special Scheme)—			
III(1)—Accelerated Development in Hill areas—			
O	5,17.00	3,66.35	2,22.58
R	—1,50.65			—1,43.77
<p>Anticipated saving was attributed to uncertainty about the quantum of Central assistance which was made known by the Planning Commission much after finalisation of Budget Estimates.</p>			
306—Minor Irrigation			
IV—Tubewells—			
State Plan (Fifth Plan)—			
IV(4)—Expenditure in connection with floods, 1978—			
S	1,77.70	1,00.00	33.97
R	—77.70			—66.03
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
I—Minor Irrigation—			
State Plan (Fifth Plan)—			
I(4)—Survey and investigation of ground water and surface water resources—			
O	1,21.00	53.11	10.45
R	—67.89			—42.66

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
306—Minor Irrigation				
V—Lift Irrigation Schemes—				
State Plan (Fifth Plan)—				
V(1)—River Lift Irrigation—				
O	1,53.00	1,49.49	79.38	-70.11
R	-3.51			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development				
III—Area Development Programmes—				
Central Sector (New Schemes)—				
III(2)—Command Area Development Programme in selected areas in West Bengal—				
O	80.76	13.51	11.79	-1.72
R	-67.25			
State Plan (Fifth Plan)—				
III(1)—Command Area Development Programme—				
O	69.00	0.34	5.87	+5.53
R	-68.66			
306—Minor Irrigation				
V—Lift Irrigation Schemes—				
State Plan (Fifth Plan)—				
V(2)—Expenditure in connection with floods, 1978—Repairs and restoration of River Lift Irrigation—				
S	2,34.69	2,38.20	1,72.06	-66.14
R	3.51			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
I—Minor Irrigation—			
State Plan (Fifth Plan)—			
I(1)—West Bengal State Minor Irrigation Corporation—			
O 80.00	50.00	50.00	..
R -30.00			
I(2)—Deep Tubewell Irrigation—			
O 1,09.60	70.00	82.41	+12.41
R -39.60			
306—Minor Irrigation			
I—Direction and Administration—			
State Plan (Fifth Plan)—			
I(1)—Strengthening the organisation and administration of the Directorate of Agricultural Engineering—			
O 52.50	30.16	29.72	-0.44
R -22.34			
307—Soil and Water Conservation			
V—Soil Conservation Schemes—			
State Plan (Fifth Plan)—			
V(2)—Scheme for extension of soil conservation work in waste land on watershed basis in plains—			
O 21.00	13.50	2.53	-10.97
R -7.50			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
V(5)—Protective afforestation and erosion control of landslides slips, stream banks, etc., in forest areas—	35.00	19.11	—15.89
308—Area Development			
V—Other Expenditure—			
Central Sector (New Schemes)—			
V(2)—Command Area Development Programme in selected areas in West Bengal—			
O 16.00	7.94	3.65	—4.29
R —8.06			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
III—Area Development Programme—			
State Plan (Fifth Plan)—			
III(2)—Development of Digha—			
O 18.00	17.55	7.28	—10.27
R —0.45			
306—Minor Irrigation			
II—Investigation and Development of Ground Water Resources—			
State Plan (Fifth Plan)—			
II(3)—World Bank Project on Agricultural Development—			
Equipment of State Water Board—			
O 17.50	5.00	9.23	+4.23
R —12.50			
II(4)—Strengthening of Ground water and Surface water (Minor Irrigation) Organisation—			
O 17.57	1.04	10.29	+9.25
R —16.53			

Reasons for the saving under the above heads have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
308—Area Development			
V—Other Expenditure—			
State Plan (Fifth Plan)—			
V(2)—Development of Jhargram area—			
O 40.00	39.82	32.93	-6.89
R -0.18			

Anticipated saving was attributed to non-filling up of posts. Reasons for final saving have not been intimated (February 1980).

306—Minor Irrigation			
X—Other Expenditure—			
State Plan (Fifth Plan)—			
X(7)—World Bank Project on Agricultural Development—			
Establishment and Development of Workshop—			
O 16.00	10.00	9.20	-0.80
R -6.00			
308—Area Development			
V—Other Expenditure—			
State Plan (Fifth Plan)—			
V(4)—Command Area Development Programme—			
O 16.00	7.94	9.22	+1.28
R -8.06			

Reasons for the saving under the above heads have not been intimated (February 1980).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
I—Minor Irrigation—			
State Plan (Fifth Plan)—			
I(7)—World Bank Project on Agricultural Development—			
O 1,21.26	3,10.00	2,47.44	-62.56
R 1,88.74			
Reasons for the anticipated excess and final saving have not been intimated (February 1980).			
308—Area Development			
III—Development of Hill areas—			
State Plan (Fifth Plan)—			
III(1)—Development of Hill areas—			
O 36.00	36.82	1,21.35	+84.53
R 0.82			
Anticipated excess was attributed to undertaking some additional important schemes, payment of dearness allowance at enhanced rates and making ex gratia payment. Reasons for final excess have not been intimated (February 1980).			
II—Dryland Development—			
State Plan (Fifth Plan)—			
II(1)—Rural Development and employment—			
Drought-prone areas programme—	..	36.60	+36.60
306—Minor Irrigation			
V—Lift Irrigation Schemes—			
Non-Plan—			
V(1)—Lift Irrigation from rivers and beels—			
O 85.89	1,02.60	1,17.91	+15.31
R 16.71			
308—Area Development			
III—Development of Hill areas—			
Central Sector (New Schemes)—			
III(1)—Accelerated Development of Hill areas—	..	27.50	+27.50

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
V—Other Expenditure—			
Central Sector (New Schemes)—			
V(5)—Intensive and Integrated Rural Development Programmes at C.A.D.A. Blocks—			
S	1,41.59	1,41.59	1,69.03
			+27.44
306—Minor Irrigation			
X—Other Expenditure—			
State Plan (Fourth Plan and Committed)—			
X(1)—Small Irrigation—			
O	3.35	3.14	19.22
R	-0.21		
			+16.08
Reasons for excess under the above heads have not been intimated (February 1980).			
307—Soil and Water Conservation			
V—Soil Conservation Schemes—			
State Plan (Fifth Plan)—			
V(4)—Soil Conservation Schemes— Irrigation—			
O	39.62	35.00	54.94
R	-4.62		
			+19.94
Anticipated saving was attributed to non-availability of wire-netting and cement. Reasons for final excess have not been intimated (February 1980).			
306—Minor Irrigation			
III—Construction and deepening of Wells and Tanks—			
State Plan (Fourth Plan and Committed)—			
III(1)—Tank Irrigation—	40.40	51.00	+10.60

Head	Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)				
I—Direction and Administration—				
Non-Plan—				
I(1)—Scheme for strengthening, extension and administration under the Director of Agri- culture Engineering—				
O	66.67	} 82.63	76.20	-6.43
R	15.96			

Reasons for excess (Rs. 10.60 lakhs and Rs. 9.53 lakhs net) under the above heads have not been intimated (February 1980).

307—Soil and Water Conservation

V—Soil Conservation Schemes—

**Centrally Sponsored (Including
Committed)—**

**V(1)—Soil Conservation work in
the upper catchment area of
Kangsabati River—**

O	5.67	} 6.84	12.52	+5.68
R	1.17			

Anticipated excess was due to introduction of Selection Grade posts for staff and more requirement for maintenance cost of vehicles. Reasons for final excess have not been intimated (February 1980).

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

**(2)—Soil Conservation works on
waste lands and agricultural
lands on water shed basis—**

O	17.87	} 18.09	23.77	+5.68
R	0.22			

Reasons for excess have not been intimated (February 1980).

(v) In the following case, withdrawal by reappropriation on the last day of the financial year proved excessive :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
306—Minor Irrigation			
II—Investigation and Development of Ground water Resources—			
State Plan (Fifth Plan)—			
II(1)—Survey and Investigation of Ground and Surface Water Resources—			
O .. 1,13.93	23.11	74.41	+51.30
R .. -90.82			

Reasons neither for withdrawal nor for final excess have been intimated (February 1980).

(vi) Following are cases of withdrawal of funds by reappropriation which proved unrealistic :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
306—Minor Irrigation			
VI—Other Minor Irrigation Works—			
State Plan (Fifth Plan)—			
VI(1)—Surface drainage and Irriga- tion Scheme—			
O .. 50.00	15.00	68.37	+53.37
R .. -35.00			
III—Construction and deepening of Wells and Tanks—			
State Plan (Fifth Plan)—			
III(2)—Tank Irrigation—			
O .. 56.00	24.20	70.33	+46.13
R .. -31.80			

Reasons for withdrawal of funds as well as for final excess have not been intimated (February 1980).

(vii) Augmentation of funds by reappropriation on the last day of the financial year proved excessive in the following case :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
306—Minor Irrigation			
IV—Tubewells—			
State Plan (Fourth Plan and Committed)—			
IV—(1)—Deep Tubewell Irrigation—			
O ..	1,57.06	1,79.48	—85.48
R ..	1,07.90		
	2,64.96		

Reasons neither for reappropriation nor for final saving have been intimated (February 1980).

(viii) In the following cases, funds provided by reappropriation on the last day of the financial year proved unnecessary :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
307—Soil and Water Conservation			
V—Soil Conservation Schemes—			
Centrally Sponsored(New Schemes)—			
V(3)—Integrated Soil and Water Conservation in the Himalayan Region—			
R ..	7.05	..	—7.05
306—Minor Irrigation			
X—Other Expenditure—			
State Plan (Fifth Plan)—			
X(6)—Small Irrigation—			
O ..	25.00	19.35	—17.65
R ..	12.00		
	37.00		

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 309—Food and 509—Capital Outlay on Food			
Voted—			
	Rs.		
Original ..	19,47,22,000	15,29,33,927	—4,17,88,073
Supplementary ..			
	19,47,22,000		
Amount surrendered during the year (March 1979)	..	..	2,25,40,000
Charged—			
Original ..	10,000	3,99,502	— 5,498
Supplementary ..	3,95,000		
	4,05,000		
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Of the saving of Rs. 4,17.88 lakhs, Rs. 1,92.48 lakhs remained unsurrendered even though surrender of saving was made on the last day of the financial year.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
509—Capital Outlay on Food			
I—Procurement and Supply—			
Non-Plan—			
I(3)—Supply of food staff to Police Force and wholetime N.V.F. personnel at concessional rates—			
O ..	9,35.00	7,04.15	—1,80.29
R ..	—50.56		
	8,84.44		

Anticipated saving was attributed to less requirement of fund by the local officers. Reasons for final saving have not been intimated (February 1980).

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
I(4)—Scheme for purchase of non-cereal essential commodities—					
O	..	2,00.90	75.10	74.27	-0.83
R	..	-1,25.80			

Saving was attributed to non-receipt of bills from the West Bengal Essential Commodities Supply Corporation Ltd.

I(1)—Purchase of foodgrains other than wheat—

O	..	50.00	1.00	1.12	+0.12
R	..	-49.00			

Anticipated saving was stated to be due to non-payment of price differentials payable to Food Corporation of India for supply of non-Bengal rice at old rates during November and December 1973.

309—Food

I—Direction and Administration—

Non-Plan—

I(1)—Directorate of District Distribution, Procurement and Supply—

O	..	2,31.94	1,75.45	1,89.17	+13.72
R	..	-56.49			

Anticipated saving was attributed to non-filling up of vacant posts and smaller requirement of funds for professional and special services. Reasons for excess have not been intimated (February 1980).

VI—Nutritious and Subsidiary Food—

Centrally Sponsored (New Schemes)—

VI(1)—Applied Nutrition Programme—

O	..	10.32	7.00	..	-7.00
R	..	-3.32			

Anticipated saving was attributed to non-finalisation of proposals during the year. Reasons for final saving have not been intimated (February 1980).

(iii) Above saving was partly counterbalanced by excess over original provision mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
509—Capital Outlay on Food			
I—Procurement and Supply—			
Non-Plan—			
I(2)—Purchase of wheat and wheat products—			
O .. 50.00	99.00	82.12	-16.88
R .. 49.00			

Anticipated excess was attributed to payment of arrears for 1977-78. Reasons for final saving of Rs. 16.88 lakhs have not been intimated (February 1980).

309—Food

I—Direction and Administration—

Non-Plan—

I(6)—Directorate of Storage—

O .. 6.42	18.37	20.66	+2.29
R .. 11.95			

Excess was attributed mainly to payment of arrear taxes to the Calcutta Corporation.

VI—Nutrition and Subsidiary Food—

State Plan (Fourth Plan and Committed)—

VI(1)—Applied Nutrition Programme—	6.00	16.60	+10.60
------------------------------------	------	-------	--------

Reasons for excess have not been intimated (February 1980)

I—Direction and Administration—

I(5)—Directorate of Transportation—

O .. 38.43	41.38	45.58	+4.20
R .. 2.95			

Excess was stated to be mainly due to purchase of eighteen vehicles.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major heads : 310—Animal Husbandry, 510—Capital Outlay on Animal Husbandry and 710—Loans for Animal Husbandry				
Voted—				
	Rs.			
Original ..	11,58,75,000	13,22,35,000	11,52,50,390	-1,69,84,610
Supplementary	1,63,60,000			
Amount surrendered during the year (March 1979)		..	..	88,07,340
Charged—				
Original ..	..	838	838	..
Supplementary	838			
Amount surrendered during the year		..	..	..

A charged expenditure of Rs. 21,922 was incurred from out of an advance sanctioned from Contingency Fund in February 1979; the amount was not recouped to the Fund till the close of the year.

Notes and comments—

(i) Supplementary provision of Rs. 1,63.60 lakhs, obtained in March 1979, proved unnecessary in view of the saving of Rs. 1,69.85 lakhs in the grant.

(ii) Unutilised provision of Rs. 81.78 lakhs remained unsurrendered even though surrender of anticipated saving was made on the last day of the financial year.

(iii) Provision remained wholly unutilised under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
510—Capital Outlay on Animal Husbandry			
III—Cattle Development—			
State Plan (Fifth Plan)—			
Resettlement of city kept khatahs—			
O ..	69.00	1.37	..
R ..	-67.63		
			-1.37

Anticipated saving was attributed to the fact that the scheme could not make much headway due to difficulties in acquiring land, etc.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VIII—Fodder and Feed Development—			
Non-Plan—			
Expenditure under WFP No. 618—			
VIII-2. Balanced Cattle Feed—			
O ..	25.00	}	}
R ..	-25.00		
310—Animal Husbandry			
XI—Fodder and Feed Development—			
Non-Plan—			
XI-3. Expenditure under World Food Programme No. 618—			
Balanced Cattle Feed Scheme—			
O ..	12.14	}	}
R ..	-12.14		
<p>Saving in the above two cases was stated to be due to a post-budget decision to hand over management of the cattle feed plant at Siliguri to the Himalayan Milk Co-operative Producers' Union Ltd.</p>			
510—Capital Outlay on Animal Husbandry			
III—Cattle Development—			
Non-Plan—			
III-2. Resettlement of city kept Animals—			
O ..	10.00	}	}
R ..	-8.20		
-1.80			

Anticipated saving was attributed to handing over of the programme to the West Bengal Dairy and Poultry Development Corporation. Reasons for the final saving of Rs. 1.80 lakhs have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
310—Animal Husbandry			
III—Veterinary Services and Animal Health—			
Centrally Sponsored (New Schemes)—			
2. Foot and mouth disease control Programme for vaccination of cattle and buffaloes—			
O ..	8.50	}	..
R ..	—8.50		

Saving was attributed to the fact that purchase of vaccines for distribution to the cattle owners at subsidised rate could not be effected.

XIV—Other Expenditure—

Non-Plan—

XIV(6)—Expenditure under WFP No. 618—

Producers' Organisation—

O ..	6.43	}	..
R ..	—6.43		

Saving was attributed to the fact that entire expenditure was met from Grant No. 50—Co-operation.

XI—Fodder and Feed Development

State Plan (Fifth Plan)—

1. Infra-structure in respect of irrigation of fodder farm—

O ..	6.00	}	..
R ..	—6.00		

Saving was attributed to post-budget decision to meet the expenditure from capital head under which too the entire provision of Rs. 8 lakhs made by reappropriation remained unutilised. Vide note (vi) under this grant.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IV—Veterinary Research—			
Non-Plan—			
IV(2) Establishment of Foot and Mouth disease Virus Typing Centre—			
O .. 5.15	1.85	-	-1.85
R .. -3.30			

Reasons for non-implementation of the scheme have not been intimated (February 1980).

(iv) Saving also occurred in the original plus supplementary provision under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
310—Animal Husbandry			
VI—Cattle Development—			
State Plan (Fifth Plan)—			
1. Intensive Cattle Development Project—			
O .. 57.00	48.01	37.13	-10.88
R .. -8.99			

Anticipated saving was attributed mainly to downward revision of requirement at post-budget stage. Reasons for the final saving of Rs. 10.88 lakhs have not been intimated (February 1980).

510—Capital Outlay on Animal Husbandry

I—Veterinary Service and Animal Health—

State Plan (Fifth Plan)—

I-1. New Veterinary Hospitals—

O .. 27.00	27.02	31.65	+4.63
S .. 24.16			
R .. -24.14			

Anticipated saving was attributed to non-sanction of construction of hospitals due to non-finalisation of required formalities. Reasons for the final excess of Rs. 4.63 lakhs have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
310—Animal Husbandry			
VI—Cattle Development—			
Centrally Sponsored (New Schemes)—			
1. Scheme for establishment of an exotic cattle breeding farm at Salboni—			
O ..	16.75		
R ..	-11.08		
	5.67	3.15	-2.52

Of the total saving of Rs. 13.60 lakhs, a saving of Rs. 3.98 lakhs was attributed to non-release of staff in time from other offices. Reasons for the balance saving of Rs. 9.62 lakhs have not been intimated (February 1980).

X—Other Livestock Development—

Central Sector (New Schemes)—

1. Assistance to small/marginal Farmers and Agricultural Labourers for Poultry and Piggery Production Programme—

O ..	46.40		
R ..	-7.95		
	38.45	35.69	-2.76

Anticipated saving was attributed to reassessment of actual requirement (Rs. 5.19 lakhs) and non-filling up of some posts (Rs. 2.76 lakhs). Reasons for the final saving of Rs. 2.76 lakhs have not been intimated (February 1980).

III—Veterinary Services and Animal Health—

Non-Plan (Developmental)—

Foot and Mouth disease control programme for vaccination of cattle and buffaloes—

O ..	12.75		
R ..	-9.71		
	3.04	3.25	+0.21

Anticipated saving was attributed to non-purchase of vaccines for distribution to cattle owners at subsidised rate.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
XII—Poultry Production-cum-Marketing Centre—			
Non-Plan—			
Intensive Egg and Poultry Production-cum-Marketing Centre—			
1. Operation and Maintenance—			
O ..	13.00	7.15	5.40
R ..	-5.85		
			-1.75

Anticipated saving was attributed mainly to reassessment of actual requirement. Reasons for final saving have not been intimated (February 1980).

(v) Above saving was partly counterbalanced by excess over original plus supplementary provision under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
310—Animal Husbandry			
XI—Fodder and Feed Development—			
State Plan (Fifth Plan)—			
6. Expenditure in connection with Flood 1978—			
Subsidy for cost of Fodder to Small/Marginal Farmers and Sharecroppers—			
S ..	81.19	1,51.82	1,52.88
R ..	70.63		
			+1.06

Anticipated excess was attributed to reassessment of actual requirement for flood relief.

Non-Plan—

6. Grants to West Bengal Dairy and Poultry Development Corporation Ltd. for establishment of a feed Milling Plant at Kalyani—

R ..	27.69	27.69	30.78	+3.09
------	-------	-------	-------	-------

Provision of funds by reappropriation was stated to be due to post-budget decision to convert the entire loan of Rs. 27.69 lakhs into grants to the Corporation. Reasons for the final excess of Rs. 3.09 lakhs have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
III—Veterinary Services and Animal Health—			
State Plan (Fifth Plan)—			
15. Expenditure in connection with Flood 1978—			
S ..	58.25	65.00	68.45
R ..	6.75		
			+3.45

Rupees 6.75 lakhs were provided by reappropriation for more expenditure in connection with floods. Reasons for the final excess of Rs. 3.45 lakhs have not been intimated (February 1980).

VI—Cattle Development—

Non-Plan—

VI-1. Establishment of a Central Livestock Research-cum-Breeding Station at Haringhata—

O ..	62.74	70.95	70.81
R ..	8.21		
			—0.14

Anticipated excess was attributed mainly to payment of dearness and house rent and other allowances at enhanced rate and sanction of ex-gratia payment to the staff as a post-budget decision (Rs. 5.01 lakhs), expenditure on certain items during the floods and payment of railway freight at increased rate (Rs. 2.98 lakhs) and replacement of parts of motor vehicles and tractor fleet after the floods (Rs. 1.44 lakhs).

III—Veterinary Services and Animal Health—

Non-Plan—

2. Veterinary Hospitals—

O ..	59.60	68.71	65.49
R ..	9.11		
			—3.22

Anticipated excess was stated to be mainly due to sanction of dearness and house rent and other allowances at enhanced rate and payment of ex-gratia to the staff. Reasons for final saving have not been intimated (February 1980).

XII—Poultry Production-cum-Marketing Centre—

Non-Plan—

Intensive Egg and Poultry Production-cum-Marketing Centre—

(II) Purchase of materials—

O ..	52.00	57.90	57.30
R ..	5.90		
			—0.60

Anticipated excess was attributed to increase in the cost of materials.

(vi) In the following heads funds provided by reappropriation proved unnecessary :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
310—Animal Husbandry			
VI—Cattle Development—			
Non-Plan—			
6. State Livestock Farm—			
O .. 1,30.75	1,45.42	1,28.26	—17.16
R .. 14.67			

Anticipated excess was attributed mainly to payment of dearness, house rent and other allowances at enhanced rate and sanction of ex-gratia to the staff (Rs. 13.63 lakhs), construction of office building at Kalyani (Rs. 4.00 lakhs) and repair works due to the floods (Rs. 3.95 lakhs), partly counterbalanced by saving mainly due to loss purchase of feed ingredients (Rs. 4.00 lakhs).

Reasons for the eventual saving of Rs. 17.16 lakhs have not been intimated (February 1980).

510—Capital Outlay on Animal Husbandry

VIII—Fodder and Feed Development—

State Plan (Fifth Plan)—

1. Infra-structure in respect of irrigation of fodder farm—

R .. 8.00	8.00	..	—8.00
-----------	------	----	-------

Funds were sanctioned at post-budget stage for providing irrigation arrangement for Haringhata (Main) Farm, North Fodder Farm at Haringhata and Kalyani Fodder Farm. Reasons for non-utilisation of the funds have not been intimated (February 1980).

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 311—Dairy Development, 511—Capital Outlay on Dairy Development and 711—Loans for Dairy Development			
Voted—			
	Rs.		
Original .. 27,18,44,000	} 27,18,44,000	20,48,93,091	-6,69,50,909
Supplementary ..			
Amount surrendered during the year (March 1979)	..	..	7,09,73,248
Charged—			
Original	} 8,000	..	-8,000
Supplementary 8,000			
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Saving in the voted grant amounted to 25 per cent. of the provision.

(ii) Provision remained wholly unutilised under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
511—Capital Outlay on Dairy Development			

I—Dairy Development—

Non-Plan—

IX—Expenditure under World Food Programme No. 618—Dairy Project—

(1) Augmentation of the handling capacities of the existing dairies—

O .. 17.00	} 4
R .. -17.00			

Surrender of the provision was attributed to dearth of raw milk and also as a consequence of devastating floods during the year.

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

(In lakhs of rupees)

VII—Other Expenditure—

State Plan (Fifth Plan)—

1. Scheme for long distance transport—

O	..	10·00	}
R	..	-10·00	

Saving was stated to be due to suspension of the programme for establishment of new Milk Collection-cum-Chilling Plant owing to floods.

IV—Burdwan Milk Supply Scheme—

State Plan (Fifth Plan)—

Burdwan Milk Supply Scheme—

O	..	8·00	}
R	..	-8·00	

Surrender of the provision was attributed to entrustment of the scheme to the National Dairy Development Board for its project work on turn-key basis.

V—Milk Supply Scheme—

State Plan (Fifth Plan)—

V(3)—Expansion and consolidation of dairy at Durgapur—

O	..	7·00	}
R	..	-7·00	

Surrender of the provision was stated to be due to non-finalisation of the scheme owing to non-completion of preliminaries.

V(2)—Expansion and consolidation of dairies at Belgatchia and Haringhata—

O	..	6·00	}
R	..	-6·00	

Saving was due to non-procurement of machinery and equipment in view of the economy measures following the inundation during the year.

(iii) Substantial saving occurred also under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
311—Dairy Development			
V—Milk Supply Schemes—			
Non-Plan—			
V(1)—Dankuni Milk Supply Scheme—			
O .. 2,60.56	} 0.59	..	-0.59
R .. -2,59.97			

Surrender of Rs. 2,59.97 lakhs was stated to be due to transfer of management of the Dankuni Milk Supply Scheme to the National Dairy Development Board.

V(2)—Greater Calcutta Milk Supply Scheme—

O .. 20,84.54	} 18,30.50	18,79.84	+49.34
R .. -2,54.04			

Surrender of the anticipated saving of Rs. 2,54.04 lakhs was attributed to abrupt fall in procurement of fresh milk (Rs. 1,53.94 lakhs), delay in submission of claims by the parties (Rs. 38.82 lakhs), incorrect assessment of actual requirements (Rs. 24.90 lakhs), delay in finalisation of appointments to the Selection Grade (Rs. 13.62 lakhs), non-replacement of condemned vehicles and non-under-taking of new body building for some vehicles (Rs. 10.29 lakhs), non-receipt of demand for funds in time (Rs. 6.54 lakhs) and curtailment of expenditure as a measure of economy (Rs. 5.93 lakhs). Reasons for the final excess of Rs. 49.34 lakhs have not been intimated (February 1980).

511—Capital Outlay on Dairy Development

I—Dairy Development—

Non-Plan—

I(5)—Establishment of feeder balancing dairies—

O .. 65.00	} 3.82	5.45	+1.63
R .. -61.18			

The anticipated saving of Rs. 61.18 lakhs was due to non-implementation of the scheme during the year owing to economy measures following the devastating floods. Reasons for the final excess of Rs. 1.63 lakhs have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
311—Dairy Development			
II—Dairy Development—			
Non-Plan—			
1. Expenditure under World Food Programme No. 618—			
1(b)—Establishment of new city dairies—			
O .. 56.29	1.63	1.54	-0.09
R .. -54.66			

Saving was due mainly to handing over the management of Mother Dairy at Dankuni to the National Dairy Development Board.

V—Milk Supply Schemes—

State Plan (Fourth Plan and Committed)—

V(1)—Durgapur Milk Supply Scheme—

O .. 82.20	71.06	69.80	-1.26
R .. -11.14			

Anticipated saving was attributed mainly to delay in preferring claims by the parties/suppliers and technical defects in certain claim (Rs. 10.92 lakhs), curtailment of expenditure as a measure of economy and delay in finalisation of appointments to the Selection Grade. Reasons for the final saving of Rs. 1.26 lakhs have not been intimated (February 1980).

511—Capital Outlay on Dairy Development

I—Dairy Development—

Non-Plan—

I(3)—Establishment of Milk Collection-cum-Chilling Stations—

O .. 10.00
R .. -10.00			

Saving was stated to be due to suspension of the programme for establishment of New Milk Collection-cum-Chilling Station owing to floods.

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
I—Dairy Development—					
State Plan (Fifth Plan)—					
Rural Dairy Extensions—					
O	..	9.00	4.00	..	-4.00
R	..	-5.00			

Surrender of anticipated saving of Rs. 5.00 lakhs was attributed to suspension of the programme for establishment of New Milk Collection-cum-Chilling Plant owing to floods. Reasons for the final saving of Rs. 4.00 lakhs have not been intimated (February 1980).

VII—Other Expenditure—

State Plan (Fifth Plan)—

VII(3)—West Bengal Dairy and Poultry Development Corporation Ltd.—

Investment in share capital—

Investment—	15.00	7.12	-7.88
-------------	-------	------	-------

Reasons for the saving have not been intimated (February 1980).

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

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
511—Capital Outlay on Dairy Development					
VI—Krishnagar Milk Supply Scheme—					
State Plan (Fifth Plan)—					
VI(1)—Krishnagar Milk Supply Scheme—					
O	..	6.00	12.00	12.00	..
R	..	6.00			

Provision was augmented by reappropriation of funds anticipating larger demand during the year.

Grant No. 57—Fisheries (All voted)

181

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 312—Fisheries, 512—Capital Outlay on Fisheries and 712—Loans for Fisheries			
	Rs.		
Original .. 6,33,82,000	} 6,33,82,000	2,57,12,201	-3,76,69,799
Supplementary			
Amount surrendered during the year (March 1979)	..	..	3,59,96,800

Notes and comments—

(i) About 59 per cent. of the provision remained unutilised.

(ii) Provision remained wholly unutilised mainly under :—

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

512—Capital Outlay on Fisheries

**IV—Mechanisation of Fishing
Crafts—**

Non-Plan (Developmental)—

**IV—1. Scheme for development
of coastal fishing with mechanised
boats—**

O 1,80.00	}
R -1,80.00			

I—Inland Fisheries—

State Plan (Fifth Plan)—

**I-2. Share Capital contribution to
the State Fishery Development
Corporation—**

O 50.00	}
R -50.00			

Reasons for surrender of provision in the above two cases have not been intimated (February 1980).

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

(In lakhs of rupees)

IV—Mechanisation of Fishing Crafts—

State Plan (Fifth Plan)—

IV-1. Scheme for development of coastal fishing with mechanised boats—

O	45.00	}
R	-45.00				

Anticipated saving was attributed to the fact that due to some technical difficulties no arrangement could be made for construction of mechanised boats for supply to coastal fishermen's co-operative societies.

312—Fisheries

VII—Deep Sea Fisheries—

State Plan (Fifth Plan)—

Scheme for construction of shore installation at Raichak Deep Sea Fishing Harbour by State Fisheries Development Corporation—

O	15.00	}
R	-15.00	

IV—Inland Fisheries—

State Plan (Fifth Plan)—

IV-2. Scheme for State contribution in respect of the scheme for development of tank fisheries through Institutional Finance—

O	10.00	}
R	-10.00	

III—Education and Training—

Centrally Sponsored (New Schemes)—

III-1. Scheme for strengthening the Extension Wing and rendering Extension Services—

O	8.00	}
R	-8.00	

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IV—Inland Fisheries—			
Central Sector (New Schemes)—			
IV.3. Scheme for Fish Farmers' Development Agency at Malda—			
O	5.65	..	..
R	-5.65		
V—Fishing Harbour and Landing Facilities—			
State Plan (Fifth Plan)—			
Scheme for landing facilities at small fishing centres—			
O	5.00	1.74	-1.74
R	-3.26		

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

(iii) Substantial saving in the provision occurred also under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
312—Fisheries			
VII—Deep Sea Fisheries—			
Central Sector (New Schemes)+			
Scheme for shore complex at Raichak Fishing Harbour—			
O	50.00	6.00	..
R	-44.00		
712—Loans for Fisheries			
III—Other Loans—			
State Plan (Fifth Plan)—			
III.5. Loans (Short term) to progressive fish farmers for taking up composite fish culture in their tanks—			
O	24.00	12.00	-4.71
R	-12.00		

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
312—Fisheries			
III—Education and Training—			
State Plan (Fifth Plan)—			
III-1. Scheme for training of educated unemployed of the State under fish seed farming management at Kulia and Junput—			
O 15.00	0.50	0.33	-0.17
R -14.50			
III-2. Scheme for setting up of an Extension Wing and rendering Extension Services—			
O 37.00	27.27	23.18	-4.09
R -9.73			
IX—Mechanisation and Improvement of Fishing Crafts—			
State Plan (Fifth Plan)—			
IX-2. Scheme for development of infrastructural facilities of Marine Fishing villages—			
O 10.50	1.41	0.02	-1.39
R -9.09			
II—Research—			
State Plan (Fifth Plan)—			
II-7. Pilot Project for development of fisheries in hill areas of the State (Darjeeling District)—			
O 8.00	0.21	0.38	+0.17
R -7.79			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
XI—Other Expenditure—			
State Plan (Fifth Plan)—			
XI-4. Scheme for survey and collection of statistics of Fishery resources of a number of districts in West Bengal—			
O	7.50	0.01	0.09
R	-7.49			+0.08
I—Direction and Administration—			
State Plan (Fifth Plan)—			
Scheme for additional supervisory and administration staff to cope with increased volume of work—			
O	10.00	5.27	3.98
R	-4.73			-1.29
IV—Inland Fisheries—			
Central Sector (New Schemes)—			
IV-1. Scheme for Fish Farmers' Development Agency at West Dinajpur—			
O	5.65	0.50	0.50
R	-5.15		
712—Loans for Fisheries			
III—Other Loans—			
State Plan (Fifth Plan)—			
III-1. Loans under the scheme for financial assistance to trained educated unemployed—			
O	6.00	1.50	0.80
R	-4.50			-0.70

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

(iv) Above saving was partly counterbalanced by excess over the provision mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
312—Fisheries			
XI—Other Expenditure—			
State Plan (Fifth Plan)—			
XI-6. Expenditure in connection with Floods 1978—			
R	1,00.00	86.25	-13.75

Expenditure of Rs. 86.25 lakhs without provision was attributed to payment of subsidy to fishermen, fishermen's co-operative societies and fish farmers affected by floods for purchase of nets, fingerlings and other fishery requisites and renovation of impounded water areas damaged by the flood of 1978.

712—Loans for Fisheries

III—Other Loans—

State Plan (Fifth Plan)—

III-6. Loans for crafts and gears
to be given to Primary and
Central Societies—

R	6.02	6.02	6.65	+0.63
-----------	------	------	------	-------

Excess was stated to be due to rendering financial and technical assistance to fishermen in the form of loans to Fishermen's Co-operative Societies for crafts and gears to produce additional quantity of fish.

(v) In the following case withdrawal of provision by reappropriation on 31st March 1979 proved excessive :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
312—Fisheries			
XI—Other Expenditure—			
State Plan(Fifth Plan)—			
XI—5. Scheme for subsidy for fishing nets and fishery re- quisites—			
O	20.00	13.82	+13.82
R	-20.00		

Reasons for the anticipated saving as well as for the eventual excess have not been intimated (February 1980).

Grant No. 58—Forest (All voted) .187

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

**Major heads : 313—Forest and
513—Capital Outlay on
Forests**

Rs.

Original .. 8,42,42,000	}	8,42,42,000	7,70,90,544	-71,51,456
Supplementary ..				

Amount surrendered during the year (March 1979)	25,56,870
---	----	----	-----------

Notes and comments—

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

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

(In lakhs of rupees)

313—Forest

XI—Government Saw Mills—

Non-Plan—

XI(1)—Government Saw Mill at
Siliguri—

O .. 91.80	}	8.49	9.97	+1.48
R .. -83.31				

Anticipated saving was stated to be due to transfer of Government Saw Mill and Special Division I to the Control and management of West Bengal Forest Development Corporation Ltd. Reasons for the final excess have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
I—Direction and Administration—			
Non-Plan—			
I(2)—Northern Circle—			
O .. 93.20	59.73	60.44	+0.71
R .. -33.47			
I(3)—Southern Circles—			
O .. 1,16.12	91.67	91.85	+0.18
R .. -24.45			
I(1)—General Direction—			
O .. 49.96	36.06	39.03	+2.97
R .. -13.90			
I(8)—Wild Life Unit—	9.66	1.58	-8.08
I(7)—Special Circle I—			
O .. 11.77	3.73	3.73	
R .. -8.04			
I(9)—Parks and Gardens—	11.49	5.91	-5.58

Anticipated saving in the above cases was due mainly to non-filling of some posts, re-organisation of Forest Divisions and Circles and curtailment of expenditure as a measure of economy. Reasons for the final excess/saving have not been intimated (February 1980).

VI—Plantation Schemes—

State Plan (Fifth Plan)—

VI(4)—Plantation of Quick Growing Species—

O .. 53.30	46.98	31.18	-15.80
R .. -6.32			

Anticipated saving was stated to be due to deferment of the works in order to finance important and emergent works in other schemes. Reasons for the final saving have not been intimated (February 1980).

*Less than rupees one thousand.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
VIII—Forest Produce—			
Non-Plan—			
VIII(3)—Northern Circle—			
O ..	61·80	47·44	40·47
R ..	-14·36			-6·97
VIII(5)—Central Circle—			
O ..	8·00	11·67	3·11
R ..	3·67			-8·56
<p>Saving in the above two cases was stated to be due mainly to less requirement of funds for repairs of depots, depot path, repair of charcoal trucks and launches etc. and for patrolling by hired vehicles and carriage of confiscated wood and also due to re-organisation of Forest Divisions and Circles of Forest Directorate, West Bengal.</p>			
XIII—Other Expenditure—			
Non-Plan—			
XIII(3)—Southern Circle—			
O ..	14·00	6·79	6·84
R ..	-7·21			+0·05
<p>Anticipated saving was stated to be due to re-organisation of Forest Division and Circles of Forest Directorate.</p>			
VI—Plantation Schemes—			
State Plan (Fifth Plan)—			
VI(5)—Reforestation of Degraded Forests and Shelter Belts (State's Share)—	5·00	—	-5·00

Reasons for the saving have not been intimated (February 1980).

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

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
313—Forest					
VI—Plantation Schemes—					
Centrally Sponsored (New Schemes)—					
VI(7)—Reforestation of De-graded Forests and Shelter Belts—					
O	..	5.00	72.68	59.63	-13.05
R	..	67.68			
VI(8)—Mixed Plantation on Waste Lands, Panchayat lands, etc.—					
O	..	3.00	14.52	25.32	+10.80
R	..	11.52			
<p>Anticipated excess in the above cases was attributed to inadequate provision at the budget stage. Reasons for the final excess have not been intimated (February 1980).</p>					
IX—Communications and Buildings—					
Non-Plan—					
IX(2)—Northern Circle—					
O	..	21.02	44.09	46.81	+2.72
R	..	23.07			
IX(8)—Western Circle—					
R	..	7.80	7.80	7.72	-0.08
State Plan (Fifth Plan)—					
IX(12)—Buildings—					
O	..	5.00	16.11	10.15	-5.96
R	..	11.11			

Anticipated excess in the above three cases was due mainly to increase of minimum wage rate, rise in price of essential commodities, sanction of ex-gratia grant and re-organisation of Forest Division and Circles under Forest Directorate. Reasons for the final saving/excess have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VIII—Forest Produce—			
State Plan (Fifth Plan)—			
VIII(9)—Timber operation and Forest utilisation—			
O ..	1.00	12.50	11.15
R ..	11.50		
			-1.35

Anticipated excess was attributed to operation, extraction and marketing of timber being undertaken departmentally and mechanisation of timber operation. Reasons for the final saving have not been intimated (February 1980).

I—Direction and Administration—

Non-Plan—

I(12)—Western Circle—

R ..	9.07	9.07	9.18	+0.11
------	------	------	------	-------

I(10)—Parks and Gardens Wing—

O ..	6.75	9.06	13.82	+4.76
R ..	2.31			

Provision was augmented in the above cases by reappropriation of funds owing to sanction of Selection Grade posts, enhancement of dearness and house-rent allowances, ex-gratia grant at the post-budget stage, rise in price of essential commodities and reorganisation of Forest Divisions and Circles of the Forest Directorate. Reasons for the final excess have not been intimated (February 1980).

VIII—Forest Produce—

State Plan (Fifth Plan)—

VIII(8)—Minor Forest Produce—

O ..	2.00	3.54	9.76	+6.22
R ..	1.54			

Anticipated excess was stated to be due to undertaking Silve Pisciculture works under the scheme. Reasons for the final excess have not been intimated (February 1980).

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major heads : 314—Community Development, 363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions and 714—Loans for Community Development				
Voted—				
	Rs.			
Original ..	9,43,86,000	17,01,84,000	16,29,73,720	-72,10,280
Supplementary	7,57,98,000			
Amount surrendered during the year (March 1979)		..	..	19,07,100
Charged—				
Original ..	2,000	2,000	..	-2,000
Supplementary ..				
Amount surrendered during the year (March 1979)		..	..	2,000

Notes and comments—

(i) Supplementary provision obtained in March 1979 proved excessive in view of the saving of Rs. 72.10 lakhs in the grant.

(ii) Of the saving, Rs. 53.03 lakhs remained unsurrendered.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
314—Community Development			
A—General—			
A(III)—Assistance to Panchayati Raj Institutions—			
O ..	7,54.48	14,68.81	14,13.13
S ..	7,19.51		
R ..	-5.18		

Anticipated saving was attributed mainly to non-payment of grants to Zilla Parishads due to non-receipt of reports from District Officers in time. Reasons for the final saving of Rs. 55.68 lakhs have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A(I)—Direction and Administration—			
A(I)(2)—District Establishment—			
O ..	84.75	82.87	84.04
S ..	8.47		
R ..	-10.35		
			+1.17

Anticipated saving was attributed mainly to non-filling up of posts and non-sanction of certain items of expenditure.

Grant No. 60—Community Development (Excluding Panchayat)

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 314—Community Development and 514—Capital Outlay on Community Development			
Voted—			
	Rs.		
Original ..	10,80,78,000	12,55,38,800	12,18,37,228
Supplementary ..	1,74,60,800		
			-37,01,572
Amount surrendered during the year	..	..	..
Charged—			
Original ..	..	3,117	3,116
Supplementary ..	3,117		
			-
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Entire saving of Rs. 37.02 lakhs remained unsurrendered.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
314—Community Development			
A—General—			
A(I)—Direction and Administration—			
State Plan (Fifth Plan)—			
A(I)(1)—Converted Blocks—			
O .. 30.00	17.45	11.58	-5.87
R .. -12.55			
Total saving of Rs. 18.42 lakhs was attributed to non-finalisation of the programmes for purchase of vehicles for blocks and strengthening of block organisation and non-filling up of posts of some Joint Block Development Officers and Accountants.			
B—Community Development Programme—			
B(IV)—Animal Husbandry—			
State Plan (Fifth Plan)—			
B(IV)(2)—Animal Health and Slaughter Houses—	16.00	4.75	-11.25
B(XIV)—Other Expenditure—			
State Plan (Fifth Plan)—			
B(XIV)(1)—Development of Tank Fisheries in the Selected C.D. Blocks in the State—			
O .. 22.00	16.00	14.07	-1.93
R .. -6.00			
514—Capital Outlay on Community Development			
I—Community Development—			
State Plan (Fifth Plan)—			
I(1)—Animal Husbandry—			
I(1)(a)—New Veterinary Dispensaries—	6.00	..	-6.00
314—Community Development			
B—Community Development—			
B(V)—Health and Sanitation—			
Non-Plan—			
B(V)(1)—Maintenance of completed C.D.P. Blocks—			
O .. 7.16	7.98	2.13	-5.85
R .. 0.82			

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

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
314—Community Development			
C—Rural Works Programme—			
C(IV)—Roads and Bridges—			
Central Sector (New Schemes)—			
C(IV)(1)—Construction of Rural Roads—			
O ..	1.00	} 79.71	} 87.53 +7.82
S ..	72.13		
R ..	6.58		

Anticipated excess was attributed to a post-budget decision to continue the scheme during 1978-79. Reasons for final excess of Rs. 7.82 lakhs have not been intimated (February 1980).

B—Community Development
Programme—

B(XIV)—Other Expenditure—

State Plan (Fourth Plan and
Committed)—

B(XIV)(1)—Intensive Deve-
lopment of fisheries in
C. D. Blocks—

O ..	7.04	} 8.82	} 12.89 +4.07
R ..	1.78		

Reasons for the total excess of Rs. 5.85 lakhs have not been intimated (February 1980).

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads: 320—Industries, 522—Capital Outlay on Machinery and Engineering Industries, 526—Capital Outlay on Consumer Industries, 722—Loans for Machinery and Engineering Industries, 723—Loans for Petroleum, Chemical and Fertiliser Industries and 726—Loans for Consumer Industries			
	Rs.		
Voted—			
Original .. 4,50,00,000	} 4,67,40,000	5,26,98,834	+59,58,834
Supplementary 17,40,000			
Amount surrendered during the year (March 1979)	..	..	14,92,370
Charged—			
Original	} 54,80,874	54,80,874	..
Supplementary 54,80,874			
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Expenditure exceeded the voted grant by Rs. 59,58,834; the excess requires regularisation.

(ii) Supplementary provision of Rs. 17.40 lakhs, obtained in March 1979, proved inadequate in view of the excess over the grant.

(iii) Surrender of Rs. 14.92 lakhs proved unrealistic in view of the excess.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
726—Loans for Consumer Industries			
I—Textiles—			
I(3)—Loans for revival of Closed and Sick Textile Units (in- cluding Jute Mills)—			
O ..	15·86	} 1,45·49	} 2,20·00 +74·51
S ..	17·40		
R ..	1,12·23		

The total excess of Rs. 1,86·74 lakhs was stated to be due to payment of loans for revival of a jute mill company taken over in the middle of the financial year for which there was no requisite provision in the budget.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
522—Capital Outlay on Machi- nery and Engineering Indus- tries			
I—Heavy Engineering Indus- tries—			
I(1)—Revival of Closed and Sick Industrial Units—			
Investment—			
O ..	50·00	} 	}
R ..	-50·00		

Saving was stated to be due to the fact that the proposed share purchase of a heavy engineering unit did not materialise during the year.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
722—Loans for Machinery and Engineering Industries			
II—Light Engineering Industries—			
II(1)—Loans for revival of Closed and Sick Industrial Units—			
O .. 26.00	} 0.30	0.30	..
R .. -25.70			

Anticipated saving was attributed to less requirement of loans for units already taken over and non-materialisation of assistance to new units during the year.

723—Loans for Petroleum, Chemical and Fertilizer Industries			
III—Drug and Pharmaceuticals—			
III(1)—Loans for revival of Closed and Sick Industrial Units—			
O .. 42.00	} 21.45	21.45	..
R .. -20.55			

The saving of Rs. 20.55 lakhs was attributed to the fact that take over of new sick/closed units did not materialise and less funds were required for units already taken over under non-Plan sector (Rs. 26.75 lakhs), partly counterbalanced by excess over Plan provision due to the fact that more funds had to be provided for the unit already taken over and the unit taken over during the year (Rs. 6.20 lakhs).

II—Chemicals—			
II(1)—Loans for revival of Closed and Sick Industrial Units—			
O .. 5.00	} ..	..	..
R .. -5.00			

Saving was attributed to the fact that no closed/sick unit under this category qualified for assistance during the year.

Grant No. 62—Industries (Excluding Closed and Sick Industries) 199

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major heads: 320—Industries, 520— Capital Outlay on Industrial Re- search and Development, 525— Capital Outlay on Tele-Communi- cation and Electronics Industries and 720—Loans for Industrial Re- search and Development				
Voted—				
	Rs.			
Original	.. 11,56,63,000	} 11,86,71,000	10,50,44,738	-1,36,26,262
Supplementary	30,08,000			
Amount surrendered during the year (March 1979)		..	..	90,68,671
Charged—				
Original	.. 18,22,000	} 18,28,237	5,68,111	-12,60,126
Supplementary	6,237			
Amount surrendered during the year (March 1979)		..	..	11,28,017

Notes and comments—

Voted grant

(i) Supplementary grant obtained in March 1979 proved unnecessary in view of overall saving of Rs. 1.36.26 lakhs under the grant. The expenditure did not come up even to the original provision.

(ii) Against the available saving, an amount of Rs. 45.57 lakhs remained un-surrendered.

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
320—Industries			
B—Large and Medium Industries—			
B-XX—Oriental Gas Company's Undertakings—			
O	2,18.72	} 95.52	96.45
R	-1,23.20		
			+0.93

Anticipated saving was stated to be mainly due to poor supply of gas from Durgapur Projects Ltd. and less payment due to defective gas bills (Rs. 1,07.81 lakhs), adoption of economy measures in filling up of vacant posts due to poor supply of gas from Durgapur and non-filling up of Selection Grade posts owing to technical and procedural difficulties (Rs. 11.11 lakhs) and non-supply of gas meters by the selected firms (Rs. 5.00 lakhs).

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
B-XIX—Brick Fields and Factories—					
O ..	..	1,91.76	93.05	95.83	+2.78
R ..	..	-98.71			

Anticipated saving was attributed to production being on a smaller scale than originally envisaged in the brickfields at Palta, Akra, Kalyani, Raigunge and Malda (Rs. 69.16 lakhs) and non-commencement of work in the brickfields at Haldia, Jalaghata, Borai, Kōlaghat, Durgapur, Amirpur-Bhatar, Siliguri, Murshidabad and Asansol (Rs. 29.55 lakhs). Reasons for the final excess of Rs. 2.78 lakhs have not been intimated (February 1980).

720—Loans for Industrial Research and Development

III—Other Loans—

III(2)—Loans to West Bengal Industrial Infra-structure Development Corporation—

O	75.00
R	-75.00			

Withdrawal of provision was attributed to the fact that acquisition and development of land for setting up of industries could not be completed by the Corporation after going through the required formalities.

520—Capital Outlay on Industrial Research and Development

II—Other Expenditure—

II(2)—Development of Haldia Water Supply Scheme—

O	60.00	50.56	..	-50.56
R	-9.44			

The anticipated saving of Rs. 9.44 lakhs was attributed to non-execution of the surface water scheme by the West Bengal Industrial Infrastructure Development Corporation for unavoidable circumstances. Reasons for final saving have not been intimated. (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
525—Capital Outlay on Tele-Communication and Electronics Industries			
II—Electronics—			
II(1)—West Bengal Electronic Industry Development Corporation Ltd.—	25.00	..	-25.00

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

320—Industries

C—Plantations—

C-III—Cinchona—

C-III(3)—Scheme for supply of foodstuff to the staff under Cinchona Plantations—

O	25.95	}	14.34	19.16	+4.82
R	-11.61				

Anticipated saving was attributed to decrease in market price of rice and purchase of less quantity of foodstuff to avoid prolonged storage. Reasons for final excess have not been intimated (February 1980).

(iv) Saving in the above mentioned cases was counterbalanced by excess over the original plus supplementary provision under :—

Head	Total grant	Actual expenditure	Excess + Saving—		
(In lakhs of rupees)					
720—Loans for Industrial Research and Development					
III—Other loans—					
III(1)—Loans under incentive schemes for Industrial growth in West Bengal—					
O	1,65.00	}	3,47.08	3,47.08	..
S	30.08				
R	1,52.00				

Excess was attributed to loans given to various industrial units under the West Bengal Incentive Scheme, 1971. through the West Bengal Industrial Development Corporation Ltd.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
320—Industries			
B—Large and Medium Industries—			
B-III—Petroleum, Chemicals and Fertilizer Industries—			
B-III(2)—Setting up of a Petro-Chemical Complex at Haldia—			
O 15.00	69.49	69.49	..
R 54.49			
Additional funds were stated to be required for meeting increased expenditure for acquisition and development of land for the project, construction of boundary walls and preparation of a detailed project report.			
B-XXII—Other Industries—			
B-XXII(3)—West Bengal Electronic Industries—	..	25.00	+25.00
Reasons for excess have not been intimated (February 1980).			
B-XXII(1)—Incentive Scheme for Industrial growth in West Bengal—			
O 57.00	74.31	74.31	..
R 17.31			
Anticipated excess was attributed to adjustment of loans sanctioned to the West Bengal Industrial Development Corporation Ltd. under the West Bengal Incentive Scheme, 1971 on the basis of its actual utilisation.			
C—Plantations—			
IV—Other Plantations—			
IV(1)—Ipecac cultivation—			
O 32.22	39.02	39.64	+0.62
R 6.80			

Excess was attributed mainly to purchase of bitumen felt for roofing of sheds and engagement of more labourers due to replanting of Ipecac (Rs. 5.05 lakhs) and purchase of a tractor and a vehicle (Rs. 1.70 lakhs).

Charged appropriation

(i) In view of eventual saving under charged appropriation, supplementary provision obtained in March 1979, proved unnecessary.

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
520—Capital Outlay on Industrial Research and Development			
II—Other Expenditure—			
II(4)—Development of Subsidiary Industries at Durgapur—			
O	18.20	6.90	5.68
R	-11.30			-1.22

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

—————

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 321—Village and Small Industries, 521—Capital Outlay on Village and Small Industries and 721—Loans for Village and Small Industries			
	Rs.		
Original ..	7,04,98,000	14,52,07,000	15,40,68,748
Supplementary	7,47,09,000			+88,61,748
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 88,61,748; the excess requires regularisation.

(ii) In view of the excess, supplementary provision obtained in March 1979, proved inadequate.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
III—Small Scale Industries—			
III(17)—Subsidy to other artisans not covered by Small Scale and Cottage Industries Sector for the cost of replaceable equipment/tools, etc.—			
S	20.00	4,10.00	4,36.30
R	3,90.00		
			+26.30

Anticipated excess was attributed to sanction of more assistance to artisans affected by the floods of 1978 on the basis of funds released by Government of India. Reasons for the final excess of Rs. 26.30 lakhs have not been intimated (February 1980).

IV—Handloom Industries—

IV(10)—Assistance to artisans in the Handloom Sector for repairs/replacements of looms, implements, etc.—

S	1,31.06	2,94.00	2,93.00
R	1,62.94		
			—1.00

Anticipated excess was attributed to sanction of more assistance to artisans affected by the floods of 1978 due to funds released by Government of India.

III(21)—District Industries Centres—

R	9.39	9.39	65.24	+55.86
-----------	------	------	-------	--------

Excess was attributed mainly to amount sanctioned being based on funds released by Government of India for the fifteen District Industries Centres set up on 1st August 1978 for intensive development of industries in rural areas.

721—Loans for Village and Small Industries

II—Small Scale Industries—

II(1)—Loans under the State Aid to Industries Act—

O	37.00	42.00	1,01.97
S	5.00		
			+59.97

The scheme aimed at promotion and development of small industrial units by way of providing small loans at reduced rates of interest. Reasons for the final excess of Rs. 59.97 lakhs have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
321—Village and Small Industries			
VIII—Sericulture Industries—			
VIII(1)—Schemes for Sericulture Industries—			
O 57.08	57.12	99.63	+42.51
R 0.04			

Excess was stated to be due to release of funds by Government of India due to post-budget decision.

VIII(13)—Development of Intensive Sericulture—	..	42.06	+42.06
--	----	-------	--------

Reasons for final excess have not been intimated (February 1980).

VIII(3)—Expenditure for Floods, 1978—Assistance for development of intensive sericulture—

R 25.00	25.00	25.00	..
-----------------	-------	-------	----

Expenditure of Rs. 25.00 lakhs was stated to be due to amount sanctioned for rehabilitation of sericulture artisans affected by the floods of 1978 on the basis of the funds released by Government of India.

721—Loans for Village and Small Industries

II—Small Scale Industries—

II(5)—Loans for District Industries Centres—

R 22.50	22.50	20.30	—2.20
-----------------	-------	-------	-------

Expenditure of Rs. 20.30 lakhs was attributed to setting up of District Industries Centres in fifteen districts with effect from 1st August 1978 on the basis of funds released by Government of India.

III—Handloom Industries—

III(4)—Intensive Development Project—

R 8.00	8.00	8.00	..
----------------	------	------	----

Provision of funds by reappropriation was due to a post-budget decision for implementation of this Central scheme to be spread over five years.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
321—Village and Small Industries			
III—Small Scale Industries—			
III(1)—Scheme for Small Scale Industries—			
O 76.02 } R 9.01 }	85.03	83.93	-1.10

Anticipated excess was attributed mainly to construction of Wood Industries Institute at Kalyani which could not be avoided (Rs. 5.21 lakhs), sanction of dearness allowance at enhanced rate and payment of ex gratia grant to the staff (Rs. 4.31 lakhs).

721—Loans for Village and Small Industries

III—Handloom Industries—

III(6)—Loans for Intensive Development of Handloom Industry in West Bengal—

O 16.70 } R 6.30 }	23.00	23.00	..
-----------------------------------	-------	-------	----

Anticipated excess was attributed to availability of funds released by Government of India.

321—Village and Small Industries

III—Small Scale Industries—

III(24)—Assistance to Industrial units in selected backward districts/units—

..	5.49	+5.49
----	------	-------

Reasons for the excess of Rs. 5.49 lakhs have not been intimated (February 1980).

(iv) Above excess was partly offset by saving in the original plus supplementary provision mainly under:—

(a) Provision remained wholly unutilised under —

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
721—Loans for Village and Small Industries			
II—Small Scale Industries—			
II(2)—Expenditure for Floods 1978—			
Loans for assistance to artisans in the Handicraft Sector for working capital—			
S 1,50.00	}
R -1,50.00			
Saving was attributed to sanction of subsidy instead of loans to the artisans affected by the floods of 1978.			
321—Village and Small Industries			
III—Small Scale Industries—			
III(15)—Subsidy for the total cost of equipment and implements to be replaced by the affected artisans under small scale and cottage sector—			
S 1,25.00	}
R -1,25.00			
III(16)—Assistance to Small Scale Industries affected by flood for repair of plant/machinery and for working capital—			
S 1,00.00	}	28.00	-28.00
R -72.00			
III(18)—Publicity and promotional activities including holding of Seminars and Campaigns—			
S 8.00	}
R -8.00			

Saving in the above three cases was attributed to sanction of required funds under another scheme, viz., "Subsidy to other artisans not covered by small scale and cottage industries sector for the cost of replaceable equipment/tools, etc."

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

(In lakhs of rupees)

721—Loans for Village and Small Industries

II—Small Scale Industries

II(3)—Loans for assistance to Small Scale Industries affected by floods for repair of plant/machinery and for working capital—

S	1,00.00	}	60.00	..	-60.00
R	-40.00				

Anticipated saving was attributed to sanction of subsidy instead of loans to the artisans affected by the floods of 1978. Reasons for the final saving of Rs. 60.00 lakhs have not been intimated (February 1980).

III—Handloom Industries—

III(2)—Expenditure for Floods of 1978—

Loans for assistance to artisans in the Handloom sector towards working capital for purchase of yarn—

S	96.58	}
R	-96.58				

Withdrawal of provision was attributed to the decision to assist the artisans by payment of grants instead of loans.

II—Small Scale Industries—

II(1)—Loans under the project for development of Small Industries in rural areas—

O	18.00	}
S	4.50				
R	-22.50				

Withdrawal of provision was attributed to merger of the scheme with the scheme "Loans for District Industries Centres" started on 1st August 1978 with funds released by Government of India.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
521—Capital Outlay on Village and Small Industries			
II—Small Scale Industries—			
II(2)—Equity participation in the share of West Bengal Small Industries Development Corporation—	15.00	..	-15.00

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

321—Village and Small Industries

VIII—Sericulture Industries—

VIII(10)—Integrated Scheme for Development of Sericulture Industry—

O	10.00	}
R	-10.00				

Withdrawal of provision was stated to be due to diversion of funds to the capital head for undertaking various construction work under Plan Schemes.

721—Loans for Village and Small Industries

III—Handloom Industries—

III(5)—Setting up of common workshed-cum-warehouse—

O	8.00	}
R	-8.00				

VII—Other Village Industries—

VII(1)—Loans under the schemes for promotion of Village Industries—

O	5.00	}
R	-5.00				

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
321—Village and Small Industries			
III—Small Scale Industries—			
III(8)—Testing and Development Laboratory for Electronics—			
O 5.00 }			
R -5.00 }			

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

X—Other Expenditure—

X(4)—Reorganisation and strengthening of the Directorate—

O 5.00 }	1.07	..	-1.07
R -3.93 }			

Anticipated saving was attributed to non-recruitment of staff.

(b) Substantial provision remained unutilised under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
321—Village and Small Industries			
VIII—Sericulture Industries—			
VIII(7)—Project for Development of quality raw silk and fabric production—			
O 28.10 }		0.10	+0.10
R -28.10 }			

Anticipated saving was attributed to non-filling up of vacant posts and non-sanction of setting up of Training-cum-Servicing Centre.

521—Capital Outlay on Village and Small Industries

II—Small Scale Industries—

II(1)—Equity Participation—

O 15.00 }	4.50	4.50	
S 6.95 }			
R -17.45 }			

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

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

(In lakhs of rupees)

321—Village and Small Industries

IV—Handloom Industries—

IV(8)—Intensive Development of Handloom Industry in West Bengal—

O	20.00	} 5.00	5.00	..
R	—15.00			

Anticipated saving was stated to be due to sanction of funds for the scheme as a Centrally sponsored scheme and not on State Plan scheme where the provision was originally made.

VII—Sericulture Industries—

VIII(8)—Project for Development of seed organisation—

O	21.20	} 13.90	9.31	—4.59
R	—7.30			

Anticipated saving was attributed to non-recruitment of staff and less expenditure on grainages due to non-completion of formalities.

521—Capital Outlay on Village and Small Industries

I—Industrial Estates—

I(1)—Extension and Development of existing six Departmental Industrial Estates—

O	10.00	} ..	0.06	+0.06
R	—10.00			

Reasons for anticipated saving have not been intimated (February 1980).

321—Village and Small Industries

VI—Khadi Industries—

VI(2)—Promotion of Village Industries—

O	12.00	} 4.73	4.50	—0.23
R	—7.27			

Anticipated saving was attributed to the fact that training and follow up programmes of Bee-keeping Industry could not be started due to non-recruitment of staff.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
X—Other Expenditure—			
X(1)—Other Miscellaneous Cottage Industries—			
O	50.08	43.49	—15.33
R	8.74		
	58.82		

Anticipated excess was attributed mainly to post-budget decision to sanction grants to West Bengal Khadi and Village Industries Board. Reasons for the final saving of Rs. 15.33 lakhs have not been intimated (February 1980).

X(6)—Publicity and promotional activities including holding of seminars and campaigns—

O	8.00	2.46	—0.28
R	—5.26		
	2.74		

Saving was attributed to non-utilisation of funds owing to engagement in post-flood relief operations.

VIII—Sericulture Industries—

VIII(4)—Incentive for Bivoltine Cocoon Production—

O	9.25	3.88	—1.07
R	—4.30		
	4.95		

Saving was attributed mainly to non-establishment of Cocoon Testing Station and non-filling up of some posts.

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

Major head : 328—Mines and Minerals	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original .. 27,47,000	27,47,000	21,80,822	—5,66,178
Supplementary			
Amount surrendered during the year (March 1979)	..	..	5,90,326

Grant No. 65—Water and Power Development Services (All voted) 213

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major head : 331—Water and Power Development Services					
		Rs.			
Original ..	1,00,000	}	2,03,000	..	—2,03,000
Supplementary	1,03,000				
Amount surrendered during the year			..	..	..

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

			Total grant or appropriation	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major heads : 332—Multipurpose River Projects, 333—Irrigation, Navigation, Drainage and Flood Control Projects, 532—Capital Outlay on Multipurpose River Projects and 533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects					
Voted—					
		Rs			
Original ..	72,96,20,000	}	92,26,00,000	89,14,97,617	—3,11,02,383
Supplementary	19,29,80,000				
Amount surrendered during the year (March 1979)		..	..	..	12,68,44,000
Charged—					
Original ..	1,00,000	}	1,00,000	..	—1,00,000
Supplementary	..				
Amount surrendered during the year			..	..	..

Notes and comments—

Voted grant

(i) Though surrender was done on 31st March 1976, the amount surrendered was over four times of the actual saving.

(ii) In view of the saving of Rs. 3.11 crores, the supplementary provision of Rs. 19.30 crores proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
532—Capital Outlay on Multipurpose River Projects			
C—Damodar Valley Project—			
C(VI)—Damodar Valley Power Scheme—			
Non-Plan—			
Additional expenditure on Power other than interest—			
O	11,88.64	}	.. .. .
R	-11,88.64		
Reasons for surrender of anticipated saving have not been intimated (February 1980).			
D—Teesta Barrage Project—			
State Plan (Fifth Plan)—			
D(VII)—Teesta Barrage Irrigation Scheme—			
O	7,36.15	}	6,22.01
S	5,50.00		
R	-6,30.65		
	6,55.50		-33.49

Reasons for the total saving of Rs. 6.64.14 lakhs have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)				
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects				
E—Drainage Projects (Commercial)—				
E(V)—Major and Medium Drainage Projects—				
State Plan (Fifth Plan)—				
E(V)(e)—Drainage Works—				
O	8,54.25	} 7,62.37	6,01.14	-1,61.23
R	-91.88			
Saving was attributed mainly to non-execution of some schemes due to non-availability of land, non-finalisation of schemes, non-sanction of schemes, etc. Reasons for final saving of Rs. 1,61.23 lakhs have not been intimated (February 1980).				
532—Capital Outlay on Multipurpose River Projects				
C—Damodar Valley Project—				
C(IV)—Other Expenditure—				
State Plan (Fifth Plan)—				
Land acquisition in Damodar Valley Corporation, Maithon and Panchet—				
O	2,50.00	}
R	-2,50.00			
L—Participation of the Capital Component of Tenughat Dam—				
State Plan (Fifth Plan)—				
150-cusecs Reservation—				
O	1,83.00	}
R	-1,83.00			

Reasons for the saving have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
C—Damodar Valley Projects—			
Non-Plan—			
C(V)—Damodar Valley Irrigation Schemes—			
O 1,74.36	..	48.82	+48.82
R -1,74.36			

D—Teesta Barrage Projects—

State Plan (Fifth Plan)—

D(II)—Machinery and Equipments—

O 1,25.00	1,11.60	60.14	-51.46
S 51.00			
R -64.40			

Reasons for the anticipated saving and final excess/saving in the above cases have not been intimated (February 1980).

333—Irrigation, Navigation, Drainage and Flood Control Projects

B—Irrigation Projects (Non-Commercial)—

B(VI)—Major and Medium Irrigation Projects—

State Plan (Fifth Plan)—

B(VI)(e)—Irrigation Schemes—

O 1,36.92	79.43	42.51	-36.92
R -57.49			

Anticipated saving was attributed mainly to non-sanction of some schemes. Reasons for final saving of Rs. 36.92 lakhs have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
C—Navigation Projects (Commercial)—			
C(VI)—Major and Medium Navigation Projects			
Non-Plan—			
C(VI)(d)—Other Expenditure—			
O 3,56.09	3,35.82	2,69.12	—06.70
R —20.27			

Reasons for the total saving of Rs. 86.97 lakhs have not been intimated (February 1980).

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

G—Flood Control and Anti-Sea Erosion Projects—

G(VI)—Major and Medium Flood Control Projects—

State Plan (Fifth Plan)—

G(VI)(F)—Protective Works—

O 3.80.49	4,17.02	2,94.71	—1,22.31
R 36.53			

Augmentation of funds was attributed mainly to taking up work of emergent nature. Reasons for final saving of Rs. 1,22.31 lakhs have not been intimated (February 1980).

B—Irrigation Projects (Non-Commercial)—

B(V)—Major and Medium Irrigation Projects—

State Plan (Fifth Plan)—

B(V)(F)—Medium Irrigation Scheme—			
O 1,77.02	1,22.02	1,09.69	—12.33
R —55.00			

Saving was stated to be due to non-execution of schemes as possession of and could not be taken and non-availability of blasting materials.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
532—Capital Outlay on Multipurpose River Projects			
I—Modernisation of the Barrage and Irrigation System of Damodar Valley Projects—			
State Plan (Fifth Plan)—			
I(VII)—Damodar Valley Modernisation Scheme—			
O 90.00	} 50.00	23.73	—26.27
R —40.00			
Reasons for saving have not been intimated (February 1980).			

C—Damodar Valley Project—

C(V)—Damodar Valley Irrigation Schemes—

State Plan (Fifth Plan)—

C(V)(1)—Government's share of the expenditure and Flood Control excluding interest—

O 50.00	} 76.82	..	—76.82
R 26.82			

Augmentation of funds by re-appropriation proved unrealistic. Reasons for the final saving have not been intimated (February 1980).

J—Modernisation of Kangsabati Reservoir Project—

State Plan (Fifth Plan)—

J(V)—Kangsabati Modernisation Scheme—

O 78.00	} ..	37.48	+37.48
R —78.00			

Reasons for anticipated saving as well as for final excess have not been intimated (February 1980).

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

(In lakhs of rupees)

K—Upper Kangsabati Project—

State Plan (Fifth Plan)—

K(VII)—Upper Kangsabati Scheme—

O	40.00	}
R	—40.00				

H—Modernisation of Mayurakshi Reservoir Project—

State Plan (Fifth Plan)—

H(VII)—Mayurakshi Modernisation Scheme—

O	90.00	}	93.00	67.33	—25.67
R	3.00				

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

532—Capital Outlay on Multipurpose River Projects

B—Kangsabati Reservoir Projects—

State Plan (Fifth Plan)—

B(II)—Machinery and Equipments—

O	48.50	}	41.50	32.70	—8.80
R	—7.00				

Reasons for the saving have not been intimated (February 1980).

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

B—Irrigation Projects (Non-Commercial)—

B(V)—Major and Medium Irrigation Projects—

State Plan (Fifth Plan)—

B(V)(e)—Research Schemes—

O	14.50	}	5.85	4.01	—1.84
R	—8.65				

Saving was stated to be due to non-receipt of administrative approval and technical sanction in respect of plan schemes and non-filling up of posts owing to belated sanction.

Head	Total grant	Actual expenditure	Excess + Saving—	
	(In lakhs of rupees)			
333—Irrigation, Navigation, Drainage and Flood Control Projects				
A—Irrigation Projects (Commercial)—				
A(VI)—Major and Medium Irrigation Projects—				
Non-Plan—				
A(VI)(e)—Irrigation Schemes—				
O	23.54	} 24.18	16.74	-7.44
R	0.64			
A(VI)(d)—Other Expenditure—				
O	42.71	} 42.08	36.75	-5.33
R	-0.63			
332—Multipurpose River Projects				
B—Kangsabati Reservoir Project—				
Non-Plan—				
B(I)—Direction and Administration—				
O	17.28	} 14.40	12.01	-2.39
R	-2.88			

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

(iv) Above saving was partly counterbalanced by excess over the original and supplementary provision mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
333—Irrigation, Navigation, Drainage and Flood Control Projects			
G—Flood Control and Anti-sea Erosion Projects—			
G(VII)—Major and Medium Flood Control Projects—			
State Plan (Fifth Plan)—			
Expenditure in connection with the floods, 1978—			
S 10,17.13	} 20,92.46	22,89.97	+1,97.51
R 10,75.33			

332—Multipurpose River Projects

C—Damodar Valley Project—

C(V)—Damodar Valley Irrigation Scheme—

State Plan (Fifth Plan)—

Expenditure in connection with the floods, 1978—

S 74.79	} 2,50.60	2,97.80	+47.20
R 1,75.81			

Augmentation of provision in the above cases was attributed mainly to meeting expenditure in connection with the floods of 1978. Reasons for the final excess have not been intimated (February 1980).

532—Capital Outlay on Multipurpose River Projects

D—Teesta Barrage Project—

State Plan (Fifth Plan)—

D(III)—Suspense—

O 50.00	} 2,76.00	7,34.92	+4,58.92
R 2,26.00			

Reasons for the total excess of Rs. 6,84.92 lakhs have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
333—Irrigation, Navigation, Drainage and Flood Control Projects			
F—Drainage Projects (Non-Commercial)—			
Non-Plan—			
F(III)—Suspense—			
O .. 25.00	25.50	1,85.79	+1,60.29
R .. 0.50			

Reasons for the excess have not been intimated (February 1980).

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

G—Flood Control and Anti-sea Erosion Projects—

G(VI)—Major and Medium Flood Control Projects—

State Plan (Fifth Plan)—

G(VI)(e)—Embankments—

O .. 3,18.00	3,95.11	4,66.85	+71.74
S .. 0.87			
R .. 76.24			

Provision was augmented mainly due to taking up more works for raising and strengthening flood control works and also for taking up new urgent anti-erosion schemes. Reasons for final excess of Rs. 71.74 lakhs have not been intimated (February 1980).

532—Capital Outlay on Multi-purpose River Projects

B—Kangsabati Reservoir Projects—

State Plan (Fifth Plan)—

B(III)—Suspense—

O .. 0.50	2.00	1,28.30	+1,26.30
R .. 1.50			

Reasons for excess have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B(V)—Kangsabati Irrigation Schemes—			
State Plan (Fifth Plan)—			
O ..	1,00.00	2,31.33	1,94.61
S ..	7.51		
R ..	1,23.82			—36.72

Reasons for the augmentation of funds as well as for final saving have not been intimated (February 1980).

333—Irrigation, Navigation, Drainage and Flood Control Projects

G—Flood Control and Anti-sea Erosion Projects—

Non-Plan—

G(III)—Suspense—	20.00	99.16	+ 79.16
------------------	-------	-------	---------

Reasons for excess have not been intimated (February 1980).

B—Irrigation Projects—

(Non-Commercial)—

B(VI)(e)—Major and Medium Irrigation Projects—

Non-Plan—

B(VI)(e)—Irrigation Schemes—

O ..	32.71	32.90	99.64	+66.74
R ..	0.19			

F—Drainage Projects (Non-Commercial)—

F(VI)—Major and Medium Drainage Projects—

Non-Plan—

F(VI)(e)—Drainage Schemes—

O ..	2,32.15	2,29.69	2,83.15	+53.46
R ..	—2.46			

Reasons for the final excess in the above cases have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—Irrigation Projects—			
F(VI)(a)—Direction and Administration—			
O ..	0.21	..	57.31
S ..	10.17		
R ..	-10.38		
			+57.31

Reduction of provision proved unrealistic. Reasons for the final excess have not been intimated (February 1980).

332—Multipurpose River Projects

A—Mayurakshi Reservoir Project—

Non-Plan—

A(V)—Mayurakshi Irrigation Schemes—

O ..	97.93	97.29	1,32.73	+35.44
S ..	0.47			
R ..	-1.11			

Reasons for the final excess have not been intimated (February 1980).

333—Irrigation, Navigation, Drainage and Flood Control Projects

A—Irrigation Projects (Commercial)—

A(VI)—Major and Medium Irrigation Projects—

State Plan (Fifth Plan)—

Expenditure in connection with the Floods, 1978—	..	27.83	+27.83
--	----	-------	--------

Reasons for excess have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
532—Capital Outlay on Multi-purpose River Projects			
D—Teesta Barrage Project—			
State Plan (Fifth Plan)—			
D(I)—Direction and Administration—			
O .. 30.00	42.88	55.01	+12.13
R .. 12.88			

332—Multipurpose River Projects

A—Mayurakshi Reservoir Project—

Non-Plan—

A(I)—Direction and Administration—

A(I)(1)—General Establishment—

O .. 24.12	24.60	46.68	+22.08
R .. 0.48			

Anticipated excess in the above cases was attributed mainly to increased rates of dearness and house rent allowances and payment of arrears arising out of fixation of pay in Selection Grades. Reasons for the final excess have not been intimated (February 1980).

532—Capital Outlay on Multipurpose River Projects

State Plan (Fifth Plan)—

A—Mayurakshi Reservoir Project—

O .. 50.00	22.06	68.28	+46.22
R .. -27.94			

Anticipated saving was attributed mainly to suspension of works owing to floods of 1978. Reasons for the final excess of Rs. 46.22 lakhs have not been intimated (February 1980).

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
333—Irrigation, Navigation, Drainage and Flood Control Projects					
D—Navigation Projects—					
(Non-Commercial)—					
Non-Plan—					
D(III)—Suspense—					
O	..	3.00	0.25	18.07	+17.82
R	..	-2.75			
B—Irrigation Projects—					
(Non-Commercial)—					
Non-Plan—					
B(III)—Suspense—					
O	..	12.00	5.00	25.62	+20.62
R	..	-7.00			
Reasons for anticipated saving as well as for final excess in the above cases have not been intimated (February 1980).					
E—Drainage Projects (Commercial)—					
E(VI)—Major and Medium Drainage Projects—					
Non-Plan—					
E(VI)(e)—Drainage Schemes—					
O	..	6.38	12.96	13.90	+0.94
R	..	6.58			

Augmentation of provision by reappropriation was attributed mainly to repair work of the Pump at Uttarbhag Pumping Station.

(v) **Suspense** : The expenditure in the grant includes Rs. 12,95.52 lakhs booked under "Suspense". The minor head "Suspense" is not a final head of account. It accommodates interim transactions for which further operations (generally of payment or adjustment of value) are necessary before the transaction can be considered complete and finally accounted for. The operations in 1978-79 under this minor head were under the sub-heads (1) Purchases, (2) Stock and (3) Miscellaneous Works Advances. The transactions under each of these heads are explained below :—

- (1) **Purchases** : When materials are received from a supplier or from another division or department either for a specific work or for stock, their value is credited to 'Purchases' so that per contra, the cost may be included at once in the accounts of the work or stock. When payment is made the head 'Purchases' is debited. The head 'Purchases', therefore, shows a negative (credit) balance which represents the value of stores received but not paid for.
- (2) **Stock** : The head is debited with all expenditure connected with acquisition of stock of materials and with manufacturing operations. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges, etc., connected with the manufacture.
- (3) **Miscellaneous Works Advances** : Accommodates (a) sales on credit, (b) expenditure incurred on deposit works in excess of deposits received, (c) losses, retrenchments, errors, etc. and (d) other items. Broadly speaking, the head is debited with all the sums which are eventually to be recorded. The balance under this head represents recoverable amounts.

The transactions during 1978-79 under each sub-head of 'Suspense' under various major heads of account operated in this grant are given below :—

Major heads and detailed units	Opening balance Debit + Credit—	Debit	Credit	Net actuals	Closing balance Debit + Credit—
(In lakhs of rupees)					
332—Multipurpose River Projects—					
A—Mayurakshi Reservoir Project—					
Purchases	-11.08	0.09	8.67	-3.58	-19.66
Stock	+5.32	9.46	10.05	-0.59	+4.73
Miscellaneous Works Advances	+1.76	..	..	..	+1.76
Total	-4.00	9.55	18.72	-9.17	-13.17

Major heads and detailed units	Opening balance Debit+ Credit—	Debit	Credit	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
C—Damodar Valley Project—					
Purchases	-58.79	9.78	25.27	-15.49	-74.28
Stock	+25.91	31.49	23.65	+7.84	+33.75
Miscellaneous Works Advances	+18.89	6.99	0.59	+6.40	+25.29
Total	-13.99	48.26	49.51	-1.25	-15.24
333—Irrigation, Navigation, Drainage and Flood Control Projects—					
Purchases	-6,89.55	67.33	2,03.01	-1,35.68	-8,25.23
Stock	+1,81.54	1,59.45	1,49.63	+9.82	+1,91.36
Miscellaneous Works Advances	+79.63	1,01.86	26.17	+75.69	+1,55.32
Total	-4,28.38	3,28.64	3,78.81	-50.17	-4,78.55
532—Capital Outlay on Multipurpose River Projects—					
A—Mayurakshi Reservoir Project—					
1. Reservoir—					
Purchases	+0.07	0.32	0.39	-0.07	..
Stock	-0.53	0.10	1.18	-1.08	-1.61*
Total	-0.46	0.42	1.57	-1.15	-1.61
2. Dam and Appurtenant Works—					
Purchases	-7.50	..	..	..	-7.50
Stock	+0.06	..	..	..	+0.06
Miscellaneous Works Advances	+26.94	..	..	..	+26.94
Total	+19.50	..	..	..	+19.50

*Reasons for adverse balance are awaited (February 1980)

Major heads and detailed units	Opening balance Debit+ Credit—	Debit	Credit	Net actuals	Closing balance Debit+ Credit—
--------------------------------	--------------------------------------	-------	--------	----------------	---

(In lakhs of rupees)

3. Barrage—

Purchases	—84·07	7·10	25·97	—18·87	—1,02·94
Stock	+20·80	32·96	32·61	+0·35	+21·15
Miscellaneous Works Advances	+41·06	5·37	0·66	+4·71	+45·77
Total ..	—22·21	45·43	59·24	—13·81	—36·02

B—Kangsabati Reservoir
Project—

Purchases	—3,78·82	13·67	50·95	—37·28	—4,16·10
Stock	+1,65·13	84·49	62·58	+21·91	+1,87·04
Miscellaneous Works Advances	+46·46	30·14	3·30	+26·84	+73·30
Total ..	—1,67·23	1,28·30	1,16·83	+11·47	—1,55·76

D—Teesta Barrage Project—

Purchases	—1,93·65	16·44	3,73·63	—3,57·19	—5,50·84
Stock	+2,53·23	2,45·87	2,68·72	—22·85	+2,30·38
Miscellaneous Works Advances	+4,64·10	4,72·61	12·08	+4,60·53	+9,24·63
Total ..	+5,23·68	7,34·92	6,54·43	+80·49	+6,04·17

Grant No. 67—Power Projects (All voted)

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head : 734—Loans for Power Projects				
Rs.				
Original	..	56,98,00,000	58,28,00,000	56,88,06,000
Supplementary	..	1,30,00,000			-1,39,94,000
Amount surrendered during the year (March 1979)		..	..	1,39,94,000

Notes and comments—

(i) In view of the saving of Rs. 1,39.94 lakhs, the supplementary provision obtained in March 1979 proved unnecessary.

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

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

(In lakhs of rupees)

IV—Transmission and Distribution Schemes—

Non-Plan—

IV(1)—Loans to West Bengal State Electricity Board for transmission and distribution of Power in Salt Lake Township—

O	..	50.00	75.00	75.00	..
S	..	1,00.00			
R	..	-75.00			

Saving was attributed to curtailment of expenditure in view of the actual volume of work done.

Centrally Sponsored (New Schemes)—

IV(1)—Loans to West Bengal State Electricity Board for construction of inter-State transmissions—

O	..	2,00.00	1,35.06	1,35.06
R	..	-64.94		

Saving was attributed to release of less funds by Government of India.

Grant No. 68—Ports, Lighthouses and Shipping (All voted) 231

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 335—Ports, Lighthouses and Shipping			
			Rs.
Original .. 30,00,000	30,00,000	29,05,667	—94,333
Supplementary			
Amount surrendered during the year (March 1979)	..	..	4,12,510

Grant No. 69—Civil Aviation (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 336—Civil Aviation			
			Rs.
Original .. 4,65,000	4,65,000	4,39,011	—25,989
Supplementary			
Amount surrendered during the year	..	..	..

Grant No. 70—Roads and Bridges

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major heads : 337—Roads and Bridges, 537—Capital Outlay on Roads and Bridges and 737—Loans for Roads and Bridges				
Voted—				
	Rs.			
Original ..	49,11,45,000	57,03,63,000	57,52,73,006	+49,10,006
Supplementary	7,92,18,000			
Amount surrendered during the year (March 1979)		..	..	3,32,37,000
Charged—				
Original ..		4,15,753	2,16,998	-1,98,755
Supplementary	4,15,753			
Amount surrendered during the year		..	..	..

Under the charged portion, the expenditure does not include Rs. 5,825 spent from out of advance from Contingency Fund sanctioned in March 1979 but not recouped to the Fund till the close of the year.

Notes and comments—

(i) Excess of Rs. 49,10,006 over the voted grant requires regularisation.

(ii) In view of the eventual excess of Rs. 49.10 lakhs, surrender of Rs 3,32.37 lakhs was unrealistic.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
337—Roads and Bridges			
VII—District and Other Roads—			
State Plan (Fifth Plan)—			
VII(4)(b)—Maintenance and Repairs—			
Expenditure in connection with the Floods, 1978—			
Repairs/restoration of roads damaged by Floods—			
S	7,92.18	12,28.00	14,09.65
R ..	4,35.82		
			+1,81.65

Supplementary grant of Rs. 7,92.18 lakhs, obtained in March 1979, and additional funds of Rs. 4,35.82 lakhs, provided by reappropriation, for meeting expenditure on repairs and restoration of roads damaged by the floods of 1978 proved inadequate in view of the final excess of Rs. 1,81.65 lakhs reasons for which have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
537—Capital Outlay on Roads and Bridges			
IX—Suspense—	6,00.00	9,45.48	+3,45.48
Reasons for the excess have not been intimated (February 1980).			
337—Roads and Bridges			
I—Direction and Administration—			
I(1)—Establishment charges transferred from the revenue head "259—Public Works"—	..	2,76.24	+2,76.24
IX—Machinery and Equipment—			
IX(1)—Tools and Plant charges transferred from the revenue head "259—Public Works"—	..	59.83	+59.83
Excess under the above heads was due to omission to provide for transfer of establishment charges and tools and plant charges on a pro rata basis from common charges under Grant No. 25—Public Works.			
337—Roads and Bridges			
VI—State Highways—			
State Plan (Fifth Plan)—			
Expenditure in connection with the Floods, 1978—			
Repairs/restoration of roads damaged by floods—	..	80.99	+80.99

Excess was due to non-provision for expenditure under this head, which was opened in accordance with the programmes approved by the Government of India. Reasons for non-provision have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I—Direction and Administration—			
I(2)—Public Works(Roads) Directorate—	2,26.00	2,52.99	+26.99
537—Capital Outlay on Roads and Bridges			

VI—District and Other Roads—

Non-Plan—

VI(1)—District Roads—

O	..	2.94	} 2.17	15.32	+13.15
R	..	-0.77			

Reasons for excess under the above heads have not been intimated (February 1980).

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

Head	Total grant	Actual expenditure	Excess + Saving—		
(In lakhs of rupees)					
737—Loans for Roads and Bridges					
I—District and Other Roads—					
Centrally Sponsored (New Schemes)—					
I(2)—Loans for construction of Second Bridge over Hooghly River—					
O	..	8,40.65	} 1,79.03	1,79.03	..
R	..	-6,61.62			

337—Roads and Bridges

XIII—Other Expenditure—

Non-Plan—

XIII(1)—Central Road Fund Allocation Works—

O	..	3,50.50	} 1,74.49	1,20.78	-53.71
R	..	-1,76.01			

Head	Total grant	Actual expenditure	Excess+ Saving-
(In lakhs of rupees)			
537—Capital Outlay on Roads and Bridges			
I—Direction and Administration—			
I(1)—Development of State Roads—			
O .. 40.00	..	3.61	+3.61
R .. -40.00			
337—Roads and Bridges			
VII—District and Other Roads—			
State Plan (Fifth Plan)—			
VII(4)—District and Other Roads—			
VII(4)(a)—Construction—			
O .. 49.30	45.62	13.56	-32.06
R .. -3.68			
XII—Transfer to Reserve Funds and Deposit Accounts—			
XII(2)—Transfer to State Bridge Fund—	40.00	24.29	-15.71
537—Capital Outlay on Roads and Bridges			
VI—District and Other Roads—			
Non-Plan (Developmental)—			
VI(2)—State Bridge Fund Works—			
O .. 7.00	3.00	..	-3.00
R .. -4.00			
III—Roads of Inter-State Importance—	15.00	9.22	-5.78
337—Roads and Bridges			
VIII—Railway Safety Works—			
O .. 5.50	5.31	..	-5.31
R .. -0.19			

Reasons for saving under the above heads have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
337—Roads and Bridges			
XII—Transfer to Reserve Funds and Deposit Accounts—			
XII(1)—Transfer to the deposit account for subventions from Central Road Fund—Inter-Account Transfer—	3,51.50	1,63.46	-1,88.04

The actuals represent the amount of subvention received from the Central Road Fund.

537—Capital Outlay on Roads and Bridges

X—Tribal Areas Sub-Plan—

X(1)—Development of State Roads—

O	..	1,50.00	}	77.72	11.94	-65.78
R	..	-72.28				

Provision was reduced by reappropriation mainly on the grounds of slow progress of works and works, contemplated at the budget stage, not being taken up. Reasons for the final saving have not been intimated (February 1980).

XI—Other Expenditure—

XI(1)—Development of State Roads—

O	..	37.45	}	23.93	8.35	-15.58
R	..	-13.52				

Anticipated saving was attributed mainly to slow progress of work and the lump provision for works being transferred for utilisation under other heads. Reasons for the final saving have not been intimated (February 1980).

V—State Highways—

Non-Plan(Developmental)—

V(2)—State Bridge Fund Works—

O	..	10.00	}	35.00	..	-35.00
R	..	25.00				

Reasons neither for augmenting the provision by reappropriation nor for the final saving have been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
337—Roads and Bridges			
X—Suspense—			
O .. 22.50	}	..	12.83
R .. -22.50				}	..	+12.83

Reasons neither for withdrawing the entire provision by reappropriation nor for the final excess have been intimated (February 1980).

VII—District and Other Roads—

Non-Plan (Developmental)—

VII(3)—Cooch Behar Development—

O .. 8.00	}
R .. -8.00				

Saving was attributed to non-execution of works for want of recommendations of the Cooch Behar Development Fund Committee.

(v) In the following cases, withdrawal of funds by reappropriation proved excessive :—

Head	Total grant	Actual expenditure	Excess + Saving—	
(In lakhs of rupees)				
537—Capital Outlay on Roads and Bridges				
VI—District and Other Roads—				
State Plan (Fifth Plan)—				
VI(3)—Development of State Roads—				
O .. 4,99.36	}	3,27.90	4,20.24	+92.34
R .. -1,71.46					}	3,27.90	4,20.24	+92.34

Provision was reduced by reappropriation mainly on the grounds of slow progress of works, non-finalisation of tenders, non-receipt of possession of land, non-receipt of debits for acquisition of land and works, contemplated at the budget stage, not being taken up. Reasons for the final excess have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
337—Roads and Bridges			
Non-Plan—			
V—Strategic and Border Roads—			
V(1)—Border Roads—			
O ..	38.10	9.25	20.62
R ..	-28.85		
			+11.37

Reasons neither for reducing the provision by reappropriation nor for the final excess have been intimated (February 1980).

(vi) The following are cases of excessive provision of funds by reappropriation :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
537—Capital Outlay on Roads and Bridges			
VI—District and Other Roads—			
State Plan (Fifth Plan)—			
VI(4)—Minimum Needs Programme—			
O ..	2,50.00	3,98.49	2,69.57
R ..	1,48.49		
			-1,28.92

Provision was augmented by reappropriation mainly on the ground of better progress of work. Reasons for the final saving have not been intimated (February 1980).

VIII—Machinery and Equipment—

O ..	75.00	2,50.07	1,75.92
R ..	1,75.07		
			-74.15

Additional funds were provided by reappropriation mainly for purchase of road rollers, asphalt mixers, trucks and other machinery and equipment not contemplated at the budget stage. Reasons for the final saving have not been intimated (February 1980).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
337—Roads and Bridges			
VII—District and Other Roads—			
State Plan (Fourth Plan and Committed)—			
VII(5)—Development of State Roads—			
O ..	27.00	84.77	46.70
R ..	57.77			—38.07

Additional funds were provided by reappropriation for meeting larger expenditure on maintenance of roads constructed during the Fourth Plan period. Reasons for the final saving have not been intimated (February 1980).

(vii) The following is a case of unnecessary provision of funds by reappropriation :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
537—Capital Outlay on Roads and Bridges			
V—State Highways—			
State Plan (Fifth Plan)—			
V(4)—Development of State Roads—			
O ..	28.19	39.11	8.63
R ..	10.92			—30.48

Anticipated excess was attributed to better progress of work. Reasons for the final saving have not been intimated (February 1980).

(viii) **Subventions from Central Road Fund :** The additional revenue realised from increase in excise duties on motor spirit is credited to a fund constituted by the Government of India. From this fund subventions are made to States for expenditure on schemes of road development approved by the Government of India.

The amount received by the State Government is initially credited as grant from the Government of India, and an equal amount transferred to the deposit account "Subventions from Central Road Fund". The expenditure under this grant includes Rs. 1,22.24 lakhs which was met from the deposit account.

An amount of Rs. 1,63.46 lakhs was received during the year as subvention on Central Road Fund.

An account of the Fund is given in Statement No. 16 of the Finance Accounts 1978-79.

(ix) **Suspense** : The expenditure in the grant includes Rs. 9,58.31 lakhs under the minor head "Suspense". This head accommodates transactions for the purchase and supply of materials for construction of roads, etc. The nature and accounting procedure of transactions under the head "Suspense" have been explained in note (v) under Grant No. 66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects.

The transactions during 1978-79 under each sub-head of "Suspense" under the major heads of account operated in this grant are given below :—

Major heads and detailed units	Opening balance Debit+ Credit—	Debits	Credits	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
337—Roads and Bridges					
Purchases	-10.65	1.82	28.53	-26.71	-37.36
Stock	+4.75	10.88	2.86	+8.02	+12.77
Miscellaneous Works Advances	+2.34	0.13	0.03	+0.10	+2.44
Total	-3.56	12.83	31.42	-18.59	-22.15
537—Capital Outlay on Roads and Bridges					
Purchases	-23,47.78	3,67.27	6,48.64	-2,81.37	-26,29.15
Stock	+2,38.25	4,80.91	4,73.16	+7.75	+2,46.00
Miscellaneous Works Advances	+4,39.39	97.30	46.62	+50.68	+4,90.07
Total	-16,70.14	9,45.48	11,68.42	-2,22.94	-18,93.08

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

Major heads :	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
338—Road and Water Transport Services, 538—Capital Outlay on Road and Water Transport Services and 738—Loans for Road and Water Transport Services			
Original Rs. 25,36,57,000	25,67,14,000	25,57,32,978	-9,81,022
Supplementary Rs. 30,57,000			
Amount surrendered during the year (March 1979)	..	..	25,42,163

Grant No. 72—Tourism (All voted)

241

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 339—Tourism			
	Rs.		
Original ..	77,00,000	}	77,00,000
Supplementary ..	..			65,09,799	-11,90,201
Amount surrendered during the year (March 1979)	..	..	10,50,289

Notes and comments—

Saving in the original provision occurred mainly under :—

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

(In lakhs of rupees)

VI—Other Expenditure—

**VI(1)—Grants to West Bengal
Tourism Development Cor-
poration Ltd. for mainte-
nance of Tourist Lodge,
Centre, etc.—**

O ..	15.00	}	5.30	5.30	..
R ..	-9.70				

Saving was stated to be due to revised allocation at post-budget stage.

IV—Tourist Accommodation—

O ..	19.49	}	14.73	14.95	+0.22
R ..	-4.76				

Anticipated saving was stated to be due mainly to non-creation of a technical cell as originally contemplated and non-payment to a Tourist Centre owing to procedural difficulties.

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 544—Capital Outlay on Other Transport and Communication Services			
	Rs.		
Original ..	5,00,000	5,00,000	..
Supplementary ..			
Amount surrendered during the year	..	..	..

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted—			
	Rs.		
Original ..	20,80,04,000	18,72,17,324	-3,69,89,676
Supplementary	1,62,03,000		
Amount surrendered during the year (March 1979)	..	..	2,52,27,350
Charged—			
	Rs.		
Original ..	11,96,000	11,29,525	-66,475
Supplementary ..			
Amount surrendered during the year (March 1979)	..	..	65,475

Notes and comments—

(i) Supplementary provision of Rs. 1,62.03 lakhs proved unnecessary in view of the saving of Rs. 3,69.90 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I—Terminal Tax—			
I(1)—Grant to Calcutta Corporation—			
O ..	4,67.00	3,85.44	3,63.44
S ..	22.00		
R ..	-1,03.56		
			-22.00
Saving was attributed to reduction of grant due to a post-budget decision.			
I(4)—Grant to Calcutta Metropolitan Development Authority—			
O ..	9,33.00	10,69.00	9,78.00
S ..	1,36.00		
			-91.00
I(2)—Grants to Municipalities—			
O ..	3,18.00	2,37.27	2,37.56
S ..	4.03		
R ..	-84.76		
			+0.29
I(3)—Grants to Municipalities, etc., outside the Calcutta Metropolitan Development Authority—			
O ..	1,49.00	1,10.10	1,07.36
R ..	-38.90		
			-2.74
III—Other Miscellaneous Compensation and Assignments—			
III(4)—Annuities for religious and Charitable units on account of acquired lands—			
O ..	50.00	25.00	24.87
R ..	-25.00		
			-0.13

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

244 **Grant No. 75—Investments in General Financial and Trading Institutions (All voted)**

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 500—Investments in General Financial and Trading Institutions			
	Rs.		
Original ..	16,25,000	15,00,000	-1,25,000
Supplementary ..	..	
	16,25,000		
Amount surrendered during the year (March 1979)	..	..	1,25,000

Grant No. 76—Public Undertakings (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 320—Industries, 321—Village and Small Industries, 505—Capital Outlay on Agriculture, 705—Loans for Agriculture, 722—Loans for Machinery and Engineering Industries, 723—Loans for Petroleum, Chemical and Fertiliser Industries, 726—Loans for Consumer Industries and 734—Loans for Power Projects			
	Rs.		
Original ..	8,68,50,000	13,33,90,957	-1,19,58,043
Supplementary ..	5,84,99,000		
	14,53,49,000		
Amount surrendered during the year (March 1979)	..	..	1,18,48,219

Notes and comments—

Substantial saving in the original and supplementary provision occurred under :—

Head	Total grant	Actual expenditure	Excess + 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.—			
O 1.00	1,00.00	1,00.00	..
S 1,46.67			
R -47.67			

Saving was attributed to non-requirement of funds by the concerned undertaking.

726—Loans for Consumer Industries

III—Ceramics—

State Plan (Fifth Plan)—

III-(1)—Loans to West Bengal
Ceramic Development Corpo-
ration Ltd.—

O 39.00
R -39.00			

Non-utilisation of the entire amount was due to non-sanction of the loan.

722—Loans for Machinery and
Engineering Industries

II—Other Industries—

State Plan (Fifth Plan)—

II(1)—Loans to Electro-Medical
and Allied Industries Ltd.—

O 28.00	16.00	16.00	..
R -12.00			

Anticipated saving was reportedly due to non-release of the full amount of the loan.

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

(In lakhs of rupees)

320—Industries

B—Large and Medium Industries—

Non-Plan—

B(V)—Kalyani Spinning Mills Ltd.—

S	14.60	} 7.00	7.00	..
R	-7.60			

Supplementary provision was obtained for giving subsidy to Kalyani Spinning Mills Ltd. for payment of arrears of wages to its employees. Anticipated saving was reportedly due to certain administrative difficulties in making payment.

505—Capital Outlay on Agriculture

II—Storage and Warehousing—

State Plan (Fifth Plan)—

II(7)—West Bengal State Warehousing Corporation—

O	16.00	} 9.00	9.00	..
R	-7.00			

Anticipated saving was reportedly due to the expenditure being restricted to the amount released by Government of India.

321—Village and Small Industries

Non-Plan—

V—Wood Industries Centre—

O	16.00	} 9.82	9.79	-0.03
R	-6.18			

Reasons for the total saving of Rs. 6.21 lakhs have not been intimated (February 1980).

Grant No. 79—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries (Excluding Public Undertakings) (All voted) 247

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 523—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries			
			Rs.
Original ..	10,00,000	} 10,00,000	5,00,000
Supplementary ..	..			-5,00,000
Amount surrendered during the year (March 1979)	..	..	5,00,000

Notes and comments—

Saving occurred under :—

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

III—Drugs and Pharmaceuticals—

1. West Bengal Pharmaceuticals and Phyto-chemical Development Corporation—

O ..	10.00	} 5.00	5.00	..
R ..	-5.00			

Surrender of Rs. 5.00 lakhs was attributed to non-finalisation of some of the schemes as the required formalities could not be gone through.

248 Grant No. 80—Capital Outlay on Consumer Industries (Excluding Public Undertakings) (All voted)

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major head : 526—Capital Outlay on Consumer Industries					
		Rs.			
Original	..	96,00,000	} 96,00,000	57,01,709	— 38,98,291
Supplementary	..	..	
Amount surrendered during the year (March 1979)			..	..	39,80,000

Notes and comments—

(i) Saving in the grant amounted to about 40 per cent. of the provision.

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

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

X—Coke Oven and Gas—

X-2—Scheme for supply of gas in Greater Calcutta Area—

O	..	40.00	}
R	..	—40.00			

Saving was attributed to non-finalisation of the scheme due to some unavoidable circumstances.

IX—Brick Fields and Factories—

IX-2—Establishment of a Mechanised Brick Plant at Akra—

O	..	7.00	} ..	0.97	+0.97
R	..	—7.00			

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

X—Coke Oven and Gas—

X-1—Acquisition of Gas Supply Undertaking of Calcutta—

O	..	6.00	}
R	..	—6.00			

Saving was attributed to non-setting up of the Tribunal to determine the compensation payable to the owner in terms of the Oriental Gas Company Act, 1960.

(iii) Above saving was partly counterbalanced by excess over the original provision under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I—Sugar—			
I—1. West Bengal Sugar Industries Development Corporation—			
O 20.00	36.00	36.00	..
R 16.00			

Excess was stated to be due to expansion of the capacity of Ahmedpur Sugar Mill.

Grant No. 82—Industrial Financial Institutions (Excluding Public Undertakings) (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 530—Investments in Industrial Financial Institutions			
			Rs.
Original	60,00,000	..	-60,00,000
Supplementary .. 60,00,000			
Amount surrendered during the year	..	..	..

Notes and comments—

Saving occurred under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I—Investment in Public Undertakings—			
West Bengal Industrial Development Corporation Ltd.—			
S 60.00	60.00	..	-60.00

Reasons for saving of the entire amount of Rs. 60.00 lakhs have not been intimated (February 1980).

Public Debt (All charged)

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads: 603—Internal Debt of the State Government and 604— Loans and Advances from the Central Government			
	<i>Rs.</i>		
<i>Original</i>	2,13,95,92,000	4,62,81,48,000	5,48,99,39,391 +86,17,91,391
<i>Supplementary</i>	2,48,85,56,000		
<i>Amount surrendered during the year</i>	..	..	..

Notes and comments—

(i) Expenditure exceeded the appropriation by Rs. 86,17,91,391; the excess requires regularisation.

(ii) Supplementary provision of Rs. 2,48.86 crores, obtained in March 1979, proved inadequate in view of the eventual excess of Rs. 86.18 crores under the appropriation.

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
(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(1)—Ways and Means Advances as loan—	..	45,10.00	+45,10.00

Excess of Rs. 45.10 crores was attributed to the fact that no supplementary appropriation was obtained due to non-receipt of the mode of repayment to Government of India and the advances were repaid to the Government of India in terms of an order received after presentation of the supplementary estimates to the Legislature.

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
603—Internal Debt of the State Government			
VII—Ways and Means Advances from the Reserve Bank of India—			
O 1,50,00.00	3,96,11.34	4,36,89.69	+40,78.35
S 2,45,68.57			
R 42.77			

Out of the total excess of Rs. 41.21 crores, due mainly to repayment of overdraft from the Bank, the final excess of Rs. 40.78 crores was attributed to requirement of huge amount of advances even after finalisation of the revised estimates as a result of which the excess could not be covered by supplementary appropriation.

604—Loans and Advances from the Central Government

F—Pre-1974 loans—

F-I—Loans for Rehabilitation of Displaced Persons, Repatriates, etc.—

O 27.50	1,55.84	2,58.53	+1,02.69
S 1,16.99			
R 11.35			

Reasons for excess (Rs. 1,14.04 lakhs) have not been intimated (February 1980).

603—Internal Debt of the State Government

II—Market loans not bearing interest—

II(2)—5½ percent. West Bengal Loans, 1977—	..	10.41	+10.41
--	----	-------	--------

Excess was due to repayment of an expired market loan.

IV—Loans from the National Agricultural Credit Fund of the Reserve Bank of India—

O 46.00	51.54	51.54	—(a)
R 5.54			

Reasons for the anticipated excess of Rs. 5.54 lakhs have not been intimated (February 1980).

(a) Less than one thousand rupees.

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
604—Loans and Advances from the Central Government			
D—Loans for Centrally Sponsored Schemes—			
D-IV—Loans for Capital Outlay on Village and Small Scale Industries—			
Handloom—			
D-IV(2)—Intensive development project for Handloom Industry—			
O	5.60	8.73	8.73
R	3.13		

The excess of Rs. 3.13 lakhs was attributed to larger actual dues payable to Government of India following receipt of larger amount of loan than anticipated.

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
603—Internal Debt of the State Government			
VI—Loans from Other Institutions—			
VI(5)—Loans from Calcutta Metropolitan Development Authority—			
O	46.00	..	..
R	-46.00		
VI(1)—Loans from the Housing and Urban Development Corporation—			
O	27.86	54.40	..
R	26.54			-54.40

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

Public Debt (All charged)—concl'd.

253

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
604—Loans and Advances from the Central Government			
D—Loans for Centrally Sponsored Schemes—			
D-VII—Loans for Capital Outlay on Road and Water Transport Services—			
O 16.12 } R -8.85 }	7.27	7.27	..
D-VI—Loans for Capital Outlay on Roads and Bridges—			
District and other Roads—			
D-VI(2)—Construction of Second Bridge over Hooghly river including Kona expressway—			
O 41.06 } R -5.05 }	36.01	36.01	..
Anticipated saving in the above two cases was attributed to smaller actual dues payable to Government of India following receipt of smaller amount of loans than anticipated.			
603—Internal Debt of the State Government			
VIII—Compensation and Other Bonds—			
VIII(1)—West Bengal Estate Acquisition Compensation Bonds—			
O 45.00 } R -5.00 }	40.00	39.79	-0.21

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

Grant No. 84—Loans and Advances (All voted)

Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major Heads: 766—Loans to Government Servants, etc. and 767—Miscellaneous Loans			
	Rs.		
Original ..	6,76,61,000	9,18,93,260	+2,42,32,260
Supplementary ..	..	
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 2,42,32,260 ; the excess requires regularisation.

(ii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
766—Loans to Government Servants, etc.		(In lakhs of rupees)	

V—Other Advances—**V(4)—Advances for Flood Relief—**

R	1,95·60	1,95·60	4,31·14	+2,35·54
------	----	---------	---------	---------	----------

Of the total excess of Rs. 4,31·14 lakhs the anticipated excess of Rs. 1,95·60 lakhs was stated to be due to requirement of funds for giving advances to Government servants affected by the floods of 1978. Reasons for the final excess of Rs. 2,35·54 lakhs have not been intimated (February 1980).

I—House-building Advances—

O	85·00	1,25·00	1,41·38	+16·38
R	40·00			

Anticipated excess was attributed to larger requirements for payment of house-building advances than anticipated. Reasons for the final excess of Rs. 16·38 lakhs have not been intimated (February 1980).

V—Other Advances—**V(1)—Advances in connection with marriage, illness, etc.—**

O	35·00	47·50	46·17	-1·33
R	12·50			

Anticipated excess was attributed to larger requirement of advances than envisaged.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IV—Festival Advances—			
O 5,30.00	2,88.00	2,82.32	-5.68
R -2,42.00			
III—Advances for purchase of other Conveyances—			
O 23.00	18.75	16.33	-2.42
R -4.25			

Anticipated saving in the above cases was attributed to less requirement of advances than anticipated. Reasons for final saving in both the cases have not been intimated (February 1980).

APPENDIX

Grant-wise details of recoveries adjusted in reduction of expenditure in the Accounts for 1978-79

(Referred to in the Summary of Appropriation Accounts at page 11)

Serial No.	Number and name of grant or appropriation	Budget estimates	Actuals	Actuals compared with budget estimates More + Less—
1	7—Land Revenue ..	80,000	47,373	-32,627
2	8—Stamps and Registration	1,95,000	1,96,242	+1,242
3	21—Police	2,14,60,000	1,61,14,000	-53,46,000
4	22—Jails	27,00,000	18,96,017	-8,03,983
5	24—Stationery and Printing	2,16,000	58,586	-1,57,414
6	25—Public Works—			
	Voted ..	9,86,17,000	30,22,14,725	+20,35,97,725
	Charged ..	2,00,000	1,85,973	-14,027
7	28—Pensions and Other Retirement Benefits ..	6,50,000	5,50,358	-1,19,642
8	36—Medical	13,00,00,000	2,69,76,799	-10,30,23,201
9	38—Public Health, Sanitation and Water Supply	4,50,00,000	15,95,90,251	+11,45,90,251
10	39—Housing	3,76,48,000	9,98,23,492	+6,21,75,492
11	40—Urban Development	5,00,000	9,28,609	+4,28,609

**Grant-wise details of recoveries adjusted in reduction of expenditure in
the Accounts for 1978-79—*concl'd.***

(Referred to in the Summary of Appropriation Accounts at page 11)

Serial Number and name of grant No. or appropriation	Budget estimates	Actuals	Actuals compared with budget estimates More+ Less—
12 44—Social Security and Welfare (Relief and Re- habilitation of Displaced Persons)	1,00,000	2,893	—97,107
13 45—Social Security and Welfare (Welfare of Sched- uled Castes, Scheduled Tribes and Other Back- ward Classes) ..	11,24,000	12,02,950	+78,950
14 50—Co-operation .. ..	..	10,16,525	+10,16,525
15 53—Minor Irrigation, Soil Conservation and Area Development	2,00,000	98,707	—1,01,293
16 54—Food	9,88,00,000	7,84,40,144	—2,03,59,856
17 55—Animal Husbandry ..	57,00,000	15,600	—56,84,400
18 58—Forest	1,50,000	5,27,722	+3,77,722
19 62—Industries (Excluding Closed and Sick Industries)— Voted	20,000	..	—20,000
Charged .. ..	..	12,620	+12,620
20 63—Village and Small In- dustries (Excluding Public Undertakings)	13,000	..	—13,000
21 64—Mines and Minerals ..	5,28,000	..	—5,28,000
22 66—Multipurpose River Projects, Irrigation, Na- vigation, Drainage and Flood Control Projects	14,35,00,000	12,79,10,898	—1,55,89,102
23 70—Roads and Bridges ..	12,41,33,000	13,58,50,834	+1,17,17,834
Total { Voted	71,13,34,000	95,34,42,725	+24,21,08,725
{ Charged	2,00,000	1,98,593	—1,407
Grand Total	71,15,34,000	95,36,41,318	+24,21,07,318