



Government of West Bengal

APPROPRIATION ACCOUNTS
1975-76

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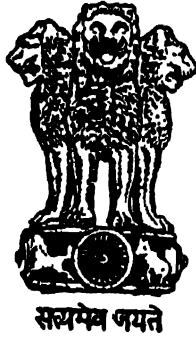
Page No.	Particulars	For	Read
iii	Table of contents— last item.	Appendix I	.. Appendix
8	Serial No. 76—last figure	62,72,00	.. 62,72,000
10	Table below middle of the page—words after “505—Capital Outlay on Agriculture”.	(Public Under-taking)	.. (Public taking*) Under-
11	Tenth line from the top—	Appendix I	.. Appendix
24	Grant No. 14—Table thereunder—words after “Major head: 247—Other”	Fiscal ..	.. Fiscal
25	Grant No. 16 —Head- ing—	Actual Expenditure	Actual expenditure
31	II—(1)—Presidency Jail—comment there- under—last line.	articles	.. articles.
	II-(4)-Subsidiary Jails —comment there- under—beginning.	Additional funds of (dim impression)	Additional funds of
	Last line of the page— beginning.	and consequent (dim impression)	and consequent
37	Grant No. 25—Head- ing	Actuals expenditure	Actual expenditure
40	Bottom of the page— Words after “V—(3) —”	Miscellaneous Public Works Advances—	Miscellaneous Works Advances—
48	Tenth line from bot- tom—last word—	differ ..	.. differ-
56	Middle of the page— last line of the para—	April 1977)	.. (April 1977)
62	A-IV(1) Free etc.— comment thereunder —3rd line.	Urban areas	.. urban areas
71	Middle—Note(ii)—se- cond line—	per cent.	.. per cent
72	A(II)(19)—Other Ge- neral Hospitals— comment thereunder —second line	more of book-debit	more book-debit
73	A(II)(46)—General Hospitals—comment thereunder—third line	posts	.. posts
75	A(III)(20)—Word after “Aid to Medi- cal”	Colleges	.. Colleges-

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Page No.	Particulars	For	Read
76	Last sentence ..	more of book-debit	more book-debit
81	Towards bottom— third line of the head “A (II)(31)”—	sub divisional ..	sub-divisional
100	Next page—number thereof	10 ..	.. 101
106	Last para—first line— last word	curtailmen	.. curtailment
113	Heading of Grant No. 44 —last word	could.	.. conclud.
114	Last line ..	suitable	.. suitable
118	Towards bottom— Table under D-V(1)— last figure	+53·61 (dim impression)	+53·61
126	Top-Notes and com- ments—first line thereunder	mainly under	.. mainly under :—
170	Top—III—Greater Calcutta etc.—com- ment thereunder— second line	procurem nt	.. procurement
171	Last line of the page	(April 1977	.. (April 1977).
175	Last but one line ..	decreta	.. decretal
179	Middle—A(I) 1—Block Headquarters—com- ment thereunder— second line	Gram Sevaks'	.. Gram Sevak,
183	Towards bottom—II(5)	Acqu sition	.. Acquisition
190	Middle—II(1)—Loans etc.—comment there- under— last line—last word	schemes	.. schemes.
197	Top-Note (i)—first line Middle—head against “333”—	the excess Irrigation	.. the excess Irrigation, Navigation,
198	Towards bottom—At the end of the head “B—Irrigation etc.”.	mercial-	.. mercial)-
199	Second comment— Head—533—Capital Outlay etc.—second line	Navi gation	.. Navigation
206	Last but one line—last figure	5·07 ..	.. — 5·07
211	Last line—last word	iustified	.. justified
212	Middle—second line of the para—last word	repairs	.. repairs.

Page No.	Particulars	For	Read
217	Middle—VII(2)—Development of State Roads—comment thereunder.	(April 1977)	.. (April 1977).
222	Top—Table under "Major head : 544"— Middle—Heading of the Panchayat "Grant No. 74"— first line—last word—	Amount surrendered	Amount surrendered .. Panchayati
233	Last line	.. been ..	.. been
236 & 237	Heading Appendix I	.. Appendix
237	First line under "Appendix"	expenditure	.. expenditure

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Government of West Bengal

**APPROPRIATION ACCOUNTS
1975-76**

~~IX~~
54

Recd. from M/s.
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1975-76 presents the accounts of sums expended in the year ended the 31st March 1976 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	52,50,000	52,82,501	..	32,501
Charged	73,000	66,017	6,983	..
Governor—				
Charged	12,59,000	12,83,486	..	24,486
3. Council of Ministers—				
Voted	13,80,000	14,39,707	..	59,707
4. Administration of Justice—				
Voted	3,30,67,000	3,41,95,310	..	11,28,310
Charged	1,05,23,000	1,06,51,966	..	1,28,966
5. Elections—				
Voted	1,35,40,000	78,90,259	56,49,741	..
Charged	3,000	..	3,000	..
6. Collection of Taxes on Income and Expenditure—				
Voted	14,49,000	13,33,108	1,15,892	..
Charged	1,000	..	1,000	..
7. Land Revenue—				
Voted	14,09,00,000	12,36,33,717	1,72,66,283	..
Charged	1,00,000	459	99,541	..
8. Stamps and Registration—				
Voted	1,59,70,000	1,71,08,420	..	11,38,420
9. Collection of Other Taxes on Property and Capital Transactions—				
Voted	25,000	24,567	433	..
10. State Excise—				
Voted	1,81,98,000	1,78,69,433	3,28,567	..
11. Sales Tax—				
Voted	1,35,63,000	1,19,42,906	16,20,094	..
Charged	1,000	..	1,000	..
12. Taxes on Vehicles—				
Voted	33,45,000	32,34,689	1,10,311	..

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	1,08,35,000	90,80,827	17,54,173	..
14. Other Fiscal Services—				
Voted	12,65,000	12,65,869	..	869
Appropriation for reduction or avoidance of debt—				
Charged	8,77,26,000	8,77,26,000	..	..
16. Interest Payments—				
Voted	1,00,02,000	83,49,856	16,52,144	..
Charged	54,56,47,000	53,15,69,647	1,40,77,353	..
Public Service Commission—				
Charged	17,13,000	17,11,451	1,549	..
18. Secretariat—General Services—				
Voted	2,52,07,000	2,51,00,489	1,06,511	..
19. District Administration—				
Voted	3,56,18,000	3,62,57,629	..	6,39,629
20. Treasury and Accounts Administration—				
Voted	79,46,000	76,58,571	2,87,429	..
21. Police—				
Voted	52,90,95,000	50,00,55,273	2,90,39,727	..
Charged	5,000	1,694	3,306	..
22. Jails—				
Voted	4,80,00,000	5,46,52,346	..	66,52,346
24. Stationery and Printing—				
Voted	1,72,32,000	1,98,21,580	..	25,89,580
25. Public Works—				
Voted	20,56,74,000	38,86,54,112	..	18,29,80,112
Charged	37,11,406	27,56,482	9,54,924	..

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
			4	5
1	2	3	Rs.	Rs.
	Rs.	Rs.	Rs.	Rs.
26. Fire Protection and Control—				
Voted	1,63,51,000	1,65,61,634	..	2,10,634
27. Other Administrative Services—				
Voted	6,41,49,000	6,40,04,530	1,44,470	..
Charged	1,19,847	28,264	91,583	..
28. Pensions and Other Retirement Benefits—				
Voted	7,11,50,000	9,24,18,951	..	2,12,68,951
Charged	7,16,000	7,19,227	..	3,227
30. Miscellaneous General Services—				
Voted	62,05,000	56,37,780	5,67,220	..
31. Secretariat—Social and Community Services—				
Voted	93,56,000	86,37,134	7,18,866	..
32. Education (Sports)—				
Voted	49,31,000	37,18,316	12,12,684	..
33. Education (Youth Welfare)—				
Voted	1,36,18,000	1,31,91,749	4,26,251	..
34. Education, Art and Culture (Excluding Sports and Youth Welfare)—				
Voted	1,19,82,02,000	1,20,03,07,406	..	21,05,406
35. Scientific Services and Research—				
Voted	26,000	28,200	..	2,200
36. Medical—				
Voted	44,42,89,000	52,89,80,253	..	8,46,91,253
Charged	2,390	..	2,390	..
37. Family Planning—				
Voted	4,78,75,000	4,39,36,632	39,38,368	..
38. Public Health, Sanitation and Water Supply—				
Voted	16,08,04,000	21,63,87,372	..	5,55,83,372

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.
39. Housing—				
Voted	8,76,33,000	8,29,00,148	47,32,852	.
Charged	3,78,000	22,249	3,55,751	..
40. Urban Development—				
Voted	29,79,46,000	25,77,76,011	4,01,69,989	..
41. Information and Publicity—				
Voted	1,90,82,000	1,74,45,958	16,36,042	..
42. Labour and Employment—				
Voted	5,83,12,000	5,54,79,110	28,32,890	..
43. Social Security and Welfare (Civil Supplies)—				
Voted	24,78,000	22,90,686	1,87,314	..
44. Social Security and Welfare (Relief and Rehabilitation of Displaced Persons)—				
Voted	11,26,28,000	7,60,45,579	3,65,82,421	..
Charged	65,00,000	24,30,557	40,69,443	..
45. Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—				
Voted	5,39,91,000	4,83,96,041	55,94,959	..
Charged	1,000	989	11	..
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	10,50,25,000	9,69,40,364	80,84,636	..
47. Relief on account of Natural Calamities—				
Voted	11,00,32,000	11,10,55,095	..	10,23,095
48. Other Social and Community Services—				
Voted	59,52,000	69,29,835	..	9,77,835

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
			4	5
1	2	3	Rs.	Rs.
49. Secretariat—Economic Services—				
Voted	1,34,90,000	1,07,56,384	27,33,616	..
Charged	6,148	6,147	1	..
50. Co-operation—				
Voted	12,24,68,000	8,99,15,668	3,25,52,332	..
Charged	3,000	2,476	524	..
51. Other General Economic Services—				
Voted	87,74,000	54,84,261	32,89,739	..
52. Agriculture—				
Voted	33,96,11,000	36,29,01,243	..	2,32,90,243
Charged	21,000	..	21,000	..
53. Minor Irrigation, Soil Conservation and Area Development—				
Voted	27,41,56,000	25,05,69,359	2,35,86,641	..
54. Food—				
Voted	19,04,75,000	21,01,29,003	..	1,96,54,003
Charged	10,000	..	10,000	..
55. Animal Husbandry—				
Voted	7,64,80,000	5,90,36,700	1,74,43,300	..
Charged	3,980	3,980	..	..
56. Dairy Development (Excluding Public Undertakings)—				
Voted	22,51,94,001	17,08,61,902	5,43,32,099	..
57. Fisheries—				
Voted	1,99,85,000	1,83,85,886	15,99,114	..
Charged	1,657	1,657	..	..
58. Forest—				
Voted	4,22,50,000	4,22,14,135	35,865	..
Charged	2,70,766	17,600	2,53,166	..

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.
59. Community Development (Panchayat)—				
Voted	4,92,20,000	3,98,69,098	93,50,902	..
Charged	6,000	..	6,000	..
60. Community Development (Excluding Panchayat)—				
Voted	8,22,11,000	8,30,61,917	..	8,50,917
Charged	2,000	..	2,000	..
61. Industries (Closed and Sick Industries)—				
Voted	1,81,10,001	1,80,81,999	28,002	..
62. Industries (Excluding Closed and Sick Industries)—				
Voted	7,01,51,002	6,59,02,860	42,48,142	..
Charged	8,000	1,801	6,199	..
63. Village and Small Industries—				
Voted	4,36,51,000	3,78,72,361	57,78,639	..
Charged	17,812	17,810	2	..
64. Mines and Minerals—				
Voted	27,40,000	14,60,314	12,79,686	..
65. Water and Power Development Services—				
Voted	15,60,23,000	9,95,51,798	5,64,71,202	..
Charged	5,000	..	5,000	..
66. Irrigation—				
Voted	31,37,38,000	35,54,60,550	..	4,17,22,550
Charged	1,00,000	3,937	96,063	..
67. Power Projects—				
Voted	18,02,28,000	22,02,28,000	..	4,00,00,000
68. Ports, Lighthouses and Shipping—				
Voted	25,60,000	25,91,260	..	31,260
69. Civil Aviation—				
Voted	3,14,000	3,29,411	..	15,411

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
			4	5
1	2	3	Rs.	Rs.
	Rs.	Rs.	Rs.	Rs.
70. Roads and Bridges—				
Voted	31,39,69,000	35,65,20,515	..	4,25,51,515
Charged	2,12,555	63,389	1,49,166	..
71. Road and Water Transport Services—				
Voted	15,11,06,000	14,40,44,365	70,61,635	..
72. Tourism—				
Voted	45,46,000	51,80,289	..	6,34,289
73. Other Transport and Communication Services—				
Voted	3,00,000	3,37,995	..	37,995
74. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayats)—				
Voted	14,17,21,000	11,80,76,573	2,36,44,427	..
Charged	9,33,100	8,89,770	43,330	..
75. General Financial and Trading Institutions—				
Voted	22,50,000	16,00,000	6,50,000	..
76. Public Undertakings—				
Voted	4,55,15,000	5,17,87,000	..	62,72,00
79. Petroleum, Chemicals and Fertiliser Industries (Excluding Public Undertakings)—				
Voted	20,15,000	16,47,971	3,67,029	..
80. Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)—				
Voted	27,75,000	22,26,831	5,48,169	..
81. Other Industries—				
Voted	8,00,000	..	8,00,000	..
82. Industrial Financial Institutions (Excluding Public Undertakings)—				
Voted	86,00,000	86,00,000	..	..

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.
Public Debt—				
<i>Charged</i>	1,34,19,67,000	1,57,79,35,277	..	23,59,68,277
84. Loans and Advances—				
Voted	6,09,11,000	6,53,26,483	..	44,15,483
Total ..	Voted .. 6,99,39,33,004	7,12,39,32,084	41,05,60,806	54,05,59,886
	Charged .. 2,00,20,47,661	2,21,79,12,332	2,02,60,285	23,61,24,956
Grand Total ..	8,99,59,80,665	9,34,18,44,416	43,08,21,091	77,66,84,842

Excess over the following grants requires regularisation :—

Number of grant	Name of grant
1	State Legislature.
3	Council of Ministers.
4	Administration of Justice.
8	Stamps and Registration.
14	Other Fiscal Services.
19	District Administration.
22	Jails.
24	Stationery and Printing.
25	Public Works.
26	Fire Protection and Control.
28	Pensions and Other Retirement Benefits.
34	Education, Art and Culture (Excluding Sports and Youth Welfare).
35	Scientific Services and Research.
36	Medical.
38	Public Health, Sanitation and Water Supply.
47	Relief on account of Natural Calamities.
48	Other Social and Community Services.

52	Agriculture.
54	Food.
60	Community Development (Excluding Panchayat).
66	Irrigation.
67	Power Projects.
68	Ports, Lighthouses and Shipping.
69	Civil Aviation.
70	Roads and Bridges.
72	Tourism.
73	Other Transport and Communication Services.
76	Public Undertakings.
84	Loans and Advances.

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

Number of Appropriation	Name of Appropriation
..	Governor.
4	Administration of Justice.
28	Pensions and Other Retirement Benefits.
..	Public Debt.

The expenditure shown in the Summary of Appropriation Accounts does not include Rs. 1,31,51,666 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 :—

Major head	Amount of advance		Month of sanction
	Charged Rs.	Voted Rs.	
284—Urban Development ..	2,85,000	..	March 1976
498—Capital Outlay on Co-operation ..	..	20,00,000	December 1975
505—Capital Outlay on Agriculture (Public Undertaking) ..	..	6,66,666	March 1976
526—Capital Outlay on Consumer Industries (Closed and Sick Industries) ..	..	5,00,000	March 1976
684—Loans for Urban Development ..	..	50,00,000	March 1976
726—Loans for Consumer Industries (Closed and Sick Industries) ..	..	35,00,000	March 1976
726—Loans for Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries) ..	..	12,00,000	March 1976
Total ..	2,85,000	1,28,66,666	
Grand Total ..	1,31,51,666		

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 1975-76 and the Finance Accounts for that year is shown below :—

	Voted	Charged
	Rs.	Rs.
Total expenditure according to the Appropriation Accounts	7,12,39,32,084	2,21,79,12,332
<i>Deduct</i> —Recoveries	1,00,30,02,053	1,86,731
Net total expenditure as shown in statement no. 10 of the Finance Accounts ..	6,12,09,30,031	2,21,77,25,601

The details of the recoveries are given in Appendix J.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of West Bengal for the year 1975-76.



(A. BAKSI)

NEW DELHI :

The 9 SEP 1977 1977

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—State Legislature					
Voted—					
		Rs.			
Original	..	50,39,000	52,50,000	52,82,501	+32,501
Supplementary		2,11,000			
Amount surrendered during the year (March 1976)			..	..	54,717
Charged—					
		Rs.			
Original	..	73,000	73,000	66,017	—6,983
Supplementary	..				
Amount surrendered during the year (March 1976)			..	..	6,891

Notes and comments—

(i) Excess of Rs. 32,501 over the voted grant requires regularisation.

(ii) Excess occurred mainly under “B (ii)—Legislative Secretariat—Assembly Secretariat” (provision : Rs. 22.26 lakhs ; expenditure : Rs. 22.59 lakhs) owing to purchase of a staff car and a television set for use of the members of the Legislative Assembly.

Governor (All charged)

			Total appropriation	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major head : 212—Governor					
		Rs.			
Original	..	12,59,000	12,59,000	12,83,486	+24,486
Supplementary	..				
Amount surrendered during the year			..	..	..

Notes and comments—

(i) Expenditure exceeded the appropriation by Rs. 24,486 ; the excess requires regularisation.

(ii) Excess occurred mainly under “III—Household Establishment of the Governor—(1) Military Secretary” (provision : Rs. 2.17 lakhs ; expenditure : Rs. 2.44 lakhs), reasons for which have not been intimated (April 1977).

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 ..	13,80,000	13,80,000	14,39,707
Supplementary ..				+59,707
Amount surrendered during the year ..		..	..

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 59,707; the excess requires regularisation.

(ii) Excess (partly offset by saving) was due mainly to more 'tour expenses' (Rs. 1.45 lakhs) and 'other expenditure' (Rs.1.07 lakhs) than anticipated.

Grant No. 4—Administration of Justice

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head: 214—Administration of Justice			
Voted—			
	Rs.		
Original ..	3,30,67,000	3,30,67,000	3,41,95,310
Supplementary ..				+11,28,310
Amount surrendered during the year ..		..	..
Charged—			
	Rs.		
Original ..	95,96,000	1,05,23,000	1,06,51,966
Supplementary ..	9,27,000			+1,28,966
Amount surrendered during the year ..		..	..

Notes and comments—

Charged appropriation

(i) Excess of Rs. 1,28,966 over the charged appropriation requires regularisation.

(ii) Excess occurred mainly under :—

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

I—High Court—

I(2)—Original Side—

O	..	31.73	} 35.73	36.86	+1.13
S	..	1.80			
R	..	2.20			

Excess was due mainly to drawal of arrear pay in the revised scale and increase in the rate of certain allowances like house rent allowance due to conversion of a part of dearness allowance into dearness pay.

Voted grant

(i) Expenditure exceeded the voted grant by Rs. 11,28,310 ; the excess requires regularisation.

(ii) Excess occurred mainly under :—

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

XI—Legal Advisers and Counsels—

XI(3)— Government Pleaders and Public Prosecutors, etc.—

O	..	19.97	} 23.78	34.32	+10.54
R	..	3.81			

Anticipated excess was due mainly to filling up of posts of whole-time Assistant Public Prosecutors in certain districts and appointment of Assistant Public Prosecutors on the basis of daily fees in certain other districts. Reasons for the final excess have not been intimated (April 1977).

XI (2)—Legal Remembrancer—

O	..	25.30	} 29.70	29.20	—0.50
R	..	4.40			

Excess was due mainly to increase in the number of levy cases.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
XI (1)—Separation of Judiciary from the Executive—			
O .. 7.00	2.44	..	—2.44
R .. —4.56			

Reasons for the saving have not been intimated (April 1977).

Grant No. 5—Elections

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 215—Elections			
Voted—			
	Rs.		
Original .. 1,35,40,000	1,35,40,000	78,90,259	—56,49,741
Supplementary ..			
Amount surrendered during the year (March 1976)	..	..	54,98,000
Charged—			
Original	3,000	..	—3,000
Supplementary 3,000			
Amount surrendered during the year ..	..	..	..

Notes and comments—

(i) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
IV—Charges for conduct of election to Parliament—			
O .. 1,00.40	0.17	3.46	+3.29
R .. —1,00.23			

Saving was due to non-holding of election to Parliament during the year.

Grant No. 5—Elections—concl'd.

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
I—Electoral Officers—			
O 27.00	} 14.00	16.45	+2.45
R -13.00			

Saving was due mainly to non-holding of election to Parliament during the year.

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

II—Preparation and Printing of Electoral rolls—

O 6.00	} 64.00	56.42	-7.58
R 58.00			

The net excess of Rs. 50.42 lakhs was due to larger expenditure on preparation and printing of electoral rolls according to the newly delimited constituencies.

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			
Rs.			
Voted—			
Original .. 14,49,000	} 14,49,000	13,33,108	-1,15,892
Supplementary ..			
Amount surrendered during the year (March 1976)	..	..	1,16,930
Charged—			
Original .. 1,000	} 1,000	.	-1,000
Supplementary ..			
Amount surrendered during the year (March 1976)	..	-	1,000

Grant No. 7—Land Revenue

17

	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			
Rs.			
Voted—			
Original .. 14,09,00,000	14,09,00,000	12,36,33,717	-1,72,66,283
Supplementary ..			
Amount surrendered during the year (March 1976)	..	..	1,72,91,918
Charged—			
Original .. 1,00,000	1,00,000	459	-99,541
Supplementary ..			
Amount surrendered during the year (March 1976)	..	..	80,382

Notes and comments—

(i) Saving in the voted grant 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(1)—Cash Compensation—			
II(1)(b)—Final compensation in lieu of acquired lands—			
O .. 2,50.00	1,39.50	1,26.39	-13.11
R .. -1,10.50			
II(1)(d)—Payment by Estates Acquisition Bonds—			
O .. 80.00	59.86	62.22	+2.36
R .. -20.14			

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
II(1)(c)—Payment of Commuted value of rent in kind annuity—					
O	..	20.00	} 12.50	15.36	+2.86
R	..	-7.50			

In the foregoing cases, saving was due mainly to delay in finalisation of compensation cases involving more than one district because the matter remained under correspondence between different district authorities, delay in assessment of damage fee in respect of vested khas lands owing to preoccupation of staff with 20-Point Economic Programme and non-filling up of posts of District Compensation Officers in certain districts for a long time. Reasons for the final excess/saving have not been intimated (April 1977).

I—Land Ceilings—

O	..	15.00	}
R	..	-15.00			

Saving was due to non-payment of compensation under the Land Reforms Act owing to non-completion of assessment work.

(ii) In the following case funds provided by reappropriation on the last day of the financial year proved excessive :—

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
229—Land Revenue					
II—Collection Charges—					
II(1)—Establishment and other charges—					
O	..	3,65.51	} 4,15.05	3,76.70	-38.35
R	..	49.54			

Reasons for both reappropriation of funds and final saving have not been intimated (April 1977).

(iii) Withdrawal of funds by reappropriation on 31st March 1976 proved unnecessary under :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
229—Land Revenue			
VI—Management of Ex-Zamin-dary Estates—			
VI(1)—Temporary Establishment and Other charges for payment of compensation—			

O	..	2,37.72	}	1,98.23	2,46.10	+47.87
R	..	—39.49				

The anticipated saving was due mainly to drawal of salaries of the Settlement Officers engaged on imparting training to the recruits under Additional Employment Programme from a different head and observance of economy. Reasons for the final excess have not been intimated (April 1977).

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 ..	1,47,69,000	}	+11,38,420
Supplementary	12,01,000		
Amount surrendered during the year (March 1976)	..	..	4,83,000

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 11,38,420 ; the excess requires regularisation.

(ii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
D—Registration—			
D-I—Direction and Administration—			
D-I—2—District Charges—			
O ..	1,06.00	1,22.74	+8.23
S ..	7.45		
R ..	1.06		
	1,14.51		

Additional funds of Rs. 8.51 lakhs were provided for meeting increased establishment charges in the Registration Department. The final excess of Rs. 8.23 lakhs was due to increase in the rate of dearness allowance and increase in the rate of house rent and other allowances due to conversion of part of dearness allowance into dearness pay.

C—Stamps—Non-Judicial—

C-II—Cost of Stamps—

Cost of stamp supplied from the Central Stamp Stores—

O ..	10.50	14.02	20.01	+5.99
S ..	2.50			
R ..	1.02			
	14.02			

Additional funds of Rs. 3.52 lakhs were provided for meeting the rise in the manufacturing cost of stamps and railway freight charges. The final excess of Rs. 5.99 lakhs was due to more payment of bills on account of cost of stamps towards the end of the financial year.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
C-III—Expenses on sale of stamps—			
Discount—			
O ..	19.00	15.82	-0.18
R ..	-3.00		
	16.00		

Saving was due to less payment of discount to licensed stamp vendors owing to less sales.

Grant No. 9—Collection of Other Taxes on Property and Capital Transactions 21
(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 ..	..	
Supplementary	25,000		
	} 25,000	24,567	—433
Amount surrendered during the year (March 1976)	..	..	506

Grant No. 10—State Excise (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 239—State Excise			
	Rs.		
Original ..	1,70,00,000		
Supplementary	11,98,000		
	} 1,81,98,000	1,78,69,433	—3,28,567
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 ..	1,35,63,000		
Supplementary	..		
	} 1,35,63,000	1,19,42,906	—16,20,094
Amount surrendered during the year (March 1976) ..	..	..	9,01,200
Charged—			
	Rs.		
Original ..	1,000		
Supplementary	..		
	} 1,000	..	—1,000
Amount surrendered during the year (March 1976)	..	..	1,000

57609

Notes and comments—

Saving occurred mainly under :—

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

II—Collection Charges—

(1)—General Establishment—

O	..	1,06.67	}	1,01.70	96.30	-5.40
R	..	-4.97				

The anticipated saving of Rs. 4.97 lakhs was due mainly to posts being kept vacant. The final saving of Rs. 5.40 lakhs was due mainly to delay in receipt of typewriters, tabulating machines, equipment for airconditioning room, etc., from suppliers.

III—Other expenditure—

Lump provision for new Selection Grades—

O	..	4.00	}
R	..	-4.00				

The entire provision was surrendered on 31st March 1976 because there was no appointment in Selection Grade during the year.

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

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

Major head : 241—Taxes on Vehicles

Rs.		Total grant	Actual expenditure	Excess + Saving—	
		Rs.	Rs.	Rs.	
Original	..	33,45,000	}	32,34,689	-1,10,311
Supplementary	..	..	

Amount surrendered during the year (March 1976) 1,44,367

Grant No. 13—Other Taxes and Duties on Commodities and Services 23
(All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 245—Other Taxes and Duties on Commodities and Services			
	Rs.		
Original ..	1,08,35,000	}	}
Supplementary ..	..	
	1,08,35,000	90,80,827	-17,54,173
Amount surrendered during the year (March 1976)	..	..	5,97,500

Notes and comments—

(i) Of the saving of Rs. 17.54 lakhs, Rs. 5.98 lakhs were surrendered on 31st March 1976 but Rs. 11.56 lakhs remained unsurrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
IV—Collection Charges—			
(2) Taxes on entry of goods in Calcutta Metropolitan area—			
O ..	68.67	}	}
R ..	1.97		
	70.64	60.65	-9.99

Additional funds of Rs. 1.97 lakhs were provided mainly for meeting expenditure on arrear pay bills. Reasons for the final saving of Rs. 9.99 lakhs have not been intimated (April 1977).

I—Collection Charges—

Entertainment Tax—

(1) Entertainment Tax—

O ..	6.29	}	}
R ..	-2.03		
	4.26	3.08	-1.18

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

The anticipated saving of Rs. 2.03 lakhs was due mainly to reduced requirement of Entertainment Tax Stamps from the Central Stamp Store, Nasik. The final saving of Rs. 1.18 lakhs was due mainly to delay in receipt of bills relating to stamps and maintenance of vehicles.

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

IV—Collection Charges—

Taxes on goods and passengers—

(1) Taxes on entry of goods in
local areas—

O	..	9.66	}	6.68	6.58	-0.10
R	..	-2.98				

Saving was due mainly to posts being kept vacant and non-finalisation of a proposal for purchase of two Ambassador cars.

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	12,65,000	}	+869
Supplementary	..		
Amount surrendered during the year (March 1976)	..	..	74,156

Notes and comments—

Expenditure exceeded the grant by Rs. 869; the excess, which occurred on promotion of small savings, requires regularisation.

Appropriation for Reduction or Avoidance of Debt (All charged) 25

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 248—Appropriation for reduction or avoidance of debt			
	Rs.		
<i>Original</i> .. 8,77,26,000	} 8,77,26,000	8,77,26,000	..
<i>Supplementary</i> ..			
<i>Amount surrendered during the year</i> ..	..	..	..

Notes and comments—

The expenditure represents contribution of Rs. 6,66.23 lakhs to the Sinking Funds and Rs. 2,11.03 lakhs to the depreciation funds for amortisation of loans raised in the open market.

The balance in these funds at the end of 1975-76 was :—

(In lakhs of rupees)

<i>Sinking Fund</i>	50,16.23
<i>Depreciation Fund</i>	19,42.89

An account of transactions of these funds is given in Statement no. 19 of the Finance Accounts 1975-76.

Grant No. 16—Interest Payments

	Total grant or appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 249—Interest Payments			
	Rs.		
Voted—			
<i>Original</i> .. 1,00,02,000	} 1,00,02,000	83,49,856	—16,52,144
<i>Supplementary</i> ..			
<i>Amount surrendered during the year</i> ..	..	..	..
Charged—			
<i>Original</i> .. 42,73,06,000	} 54,56,47,000	53,15,69,647	—1,40,77,353
<i>Supplementary</i> 11,83,41,000			
<i>Amount surrendered during the year</i> ..	..	..	..

Notes and comments—

Voted grant

(i) Entire saving of Rs. 16.52 lakhs remained unsurrendered.

(ii) Saving occurred mainly 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—	1,00.00	83.50	—16.50

Saving was due mainly to delay in finalisation of compensation cases involving more than one district because the matter remained under correspondence between different district authorities, delay in assessment of damage fee in respect of vested khas lands owing to preoccupation of the staff with 20-Point Economic Programme and non-filling up of posts of District Compensation Officers in certain districts for a long time.

Public Service Commission (All charged)

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 251—Public Service Commission			
Original .. Rs. 16,47,000	17,13,000	17,11,451	—1,549
Supplementary .. Rs. 66,000			
Amount surrendered during the year	..	..	..

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 252—Secretariat—General Services			
Original .. Rs. 2,52,07,000	2,52,07,000	2,51,00,489	—1,06,511
Supplementary ..			
Amount surrendered during the year (March 1976)	..	..	9,20,685

Grant No. 19—District Administration (All voted)

27

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 253—District Administration			
	Rs.		
Original ..	3,56,18,000	3,62,57,629	+6,39,629
Supplementary ..			
Amount surrendered during the year (March 1976)	..	..	13,96,173

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 6,39,629; the excess requires regularisation.

(ii) Excess occurred mainly under "II—District Establishment—II(1) General establishment" (provision : Rs. 2,52.00 lakhs; expenditure : Rs. 2,67.73 lakhs) owing to unforeseen expenditure on engagement of additional staff, rise in cost of articles and labour and purchase of typewriter machines.

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 254—Treasury and Accounts Administration			
	Rs.		
Original ..	58,20,000	76,58,571	-2,87,429
Supplementary ..	21,26,000		
Amount surrendered during the year (March 1976)	..	..	71,750

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head : 255—Police				
Voted—				
	Rs.			
Original	52,90,95,000	52,90,95,000	50,00,55,273	-2,90,39,727
Supplementary	..			
Amount surrendered during the year (March 1976)		..	..	5,36,78,900
Charged—				
	Rs.			
Original	5,000	5,000	1,694	-3,306
Supplementary	..			
Amount surrendered during the year (March 1976)		..	..	3,306

Notes and comments—

(i) Surrender of Rs. 5,36.79 lakhs in the voted grant, made on the last day of the financial year, exceeded the available saving (Rs 2,90.40 lakhs) by Rs. 2,46.39 lakhs.

(ii) The provision remained wholly unutilised under :—

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

(In lakhs of rupees)

V—Central Reserve Police—**V(1) Adjustment for Central Reserve Police—**

O	..	3,40.00	}	..	..	..
R	..	-3,40.00		..	..	..

Provision was surrendered due to non-receipt of the decision of Government of India on the question of recovery from State Government of charges for deployment of the Central Reserve Police Force.

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

XIII(9) Lump provision for new Selection Grades—

O	..	1,16.00	}
R	..	-1,16.00				

Surrender of saving was due to non-requirement of funds by the local officers.

(iii) Substantial provision remained unutilised also under :—

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

XIII(6) Scheme for modernisation of Police Force—

O	..	66.00	}	30.28	30.29	+0.01
R	..	-35.72				

Anticipated saving was due to lesser requirements by the local officers.

XI—Harbour Police—

XI(1) Port Police—

O	..	48.74	}	31.93	31.91	-0.02
R	..	-16.81				

Saving was due mainly to non-purchase of launches owing to administrative difficulties and non-repair of launches owing to technical difficulties (Rs. 13.70 lakhs), non-filling up of vacant posts and drawal of salaries at lower rates (Rs. 4.00 lakhs) and allotment of Government quarters to more Police personnel than anticipated and consequential less payment of house-rent allowance (Rs. 0.70 lakh), partly counterbalanced by excess due to payment of electricity charges and wages to contingency paid staff at enhanced rate, increase in the cost of clothing materials and furniture and payment of outstanding electricity charges (Rs. 2.59 lakhs).

I—Direction and Administration—

I(2) District Police—

O	..	23.07	}	20.54	20.43	-0.11
R	..	-2.53				

Saving was due mainly to non-filling up of some posts, drawal of salaries at lower rates and provision under "Dearness allowance" and "House rent and other allowances" being more than the actual requirement.

Grant No. 21—Police—concl'd.

(iv) The saving was offset partly by excess 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 .. 7,29.27	6,20.80	9,20.01	+2,99.21
R .. -1,08.47			

Anticipated saving was due to decrease in prices of certain commodities supplied to the Police personnel. The final excess was due to adjustment of charges relating to previous year.

XII(1) Hospital for State Headquarters Police—

O .. 23.42	28.93	28.91	-0.02
R .. 5.51			

Excess was due mainly to increase in the cost of medicines, purchase of larger quantity of medicines (Rs. 2.72 lakhs) and increase in the rates of dietary charges (Rs. 1.65 lakhs).

Grant No. 22—Jails (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 256—Jails			
	Rs.		
Original .. 4,59,28,000	4,80,00,000	5,46,52,346	+66,52,346
Supplementary 20,72,000			
Amount surrendered during the year ..	..	..	..

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 66,52,346 ; the excess requires regularisation.

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

(In lakhs of rupees)

(ii) Excess occurred mainly under :—

II—Jails—

II—(2)—Central Jails—

O	..	1,65.00	} 1,65.23	2,02.77	+37.54
R	..	0.23			

Excess was due mainly to heavy influx of prisoners and rise in prices of all medicines, equipments and other essential commodities.

II—(3) District Jails—

O	..	1,26.00	} 1,41.50	1,55.34	+13.84
S	..	15.50			

The final excess of Rs. 13.84 lakhs was due mainly to heavy influx of prisoners and rise in prices of all medicines, equipments and other essential articles.

II—(1)—Presidency Jail—

O	..	48.00	} 51.45	57.87	+6.42
S	..	1.90			
R	..	1.55			

Additional funds of Rs. 3.45 lakhs were provided for meeting increased dietary and hospital charges. The final excess of Rs. 6.42 lakhs was due mainly to heavy influx of prisoners and rise in prices of all medicines, equipments and other essential articles.

II—(4)—Subsidiary Jails—

O	..	52.63	} 57.67	61.60	+3.93
S	..	3.32			
R	..	1.72			

Additional funds of Rs. 5.04 lakhs were provided for meeting increased dietary and hospital charges. The final excess of Rs. 3.93 lakhs was due mainly to heavy influx of prisoners and rise in prices of all medicines, equipments, and other essential articles.

IV—Other expenditure—

IV(7)—Expenditure on account of State prisoners and detenus—	8.00	12.09	+4.09
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Excess expenditure was due mainly to the detention of a large number of persons and consequent grant of family allowance in deserving cases.

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

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Major head : 258—Stationery and Printing			
	Rs.		
Original ..	1,59,93,000	} 1,72,32,000	1,98,21,580
Supplementary	12,39,000			+25,89,580
Amount surrendered during the year (March 1976) ..	..	..	47,564

Notes and comments—

- (i) Excess of Rs. 25,89,580 over the grant requires regularisation.
- (ii) In view of the excess, supplementary grant obtained towards the end of the year for purchase of stationery articles proved inadequate.
- (iii) Excess occurred mainly under :—

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

258—Stationery and Printing**Non-Plan—****II—Purchase and supply of stationery stores—****II—2. Purchase of stationery stores—**

O ..	40.00	} 44.00	72.11	+28.11
S ..	4.00			

Excess was due to adjustment of debits raised by the Pay and Accounts Office, New Delhi, for supply of paper in previous years (Rs. 17.31 lakhs) and purchase of additional quantity of paper for the next General Election (Rs. 8.35 lakhs) and for the Board of Revenue (Rs. 2.45 lakhs).

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

Major heads: 259—Public Works, 277—Education, 280—Medical, 282—Public Health, Sanitation and Water Supply, 283—Housing, 287—Labour and Employment, 295—Other Social and Community Services, 304—Other General Economic Services, 305—Agriculture, 309—Food, 310—Animal Husbandry, 311—Dairy Development, 320—Industries, 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 Planning, 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.

Rs.

Voted—

Original	17,77,33,000	}	20,56,74,000	38,86,54,112	+18,29,80,112
Supplementary	2,79,41,000				

Amount surrendered during the year

Charged—

Original ..	21,72,000	}	37,11,406	27,56,482.	-9,54,924
Supplementary ..	15,39,406				

Amount surrendered during the year

Notes and comments—

Voted grant

(i) Excess of Rs. 18,29,80,112 over the voted grant requires regularisation. In the previous year also the expenditure exceeded the voted grant by Rs. 8,93,59,255.

(ii) Supplementary grant of Rs. 2,79.41 lakhs, obtained towards the end of the year, proved inadequate in view of the excess of Rs. 18,29.80 lakhs.

(iii) Excess occurred mainly under:—

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

(In lakhs of rupees)

259—Public Works**IX—Suspense—****IX(2)—P. W. Directorate—**

O	..	41.50	} 2,53.59	13,31.61	+10,78.02
S	..	2,12.09			

Supplementary grant of Rs. 2,12.09 lakhs was obtained in March 1976 for meeting the cost of larger purchases. Reasons for the eventual excess of Rs. 10,78.02 lakhs have not been intimated (April 1977).

480—Capital Outlay on Medical**A—Allopathy—****A—I—Medical Relief—****A—I(1)—Buildings—**

O	..	2,64.40	} 3,05.81	5,97.62	+2,91.81
R	..	41.41			

The anticipated excess of Rs. 41.41 lakhs was stated to be due mainly to clearance of arrear dues, better progress of work and inadequate provision. Reasons for the final excess of Rs. 2,91.81 lakhs have not been intimated (April 1977).

259—Public Works**IX—Suspense—****IX(1)—Construction Board—**

O	..	10.00	} 46.10	2,97.30	+2,51.20
S	..	30.00			
R	..	6.10			

Additional funds provided by supplementary grant and reappropriation in March 1976 proved inadequate in view of the final excess of Rs. 2,51.20 lakhs, reasons for which have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IV—Maintenance and Repairs—			
Non-Plan—			
IV—(3)—Maintenance of other Government non-residential buildings—			
O .. 2,51.28	2,54.08	4,15.92	+1,61.24
R .. 3.40			

Reasons for the excess have not been intimated (April 1977).

477—Capital Outlay on Education, Art and Culture

VI—Sports and Youth Welfare (Sports)—

VI—(1)—Buildings—

O .. 0.16	24.44	1,15.42	+00.98
S .. 15.33			
R .. 8.95			

Supplementary grant of Rs. 15.33 lakhs was obtained for execution of air-conditioning works of Netaji Indoor Stadium. Excess was due to execution of air-conditioning work of Netaji Indoor Stadium not anticipated at the budget stage.

283—Housing

C—Government Residential Buildings—

C—III—Maintenance and Repairs—

C—III(1)—Buildings—	47.00	1,36.22	+89.22
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Reasons for the excess have not been intimated (April 1977).

483—Capital Outlay on Housing

A—Government Residential Buildings—

A—V—Other Expenditure—

A—V(1)—Buildings—

O .. 4.68	55.00	55.00	..
R .. 50.32			

Funds were augmented by reappropriation to Rs. 55.00 lakhs for purchase of flats for State Government officers and staff.

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

(In lakhs of rupees)

459—Capital Outlay on Public Works

III—Construction—

Non-Plan—

III(9)—Public Works—

O	..	17.92	} 25.10	38.00	+12.90
R	..	7.18			

Additional funds provided by reappropriation to meet increased expenditure on public works proved inadequate in view of the final excess of Rs. 12.90 lakhs, reasons for which have not been intimated (April 1977).

259—Public Works

VIII—Machinery and Equipment—

VIII(2)—P. W. Directorate—

O	..	50.00	} 52.95	68.50	+15.55
S	..	2.95			

Supplementary grant of Rs. 2.95 lakhs was obtained for meeting increased expenditure on repairs, etc. Reasons for the uncovered excess have not been intimated (April 1977).

I—Direction and Administration—

I(2)—Direction—Public Works

Directorate—

O	..	8.27	} 8.20	22.66	+14.46
S	..	0.38			
R	..	-0.45			

Reasons for the final excess have not been intimated (April 1977).

283—Housing

C—VI—Machinery and Equipment—

C—VI(1)—Buildings—

..	13.06	+13.06
----	-------	--------

Of the excess of Rs. 13.06 lakhs, a sum of Rs. 5.79 lakhs was attributable to *pro rata* transfer of tools and plant charges from "259—Public Works". Reasons for the remaining excess of Rs. 7.27 lakhs have not been intimated (April 1977).

Head	Total grant	Actuals expenditure	Excess + Saving—
(In lakhs of rupees)			
483—Capital Outlay on Housing			
A—Government Residential Buildings—			
A—VI—Police Housing Schemes—			
A—VI(1)—Buildings—			
O .. 82.04	98.14	94.23	-3.91
R .. 16.10			

The net excess of Rs. 12.19 lakhs was due to additional expenditure on purchase of flats for accommodation of police personnel.

A-III—Machinery and equipment—

A-III(1)—Buildings—	..	9.58	+9.58
---------------------	----	------	-------

Reasons for the excess have not been intimated (April 1977).

509—Capital Outlay on Food

II—Other Expenditure—

II(1)—Buildings—

O .. 6.40	32.77	17.47	-15.30
R .. 26.37			

Additional funds provided for execution of special works for different godowns proved excessive in view of final saving, reasons for which have not been intimated (April 1977).

459—Capital Outlay on Public Works

II—Construction—

Non-Plan—

III(6)—District Administration—

O .. 1.74	2.18	13.08	+10.90
R .. 0.44			

Reasons for the uncovered excess have not been intimated (April 1977).

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

I—Information and Publicity—

I(1)—Buildings—

R	..	5.10	5.10	11.88	+6.78
---	----	------	------	-------	-------

Funds provided by reappropriation were for execution of works not provided in the budget. Reasons for the final excess have not been intimated (April 1977).

259—Public Works

VIII—Machinery and Equipment—

VIII(1)—Construction Board—

O	..	7.00	} 12.00	13.36	+1.36
R	..	5.00			

Excess was due mainly to purchase of three new cars and larger expenditure on oil, lubricants, spare parts of vehicles and wages of the work-charged operating staff.

III—Construction—

Non-Plan—

III(14)—Public Works—

O	..	0.32	} 1.66	3.98	+2.32
S	..	1.34			

Reasons for the final excess of Rs. 2.32 lakhs have not been intimated (April 1977)

459—Capital Outlay on Public Works

III—Construction—

State Plan (Fifth Plan)—

III(12)—Administration of Justice—

O	..	7.19	} 10.04	13.23	+3.19
R	..	2.85			

Additional funds provided were mainly for execution of works not implemented in the previous year. Reasons for the uncovered excess have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
282—Public Health, Sanitation and Water Supply			
A—Public Health and Sanitation—			
A-II—Prevention and Control of Diseases—			
A-II(1)—Buildings—			
O .. 1.00	1.85	3.60	+1.75
R .. 0.85			

482—Capital Outlay on Public Health, Sanitation and Water Supply

I—Public Health and Sanitation Programmes—

I (1)—Buildings—

O .. 1.00	2.00	3.48	+1.48
R .. 1.00			

Additional funds under the above heads were necessitated by better progress of work and inadequate provision at the budget stage. Reasons for the eventual excesses have not been intimated (April 1977).

(iv) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
459—Capital Outlay on Public Works			

III—Construction—

State Plan (Fifth Plan)—

III-(15)—Police—

O .. 60.52	24.03	3.31	—20.72
R .. —36.49			

The anticipated saving of Rs. 36.49 lakhs was mainly on account of delay in finalisation of work programmes/schemes. Reasons for the final saving have not been intimated (April 1977).

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
259—Public Works					
VII—Public Works Workshops—					
VII(1)—Public Works—					
Workshop Establishment—					
O	..	50.56	35.78	2.95	-32.83
R	..	-14.78			

Reasons for the saving have not been intimated (April 1977)

459—Capital Outlay on Public Works

II—Acquisition of Land—

Non-Plan—

O	..	28.54	13.53	4.08	-9.45
R	..	-15.01			

Reappropriation of Rs. 15.01 lakhs was made on grounds of non-receipt of debits for acquisition of land and delay in finalisation of schemes. Reasons for the final saving have not been intimated (April 1977).

III—Construction—

State Plan (Fifth Plan)—

III (17)—Public Works—

O	..	36.27	20.27	12.51	-7.76
R	..	-16.00			

The anticipated saving was due to delay in finalisation of the works. Reasons for the final saving have not been intimated (April 1977).

V—Suspense—

V-(1)—Stock—			20.00	..	-20.00
V-(2)—Purchases—			20.00	..	-20.00
V-(3)—Miscellaneous Public Works Advances—					

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
III—Construction—			
State Plan (Fifth Plan)—			
III(18)—Other Administrative Services—	8.50	..	—8.50
Reasons for the savings under the above heads have not been intimated (April 1977).			

483—Capital Outlay on Housing**A—Government Residential Buildings—****A-II—Construction—****A-II(1)—Buildings—**

O	..	35.71	} 20.26	16.43	—3.83
R	..	—15.45			

Saving was due mainly to delay in finalisation of works/schemes.

481—Capital Outlay on Family Planning**I—Welfare Centres—****I(1)—Buildings—**

O	..	36.00	} 17.50	19.26	+1.76
R	..	—18.50			

The net saving of Rs. 16.74 lakhs was due mainly to slow progress of work and non-execution of schemes.

259—Public Works**VI—Lease Charges—****Non Plan—****VI(1)—Charges in connection with buildings hired, requisitioned or leased by the P.W. Department for non-residential purposes—**

O	..	14.75	} 5.75	2.36	—3.39
R	..	—9.00			

Reasons for the saving have not been intimated (April 1977).

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
459—Capital Outlay on Public Works					
III—Construction—					
Non-Plan—					
III(2)—State Excise—					
O	..	11.55	4.90	1.53	-3.37
R	..	-6.65			
III(3)—Sales Tax—					
O	..	14.00	10.29	5.84	-4.45
R	..	-3.71			

Withdrawal of part of the provision by reappropriation under the above heads was due mainly to non-finalisation or delay in finalisation of schemes and slow progress of work. Reasons for the final savings have not been intimated (April 1977).

505—Capital Outlay on Agriculture

X—Marketing—

X(1)—Buildings—

O	..	10.00	0.08	..	-0.08
R	..	-9.92			

Saving was due mainly to non-finalisation or delay in finalisation of works and schemes.

477—Capital Outlay on Education, Art and Culture

I—Primary—

I(1)—Buildings—

O	..	9.00	5.21	0.52	-4.69
R	..	-3.79			

Of the total saving of Rs. 8.48 lakhs, a sum of Rs. 2.76 lakhs was attributable to slow progress of work and non-finalisation of schemes. Reasons for the remaining saving of Rs. 5.72 lakhs have not been intimated (April 1977).

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

(In lakhs of rupees)

510—Capital Outlay on Animal Husbandry

IV—Poultry Development—

IV(1)—Buildings—

O ..	6.81	} 3.71	0.81	-2.90
R ..	-3.10			

Anticipated saving was due to slow progress of works. Reasons for the final saving, which occurred mainly under the scheme "Expansion of State Poultry Farm" (Rs. 2.76 lakhs), have not been intimated (April 1977).

459—Capital Outlay on Public Works

III—Construction—

Non-Plan—

III(10)—Other Administrative Services—

O ..	6.00	} 0.80	..	-0.80
R ..	-5.20			

Saving was due mainly to delay in finalisation of the scheme for construction of a building in New Delhi, delay in receipt of the Municipal Authority's approval of the building plan and certain technical difficulties.

III—Construction—

Non-Plan—

III(8)—Jails—

O ..	11.85	} 6.34	6.11	-0.23
R ..	-5.51			

III(11)—Other Departments—

O ..	18.98	} 13.78	14.26	+0.48
R ..	-5.20			

Provision was reduced by reappropriation on the ground of less requirements due mainly to delay in finalisation of schemes/works and slow progress of work.

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
259—Public Works					
III—Construction—					
State Plan (Fifth Plan)—					
III(23)—Police—					
O	..	8.43	5.74	..	-5.74
R	..	-2.69			

Anticipated saving was due mainly to slow progress of works. Reasons for the final saving have not been intimated (April 1977).

480—Capital Outlay on Medical

A-II—Medical Education—

A-II(1)—Buildings—	14.00	8.93	-5.07
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Reasons for the saving have not been intimated (April 1977).

(v) In the following cases, withdrawal of funds by reappropriation proved unjustified :—

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
511—Capital Outlay on Dairy Development					
I—Dairy Development—					
I(1)—Buildings—					
O	..	4.00	1.48	12.78	+11.30
R	..	-2.52			

Reasons for the anticipated saving as well as for the final excess have not been intimated (April 1977).

495—Capital Outlay on Other Social and Community Services

III—Employment—

III(1)—Buildings—

O	..	3.50	..	6.54	+6.54
R	..	-3.50			

The entire provision under "Craftsman Training Scheme" was withdrawn by reappropriation in March 1976 mainly on the ground of delay in finalisation of the works. Reasons for the excess have not been intimated (April 1977).

(vi) In the following cases, provision of funds by reappropriation proved unnecessary :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
259—Public Works			
IV—Maintenance and Repairs—			
Non-Plan—			
IV(1)—Maintenance of Writers' Buildings, etc.—			
O .. 33.82	45.33	15.33	-30.00
R .. 11.51			

Additional funds of Rs. 11.51 lakhs were provided in anticipation of larger expenditure mainly under "Office expenses". Reasons for the final saving have not been intimated (April 1977).

511—Capital Outlay on Dairy Development

VI—Burdwan Milk Supply Scheme—

VI(1)—Buildings—

O .. 3.00	5.04	..	-5.04
R .. 2.04			

Additional funds were provided for meeting increased expenditure in connection with the establishment of a dairy plant at Burdwan. Reasons for the final saving have not been intimated (April 1977).

458—Capital Outlay on Public Works

III—Construction—

Non-Plan—

III(7)—Police—

O .. 36.18	37.57	30.91	-6.66
R .. 1.39			

III—Construction—

State Plan (Fifth Plan)—

III(16)—Jails—

O .. 9.19	10.24	6.12	-4.12
R .. 1.05			

In the above cases the additional funds provided by reappropriation in anticipation of more expenditure increased the savings, reasons for which have not been intimated (April 1977).

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

(In lakhs of rupees)

459—Capital Outlay on Public Works

III—Construction—

State Plan (Fifth Plan)—

III(14)—Treasury and Accounts Administration—

R ..	5.16	5.16	..	—5.16
------	------	------	----	-------

510—Capital Outlay on Animal Husbandry

I—Veterinary Services and Animal Health—

I(1)—Buildings—

R ..	2.70	2.70	..	—2.70
------	------	------	----	-------

Funds provided by reappropriation in the above cases were for execution of works not implemented during the previous year or not provided in the budget. Reasons for the final savings have not been intimated (April 1977).

505—Capital Outlay on Agriculture

VIII—Agricultural Research—

State Plan (Fifth Plan)—

VIII(1)—Buildings—

R ..	2.18	2.18	..	—2.18
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Funds provided by reappropriation were mainly for meeting spill-over expenditure relating to the Fourth Plan. Reasons for the final saving have not been intimated (April 1977)

(vii) In the following cases provision of funds by reappropriation proved excessive :—

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

(In lakhs of rupees)

259—Public Works

II—Planning and Research—

II(1)—Planning and Research—

O ..	14.07	22.08	17.58	—4.50
S ..	1.93			
R ..	6.08			

Additional provision of Rs. 6.08 lakhs was attributed to inadequate provision. Reasons for the final saving have not been intimated (April 1977).

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

(In lakhs of rupees)

511—Capital Outlay on Dairy Development

III—Greater Calcutta Milk Supply Scheme—

III(1)—Buildings—

O	..	18·00	} 21·68	18·67	—3·01
R	..	3·68			

Additional funds provided by reappropriation in March 1976 were for meeting increased expenditure on constructional and repair works in dairies. Reasons for the final saving of Rs. 3·01 lakhs have not been intimated (April 1977).

(viii) **Suspense** : The expenditure in the grant includes Rs. 16,30·90 lakhs under the head "Suspense". This head accommodates interim transactions for 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 (vi) below grant no. 66—Irrigation.

The transactions under the various sub-heads of Suspense during 1975-76 are given below :—

Opening balance	Debits	Credits	Closing balance
Debit+			Debit+
Credit—			Credit—

(In lakhs of rupees)

259—Public Works

P. W. Directorate—

Public Works—

Voted—

Purchases	..	..	—28,98·06	3,44·35	7,67·72	—33,21·43
Stock	.	..	+5,17·11	7,99·60	8,02·29	+5,14·42

Miscellaneous Works

Advances	+7,89·34	1,87·66	1,34·61	+8,42·39
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Total	—15,91·61	13,31·61	17,04·62	—19,64·62
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Grant No. 25—Public Works—*contd.*

			Opening balance Debit+ Credit—	Debits	Credits	Closing balance Debit+ Credit—
(In lakhs of rupees)						
<i>Charged—</i>						
<i>Purchases</i>	..	..	—1·79	1·65	1·62	—1·76
<i>Stock</i>	..	..	+0·14	0·20	0·20	+0·14
<i>Miscellaneous Works Advances</i>			+0·82	0·14	0·05	+0·91
Total	..		—0·83	1·99	1·87	—0·71
<i>Construction Board—</i>						
<i>Purchases</i>	..	..	—5,38·96	59·25	1,77·33	—6,57·04
<i>Stock</i>	..	..	+1,77·15	1,91·20	1,65·17	+2,03·18
<i>Miscellaneous Works Advances</i>		..	+3,61·86	46·85	23·12	+3,85·59
Total	..		+0·05	2,97·30	3,65·62	—68·27
Grand Total	..		—15,92·39	16,30·90	20,72·11	—20,33·60

(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 1975-76 the total disbursement from the Fund was Rs. 2·79 lakhs (Rs. 2·06 lakhs, Rs. 0·54 lakh and Rs. 0·19 lakh under grant nos. 70—Roads and Bridges, 36—Medical and 25—Public Works respectively). The balance, including investment, at the credit of the Fund on 31st March 1976 was Rs. 1,45·04 lakhs.

An account of the transactions of the Fund is given in Statement no. 16 of the Finance Accounts 1975-76.

Charged appropriation

Saving occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
477—Capital Outlay on Education, Art and Culture			
II—Secondary Education—			
II(1)—Buildings—			
<i>S</i> .. 7.21	7.21	..	—7.21
480—Capital Outlay on Medical			
A—Allopathy—			
A-I—Medical Relief—			
A—I(1)—Buildings—			
<i>S</i> .. 2.40	2.40	..	—2.40

Reasons for non-utilisation of the provision under the above heads have not been intimated (April 1977).

Grant No. 26—Fire Protection and Control (All voted)

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Major head : 260—Fire Protection and Control			
	Rs.		
Original ..	1,28,36,000	1,63,51,000	1,65,61,634
Supplementary ..	35,15,000		
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 2,10,634 ; the excess requires regularisation.

(ii) Excess was due mainly to payment of arrear claims of the suppliers and additional expenditure for providing uniforms and stores to fresh recruits.

Grant No. 27—Other Administrative Services

Head	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 265—Other Administrative Services			
Voted—			
	Rs.		
Original	6,18,17,000	6,41,49,000	6,40,04,530
Supplementary	23,32,000		
			-1,44,470
Amount surrendered during the year	..	..	..
Charged—			
Original	.. ..	1,19,847	28,264
Supplementary	1,19,847		
			-91,583
Amount surrendered during the year	..	..	..

Grant No. 28—Pension and Other Retirement Benefits

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 266—Pension and Other Retirement Benefits			
Voted—			
	Rs.		
Original	.. 6,33,71,000	7,11,50,000	9,24,18,951
Supplementary	77,79,000		
			+2,12,68,951
Amount surrendered during the year	..	..	..
Charged—			
Original	.. 6,66,000	7,16,000	7,19,227
Supplementary	50,000		
			+3,227
Amount surrendered during the year	..	..	..

Notes and comments—

Charged appropriation

Excess of Rs. 3,227 over charged appropriation requires regularisation. Excess was due mainly to larger payment on account of pensions payable to the retired Judges of High Court.

Voted grant

(i) Expenditure exceeded the grant by Rs. 2,12,68,951; the excess requires regularisation.

(ii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
I—Superannuation and Retirement allowances—			
I—(5)—Other Pensions—			
O .. 3,90.00	} 3,99.00	6,34.90	+2,35.90
S .. 9.00			

Final excess was due to increase in the number of pensioners and adjustment of debits on account of arrear pensions received from other States.

X—Pensions to employees to State aided educational institutions—

O .. 1.80	} 5.59	7.80	+2.21
S .. 3.79			

Final excess was due to sanction of more proposals than anticipated.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
II—Commutated Value of Pensions—			
O .. 30.00	} 80.00	60.53	-19.47
S .. 50.00			

Saving resulted from non-drawal of commuted value of pensions in cases where commutation was sanctioned towards the end of the year.

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

			Total grant	Actual expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major head : 268—Miscellaneous General Services					
Rs.					
Original ..	59,56,000	}	62,05,000	56,37,780	-5,67,220
Supplementary	2,49,000				
Amount surrendered during the year	..		..	..	..

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

			Total grant	Actual expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major head : 276—Secretariat—Social and Community Services					
Rs.					
Original ..	93,29,000	}	93,56,000	86,37,134	-7,18,866
Supplementary	27,000				
Amount surrendered during the year (March 1976)	..		..	..	8,25,196

Notes and comments—

Saving occurred mainly under :—

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

I—Secretariat—**I(9) Refugee Relief and Rehabilitation Department—**

O ..	10.80	}	9.37	8.34	-1.03
R ..	-1.43				

Saving was due to less drawal of pay and allowances of staff than anticipated.

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

53

			Total grant	Actual expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major head : 277—Education					
Rs.					
Original	..	22,98,000	49,31,000	37,18,316	-12,12,684
Supplementary		26,33,000			
Amount surrendered during the year			..	..	..

Notes and comments—

(i) The entire saving of Rs. 12,12,684 remained unsurrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
G—Sports and Youth Welfare—			
G-IV—Other expenditure—			
G-IV(1)—Development of national discipline—			
O	..	0.10	} 17.63 0.89 -17.24
S	..	17.28	
R	..	0.25	

Reasons for the final saving of Rs. 17.24 lakhs have not been intimated (April 1977).

G-III—Sports and games—

G-III(5)—Campus Works—Stadium, games, sports, etc.—

S	..	5.50	5.50	..	-5.50
---	----	------	------	----	-------

Funds were provided by supplementary grant for granting financial assistance to different sports organisations and clubs. Reasons for non-utilisation of the entire provision have not been intimated (April 1977).

Grant No. 32—Education (Sports) (All voted)—concl'd.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
State Plan (Fifth Plan)—			
G-III(1)—Improvement of sports and games—			
O .. 2.00	4.00	15.61	+11.61
S .. 2.00			

Reasons for the final excess of Rs. 11.61 lakhs have not been intimated (April 1977).

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 277—Education			
Original ..	Rs. 1,30,26,000	1,31,91,749	—4,26,251
Supplementary ..	5,92,000		
Amount surrendered during the year ..	..	..	..

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 277—Education, 278—Art and Culture and 677—Loans for Education, Art and Culture			
Original ..	Rs. 1,09,22,59,000	1,20,03,07,406	+21,05,406
Supplementary ..	10,59,43,000		
Amount surrendered during the year ..	..	..	..

Grant No. 34—Education, Art and Culture (Excluding Sports and Youth Welfare) (All voted)—*contd.* 55

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 21,05,406 ; the excess requires regularisation.

(ii) Excess occurred mainly under :—

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

277—Education

A—Primary—

A-IV—Assistance to non-Government Primary Schools—

Non-Plan—

A-IV(1)—Schools for Boys and Girls—

O	..	8,50.53	}	9,04.35	12,31.86	+3,27.51
R	..	53.82				

Additional funds of Rs. 53.82 lakhs were provided for giving more grants to primary schools. The provision, however, proved to be inadequate in view of the final excess of Rs. 3,27.51 lakhs, reasons for which have not been intimated (April 1977).

B—Secondary—

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

State Plan (Fifth Plan)—

B-IV(6)—Improvement of conditions of services of teaching and non-teaching staff of Secondary Schools—

S	..	3,46.28	}	4,52.75	4,59.89	+7.14
R	..	1,06.47				

Funds of Rs. 4,52.75 lakhs were provided for meeting the charges on account of enhancement of scales of pay of Secondary School teachers sanctioned at the post-budget stage. The provision, however, proved inadequate in view of the eventual excess of Rs. 7.14 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—Primary—			
A-VIII—Other expenditure—			
Central Sector Schemes (New Scheme)—			
A-VIII(1)—Expansion of Elementary Education—	..	81.53	+81.53
Expenditure was incurred without any budget provision leading to an excess, reasons for which have not been intimated (April 1977).			
B—Secondary—			
B-IV—Assistance to non-Government Secondary Schools—			
State Plan (Fifth Plan)—			
B-IV(2)—Expansion of educational and teaching facilities for children of age group 14-16—			
O .. 25.84	43.67	96.40	+52.73
R .. 17.83			
Additional funds provided by reappropriation for meeting anticipated increased expenditure on the scheme proved inadequate in view of the final excess of Rs. 52.73 lakhs, reasons for which have not been intimated April 1977).			
A—Primary—			
A-IV—Assistance to non-Government Primary Schools—			
State Plan (Fourth Plan and Committed)—			
A-IV(1)—Free and Compulsory Education (Universal)—	2,20.00	2,79.76	+59.76
Reasons for the excess of Rs. 59.76 lakhs have not been intimated (April 1977).			
A-V—Assistance to Local Bodies for Primary Education—			
Non-Plan—			
A-V(2)—Expansion of education and Welfare services to relieve educated unemployment—			
	2,00.00	2,52.95	+52.95
Reasons for the excess have not been intimated (April 1977).			

Grant No. 34—Education, Art and Culture (Excluding Sports and Youth Welfare) (All voted)—*contd.* 57

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
E—University and other higher education—			
E-II—Assistance to Universities for non-technical education—			
State Plan (Fifth Plan)—			
E-II(1)—Development of Universities—			
O ..	40.00		
R ..	9.00		
	} 49.00	71.41	+22.41

Additional funds were provided for meeting expenditure on interim relief to the non-teaching staff of the Universities and payment of the balance of the State Government's matching share to the Jadavpur University. The total provision, however, fell short of the actual expenditure leading to an excess of Rs. 22.41 lakhs, reasons for which have not been intimated (April 1977).

B—Secondary—

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

Non-Plan—

B-IV(3)—Schools for Boys and Girls (Anglo-Indian)—

O ..	31.75		
R ..	27.18		
	} 58.93	56.06	-2.87

The net excess of Rs. 24.31 lakhs was due to payment of more grants to schools than provided for in the budget.

E—University and other higher education—

E-III—Government Colleges—

Non-Plan—

E-III(1)—Government Art College for men—

() ..	1,05.89		
R ..	7.73		
	} 1,13.62	1,27.51	+13.89

The total excess of Rs. 21.62 lakhs was due mainly to increased expenditure on salaries (Rs. 7.91 lakhs) due to filling up of some posts and on office expenses (Rs. 9.28 lakhs) and other charges (Rs. 5.20 lakhs) owing to rise in the cost of articles.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—Primary—			
A-II—Inspection—			
Non-Plan—			
A-II(1)—Primary Schools—			
O ..	47·63	} 58·90	66·36
R ..	11·27		
			+7·46

The total excess of Rs. 18·73 lakhs was due mainly to more expenditure on salaries (Rs 13·03 lakhs), reasons for which have not been intimated (April 1977), on travelling expenses (Rs 2·57 lakhs) owing to more transfers of officers and on other charges (Rs. 1·16 lakhs) due to granting of additional dearness allowance to the contingency paid staff.

278—Art and Culture

III—Promotion of Art and Culture—

State Plan (Fifth Plan)—

III(5)—Grants for improvement of Mahajati Sadan—	..	14·42	+14·42
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Expenditure was incurred without any budget provision, reasons for which have not been intimated (April 1977).

277—Education

H—General—

H-IV—Scholarships—

Non-Plan—

H-IV(3)—National Scholarships—

O ..	15·00	} 27·00	26·40
R ..	12·00		
			—0·60

Reasons for the net excess of Rs. 11·40 lakhs have not been intimated (April 1977).

Grant No. 34 Education, Art and Culture (Excluding Sports and Youth Welfare) (All voted)—contd. 59

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
H-I—Direction and Administration—			
Non-Plan—			
H-I(1)—Directorate of Education—			
O .. 31.85	} 37.00	42.40	+5.40
R .. 5.15			

Excess was due mainly to filling up of some posts.

A—Primary—

A—VIII—Other expenditure—

Non-Plan—

A—VIII(2)—Mid-day meals for children—	6.43	16.67	+10.24
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B—Secondary—

B—VII—Text Books—

Non-Plan—

B—VII(1)—Printing of Kishalaya and other Text books—	30.00	40.22	+10.22
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Reasons for excess under the above heads have not been intimated (April 1977).

F—Technical Education—

F—VI—Engineering Colleges and Institutions—

State Plan (Fifth Plan)—

F—VI(1)—Development of Engineering Colleges—

O .. 4.37	} 7.81	20.60	+12.79
S .. 6.85			
R .. -3.41			

Reasons for the final excess have not been intimated (April 1977).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
H—V—Other expenditure—			
Non-Plan—			
H—V(11)—Development and expansion of library services—	5.00	12.36	+7.36
A—Primary—			
A—VI—'Teachers' Training—			
Non-Plan—			
A—VI(1)—Guru Training Schools—			
O .. 25.55	29.05	31.20	+2.15
R .. 3.50			

Reasons for excess under the above heads have not been intimated (April 1977).

278—Art and Culture

VI—Public Libraries—

Non-Plan—

VI(1)—Public Libraries—

O .. 40.00	50.00	55.61	+5.61
S .. 10.00			

The additional provision of Rs. 10.00 lakhs was mainly for payment of more grants. Reasons for the uncovered excess of Rs. 5.61 lakhs have not been intimated (April 1977).

277—Education

A—Primary—

A—II—Inspection—

State Plan (Fourth Plan and Committed)—

A—II(1)—Strengthening of supervisory staff for reducing wastage and stagnation—

5.00	10.56	+5.56
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Excess was due to more expenditure mainly on salaries and other charges, reasons for which have not been intimated (April 1977).

Grant No. 34—Education, Art and Culture (Excluding Sports and Youth Welfare) (All voted)—*cont'd.* 61

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
278—Art and Culture			
III—Promotion of Art and Culture—			
State Plan (Fifth Plan)—			
III—(1)—Improvement and development of organisations devoted to cultural, aesthetic and educational activities—	3.50	8.60	+5.10

Reasons for more payment of grant leading to the excess of Rs. 5.10 lakhs have not been intimated (April 1977).

277—Education

E—University and other higher education—

E—III—Government Colleges—

Non-Plan—

E—III(2)—Government Art Colleges for Women—

O	..	22.69	}	23.87	27.73	+3.86
R	..	1.18				

Excess was due mainly to filling up of some posts.

C—Special Education—

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

Centrally-sponsored (New Schemes)—

C—II(1)—Production of literature in regional languages at University level—

..	5.00	+5.00
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Expenditure was incurred without any provision, reasons for which have not been intimated (April 1977).

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

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
277—Education			
A—Primary—			
A—VIII—Other expenditure—			
Central Sector Scheme (including committed)—			
A—VIII(1)—Expansion of Elementary Education—	1,90.00	0.02	—1,89.98

The scheme aimed at providing employment to educated unemployed by the appointment of primary school teachers. Reasons for the saving have not been intimated (April 1977).

A—IV—Assistance to non-Government Primary Schools—

State Plan (Fifth Plan)—

A—IV(1)—Free and Compulsory Primary Education (Universal)—

O	..	4,60.70	}	8,09.72	6,43.21	—1,66.51
S	..	3,12.31				
R	..	36.71				

The net saving of Rs 1,29.80 lakhs was due to sanction of smaller grants under “Establishment of Primary Schools—Teacher and non-teacher cost” and “Free education for boys reading in classes I-IV in Urban areas” (Rs. 2,50.20 lakhs) partly offset by excess due to sanction of larger grants towards payment of increased salary to the primary school teachers (Rs 1,01.83 lakhs) and sanction of grants for construction of primary school buildings not provided for in the budget (Rs. 18.56 lakhs).

A—VII—Minimum Needs Programme—

State Plan (Fifth Plan)—

A—VII(1)—Free and Compulsory Primary Education (Universal)—

S	..	78.68	}
R	..	—78.68				

Supplementary provision was obtained in March 1976 for establishment of new primary schools, construction of school buildings, supply of tiffins to the school children and development of elementary education. Reasons for non-implementation of the programme have not been intimated (April 1977).

Grant No. 34—Education, Art and Culture (Excluding Sports and Youth Welfare) (All voted)—*contd.* 69

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—IV—Assistance to non-Government Primary Schools—			
Non-Plan—			
A—IV(3)—Improvement of conditions of services of teachers—			
O .. 3,00.00	} 2,95.00	2,33.62	—61.38
R .. —5.00			

Saving was due to sanction of smaller grants than anticipated.

E—University and other higher education—

E—IV—Assistance to non-Government Colleges—

Non-Plan—

E—IV(2)—Improvement of service condition of College teachers—

S .. 67.57	} ∴	3.45	+3.45
R .. —67.57			

Supplementary provision was obtained in March 1976 for payment of larger grants and for enhancement of salary scales of the teachers. Reasons for withdrawal of the entire provision on 31st March 1976 as well as for final excess of Rs. 3.45 lakhs have not been intimated (April 1977).

B—Secondary—

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

State Plan (Fourth Plan and committed)—

B—IV(2)—Expansion of teaching and educational facilities for children of age group 14-16—

	2,50.00	2,06.57	—43.43
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Saving was due mainly to sanction of lesser grant than estimated for maintenance of schools, payment of Government rates of dearness allowance and pay contribution for staff.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
A—Primary—			
A—V—Assistance to Local Bodies for Primary Education—			
State Plan (Fourth Plan and committed)—			
A—V(I)—Free and compulsory Primary Education (Universal)—	1,21.50	91.24	—30.26

Saving was due mainly to sanction of smaller grants to primary schools in municipal areas for payment of salaries of teachers and for reimbursement of tuition fees of girl students.

A—VI—Teachers' Training—

State Plan (Fifth Plan)—

A—VI(I)—Improvement of teachers' training facilities—

O	..	31.35	}	29.18	4.85	—24.33
R	..	—2.17				

Saving was due mainly to sanction of smaller grants towards improvement of Training Institutes and payment of stipend to trainees.

B—Secondary—

B—VI—Teachers' Training—

Non-Plan—

B—VI(1)—Training schools for Masters—

O	..	18.00	}	6.40	2.00	—4.40
R	..	—11.60				

Reasons for the saving of Rs. 16.00 lakhs have not been intimated (April 1977).

B—VIII—Other expenditure—

State Plan (Fifth Plan)—

B—VIII(4)—Provision for incentives to the development of Elementary Education (Classes VI-VIII)—

24.99	13.70	—11.29
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The scheme aimed at payment of book grants, grants to Ashram type Junior High Schools, attendance scholarships to girl students and setting up of text book banks. The saving was due to sanction of smaller grants under the scheme.

Grant No. 34—Education, Art and Culture (Excluding Sports and Youth Welfare) (All voted)—*contd.* 65

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—VII—Text Books—			
State Plan (Fourth Plan and committed)—			
B—VII(1)—Provision of free books, etc. for children of Primary Schools—	10·00	0·91	—9·09

Provision was for printing of Sahaj Path and other books for primary classes and for payment of royalty to the Viswa Bharati. Reasons for the saving have not been intimated (April 1977).

H—General—

H—I—Direction and Administration—

Non-Plan—

H—I(2)—Education and Welfare services to relieve educated unemployment—

	13·50	4·97	—8·53
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Reasons for the saving have not been intimated (April 1977).

B—Secondary—

B—VI—Teachers' Training—

Non-Plan—

B—VI(4)—Non-Government training schools for Mistresses—

O ..	11·50	}	3·50	3·57	+0·07
R ..	—8·00				

The saving of Rs. 7·93 lakhs was due to sanction of smaller grants than anticipated.

E—University and other higher education—

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

Non-Plan—

E—II(2)—Improvement of service condition of University teachers—

S ..	16·00	16·00	8·36	—7·64
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Saving was due mainly to sanction of smaller grants towards enhancement of salary scales of University teachers.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B—Secondary—			
B—VI—Teachers' Training—			
State Plan (Fourth Plan and committed)—			
B—VI(1)—Improvement of teachers' training facilities—	31.00	23.49	—7.51

Saving was due mainly to sanction of smaller grants towards payment of deputation pay to teachers undergoing training in Teachers' Training Institutes.

Non-Plan—

B—VI(2)—Training schools for Mistresses—			
O .. 9.38	} 2.27	2.05	—0.22
R .. —7.11			

Reasons for the total saving of Rs. 7.33 lakhs have not been intimated (April 1977).

A—Primary—

A—VIII—Other expenditure—

State Plan (Fourth Plan and committed)—

A—VII—(2)—Provision of terminal benefits and incentive payments to teachers—	10.00	2.90	—7.10
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Saving was due to sanction of smaller grants towards payment of special pay to untrained Matriculate Head Teachers.

F—Technical Education—

F—II—Inspection—

Non-Plan—

F—II(1)—Technical schools—

O .. 6.31	}
R .. —6.31			

Reasons for withdrawal of the entire provision have not been intimated (April 1977).

Grant No. 34—Education, Art and Culture (Excluding Sports and Youth Welfare) (All voted)—contd. 67

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
F—VI—Engineering Colleges and Institutions—			
Centrally-sponsored (including committed)—			
F—VI(2)—Maintenance of Post-Graduate course in Engineering Colleges—			
O .. 2.50	} 7.19	1.25	-5.94
S .. 4.69			

Provision was for maintenance of institutions of higher scientific and technical research and the supplementary provision was for maintenance of post-graduate courses introduced in engineering at the Bengal Engineering College. Reasons for the saving have not been intimated (April 1977).

C—Special Education—

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

Centrally-sponsored (including committed)—

C—II(2)—Development of other languages—

	5.00	..	-5.00
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Reasons for non-utilisation of the entire provision obtained for production of literature in Bengali at the University level have not been intimated (April 1977).

(iv) In the following cases additional funds provided by supplementary grant/reappropriation proved excessive/unnecessary in view of the eventual saving :—

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

277—Education

A—Primary—

A—V—Assistance to Local Bodies for Primary Education—

Non-Plan—

A—V(3)Other grants—

O .. 17,50.00	} 18,50.00	17,52.45	-97.55
S .. 78.50			
R .. 21.50			

Supplementary grant of Rs. 78.50 lakhs was obtained and Rs. 21.50 lakhs were reappropriated to augment the provision in anticipation of enhancement of recurring grants to local bodies for primary education. Reasons for the final saving have not been intimated (April 1977).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—Secondary—			
B—IV—Assistance to non-Government Secondary Schools—			
State Plan (Fifth Plan)—			
B—IV(1)—Expansion of teaching and educational facilities for children of age group 11-14—			
O ..	58.56	40.92	-23.96
R ..	6.32		
	64.88		

Rupees 6.32 lakhs were reappropriated in anticipation of payment of larger grant to junior schools/junior madrasahs recognised in 1974-75 and 1975-76 and salaries of additional teachers appointed in those years. The expenditure under the head, however, fell short even of the original provision, leading to the final saving of Rs. 23.96 lakhs, reasons for which have not been intimated (April 1977).

F—Technical Education—

F—III—Assistance to Universities for technical education—

State Plan (Fifth Plan)—

F—III(1)—Development of Universities—

S ..	8.45	16.94	..	-16.94
R ..	8.49			

No part of the supplementary provision of Rs. 8.45 lakhs made for meeting charges on account of development of technical education at the University level had been utilised. Even so, Rs. 8.49 lakhs were reappropriated to augment the provision, which proved unnecessary. Reasons for the saving have not been intimated (April 1977).

F—V—Polytechnics—

State Plan (Fifth Plan)—

F—V(1)—Polytechnics—

Diploma Courses—

O ..	21.51	37.15	21.14	-16.01
S ..	5.49			
R ..	10.15			

Additional funds were provided by supplementary grant and reappropriation for take-over and development of sponsored polytechnics and diversification of courses in those institutions. Reasons for the final saving of Rs. 16.01 lakhs have not been intimated (April 1977).

Grant No. 34—Education, Art and Culture (Excluding Sports and Youth Welfare) (All voted)—contd. 69

(v) Withdrawal of funds by reappropriation proved excessive mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
277—Education			
E—University and other Higher Education—			
E—IV—Assistance to non-Government Colleges—			
State Plan (Fifth Plan)—			
E—IV(7)—Improvement of service condition of college teachers—			
O .. 60.00	} 9.00	29.83	+20.83
R .. -51.00			
E—II—Assistance to Universities for non-technical education—			
State Plan (Fifth Plan)—			
E—II(2) Improvement of service condition of University teachers—			
O .. 20.00	} 3.06	6.79	+3.73
R .. -16.94			

In the above cases, provision was reduced anticipating less requirements for State's matching contribution (twenty per cent.) towards revision of the pay-scales of College and University teachers. Reasons for the final excess under the schemes have not been intimated (April 1977).

(vi) The following are instances where withdrawal of funds by reappropriation proved wrong :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
277—Education			
D—Pre-University Education—			
D—III—Assistance to non-Government Institutions—			
State Plan (Fifth Plan)—			
D—III(1)—Assistance to non-Government Higher Secondary Institutions—			
O .. 12.00	} ..	13.78	+13.78
R .. -12.00			

The entire provision for extending teaching and other facilities to non-Government schools and colleges for introducing Classes XI and XII was withdrawn on the basis of the revised estimates framed towards the end of the year. Reasons for the final excess have not been intimated (April 1977).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
277—Education			
A—Primary—			
A—VIII—Other Expenditure—			
State Plan (Fifth Plan)—			
A—VIII(2)—Provision for incentive to the development of Elementary Education (Classes I-V)—			
O .. 71.29	53.46	85.69	+32.23
R .. -17.83			

Rupees 17.83 lakhs were withdrawn towards the end of the year in anticipation of smaller requirement under the scheme. Reasons for the final excess have not been intimated (April 1977).

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 279—Scientific Services and Research			
	Rs.		
Original .. 24,000	26,000	28,200	+2,200
Supplementary 2,000			
Amount surrendered during the year ..	..	..	..

Notes and comments—

(i) Excess of Rs. 2,200 over the grant requires regularisation.

(ii) Excess was due mainly to more grant to Indian Chemical Society than estimated.

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 280—Medical and 480—Capital Outlay on Medical			
	Rs.		
Voted—			
Original ..	42,02,39,000	44,42,89,000	52,89,80,253
Supplementary	2,40,50,000			+8,46,91,253
Amount surrendered during the year	..	..	..
Charged—			
Original ..	..	2,390	..
Supplementary	2,390			-2,390
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Expenditure exceeded the voted grant by Rs. 8,46,91,253 ; the excess requires regularisation. In the previous year also there was an excess of Rs. 2.43 crores over the voted grant

(ii) Supplementary provision obtained in March 1976 proved inadequate and covered only 22 per cent. of the additional requirement (Rs. 10,87.41 lakhs).

(iii) Excess 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 ..	5,00.00	5,21.44	8,35.27
S ..	21.44			+3,13.83

Excess was due to more expenditure on machinery and equipment (Rs. 1,91.77 lakhs) and purchase of more materials (Rs. 1,22.06 lakhs) than anticipated.

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

A(II)—Medical Relief—

Non-Plan—

A(II)(1)—Presidency Hospitals and Dispensaries—

O	..	4,09.20	} 4,59.14	5,18.89	+59.75
R	..	49.94			

Excess was due mainly to adjustment of more book debit bills for materials and supplies (Rs. 81.25 lakhs), purchase of more contingency materials at enhanced rates (Rs. 24.87 lakhs) and purchase of more equipment than anticipated (Rs. 7.93 lakhs).

A(II)(6)—Health Centres—

O	..	3,78.30	} 3,94.02	4,88.62	+94.60
S	..	21.72			
R	..	-6.00			

The net excess of Rs. 88.60 lakhs was due mainly to more expenditure on "Salaries" (Rs. 66.35 lakhs) and "Materials and Supplies" (Rs. 28.86 lakhs), reasons for which have not been stated (April 1977), and increase of tour expenses (Rs. 2.00 lakhs) and cost of materials (Rs. 1.16 lakhs), partly counterbalanced by saving due to less purchase of stores (Rs. 5.00 lakhs) and appointment of smaller number of daily-rated workers (Rs. 4.40 lakhs).

A(II)(19)—Other General Hospitals—

O	..	1,46.00	} 1,84.46	2,27.60	+43.14
R	..	38.46			

The total excess of Rs. 81.60 lakhs was due mainly to more purchases and adjustment of more of book-debit bills under "Materials and Supplies" (Rs. 61.00 lakhs), more expenditure on purchase of essential equipments (Rs. 28.58 lakhs) and stores (Rs. 12.09 lakhs) and increase in the cost of materials (Rs. 3.40 lakhs), partly offset by saving owing to non-filling up of some posts (Rs. 18.90 lakhs) and appointment of smaller number of daily-rated workers (Rs. 3.70 lakhs).

A(II)(28)—Aid to other General Hospitals—

O	..	20.00	} 91.57	91.44	-0.13
R	..	71.57			

Excess was due mainly to payment of matching contribution to the Calcutta Metropolitan Development Authority towards completion of 12 constructional projects of hospitals.

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

State Plan (Fourth Plan and committed)—

A(II)(46)—General Hospitals—

O	..	35.45	} 99.21	66.09	-- 3.12
R	..	63.76			

Out of the net excess of Rs. 60.64 lakhs, excess of Rs. 43.34 lakhs was attributable to treatment of larger number of patients (Rs. 26.14 lakhs), filling up of vacant posts (Rs. 12.80 lakhs) and increase in the cost of materials (Rs. 4.40 lakhs). Reasons for the remaining excess of Rs. 17.30 lakhs mainly under "Salaries" have not been intimated (April 1977).

State Plan (Fifth Plan)—

A(II)(32)—Improvement and expansion of General Hospitals—

O	..	23.00	} 47.50	67.55	+ 20.05
R	..	24.50			

Out of the total excess of Rs. 44.55 lakhs, excess of Rs. 25.43 lakhs was due mainly to maintenance of a larger number of beds and adjustment of more book-debit bills (Rs. 10.96 lakhs), furnishing and equipping of a larger number of new beds in Indira Matri Sadan and other new hospitals at Panihati and Bhatpara (Rs. 8.78 lakhs), take-over of the Kumar P. N. Roy Group of Hospitals and Rehabilitation Centre at Bon-Hooghly and Indira Matri O Sishu Kalyan Sadan (Rs. 3.57 lakhs) and purchase of more stores, appointment of a larger number of daily-rated workers and payment of rates and taxes at enhanced rates (Rs. 2.12 lakhs). Reasons for the remaining excess of Rs. 19.12 lakhs have not been intimated (April 1977).

State Plan (Fourth Plan and committed)—

A(II)(49)—Primary Health Centres—

O	..	72.00	} 84.05	1,11.01	+ 26.96
R	..	12.05			

Anticipated excess was due mainly to filling up of vacant posts (Rs. 9.80 lakhs) and adjustment of more book-debit bills on account of materials supplied (Rs. 2.00 lakhs). Reasons for the final excess have not been intimated (April 1977).

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

A(I)—Direction and Administration—

Non-Plan—

A(I)(2)—District Medical Establishment—

O ..	36.20	} 44.82	70.35	+25.53
R ..	8.62			

Anticipated excess was due mainly to filling up of vacant posts (Rs. 5.40 lakhs), increase in the cost of materials (Rs. 1.80 lakhs) and purchase of essential equipments and stores (Rs. 1.80 lakhs). Reasons for the final excess mainly under "Salaries" (Rs. 13.12 lakhs), "Other charges" (Rs. 7.38 lakhs), "Machinery and equipment" and "Office expenses" (Rs. 4.05 lakhs) have not been intimated (April 1977).

A(VI)—Employees' State Insurance Scheme—

Non-Plan—

A(VI)(6)—Opening of the Rajyabima Ousadhalayas—

O ..	1,53.07	} 2,42.80	2,71.27	+28.47
S ..	89.73			

Excess was due mainly to increase in the cost of medicines.

A(XI)—Other expenditure—

Non-Plan—

A(XI)(1)—Original Works—
Repairs—Other schemes—

O ..	11.00	} 20.49	33.07	+12.58
R ..	9.49			

Additional funds of Rs. 9.49 lakhs were provided by reappropriation for execution of urgent works. Reasons for the final excess of Rs. 12.58 lakhs have not been intimated (April 1977).

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	..	29.00	44.46	49.75	+5.29
R	..	15.46			

Excess was due mainly to sanction of more grants to mental hospitals in Bihar for reserved beds of the West Bengal Government.

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

Other than Sadar and Subdivisional Hospitals—

O	..	66.50	67.93	83.29	+15.36
R	..	1.43			

Excess was due mainly to larger expenditure on essential materials and supplies (Rs. 15.23 lakhs) and adjustment of more book-debit bills (Rs. 12.06 lakhs), partly offset by saving due mainly to posts remaining vacant (Rs. 9.49 lakhs).

A(III)—Education—

State Plan (Fourth Plan and Committed)—

A(III)(20)—Aid to Medical Colleges

O	..	25.00	40.89	39.18	-1.71
R	..	15.89			

Excess was due mainly to sanction of more grants towards cost of construction and maintenance and purchase of equipment, books, etc.

A(II)—Medical Relief—

Non-Plan—

A(II)(8)—T. R. Hospitals—

O	..	98.05	1,03.93	1,11.29	+7.36
R	..	5.88			

Excess was due mainly to more purchases of essential materials and equipments (Rs. 14.19 lakhs), increase in the cost of contingent articles (Rs. 5.01 lakhs) and adjustment of more book-debit bills (Rs. 2.50 lakhs), partly offset by saving due mainly to appointment of smaller number of daily-rated workers (Rs. 4.10 lakhs) and less drawal of education and dearness allowances (Rs. 3.70 lakhs).

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

State Plan (Fifth Plan)—

A(II)(40)—Aid to General Hospitals—

O	..	32.00	42.68	42.94	+0.26
R	..	10.68			

Excess was due to sanction of more grants to North Bengal University for construction of Teaching Hospital attached to the University Medical College.

A(I)—Direction and Administration—

Non-Plan—

A(I)(4)—Organisation for maintenance and repairs of vehicles—

O	..	18.25	31.00	29.11	-1.89
R	..	12.75			

The net excess (Rs. 10.86 lakhs) was due mainly to increase in the cost of petrol and other materials (Rs. 5.72 lakhs), adjustment of more book-debit bills (Rs. 2.02 lakhs), more purchases of equipment (Rs. 2.00 lakhs) and filling up of vacant posts (Rs. 1.24 lakhs).

A(IV)—Training—

State Plan (Fourth Plan and Committed)—

A(IV)(10)—Training of Nurses—

O	..	0.91	10.61	10.60	-0.01
R	..	9.70			

Excess was due mainly to sanction of stipends to trainee nurses in all Training Centres (Rs. 7.11 lakhs) and adjustment of more book-debit bills (Rs. 2.42 lakhs).

A(II)—Medical Relief—

State Plan (Fourth Plan and Committed)—

A(II)(45)—Hospitals at District and Subdivisional Headquarters—

O	..	66.00	71.10	74.93	+3.83
R	..	5.10			

Excess was due mainly to adjustment of more of book-debit bills (Rs. 8.51 lakhs).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A(III)—Education—			
State Plan (Fifth Plan)—			
A(III)(15)—Aid to Medical College—			

O	..	27.00	}	34.01	34.01	..
R	..	7.01				

Excess was due to sanction of more grants.

Non-Plan—

A(III)(4)—R. G. Kar Medical College—

O	..	12.34	}	14.06	18.39	+4.33
R	..	1.72				

Of the total excess of Rs. 6.05 lakhs, excess of Rs. 2.52 lakhs was attributable to increase in the cost of materials (Rs. 1.02 lakhs), filling up of vacant posts and drawal of more educational allowances (Rs. 0.90 lakh) and more purchases of equipment and adjustment of more book-debit bills (Rs. 0.60 lakh). Reasons for the remaining excess of Rs. 3.53 lakhs mainly under "Salaries" (Rs. 2.28 lakhs) and "Materials and Supplies" (Rs. 1.45 lakhs) have not been intimated (April 1977).

Centrally-sponsored (including committed)—

A(III)(22)—Post-Graduate Medical
and Research Institutes—

O	..	5.00	}	5.45	10.99	+5.54
R	..	0.45				

Excess of Rs. 1.21 lakhs was due to more purchases of essential instruments, repairs of instruments and increase in cost of materials. Reasons for the remaining excess of Rs. 4.78 lakhs mainly on salaries have not been intimated (April 1977).

State Plan (Fifth Plan)—

A(III)(13)—Post-Graduate Medical
Education and Research—

O	..	2.25	}	4.45	7.78	+3.33
R	..	2.20				

Excess was due mainly to more expenditure for expansion of post-graduate institutions and development of different institutes for research work.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
480—Capital Outlay on Medical			
A—Allopathy—			
A(I)—Medical Relief—			
State Plan (Fifth Plan)—			
A(I)(1)—Establishment of Health Centres—	20.00	..	—20.00
A(VI)—Other expenditure (Minimum Needs Programme)—			
State Plan (Fifth Plan)—			
A(VI)(1)—Establishment of Health Centres—			
S .. 6.50	6.50	..	—6.50

Reasons for non-utilisation of the entire provision in the foregoing two cases have not been intimated (April 1977).

280—Medical

A—Allopathy—

A(II)—Medical Relief—

State Plan (Fourth Plan and Committed)—

A(II)(51)—Aid to General Hospitals—

O .. 45.00	} 21.00	23.13	+2.13
R .. —24.00			

The net saving (Rs. 21.87 lakhs) was due mainly to payment of less grants owing to take-over of the Kumar P. N. Roy Group of Hospitals and Rehabilitation Centre, Bon-Hooghly and nationalisation of the Chittaranjan Seva Sadan and the Chittaranjan Cancer Hospital.

Non-Plan—

A(II)(16)—Establishment of Clinics under the C. M. D. A. Programme—

O .. 31.85	} 14.69	17.19	+2.50
R .. —17.16			

Saving was due mainly to less purchases of equipment (Rs. 8.84 lakhs) and non-filling up of posts (Rs. 5.37 lakhs).

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

A(IV)—Training—

Non-Plan—

A(IV)(1)—Training of Nurses—

O ..	27.95	16.41	18.69	+2.28
R ..	-11.54			

The net saving of Rs. 9.26 lakhs was due mainly to non-filling up of vacant posts and entertainment of a smaller number of daily-rated workers (Rs. 5.12 lakhs), less payments for repair of instruments and for rents (Rs. 2.42 lakhs), less purchases of materials and equipments (Rs. 1.18 lakhs) and less awards of scholarships to trainee nurses (Rs. 0.60 lakh).

A(II)—Medical Relief—

Non-Plan—

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

O ..	32.45	25.49	26.06	+0.57
R ..	-6.96			

Saving was due mainly to non-filling up of vacant posts and entertainment of a smaller number of daily-rated workers (Rs. 7.96 lakhs) and less purchases of equipments (Rs. 1.00 lakh), partly offset by excess due mainly to adjustment of more book-debit bills and increase in the cost of materials (Rs. 2.42 lakhs).

A(VI)—Employees' State Insurance Scheme—

State Plan (Fifth Plan)—

A(VI)(7)—Employees' State Insurance (M. B.) Scheme—

16.90	10.60	-6.30
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A(VI)(8)—Establishment of Diagnostic Centre—

6.00	..	-6.00
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Reasons for partial implementation/non-implementation of the two schemes mentioned above have not been intimated (April 1977).

State Plan (Fourth Plan and Committed)—

A(VI)(13)—Opening of Diagnostic Centres—

10.00	3.75	-6.25
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A(VI)(12)—Hospital cost for the Insured Workers and their Families—

25.10	19.04	-6.06
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Reasons for the saving in the foregoing two cases have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A(II)—Medical Relief—			
Non-Plan—			
A(II)(9)—Ambulance Service—			
O .. 14.51	9.05	9.06	+0.01
R .. -5.46			

Saving was due mainly to posts kept vacant (Rs. 4.50 lakhs).

(v) In the following important cases withdrawal of funds by reappropriation on 31st March 1976 proved excessive :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
280—Medical			
A—Allopathy—			
A(II)—Medical Relief—			
Non-Plan—			
A(II)(20)—District and Subdivisional Hospitals—			
O .. 1,55.08	51.78	1,20.10	+68.32
R .. -1,03.30			

Saving was anticipated due mainly to purchase of a smaller number of equipments (Rs. 1,05.65 lakhs). Reasons for the final excess mainly under "Materials and Supplies" (Rs. 64.33 lakhs) and "Salaries" (Rs. 2.88 lakhs) have not been intimated (April 1977).

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

O .. 2,14.24	2,11.11	2,75.23	+64.12
S .. 62.31			
R .. -65.44			

Anticipated saving was mainly on account of adjustment of a smaller number of book-debit bills under "Materials and Supplies" (Rs. 52.00 lakhs), posts kept vacant (Rs. 6.34 lakhs), purchase of a smaller quantity of stores (Rs. 4.00 lakhs) and entertainment of a smaller number of daily-rated workers (Rs. 2.00 lakhs). Reasons for the eventual excess mainly under "Materials and Supplies" (Rs. 59.82 lakhs) and "Salaries" (Rs. 4.68 lakhs) have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
State Plan (Fifth Plan)—			
A(II)(37)—Establishment of Health Centres—			
O .. 30.00	18.41	29.67	+11.26
R .. -11.59			

Anticipated saving was on account of non-establishment of new health centres as per programme. Reasons for the final excess have not been intimated (April 1977).

A(III)—Education—

Non-Plan—

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

O .. 54.02	46.49	54.49	+8.00
S .. 2.97			
R .. -10.50			

The withdrawal of funds mainly under "Salaries" due to posts kept vacant (Rs. 9.13 lakhs) contributed to the final excess, bulk of which also was under "Salaries" (Rs. 7.98 lakhs).

(vi) In the following cases additional funds provided by reappropriation on the last day of the financial year proved excessive :—

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)(31)—Improvement and expansion of hospitals at district and sub divisional headquarters—

O .. 12.00	20.77	15.87	-4.90
R .. 8.77			

Excess was anticipated due mainly to establishment of a larger number of beds than programmed and their maintenance. The eventual saving was due mainly to purchase of less materials and equipments.

Head				Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)						
A(II)(34)—Establishment of a Cancer Hospital—						
O	..	12·00	}	16·19	12·85	—3·34
R	..	4·19				

Excess was anticipated due mainly to drawal of pay and allowances at enhanced rates and arrears of pay and allowances. The final saving was due to less supply of stores and non-purchase of equipments.

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

Head				Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)						
280—Medical						
A—Allopathy—						
A(II)—Medical Relief—						
Non-Plan—						
A(II)(23)—Provincialisation of Sadar and Subdivisional Hospitals—						
O	..	2,74·75	}	2,58·21	2,97·33	+39·12
R	..	—16·54				

Saving was anticipated due to mainly less purchase of materials and equipment (Rs. 10·25 lakhs) and posts kept vacant (Rs. 5·25 lakhs) and funds were diverted to other heads on 31st March 1976. Reasons for the final excess mainly under "Materials and supplies" (Rs. 31·45 lakhs) and "Other charges" (Rs. 5·31 lakhs) have not been intimated (April 1977).

A(II)(22)—Health Units—

O	..	42·10	}	38·50	52·57	+14·07
R	..	—3·60				

Anticipated saving due mainly to posts kept vacant and entertainment of a smaller number of daily-rated workers (Rs. 2·39 lakhs) and less purchase of stores and materials (Rs. 1·40 lakhs) was diverted to other heads. Reasons for the final excess mainly under "Materials and supplies" (Rs. 9·96 lakhs) and "Machinery and equipment" (Rs. 4·49 lakhs) have not been intimated (April 1977).

Grant No. 37—Family Planning (All voted)

83

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 281—Family Planning and 481—Capital Outlay on Family Planning			
	Rs.		
Original	4,78,75,000	4,39,36,632	-39,38,368
Supplementary	..		
Amount surrendered during the year	..	..	..

Notes and comments—

(i) The entire saving of Rs. 39,38,368 remained unsurrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
281—Family Planning			
VI—Compensation—			
VI(2)—Compensation for Vasectomy—			
O .. 88.00	62.10	59.90	-2.20
R .. -25.90			
IV—Maternity and Child Health—			
IV(3)—Immunisation Scheme—	12.50	..	-12.50

Reasons for saving under the above heads have not been intimated (April 1977).

V—Transport—

V(2)—Purchase and maintenance of vehicles under Family Planning Programme—

O .. 30.00	22.00	18.05	-3.95
R .. -8.00			

Anticipated saving was due to less expenditure, reasons for which and also for the final saving of Rs. 3.95 lakhs have not been intimated (April 1977).

Head			Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)		
V(1)—State Health Transport					
(Family Planning) Organisation—					
O	..	10.00	3.00	0.01	-2.99
R	..	-7.00			
Saving was due to abandonment of the scheme.					
IV—Maternity and Child Health—					
IV—(4)—Prophylaxis Scheme—			7.80	..	-7.80
Reasons for non-utilisation of the entire provision have not been intimated (April 1977).					
VIII—Mass Education—					
VIII(1)—Mass Education Programme including Orientation Camps, etc.—					
O	..	6.00	4.42	0.25	-4.17
R	..	-1.58			
I—Direction and Administration—					
I(2)—State Family Plan Bureau—					
O	..	5.00	4.35	0.08	-4.27
R	..	-0.65			
III—Urban Family Planning Services—					
III(1)—Expenses on Family Planning Programme—					
O	..	4.52	2.43	0.04	-2.39
R	..	-2.09			
VII—Other Services and Supplies—					
VII(2)—Establishment and maintenance of sterilisation beds—					
O	..	6.50	1.00	2.14	+1.14
R	..	-5.50			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
II—Rural Family Planning Services—			
II(1)—Expenses on Family Planning Programme—			
O .. 2.70	1.33	0.53	-0.80
R .. -1.37			

Reasons for saving under the above heads have not been intimated (April 1977).

IX—Training, Research and Statistics—

IX(5)—Experimental Projects—

O .. 2.00
R .. -2.00			

Saving was due to abandonment of the scheme.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
281—Family Planning			
II—Rural Family Planning Services—			
II(2)—Establishment and maintenance of Rural Family Welfare Planning Centre—			
O .. 1,20.00	1,35.00	1,62.20	+27.20
R .. 15.00			

Additional funds were provided by reappropriation for establishment and maintenance of more centres than anticipated at the budget stage. Reasons for the final excess of Rs. 27.20 lakhs have not been intimated (April 1977).

I—Direction and Administration—

I(3)—District Family Planning Bureau—

O .. 32.00	38.00	58.70	+20.70
R .. 6.00			

Provision was augmented by Rs. 6.00 lakhs by reappropriation for expenditure on the Bureau, reasons for which and also for the final excess of Rs. 20.70 lakhs have not been intimated (April 1977).

Grant No. 37—Family Planning (All voted)—*contd.*

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
VII—Other Services and Supplies—					
VII(3)—Post-partum Centres—					
O	..	6.00	12.00	12.21	+0.21
R	..	6.00			
III—Urban Family Planning Services—					
III(3)—Other expenditure—					
O	..	10.00	8.79	16.10	+7.31
R	..	-1.21			
IV—Maternity and Child Health—					
IV(1)—Maternity and Child Welfare Centres in backward areas—					
O	..	1.53	2.76	4.01	+1.25
R	..	1.23			

Reasons for excess under the above heads have not been intimated (April 1977).

(iv) Reappropriation of funds in the following cases proved unnecessary :—

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
II—Rural Family Planning Services—					
II(3)—Establishment and maintenance of Rural Family Welfare Planning Sub-Centres—					
O	..	24.50	29.00	12.53	-16.47
R	..	4.50			

Additional funds of Rs. 4.50 lakhs were provided by reappropriation for meeting expenditure on more sub-centres than anticipated at the budget stage. Reasons for final saving of Rs. 16.47 lakhs have not been intimated (April 1977).

Grant No. 37—Family Planning (All voted) *concl'd.*

87

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

VI—Compensation—

VI(1)—Compensation for Tuberculosis—

O ..	49.00	} 67.14	43.05	-24.09
R ..	18.14			

Additional funds were provided by reappropriation for the scheme. Reasons for reappropriation as well as for the final saving have not been intimated (April 1977).

VII—Other Services and Supplies—

VII(7)—Conventional Contraceptives—

R ..	7.00	7.00	..	-7.00
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Provision was made by reappropriation in order to meet the cost of materials to be supplied by the Government of India. Reasons for non-utilisation of funds have not been intimated (April 1977).

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

	Total grant	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			
Original	15,79,16,000	} 21,63,87,372	+5,55,83,372
Supplementary	28,88,000		
	16,08,04,000		
Amount surrendered during the year	..	..	..

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

Notes and comments—

(i) Excess of Rs. 5,55,83,372 over the grant requires regularisation.

(ii) Excess occurred mainly under :—

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

282—Public Health, Sanitation and Water Supply

B—Sewerage and Water Supply—

B-VI—Suspense—	3,00.00	9,35.78	+6,35.78
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The final excess was due mainly to adjustment of more debits under "Stock" and "Miscellaneous Works Advances" than anticipated.

B-VII—Other Expenditure—

B-VII(1)—Works—

O	..	18.00	} 48.00	71.07	+23.07
R	..	30.00			

The total excess of Rs. 53.07 lakhs was due mainly to more expenditure on maintenance works in the non-Plan sector than provided for, reasons for which have not been intimated (April 1977).

A—Public Health and Sanitation—

A-II—Prevention and Control of Diseases—

A-II(1)—Malaria—

O	..	1,85.00	} 2,61.22	2,42.30	-18.92
S	..	11.53			
R	..	64.69			

The net excess of Rs. 45.77 lakhs was due to excess over the provision under the following two schemes :

(a) Control and eradication of Malaria (Non-Plan) (Rs. 37.14 lakhs) and

(b) Malaria eradication programme (Centrally-sponsored Scheme) (Rs. 8.63 lakhs).

Reasons for the excess have not been intimated (April 1977).

Grant No. 38—Public Health, Sanitation and Water Supply (All voted)—contd. 89

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

B—Sewerage and Water Supply—

B-I—Direction and Administration—

B-I(1)—Public Health Engineering—

O	..	1,37.00	} 1,48.00	1,58.19	+10.19
R	..	11.00			

Anticipated excess was due reportedly to underestimation of the requirement and increased travelling allowances, etc. Reasons for the final excess of Rs. 10.19 lakhs have not been intimated (April 1977).

A—Public Health and Sanitation—

A-II—Prevention and Control of Diseases—

A-II(6)—Small-pox—

O	..	71.48	} 81.05	82.94	+1.89
R	..	9.57			

The total excess of Rs. 11.46 lakhs was mainly the net result of excess of Rs. 19.40 lakhs under "Small pox eradication programme" (a Centrally-sponsored scheme) and saving of Rs. 9.55 lakhs under "Small-pox surveillance containment scheme" (a non-Plan scheme). Reasons neither for the excess nor for the saving have been intimated (April 1977).

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

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

(In lakhs of rupees)

282—Public Health, Sanitation and Water Supply

B-X—Rural Piped Water Supply Scheme—

B-X(1)—Piped Water Supply Scheme (for Rural Areas)—

O	..	1,48.12	} 0.90	8.16	+7.26
R	..	-1,47.22			

Of the total withdrawal of Rs. 1,47.22 lakhs by reappropriation, Rs. 1,14.95 lakhs were diverted to meet the requirement under the Minimum Needs Programme decided to be taken up at the post-budget stage in the State Plan Sector (Fifth Plan) and Rs. 30.00 lakhs to cover excess under "B-VII-Other Expenditure—1. Works" for urgent maintenance works in the non-Plan sector. Reasons neither for the withdrawals nor for the final excess of Rs. 7.26 lakhs have been intimated (April 1977).

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

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

B.VII—Other Expenditure—

B.VII(2)—Lump provision for New selection grades—

O	:	40.00	}	0.20	..	-0.20
R	..	-39.80				

Saving was due to non-implementation of the scheme.

A—Public Health and Sanitation—

A-II—Prevention and Control of Diseases—

A-II(3)—Leprosy—

O	..	1,02.33	}	75.83	63.12	-12.71
R	..	-26.50				

The total saving of Rs. 39.21 lakhs was due mainly to partial implementation of the following schemes—

- (a) National Leprosy Control Programme (Centrally-sponsored scheme) (Rs. 31.72 lakhs) and
- (b) Control of Leprosy (Centrally-sponsored scheme) (Rs. 3.48 lakhs).

Reasons for saving of provision under the schemes have not been intimated (April 1977).

A—Public Health and Sanitation—

A-I—Direction and Administration—

A-I(2)—District Charges—

O	..	1,20.00	}	1,12.10	87.82	-24.28
R	..	-7.90				

The total saving of Rs. 32.18 lakhs was due mainly to less expenditure on salaries than estimated, reasons for which have not been intimated (April 1977).

Grant No. 38—Public Health, Sanitation and Water Supply (All voted)—contd. 91

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

B—Sewerage and Water Supply—

B—IX—Urban Water Supply Schemes—

B—IX(2)—Urban Water Supply and Sanitation (for municipalities having population above 20,000)—

O	..	19.00	}	37.25	20.40	-16.85
S	..	17.35				
R	..	0.90				

Supplementary grant of Rs. 17.35 lakhs obtained towards the end of the year for execution of Water Supply Scheme at Kalimpong remained unutilised resulting in the saving. Reasons for non-execution of the scheme have not been intimated (April 1977).

A—Public Health and Sanitation—

A—I—Direction and Administration—

A—I(1)—Director of Health Services—

O	..	44.45	}	44.90	33.39	-11.51
R	..	0.45				

Saving was due to less expenditure mainly on salaries and other charges in the non-Plan Sector, reasons for which have not been intimated (April 1977).

A—II—Prevention and Control of Diseases—

A—II(5)—Cholera—

O	..	63.50	}	58.32	54.41	-3.91
R	..	-5.18				

The total saving of Rs. 9.09 lakhs was due mainly to partial implementation of "Anti-Cholera Programme" (Non-Plan) (Rs. 8.85 lakhs), reasons for which have not been intimated (April 1977).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—II(2)—Tuberculosis—			
O .. 62.48	61.61	56.05	-5.46
R .. -0.97			

The total saving of Rs. 6.43 lakhs was the net result of saving under four schemes (Rs. 13.73 lakhs) and excess under another scheme (Rs. 7.30 lakhs).

(a) The following schemes contributed to the saving :

- (i) Tuberculosis Control (Centrally-sponsored—New Schemes) (Rs. 8.79 lakhs),
- (ii) Tuberculosis (Centrally-sponsored—Committed) (Rs. 2.70 lakhs),
- (iii) Control of Tuberculosis (State Plan—Fifth Plan) (Rs. 1.17 lakhs), and
- (iv) Tuberculosis Control (State Plan—Fourth Plan—Committed) (Rs. 1.07 lakhs).

(b) Excess occurred under the scheme "Prevention and Control of Tuberculosis" (Non-Plan) (Rs. 7.30 lakhs).

Reasons neither for the saving nor for the excess have been intimated (April 1977).

A—Public Health and Sanitation—

A—I—Direction and Administration—

A—I(3)—Reserve Public Health Subordinates—

O .. 7.75	4.70	2.74	-1.96
R .. -3.05			

The total saving of Rs. 5.01 lakhs in the non-Plan sector was due mainly to less expenditure on salaries, reasons for which have not been intimated (April 1977).

B—Sewerage and Water Supply—

B—IX—Urban Water Supply Schemes—

B—IX(3)—Urban Water Supply and Sanitation Scheme (for municipalities having population of 20,000 or less)—

O .. 5.00	4.10	..	-4.10
R .. -0.90			

Reasons for non-execution of the scheme have not been intimated (April 1977).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—IX(4)—Water Supply Scheme for non-municipal urban areas—	10.00	5.09	—4.91

Reasons for partial implementation of four water supply schemes in four non-municipal towns, which resulted in the saving of Rs. 4.91 lakhs, have not been intimated (April 1977).

(iv) In the following cases, funds provided by reappropriation remained unutilised :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
282—Public Health, Sanitation and Water Supply			
B—Sewerage and Water Supply—			
B—XII—Minimum Needs Programme—			
B—XII(1)—Piped Water Supply Scheme (for rural areas)—			
R ..	1,15.00	1,15.00	.. —1,15.00
B—XII(2)—Rural Water Supply Scheme—			
R ..	1,00.00	1,00.00	.. —1,00.00

Schemes for (i) supply of piped water in rural areas and (ii) sinking or resinking of spot water sources at the rate of ten sources per block originally included under “B—X—Rural Piped Water Supply Scheme” and “B—XI—Other Rural Water Supply Schemes” respectively were decided to be executed under the newly opened head “B—XII—Minimum Needs Programme”, at post-budget stage. Expenditure was, however, not classified under the new head leading to the saving.

94 Grant No. 38—Public Health, Sanitation and Water Supply (All voted)—concl'd.

(v) Withdrawal of provision by reappropriation proved unnecessary under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
282—Public Health, Sanitation and Water Supply			
B—XI—Other Rural Water Supply Schemes—			
B—XI(1)—Rural Water Supply Scheme—			
O ..	1,00.00	} ..	2,15.69 +2,15.69
R ..	-1,00.00		

Funds were withdrawn from this head to meet expenditure on Minimum Needs Programme, as a result of a post-budget decision. Expenditure was, however, classified under this head following the old pattern. Reasons for the final excess have not been intimated (April 1977).

(vi) **SUSPENSE** : The expenditure in the grant includes Rs. 9,35.78 lakhs under "Suspense" which accommodates interim transactions for the purchase and supply of equipment and other materials for water supply and sanitation and other schemes of the Department of Health and Family Planning.

The nature and accounting procedure of transactions under "Suspense" have been explained in note (vi) below grant no. 66—Irrigation.

An account of the transactions during 1975-76 under each subdivision of suspense is given below :—

	Opening balance Debit+ Credit—	Debits	Credits	Closing balance Debit+ Credit—
(In lakhs of rupees)				
Purchases ..	.. -7,60.86	61.44	7,07.00	-14,06.42
Miscellaneous Works Advances ..	.. +1,16.95	1,81.93	26.07	+2,72.81
Stock ..	.. +57.42	6,92.41	2,30.71	+5,19.12
Total ..	.. -5,86.49	9,35.78	9,63.78	-6,14.49

Grant No. 39—Housing

95

	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			
	Rs.		
Voted—			
Original ..	8,76,33,000	} 8,76,33,000	8,29,00,148
Supplementary ..	..	
			-47,32,852
Amount surrendered during the year (March 1976)	..	..	92,93,762
Charged—			
Original ..	2,21,000	} 3,78,000	22,249
Supplementary	1,57,000		
			-3,55,751
Amount surrendered during the year (March 1976)	..	..	10,700

Notes and comments—

Charged appropriation

Saving occurred mainly under :—

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

(In lakhs of rupees)

483—Capital Outlay on Housing

B—Other Housing Schemes—

B—II—Patipukur Scheme—

O ..	2.00	} 3.35	..
S ..	1.35		
			-3.35

Additional funds of Rs. 1.35 lakhs were provided by supplementary appropriation for meeting decretal charges. Entire provision remained unutilised, reasons for which have not been intimated (April 1977).

Voted grant

(i) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
483—Capital Outlay on Housing			
B—Other Housing Schemes—			
B(X)—Other expenditure—			
B(X)1—Land Acquisition and Development Scheme—			
B(X)1h—Land Acquisition and Development Housing Project, Kalidah, Santragachi—			
O .. 75.00	50.08	38.28	-11.80
R .. -24.92			

The anticipated saving of Rs. 24.92 lakhs was due to termination of contracts of some contractors owing to their failure to execute work as per programmes and acceptance of fresh tenders for which expected progress could not be achieved. Reasons for the final saving of Rs. 11.80 lakhs have not been intimated (April 1977).

B(X)3—Construction of houses for flood and fire affected people—

O .. 35.00
R .. -35.00			

The entire provision was withdrawn and reappropriated under Rental Housing Scheme and Low Income Group Housing Scheme.

B(I)—Salt Lake Scheme—

B(I)1—Salt-Lake Reclamation Scheme—	3,00.00	2,68.97	-31.03
-------------------------------------	---------	---------	--------

Reasons for the saving have not been intimated (April 1977).

B(X)2—Construction of Houses under the hire-purchase scheme—

O .. 70.00	..	44.85	+44.85
R .. -70.00			

Anticipated saving was due to transfer of the project to West Bengal Housing Board. Reasons for the final excess of Rs. 44.85 lakhs have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B(X)1g—Land Acquisition and Development Project at 193, Andul Road—			
O .. 25.00	4.00	3.81	-0.19
R .. -21.00			

Reasons for the saving have not been intimated (April 1977).

B—(III)1—Integrated subsidised Housing Scheme for Industrial Workers and Weaker Section of the Community—

State Plan (Fifth Plan)—

O .. 30.00	10.05	25.64	+15.59
R .. -19.95			

Reasons for the anticipated saving of Rs. 19.95 lakhs as also for final excess of Rs. 15.59 lakhs have not been intimated (April 1977).

(ii) In the following cases additional funds provided by reappropriation proved unnecessary :—

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

283—Housing

C—Government Residential Buildings—

C(VI)—Estate Management—

C(VI)(1)—Estate Directorate—

O .. 1,02.70	1,32.57	57.43	-75.14
R .. 29.87			

Additional funds of Rs. 29.87 lakhs were provided by reappropriation for purchase of new flats and rise in price of petrol. Reasons for the final saving of Rs. 75.14 lakhs have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—Housing Schemes—			
B(VIII)—Subsidised Industrial Housing Scheme—			
Central Sector (New Schemes)—			
B(VIII)(1)—Subsidised Housing Scheme for plantation workers—			
O ..	10.00	} 12.04	} 2.97
R ..	2.04			} -9.07

Additional funds of Rs. 2.04 lakhs were provided by reappropriation for giving subsidy to the Planters. Reasons for the final saving of Rs. 9.07 lakhs have not been intimated (April 1977).

B(IX)—Bagjola Sewage Treatment Plant—

Central Sector (New Schemes)—

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

Funds were provided by reappropriation, reasons for which as well as for the final saving have not been intimated (April 1977).

(iii) Under the following heads, substantial excess remained uncovered in spite of overall saving under the grant :—

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

483—Capital outlay on Housing

A—Government Residential Buildings—

Suspense—	..	84.07	+84.07
-----------	----	-------	--------

Excess was due to purchase of stock materials, etc., not anticipated at the budget stage.

683—Loans for Housing

State Plan—

II—Low Income Group Housing Scheme—

O ..	30.00	} 29.80	} 59.20
R ..	-0.20			} +29.40

Reasons for the net excess of Rs. 29.20 lakhs have not been intimated (April 1977).

(iv) Excess occurred also under :—

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
483—Capital Outlay on Housing					
B—Other Housing Schemes—					
B(VI)—Rental Housing Scheme—					
State Plan—					
B(VI)(1)—Construction of Houses under the Rental Housing Scheme for State Government employees—					
O	..	20.00	} 50.72	41.88	-8.84
R	..	30.72			

Additional funds of Rs. 30.72 lakhs were provided by reappropriation for taking up a number of Rental Housing projects in flood-affected districts and for better progress of works. Reasons for final saving have not been intimated (April 1977).

683—Loans for Housing

III—Middle Income Group Housing Scheme—

O	..	25.00	} 44.42	45.00	+0.58
R	..	19.42			

Reasons for the excess have not been intimated (April 1977).

283—Housing

B—Housing Schemes—

B(VIII)—Subsidised Industrial Housing Scheme—

State Plan—

B(VIII)(2)—Subsidised Housing Scheme for Plantation Workers—

O	..	1.04	} 0.86	11.61	+10.75
R	..	-0.18			

Reasons for the final excess of Rs. 10.75 lakhs have not been intimated (April 1977).

A—General—

A(1)—Direction and Administration—

O	..	63.92	} 55.56	74.41	+18.85
R	..	-8.36			

Reasons for the anticipated saving of Rs. 8.36 lakhs as well as for the final excess of Rs. 18.85 lakhs have not been intimated (April 1977).

Grant No. 40—Urban Development (All voted)

	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 .. 29,79,46,000	} 29,79,46,000	25,77,76,011	-4,01,69,989
Supplementary			
Amount surrendered during the year (March 1976)	..	..	5,70,55,153

Rupees 50,00,000 were spent from out of advance from Contingency Fund sanctioned in March 1976, but not recouped to the Fund till the close of the year.

A charged expenditure of Rs. 2,85,000 was also incurred from out of an advance sanctioned from Contingency Fund in March 1976. This too was not recouped to the Fund till the close of the year.

Notes and comments—

(i) Saving occurred mainly under :—

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

684—Loans for Urban Development**I—Urban Development—****State Plan—****I(4)—Loans under Calcutta Metropolitan District Development Scheme—**

O .. 8,00.00	} 5,15.00	5,15.00	..
R .. -2,85.00			

Saving was due to payment of less loans to the Calcutta Metropolitan Development Authority as it was decided that the Calcutta Metropolitan Development Authority should obtain funds for the purpose through market borrowings.

Grant No. 40—Urban Development (All voted)—contd.

101

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
I(3)—Loans to Calcutta Metropolitan Development Authority—					
O	..	10,00.00	} 7,50.00	7,50.00	..
R	..	-2,50.00			

Saving was due to availability of less funds from the Government of India than anticipated.

284—Urban Development

A—General—

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

Non-Plan—

A(II)(3)—Grant to Local Bodies for dearness concession to their employees—

O	..	3,97.59	} 3,40.77	3,34.45	-6.32
R	..	-56.82			

Reasons for the saving have not been intimated (April 1977).

E—Haldia Development Schemes—

E(II)—Construction—

State Plan—

E(II)(1)—Development of Haldia—

O	..	13.53	} 8.50	3.30	-5.20
R	..	-5.03			

The anticipated saving of Rs. 5.03 lakhs was due to non-commencement of the landscaping work owing to delay in processing of the estimate. Reasons for the final saving of Rs. 5.20 lakhs have not been intimated (April 1977).

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(ii) The saving under the above heads was partly offset by excess under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
684—Loans for Urban Development			
I—Urban Development—			
Non-Plan—			
I(1)—Loans to Calcutta Corporation and Municipalities—			
O .. 1,25.00	88.13	2,25.51	+1,37.38
R .. 36.87			

The anticipated saving of Rs. 36.87 lakhs was due to decrease in demand for ways and means advances as a result of distribution of a portion of octroi receipts among the municipalities outside Calcutta Metropolitan Development Authority Area. Reasons for the final excess of Rs. 1,37.38 lakhs have not been intimated (April 1977).

284—Urban Development

A—General—

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

Non-Plan—

A(II)(1)—Grant to Calcutta Corporation for dearness concession to their employees—

O .. 2,57.39	3,00.18	3,00.18	..
R .. 42.79			

Additional funds of Rs. 42.79 lakhs were provided by reappropriation to cover more expenditure than anticipated at the budget stage

A(V)—Other expenditure—

State Plan—

A(V)(2)—Development of District towns outside the C.M.D.A. area—

O .. 20.00	36.00	35.11	-0.89
R .. 16.00			

Additional funds of Rs. 16.00 lakhs were provided by reappropriation as a result of post-budget decision to increase the Plan allocation with a view to meeting demands for developmental schemes.

(iii) In the following case, expenditure was made without any provision of funds :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
484—Capital Outlay on Urban Development			
C—Greater Calcutta Development Scheme—			
C—I—Direction and Administration—State Plan—			
C—(I)(1)—Organisational expenses of C. M. P. O.—	..	36.92	+36.92

Reasons for excess have not been intimated (April 1977).

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 285—Information and Publicity and 685—Loans for Information and Publicity			
Original .. Rs. 1,86,99,000	1,90,82,000	1,74,45,958	-16,36,042
Supplementary 3,83,000			
Amount surrendered during the year (March 1976)	..	..	19,78,600

Notes and comments—

(i) Saving 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	1.34	0.14	-1.20
R .. -23.66			

Funds were withdrawn due mainly to non-finalisation of schemes of the Film Development Board.

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

III—Information Centres—

State Plan (Fifth Plan)—

III(1)—Information and Publicity—

O	..	4.50	}	1.18	1.12	-0.06.
R	..	-3.32				

Saving was due mainly to non-execution of any major/minor works under the scheme, reasons for which have not been intimated (April 1977).

VI—Field Publicity—

Non-Plan—

VI(1)—Field Information—

O	..	22.00	}	18.27	19.29	+1.02
R	..	-3.73				

The anticipated saving of Rs. 3.73 lakhs was mainly due to non-receipt of bills and materials from the suppliers.

685—Loans for Information and Publicity

I—Information and Publicity—

Non-Plan—

I(1)—Assistance to Film Industries—

O	..	1.00	}	2.67	2.67	..
S	..	3.83				
R	..	-2.16				

Saving of Rs. 2.16 lakhs was due to non-sanctioning of loans owing to non-completion of necessary formalities by them.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
285—Information and Publicity			
VIII—Films—			
Non-Plan—			
VIII(1)—Production and exhibition of films—			
O .. 14.00	} 22.28	22.58	+0.30
R .. 8.28			

The additional provision of Rs. 8.28 lakhs was for meeting expenses in connection with the International Film Festival held in November 1975.

III—Information Centres—

State Plan (Fifth Plan)—

III(4)—Installation of T. V. sets for community viewing purpose—

R .. 5.12	5.12	4.72	—0.40
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Excess was due to installation of T. V. sets in bustee areas of Calcutta as a result of a post-budget decision.

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 287—Labour and Employment			
	Rs.		
Original .. 4,84,46,000	} 5,83,12,000	5,54,79,110	—28,32,890
Supplementary 98,66,000			
Amount surrendered during the year (March 1976)	..	..	11,56,210

Notes and comments—

(i) Of the saving of Rs. 28.33 lakhs, Rs. 16.77 lakhs remained unsurrendered, even though surrender of anticipated saving was made on the 31st March 1976.

(ii) Substantial saving occurred under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
B—Employment and Training—			
B(iv)—Training of Craftsmen and Supervisors—			
State Plan—			
B(iv)(5)—National Apprenticeship Training—			
O ..	8.93	}	2.48
R ..	-6.45		
		..	-2.48

Of the anticipated saving of Rs. 6.45 lakhs, Rs. 2.97 lakhs were surrendered from the State Fifth Plan provision due to non-purchase of equipment and Rs. 3.48 lakhs were withdrawn by reappropriation due to discontinuance of the scheme in the State Fourth Plan (Committed) sector, reasons for which have not been intimated (April 1977). Reasons for the final saving of Rs. 2.48 lakhs have also not been intimated (April 1977).

B(v)—Other Expenditure—

B(v)(2)—Lump provision for new selection grades—	2.00	..	-2.00
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Lump provision was neither utilised nor surrendered. Reasons for non-utilisation of the provision have not been intimated (April 1977).

(iii) In the following case, withdrawal of funds by surrender on the last date of the financial year proved excessive :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
B—Employment and Training—			
B(iv)—Training of Craftsmen and Supervisors—			
State Plan—			
B(iv)(4)—Craftsman Training and Labour Welfare—			
O ..	7.00	}	2.60
R ..	-4.40		
		5.13	+2.53

The anticipated saving (Rs. 4.40 lakhs) was surrendered because of curtailment of the second phase programme at Haldia and Raiganj as a result of non-availability of adequate technical staff and supply of power. Reasons for the final excess have not been intimated (April 1977).

Grant No. 42—Labour and Employment (All voted)—concl'd. 107

(iv) The following is an instance where supplementary grant was obtained (March 1976) in excess of requirement :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
B—Employment and Training—			
B(iii)—Employment, Survey and Statistics—			
State Plan—			
B(iii)(3)—Special Employment Programme—			
O .. 2,00.00	}	2,80.00	2,69.00
S .. 80.00				—11.00

Reasons for the final saving of Rs. 11.00 lakhs have not been intimated (April 1977).

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 .. 24,78,000	}	24,78,000	22,90,686
Supplementary ..				—1,87,314
Amount surrendered during the year (March 1976)	..	..	1,54,000

108 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—

	Rs.			
Original	11,25,57,000	} 11,26,28,000	7,60,45,579	-3,65,82,421
Supplementary	71,000			
Amount surrendered during the year (March 1976)		..	..	3,71,66,000

Charged—

Original	.. 65,00,000	} 65,00,000	24,30,557	-40,69,443
Supplementary	..			
Amount surrendered during the year (March 1976)		..	..	17,00,000

Notes and comments—

Charged appropriation

Saving occurred under :—

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

288—Social Security and Welfare

VI—Other Rehabilitation Schemes—

VI(8)—Other Schemes—

O	.. 20.00	} 48.00	1.29	-46.71
R	.. 28.00			

Additional funds of Rs. 28.00 lakhs were provided by reappropriation for meeting decretal charges for more cases than anticipated. Reasons for the final saving of Rs. 46.71 lakhs have not been intimated (April 1977).

Grant No. 44—Social Security and Welfare (Relief and Rehabilitation of Displaced Persons)—*contd.* 109

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
488—Capital Outlay on Social Security and Welfare			
D—Other Rehabilitation Schemes—			
O .. 45.00	..	23.02	+23.02
R .. -45.00			

The entire provision was withdrawn (Rs. 28.00 lakhs reappropriated and Rs. 17.00 lakhs surrendered) as per decision of the Government of India. Reasons for the final excess of Rs. 23.02 lakhs have not been intimated (April 1977).

Voted grant

(i) Saving occurred mainly under :—

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

288—Social Security and Welfare

IV—Bangladesh Refugees—

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

O .. 2,25.00	10.00	0.04	-9.96
R .. -2,15.00			

Saving was due to non-payment of outstanding liabilities as the cases could not be processed finally.

688—Loans for Social Security and Welfare

I—Rehabilitation Schemes—

I(1)—Loans to displaced persons—

O .. 1,50.00	50.00	50.35	+0.35
R .. -1,00.00			

Saving was due mainly to non-acquisition of adequate lands for rehabilitation of displaced persons and also non-sanction of funds by the Government of India.

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

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

(In lakhs of rupees)

288—Social Security and Welfare

VI—Other Rehabilitation Schemes—

VI(8)—Other Schemes—

O ..	3,53.25	}	3,45.73	3,15.47	—30.26
R ..	—7.52				

Saving was due mainly to non-completion of acquisition proceeding (Rs. 26.98 lakhs), non-payment of outstanding liabilities in respect of permanent liability and other homes and Government production centres (Rs. 6.90 lakhs) and non-implementation of certain schemes owing to non-receipt of sanction from Government of India (Rs. 4.09 lakhs).

V—Other Relief Measures—

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

O ..	25.00	}
R ..	—25.00				

Saving was due to non-receipt of sanction from Government of India.

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

O ..	65.50	}	50.00	40.94	—9.06
R ..	—15.50				

Saving was due to less amount recommended for write off by the local officers.

VII—Other expenditure—

VII(2)—Market, Poultry and other schemes—

O ..	9.00	}	4.50	2.88	—1.62
R ..	—4.50				

The anticipated saving was due to non-implementation of schemes for want of Government of India's sanction. The final saving of Rs. 1.62 lakhs was due to non-payment of outstanding liabilities.

Grant No. 44—Social Security and Welfare (Relief and Rehabilitation of Displaced Persons)—*contd.* 111

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

(In lakhs of rupees)

IV—Bangladesh Refugees—

IV(E)—Transport—

O	..	6.00	}	1.00	..	-1.00
R	..	-5.00				

Saving was due to non-finalisation of outstanding cases.

V—Other Relief Measures—

V(2)—Conversion of maintenance loans into grants—

O	..	5.00	}
R	..	-5.00				

Saving was due to non-receipt of sanction from Government of India.

488—Capital Outlay on Social Security and Welfare

D—Other Rehabilitation Schemes—

D(III)—Other Schemes—

O		3.00	}	0.15	0.90	+0.75
R		-2.85				

Saving was due to non-payment of outstanding liabilities.

288—Social Security and Welfare

VI—Other Rehabilitation Schemes—

VI(6)—Grant for resettlement of Indian Nationals affected by the hostilities between India and Pakistan—

	2.00	..	-2.00
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Reasons for the saving have not been intimated (April 1977).

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

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

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

(In lakhs of rupees)

288—Social Security and Welfare

IV—Bangladesh Refugees—

IV(D)—Health Measures—

O	4.00	} 50.00	69.48	+19.48
R	46.00			

Excess was due to payment of arrear liabilities.

(iii) In the following cases, withdrawal of funds by reappropriation proved excessive/unnecessary :—

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

(In lakhs of rupees)

488—Capital Outlay on Social Security and Welfare

D—Other Rehabilitation Schemes—

D(1)—Colonisation Schemes—

O	30.00	} 1.00	10.12	+9.12
R	-29.00			

Rupees 29.00 lakhs were withdrawn by reappropriation as per decision of the Government of India. Reasons for the final excess of Rs. 9.12 lakhs have not been intimated (April 1977).

288—Social Security and Welfare

IV—Bangladesh Refugees—

IV(I)—Miscellaneous—

O	57.63	} 50.00	60.86	+10.86
R	-7.63			

The anticipated saving was due to non-finalisation of the outstanding cases. The final excess of Rs. 10.86 lakhs was due to payment of arrear liabilities in the last quarter of the financial year.

Grant No. 44—Social Security and Welfare (Relief and Rehabilitation of Displaced Persons).—*coold.* 113

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
VI—Other Rehabilitation Schemes—			
VI (2)—Expenditure on other Homes and Institutions—			
O 35.55	33.00	47.50	+14.50
R -2.55			

The anticipated saving was due to rehabilitation of Home families and non-payment of outstanding liabilities. Reasons for the final excess of Rs. 14.50 lakhs have not been intimated (April 1977).

(iv) **Expenditure on relief and rehabilitation of displaced persons :** During 1975-76, Rs. 7.90 crores were debited to the Government account towards relief and rehabilitation of displaced persons, the details of which, together with expenditure of the preceding five years, are given below :—

	1970-71 to 1973-74	1974-75	1975-76
(In lakhs of rupees)			
I. Relief and Rehabilitation of displaced persons—			
(a) Relief .. ..	..	..	..
(b) Rehabilitation ..	54,57.12	4,67.06	5,05.47
II. Revenue earning schemes	29.35	3.72	2.88
III. Scheme for dispersal of displaced college students from Calcutta.	96.03	9.66	9.59
IV. Administration of a township for displaced persons.	8.23	2.15	2.52
V. Loss	0.12	..	..
VI. Irrecoverable loans to displaced persons written off.	3,16.93	33.65	40.94
VII. Expenditure on capital account.	1,78.94	92.41	30.57
VIII. Expenditure on general administration (rehabilitation programme).	34.27	10.08	8.34
IX. Loans to displaced persons	2,90.72	46.58	50.35
X. Expenditure on relief to refugees from Bangladesh.	56,47.46	66.68	1,35.95
XI. Expenditure on Tibetan refugees.	..	1.36	2.26
XII. Expenditure on Burma refugees.	..	1.58	0.75
Total ..	1,20,59.17	7,34.93	7,89.62

114 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 head : 288—Social Security and Welfare				
		Rs.		
Voted—				
Original	4,72,31,000	5,39,91,000	4,83,96,041	—55,94,959
Supplementary	67,60,000			
Amount surrendered during the year (March 1976)		..	..	46,51,000
Charged—				
Original	..	1,000	989	—11
Supplementary	1,000			
Amount surrendered during the year		..	..	..

Notes and comments—

(i) Supplementary provision of Rs. 67.60 lakhs obtained in March 1976 proved excessive in view of the eventual saving in the voted grant.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving
(In lakhs of Rupees)			
III—Welfare of Scheduled Tribes—			
III(4)—Integrated Tribal Area Development Project—			
S	67.60	41.90	—0.50
R	—25.70		

Supplementary provision was obtained under State Plan for implementation of the scheme to be specially financed by the Government of India. Saving was attributed to shortage of time and non-availability of suitable proposals.

III(3)—Health, Housing and other Schemes—

O	13.14	6.83	6.47	—0.36
R	—6.31			

Saving was due mainly to partial implementation of the Centrally-sponsored "Tribal research and training" scheme due to shortage of time and non-availability of suitable proposals.

Grant No. 45—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—contd. 115

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

III(2)—Economic Betterment—

O	11.58	5.07	5.05	-0.02
R	-6.51			

Saving was mainly under State Plan sector and was due to non-setting up of "West Bengal Scheduled Tribe Land Development and Finance Corporation" and partial implementation of the scheme "Training-cum-Production Centres in various trades and crafts" owing to shortage of time and non-availability of suitable proposals.

II—Welfare of Scheduled Castes—

II(2)—Economic Betterment—

O	12.00	11.24	9.95	-1.29
R	-0.76			

Saving was due mainly to partial implementation of the State Plan schemes "Training-cum-Production Centres in various trades and crafts" (Rs. 0.98 lakh), "Training facilities in vocational trades and crafts" (Rs. 0.74 lakh) and "Financial assistance to artisans in selected trades" (Rs. 0.24 lakh).

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	4,99,32,000	10,50,25,000	9,69,40,364	-80,84,636
Supplementary	5,50,93,000			

Amount surrendered during the year (March 1976) 1,24,65,855

116 **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)—contd.**

Notes and comments—

(i) Supplementary provision obtained in March 1976 proved excessive in view of the eventual saving.

(ii) Surrender of anticipated saving, made on the last day of the financial year, exceeded the available saving by Rs. 43.81 lakhs.

(iii) Saving occurred mainly under :—

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

233—Social Security and Welfare

D—Social Welfare—

D-IX—Other expenditure—

D-IX (7)—Rural Production Programme (Contingency Plan)—

O	2,00.00	}	4,85.49	4,93.75	+8.26
S	3,85.30				
R	-99.90				

The programmes under State Plan aimed at creating employment specially for the seasonally unemployed, by taking up more production oriented and labour intensive schemes in the rural areas. The provision was augmented by obtaining supplementary grant in view of acute unemployment problem in the State. But provision to the extent of Rs. 99.90 lakhs was surrendered due to intervention of the boro season and consequential non-fulfilment of the targets. The final excess was due mainly to excessive surrender made on the basis of estimates reported by the District Officers.

D-IX (6)—Rural Works Programme—

O	17.50	}
R	-17.50				

The entire provision for the Plan scheme was surrendered as the purpose of the programme was being served by "D-IX(7) Rural Production Programme (Contingency Plan)" and also due to a post-budget decision to utilise the provision for meeting additional requirements under other schemes.

D-V—Family and Child Welfare—

D-V(9) Integrated Child Development Service Scheme—

S	..	8.95	8.95	1.29	-7.66
---	----	------	------	------	-------

The supplementary provision was obtained for projects sanctioned by the Government of India for implementation of the new scheme sponsored by the Centre. Saving was due to shortage of time available for implementation of the projects owing to late receipt of sanction of the Government of India.

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)—*contd.* 117

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

D-VI—Welfare of Poor and Destitute—

D-VI(11)—Establishment of institutions for vagrants (males and females) and expansion of the existing Vagrants Home at Mahalandi—

O	7.06	}	0.50	0.49	-0.01
R	-6.56				

Saving was due to delay in selection of works to be executed on priority basis.

688—Loans for Social Security and Welfare

III—Rehabilitation Schemes—

III (2)—Loans to Indian expatriates from Burma—

O	10.00	}	6.39	3.78	-2.01
R	-3.61				

Saving was attributed to decline in assistance from the Government of India for the scheme, less demand for loans and sanction of smaller amount of loans owing to extremely poor recovery of loans.

288—Social Security and Welfare

D—Social Welfare—

D-V—Family and Child Welfare—

D-V (8)—Grants in aid to Voluntary Organisations—

S	9.88	}	5.70	5.94	+0.24
R	-4.18				

Supplementary provision was obtained for implementation of the scheme sponsored by the Centre for payment of grants to voluntary organisations for maintenance of destitute and orphan children. Saving was due to sanction of less amount by the Government of India than anticipated.

118 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)—contd.

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

(In lakhs of rupees)

D-VIII—Correctional Homes—

D-VIII(3)—Establishment of a composite Reformatory Industrial and Borstal School—

O	5.97	} 3.93	3.63	-0.30
R	-2.04			

Saving was due to non-payment to the Government of Bihar on account of maintenance charges for inmates of West Bengal in Reformatory School, Hazaribagh owing to non-settlement of amounts due.

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

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

268—Social Security and Welfare

D—Social Welfare—

D-V—Family and Child Welfare—

D-V(1)—Government of India's Crash Programme of nutrition for children—

O	10.00	} 1,43.55	1,97.16	+53.61
S	1,25.00			
R	8.55			

Supplementary provision was obtained for maintaining the coverage attained during the Fourth Plan period and for conversion of more Welfare Extension Projects into Family and Child Welfare Projects. The funds provided by re-appropriation (Rs. 8.55 lakhs) as well as the final excess (Rs. 53.61 lakhs) were due mainly to more expenditure on materials and supplies.

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)—con'td. 119

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

D—IX—Other expenditure—

D—IX(3)—Aid to voluntary organisations for Social Welfare Works—

O	..	2.84	} 10.21	10.60	+0.39
R	..	7.37			

Excess was due to sanction of more financial assistance under Plan sector to voluntary organisations working in the field of social welfare.

D—VI—Welfare of Poor and Destitute—

D—VI(14)—Development and expansion of Social Welfare Homes—

O	..	2.50	} 6.99	10.53	+3.54
S	..	4.69			

The final excess was due mainly to sanction of more grants for meeting increased per capita expenditure towards maintenance of Welfare Homes.

(v) In the following case withdrawal of funds by reappropriation on the 31st March 1976 proved injudicious :—

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

(In lakhs of rupees)

288—Social Security and Welfare

D—Social Welfare—

D—IX—Other expenditure—

D—IX(1)—Amount payable for 100 beds reserved for non-leprosy patients in the Uttarpara Hospital—

O	..	3.40	} ..	4.44	+4.44
R	..	-3.40			

The final excess was due mainly to adjustment of book debits relating to the previous year the provision for which was withdrawn in anticipation of non-adjustment of the debits.

120 **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).—concl'd.**

(vi) In the following case additional funds provided by reappropriation on the last day of the financial year proved excessive :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
288—Social Security and Welfare			
D—Social Welfare—			
D—IV—Women's Welfare—			
D—IV(4) Assistance to Widows and Females from lower income groups with dependent children in all districts—			
O ..	1.50	7.66	-2.81
S ..	2.83		
R ..	3.33		

Additional funds were obtained by supplementary grant and reappropriation for the scheme under State Plan for giving assistance and training in suitable crafts to widows and females and also for contribution towards celebration of International Women's Year. The final saving was due mainly to non-release of funds to voluntary organisation owing to non-fulfilment of the prescribed conditions by it.

—————

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 289—Relief on account of Natural Calamities			
	Rs.		
Original ..	6,62,20,000	11,10,55,095	+10,23,095
Supplementary	4,38,12,000		
Amount surrendered during the year (March 1976)	..	..	30,36,977

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 10,23,095 ; the excess requires regularisation.

(ii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
C—Relief Works—			
C—II—Irrigation Works—			
S ..	51.67	1,17.79	+66.12

Funds were provided by supplementary grant for meeting the cost of large-scale relief operations. Reasons for the excess of Rs. 66.12 lakhs have not been intimated (April 1977).

B—Gratuitous Relief—

B—II—Food and Clothing—

(a)—Food—

O ..	55.00	} 3,41.00	3,15.71	-25.29
S ..	2,01.00			
R ..	85.00			

Additional funds of Rs. 2,86.00 lakhs were provided by reappropriation and supplementary grant for meeting the cost of large-scale relief operations. Reasons for the final saving of Rs. 25.29 lakhs have not been intimated (April 1977).

(iii) The above excesses were partly offset by saving under :—

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

B—II(c)—Doles met out of Famine Relief Fund—

West Bengal Famine Insurance Fund—

S ..	80.00	}
R ..	-80.00			

Reasons for withdrawal of the funds have not been intimated (April 1977).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
1)—General—			
D—I—Direction and Administration—			
O .. 65.21	81.69	94.10	+12.41
S .. 39.70			
R .. -23.22			

Withdrawal of provision was mainly due to late execution of schemes under World Food Programme consequent on late arrival of food grains. Reasons for the final excess of Rs. 12.41 lakhs have not been intimated (April 1977).

D—II—Other expenditure—

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

O .. 60.00	55.96	56.01	+0.05
R .. -4.04			

Reasons for the anticipated saving have not been intimated (April 1977).

D—II(g)—Expenditure in connection with Food for works Projects in collaboration with C.A.R.E.—

O .. 1.00	9.12	11.47	+2.35
S .. 14.00			
R .. -5.88			

Reasons for the anticipated saving have not been intimated (April 1977).

A—Special Relief—

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

(b) Provision for drinking water due to natural calamities—

O .. 15.00	13.80	11.91	-1.89
R .. -1.20			

Anticipated saving was due mainly to less requirement of funds owing to reduced incidence of natural calamities. Reasons for the final saving of Rs. 1.89 lakhs have not been intimated (April 1977).

Grant No. 47—Relief on account of Natural Calamities (All voted)—concl'd. 123

(iv) In the following case, withdrawal of funds by reappropriation proved injudicious :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B—Gratuitous Relief—			
B—I—Cash Doles—			
O ..	5.00	..	5.06
R ..	-5.00		
	}		+5.06

Reasons for withdrawal of funds as also for final excess have not been intimated (April 1977).

(v) West Bengal Famine Insurance Fund : The expenditure in this grant includes Rs. 80.00 lakhs met from the Famine Insurance Fund. The Fund was created by Government in 1938-39 under the Bengal Famine Insurance Fund Act, 1937.

The Fund is intended to meet the expenditure on relief of famine and distress caused by serious drought, flood, earthquake and other natural calamities. The Fund is credited with contributions made by Government from time to time and interest on securities in which the sums at credit are invested. The expenditure to be met from the Fund is initially debited to this grant and is transferred to the Fund account before the close of the accounts of the year. During 1975-76 Rs. 80.00 lakhs were contributed by Government to the Fund and an equal amount was debited to it as expenditure met from the Fund. The balance at credit of the Fund on 31st March 1976 was Rs. 31.96 lakhs (Rs. 20.05 lakhs in investment and Rs. 11.91 lakhs in cash).

An account of the transactions of the Fund is given in statement no. 16 of the Finance Accounts 1975-76.

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— 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 ..	52,86,000	59,52,000	69,29,835
Supplementary	6,66,000		
	}		+9,77,835
Amount surrendered during the year (March 1976)	..	..	8,27,540

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 9,77,835 ; the excess requires regularisation.

(ii) In view of the excess, surrender of Rs. 8.28 lakhs at the end of the year proved injudicious.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
295—Other Social and Community Services			

V—Other Expenditure—**V(2)—Expenditure in connection with Gangasagar Mela—**

O	..	8.00	}	12.32	22.22	+9.90
R	..	4.32				

The anticipated excess of Rs. 4.32 lakhs was due mainly to extra works undertaken as a measure of safety, health and welfare of pilgrims. The final excess was the result of adjustment of charges relating to the previous year which could not be effected earlier for want of complete details.

IV—Donations for Charitable Purposes—**IV(1)—Charges for vagrants (other than European and non-Indian Vagrants), maintenance and burial of paupers and passage and diet money of insane persons sent to mental hospitals—**

O	..	5.00	}	3.50	8.93	+5.43
R	..	-1.50				

Rupees 1.50 lakhs were withdrawn in anticipation of reduction in the number of vagrants than estimated. The withdrawal, however, increased the final excess to Rs. 5.43 lakhs, reasons for which have not been intimated (April 1977).

495—Capital Outlay on Other Social and Community Services**II—Labour—****II(2)—Labour Welfare Centres and Holiday Homes—**

O	..	3.00	}	2.41	5.94	+3.53
R	..	-0.59				

The net excess of Rs. 2.94 lakhs was due mainly to more expenditure on major works, reasons for which have not been intimated (April 1977).

Grant No. 48—Other Social and Community Services (All voted)—concl'd. 125

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

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

(In lakhs of rupees)

695—Loans for Other Social and Community Services

II—Employment—

II(1) Loans under Additional Employment Programme—

O	..	22·00	} 10·00	12·46	+2·46
R	..	-12·00			

Rupees 12·00 lakhs were withdrawn by surrender and reappropriation from the loan head and diverted to meet urgent expenditure in the revenue section of Accounts under this grant and for augmentation of funds (through supplementary provision) under grant no. 42—Labour and Employment. Reasons for the final excess of Rs. 2·46 lakhs have not been intimated (April 1977).

Grant No. 49—Secretariat—Economic Services

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 296—Secretariat—Economic Services			
Voted—			
	Rs.		
Original	.. 1,34,90,000	} 1,34,90,000	1,07,56,384
Supplementary	..		
Amount surrendered during the year (March 1976)	..	..	25,43,280
Charged—			
Original	.. ..	} 6,148	6,147
Supplementary	6,148		
Amount surrendered during the year	..	..	..

Notes and comments—

Saving occurred mainly under

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

296—Secretariat—Economic Services

V—Other expenditure—

V(1)—Lump provision for New Selection grades—

O	..	15.00	}
R	..	-15.00				

The entire provision was surrendered due to non-implementation of the scheme.

I—Planning Board—

I(1)—Planning Organisation—

I(1)(i)—State Planning Board—

O	..	14.35	}	8.22	6.59	-1.63
R	..	-6.13				

While the anticipated saving of Rs. 3.36 lakhs in the State Plan sector was due to non-receipt of contractors' bills, the saving of Rs. 2.77 lakhs under the Centrally-sponsored scheme for strengthening of the Development and Planning Department was due to non-filling up of posts for want of suitable candidates.

Reasons for the final saving of Rs. 1.63 lakhs have not been intimated (April 1977).

Grant No. 50—Co-operation

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 298—Co-operation, 498—Capital Outlay on Co-operation and 698—Loans to Co-operative Societies			
	Rs.		
Voted—			
Original ..	6,97,16,000	} 12,24,68,000	8,99,15,668
Supplementary ..	5,27,52,000		
Amount surrendered during the year (March 1976)	..	..	2,93,20,966

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<i>Charged—</i>				
<i>Original</i>	.. ..	3,000	2,476	-524
<i>Supplementary</i>	.. 3,000			
<i>Amount surrendered during the year (March 1976)</i>		..	..	524

Expenditure shown in the voted grant does not include Rs. 20,00,000 spent from out of an advance from Contingency Fund sanctioned in December 1975 but not recouped to the Fund till the close of the year.

Notes and comments—

(i) In view of the saving, supplementary grant obtained at the end of the year proved excessive.

(ii) Provision remained wholly unutilised under :—

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

(In lakhs of rupees)

498—Capital Outlay on Co-operation

V—Warehousing and Marketing Co-operatives—

Centrally-sponsored (New Schemes)—

V(8)—Setting up of Baling Plants—

O	..	16.14	}
R	..	-16.14			

Saving was due to non-sanction of financial proposals and also due to a change in pattern of Plan allocation.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
V—Warehousing and Marketing Co-operatives—			
Non-Plan—			
V(1)—Margin money to Co-operative Marketing Societies for distribution of Fertiliser and other Agricultural inputs—			
S	..	17.41	} — — —
R	..	—17.41	

Saving was due mainly to non-sanction of financial proposals by National Co-operative Development Corporation and also due to change in the pattern of Central assistance.

(iii) Substantial provision remained unutilised under :—

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

698—Loans to Co-operative Societies

VI—Processing Co-operatives—

Non-Plan—

VI(1)—Loans for Development of Co-operative Processing Societies and Cold Storage—

O	..	1,31.99	} 9.48 9.48 ..
R	..	—1,22.51	

Saving (93 percent of the provision) was due to non-sanction of full amount of financial proposals by National Co-operative Development Corporation.

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

(In lakhs of rupees)

VII—Dairy Co-operatives—

Non-Plan—

VII(1)—Loans to Co-operative Milk Unions under the World Food Programme No. 618—

O	..	70.00	}	23.59	23.59	..
R	..	-46.41				

Saving was due to sanction of loan to the milk unions on the basis of progress of work.

498—Capital Outlay on Co-operation

VI—Processing Co-operatives—

Non-Plan—

VI(1)—Development of Co-operative Processing Societies and Cold Storage—

S	..	41.36	}	13.21	13.21	..
R	..	-28.15				

Saving was due to non-sanction of full amount of the financial proposals.

298—Co-operation

XI—Dairy Co-operatives —

Non-Plan—

XI(2)—Co-operative Milk Unions under World Food Programme No. 618—

O	..	29.00	}	9.52	9.52	..
R	..	-19.48				

Saving was due mainly to non-sanction of grant to the milk unions owing to slow progress of work.

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

(In lakhs of rupees)

V—Credit Co-operatives—

State Plan (Fifth Plan)—

V(2)—Organisation of Service Co-operatives—

O	..	34.50	} 16.63	16.62	-0.01
R	..	-17.87			

Saving was due to non-receipt of adequate number of proposals fulfilling the conditions for grants.

698—Loans to Co-operative Societies

X—Consumer's Co-operative—

Non-Plan—

X(1)—Loans for distribution of consumer's articles in rural areas—

S	..	12.67	} 0.99	0.99	..
R	..	-11.68			

Saving was due to non-sanction of financial proposals by the National Co-operative Development Corporation.

298—Co-operation

V—Credit Co-operatives—

State Plan (Fifth Plan)—

V(1)—Expansion of rural areas—

O	..	20.83	} 9.26	9.26	..
R	..	-11.57			

Saving was due to non-receipt of adequate number of proposals fulfilling the conditions for grants.

Head	Total grant	Actual expenditure	Excess + Saving—
498—Capital Outlay on Co-operation			
			(In lakhs of rupees)
VI—Processing Co-operatives—			
State Plan (Fifth Plan)—			
VI(3)—Establishment of Cold Storage—			
O .. 9.00	1.07	1.07	..
R .. -7.93			

Saving was due to partial sanction of the financial proposals.

298—Co-operation

XVII—Other Co-operatives—

Centrally-sponsored (New Schemes)—

XVII(6)—Economic uplift of Scheduled Tribes Co-operatives (Grain-golas, Labourers and Forest Co-operative)—

O .. 5.00	1.80	1.77	-0.03
R .. -3.20			

Saving was due mainly to non-sanction of grant owing to non-receipt of utilisation certificates in respect of grants given in earlier years and non-receipt of satisfactory report on the activities of the Societies from the district officers.

498—Capital Outlay on Co-operation

VI—Processing Co-operatives—

State Plan (Fifth Plan)—

VI(2)—Development of Processing Societies—

O .. 4.50	2.29	2.29	..
R .. -2.21			

Saving was due to partial sanction of the financial proposals.

698—Loans to Co-operative Societies

X—Consumer's Co-operatives—

Centrally-sponsored (New Schemes)—

X(3)—Loans for accelerated development of Consumer's Co-operatives—

O .. 3.87	1.77	1.77	..
R .. -2.10			

Saving was due to non-sanction of some of the financial proposals.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
498—Capital Outlay on Co-operation			
I—Credit Co-operatives—			
I(1)—Investment in shares of Co-operative Organisations—			
O .. 1,20.00	69.91	69.55	-0.36
R .. -50.09			

Saving was due to non-approval of proposals by the Reserve Bank of India.

498—Capital Outlay on Co-operation

XI—Industrial Co-operatives—

State Plan (Fifth Plan)—

Industrial Co-operatives—

O .. 2.00	20.93	0.93	-20.00
S .. 19.25			
R .. -0.32			

Additional funds of Rs. 19.25 lakhs were provided by supplementary grant for contribution to the share capital of co-operative societies for strengthening the co-operative movement in the State. In view of the saving, the supplementary grant proved unnecessary.

298—Co-operation

II—Audit of Co-operatives—

O .. 46.24	41.55	38.10	-3.45
R .. -4.69			

Saving was due to posts kept vacant, classification of travelling allowance vouchers by Range Officers under Direction and Administration instead of under this head and less expenditure than anticipated.

698—Loans to Co-operative Societies

V—Warehousing and Marketing Co-operative—

Centrally-sponsored (New Schemes)—

V(6)—Loans for Establishment of Co-operative Storage godowns—

O .. 5.00	2.84	2.72	-0.12
R .. -2.16			

Saving was due to change in pattern of Plan allocation at the post-budget stage.

(iv) The above savings were partly counter-balanced by excess under the following :—

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—			
V(2)—Investment in shares of Co-operative Marketing Societies—			
R ..	39.16	39.16	39.16 —

Funds were provided by reappropriation due to sanction of proposals for more financial assistance than anticipated at the budget stage.

698—Loans to Co-operative Societies

I—Credit Co-operatives—

State Plan (Fifth Plan)—

I(2) —Loans to Central Co-operative Bank for providing non-overdue cover in Co-operatively under-developed areas—

O ..	0.60	} 22.07	22.07	..
R ..	21.47			

Centrally-sponsored (New Schemes)—

I(4)—Loans to Central Co-operative Bank for providing non-overdue cover in Co-operatively under-developed areas—

O ..	0.60	} 22.07	22.07	..
R ..	21.47			

Excess under the above two heads was due to sanction of larger number of proposals than anticipated at the budget stage.

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

(In lakhs of rupees)

498—Capital Outlay on Co-operation

V—Warehousing and Marketing Co-operatives—

Centrally-sponsored (New Schemes)—

V(6)—Margin money to Co-operative Marketing Societies for distribution of Fertiliser and other Agricultural inputs—

O	..	20.00	} 30.00	30.00	..
R	..	10.00			

Additional funds were provided by reappropriation owing to sanction of more proposals at the post-budget stage.

II—Housing Co-operatives—

State Plan (Fifth Plan)—

Development of Housing Co-operatives—

O	..	10.00	} 18.00	18.00	..
R	..	8.00			

Excess was due to post-budget sanction of more share capital for the West Bengal State Housing Finance Co-operative Societies.

698—Loans to Co-operative Societies

VIII—Fishermen's Co-operatives—

Non-Plan—

VIII(1)—Loans for Development of Fishery Co-operatives—

S	..	2.35	} 6.64	6.64	..
R	..	4.29			

Excess was due to sanction of a proposal for loan relating to Fishermen's Co-operative Federation Ltd at the post budget stage.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
V—Warehousing and Marketing Co-operatives—			
Non-Plan—			
Loans for Establishment of Co-operative Storage godowns—			
S .. 1.75	} 5.83	} 5.83	} ..
R .. 4.08			

Additional funds of Rs. 4.08 lakhs were provided by reappropriation for meeting expenditure on a scheme introduced at the post-budget stage and also due to change in the pattern of Plan allocation.

298—Co-operation

IX—Warehousing and Marketing Co-operatives—

Non-Plan (Developmental)—

IX(2)—Establishment of Co-operative storage godowns—

R .. 2.87	2.87	4.00	+1.13
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Provision was made by reappropriation owing to change in the pattern of Plan allocation at post-budget stage.

X—Processing Co-operatives—

Non-Plan—

X(1)—Development of Co-operative Processing Societies and Cold Storage—

R .. 2.19	2.19	2.19	..
---------------------------	------	------	----

Funds were provided by reappropriation owing to change in the pattern of assistance at the post-budget stage.

698—Loans to Co-operative Societies

VIII—Fishermen's Co-operatives—

State Plan (Fifth Plan)—

Loans for Development of Fishery Co-operatives—

O .. 1.12	} 3.28	} 3.28	} ..
R .. 2.16			

Excess was due to sanction of more financial proposals than anticipated at the budget stage.

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 ..	87,74,000	87,74,000	54,84,261	—32,89,739
Supplementary ..				
Amount surrendered during the year (March 1976)		..	..	11,83,888

Notes and comments—

Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
I—Land Ceilings—			
I(2)—Administration of Land Ceiling Laws—	20.00	..	—20.00

Reasons for non-utilisation of the provision obtained for settlement operation in connection with Estate Acquisition schemes have not been intimated (April 1977).

III—Economic Advice and Statistics—**III(3)—Participation in the National Sample Survey Collaboration Programme—**

O ..	13.10	8.69	7.48	—1.21
R ..	—4.41			

Saving was due mainly to non-installation of some machines for want of accommodation, posts kept vacant, non-sanction of fixed travelling allowance to the Calcutta field staff and non-hiring of additional accommodation required for the Socio-Economic Survey Office.

IV—Regulation of Weights and Measures—**IV(2)—Change over to the Metric System of Weights and Measures—**

O ..	3.00	0.92	0.46	—0.46
R ..	—2.08			

Saving was due mainly to non-availability of materials from India Government Mint, Bombay, non-posting of staff and surrender of provision for materials and supplies to accommodate expenditure on "Building" under Grant no. 25.

Grant No. 52—Agriculture

137

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major heads : 305—Agriculture, 505—Capital Outlay on Agriculture and 705—Loans for Agriculture			
Voted—			
	Rs.		
Original ..	23,38,62,000	33,96,11,000	36,29,01,243
Supplementary	10,57,49,000			+2,32,90,243
Amount surrendered during the year (March 1976)	..	..	2,56,41,900
Charged—			
	Rs.		
Original ..	21,000	21,000	..
Supplementary ..	..			-21,000
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Expenditure exceeded the voted grant by Rs. 2,32,90,243 ; the excess requires regularisation.

(ii) In view of the excess, surrender of Rs. 2,56,41,900 on the last day of the financial year proved injudicious.

(iii) Supplementary grant obtained towards the end of the year on the basis of forecast of additional requirements made in the revised estimates proved inadequate.

(iv) Substantial excess occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
305—Agriculture			
VI—Manures and Fertilisers—			
VI-2 —Distribution of chemical fertilisers—			
O ..	6,00.00	19,00.10	+5,48.13
S ..	7,57.07		
R ..	-5.10		

The excess was mainly under "Materials and Supplies", which accommodates expenditure on purchase and distribution of chemical fertilisers (Non-Plan).

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

(In lakhs of rupees)

XI—Extension and Farmers' Training—

XI-3—Multicrop and other demonstrations—

O ..	12.00	} 52.87	1,30.47	+77.60
R ..	40.87			

Rupees 40.87 lakhs provided by reappropriation for meeting more expenditure on this State Fifth Plan Scheme, which aims at undertaking multi-crop demonstrations and adaptive trials and increasing the cropping intensity, proved inadequate in view of the final excess of Rs. 77.60 lakhs, reasons for which have not been intimated (April 1977).

705—Loans for Agriculture

I—Seeds—

I-1—Loans under the scheme for distribution of seeds—

O ..	50.00	} 1,02.96	1,50.84	+47.88
S ..	48.25			
R ..	4.71			

Reasons for the total excess of Rs. 52.59 lakhs have not been intimated (April 1977).

305—Agriculture.

I—Direction and Administration—

I-7—Scheme for strengthening, extension and administration under Director of Agriculture—

O ..	5.62	} 41.00	40.54	-0.46
S ..	8.11			
R ..	27.27			

The net excess of Rs. 26.81 lakhs was due mainly to more expenditure on salaries of officers and staff employed for this State Fourth Plan (Committed) scheme than anticipated, reasons for which have not been intimated (April 1977).

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

(In lakhs of rupees)

XIV—Agricultural Research—

XIV-2—Small workshop scheme in development blocks—

O	..	10.60	} 11.31	17.17	+5.86
R	..	0.71			

The total excess of Rs. 6.57 lakhs was due to increase in the rates of wages of the labourers and high price of materials.

IV—Multiplication and Distribution of Seeds—

IV-2—Establishment of a Jute Seed Multiplication Farm at Bhajanghat—

O	..	4.16	} 4.83	8.96	+4.13
R	..	0.67			

Excess was due to abnormal increase in the rates of wages of the labourers.

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

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

(In lakhs of rupees)

305—Agriculture

X—Schemes for small and marginal farmers and agriculture labour—

X-2—Schemes for Small Farmers Development Agency—

S	..	1,24.00	} 44.41	44.41	..
R	..	-79.59			

Saving was due to curtailment of the Central sector programme on the basis of funds actually released by the Government of India.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
705—Loans for Agriculture			
III—Manures and Fertilisers—			
III-1—Loans under the scheme for distribution of chemical fertilisers—			
O ..	50.00	1,02.96	41.28
S ..	48.25		
R ..	4.71			-61.68

Expenditure was less than the original provision. Even so, supplementary grant was obtained and additional funds were reappropriated to augment the provision, which only increased the final saving to Rs. 61.68 lakhs. Reasons for the final saving have not been intimated (April 1977).

305—Agriculture

I—Direction and Administration—

I-1—Direction—

O ..	70.27	63.42	32.90	-30.52
R ..	-6.85			

The total saving of Rs. 37.37 lakhs was due to non-filling up of vacant posts.

XX—Other Expenditure—

XX-3—Lump provision for new selection grades—

O ..	35.00
R ..	-35.00			

The lump provision was surrendered consequent on non-utilisation, reasons for which have not been intimated (April 1977); the expenditure on account of new selection grades was, however, met from the respective scheme heads.

705—Loans for Agriculture

XIV—Other Agricultural Loans—

XIV-3—Cattle purchase loans—

O ..	28.00
R ..	-28.00			

Entire provision was surrendered as a result of a post-budget decision to distribute the cattle purchase loans through the Co-operation Department.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
305—Agriculture			
V—Agricultural Farms—			
V-1—Experimental Farms—			
O ..	1,33.86	1,43.92	-16.32
S ..	35.76		
R ..	-9.38		
	1,60.24		

The total saving of Rs. 25.70 lakhs was due to non-payment of arrear claims of labourers arising from improved wage structure. The non-payment was due to non-completion of formalities.

XX—Other Expenditure—

XX-4—Matching grant for Centrally-sponsored Schemes—

O ..	25.00	..	..
R ..	-25.00		
	..		

Centrally-sponsored schemes being wholly financed by the Government of India, the entire lump provision under the State Fifth Plan for matching contribution by the State Government, was surrendered.

XVII—Agricultural Marketing and Quality Control—

XVII-10—Scheme for development of regulated markets situated in underdeveloped areas—

O ..	20.00	2.00	2.00	..
R ..	-18.00			
	2.00			

Anticipated saving was due to reduction of expenditure on the basis of funds actually released by the Government of India for this Central sector scheme.

505—Capital Outlay on Agriculture

II—Agricultural Farms—

II-1—Establishment and development of seed and horticultural farms—

O ..	25.00	4.10	8.65	+4.55
R ..	-20.90			
	4.10			

The provision for construction of farm-buildings and threshing floors, sinking of tubewells, improvement of roads and establishment of a farm at Islampur (West Dinajpur), etc. was only partially utilised. Reasons for partial implementation of the scheme have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
305—Agriculture			
XII—Agricultural Education—			
XII-2—Bengal Veterinary College—			
O .. 15.70	6.00	..	-6.00
R .. -9.70			

The entire provision meant for payment of grant to the college remained unutilised, reasons for which have not been intimated (April 1977).

XV—Agricultural Economics and Statistics—

XV-11—Rural Engineering Survey—

O .. 23.49	9.85	9.02	-0.83
R .. -13.64			

Partial utilisation of the provision was due to discontinuance of this Centrally-sponsored scheme with effect from 1st November 1975.

X—Schemes for small and marginal farmers and agriculture labour—

X-3—Schemes for Marginal Farmers and Agricultural Labourers Development Agency—

S .. 30.00	19.70	19.70	..
R .. -10.30			

The expenditure was limited to the extent of funds actually received from the Government of India on account of this Central sector scheme. This resulted in the saving.

VI—Manures and Fertilisers—

VI-4—Production and distribution of organic manures including grant-in-aid to municipalities—

O .. 16.00	9.69	6.79	-2.90
R .. -6.31			

Reasons for the total saving of Rs. 9.21 lakhs under this State Plan scheme which envisages utilisation of sewage water and payment of subsidy on transport for distribution of sludges, have not been intimated (April 1977).

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

II—Land Reforms—

II-3—Land Reforms—	15.18	6.55	-8.63
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Final saving was due mainly to less expenditure on salaries, reasons for which have not been intimated (April 1977).

705—Loans for Agriculture

XIV—Other Agricultural Loans—

XIV-1—Advances to cultivators—

O ..	60.00	} 49.63	51.87	+2.24
R ..	-10.37			

The net saving of Rs. 8.13 lakhs was due to less demand for loans from the agriculturists owing to smaller incidence of natural calamity.

305—Agriculture

IX—Commercial Crops—

IX-12—Cotton development—

O ..	7.00	} 0.39	0.28	-0.11
R ..	-6.61			

Funds were withdrawn due mainly to lesser requirement under this State Plan scheme which envisaged extension of the area under cotton during the Kharif season.

I—Direction and Administration—

I-2—Superintendence—

O ..	50.98	} 50.90	45.02	-5.88
R ..	-0.08			

The total saving of Rs. 5.96 lakhs was due to posts kept vacant.

XV—Agricultural Economics and Statistics—

XV-9—Ascertaining reliable block level yield rate estimates of principal crops—

O ..	5.58	}
R ..	-5.58			

Provision could not be utilised due to non-sanction of expenditure.

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

XV-7—Farm management studies—

O	..	10.57	5.02	5.13	+0.11
R	..	-5.55			

The provision meant for collection and analysis of field data on farm management was withdrawn by reappropriation ; reasons for which have not been intimated (April 1977).

IX—Commercial Crops—

IX-19—Sunflower development—

O	..	5.40	0.21	0.03	-0.18
R	..	-5.19			

Reasons for non-implementation of this Centrally-sponsored scheme for demonstrations and minikit trials for the development of sunflower as an oil seed crop, have not been intimated (April 1977).

I—Direction and Administration—

I-4—Strengthening of the Directorate Organisation—

O	..	10.00	5.32	4.68	-0.64
R	..	-4.68			

The anticipated saving was due to lesser requirement of funds for strengthening the newly created Subdivisional agricultural offices.

IV—Multiplication and Distribution of Seeds—

IV-4—Establishment and development of Seed and Horticultural Farms—

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

The provision could not be utilised owing to non-sanction of expenditure.

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

VIII—Plant Protection—

VIII-1—Plant protection including establishment of a State insecticide testing laboratory—

O	..	5.00	}
R	..	-5.00				

Saving was due to non-finalisation of the programme for establishment of the laboratory.

(vi) The following are cases where funds provided by reappropriation were unnecessary/excessive:—

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

305—Agriculture

VIII—Plant Protection—

VIII-2—Plant protection including control of wild animals—

O	..	15.30	}	23.53	13.10	-10.43
R	..	8.23				

Reasons for the final saving have not been intimated (April 1977).

XIV—Agricultural Research—

XIV-1—Agricultural experiments and research—

O	..	32.23	}	38.03	32.44	-6.49
R	..	6.70				

Reasons for providing additional funds by reappropriation and the final saving have not been intimated (April 1977).

(vii) Under the following, withdrawal of funds in March 1976 by reappropriation, proved excessive :—

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

305—Agriculture

XII—Agricultural Education—

XII-4—Development of Agricultural Education at Kalyani and other Universities—

O	..	91.50	} 76.09	86.10	+10.01
R	..	-15.41			

The anticipated saving of Rs. 15.41 lakhs was due to reduced payment of grants to the University. Reasons for the final excess have not been intimated (April 1977).

(viii) Augmentation of funds under the following head proved excessive in view of the eventual saving :—

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

305—Agriculture

XII—Agricultural Education—

XII-3—Bidhan Chandra Roy Krishi Vidyalaya—

O	..	50.00	} 91.32	73.33	-17.99
S	..	3.95			
R	..	37.37			

The provision was augmented by reappropriation of Rs. 37.37 lakhs in anticipation of larger payment of grant. The final saving of Rs. 17.99 lakhs was attributed to non-sanction of expenditure to the desired extent.

Grant No. 53—Minor Irrigation, Soil Conservation and Area Development 147
(All voted)

Head	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			
	Rs.		
Original	21,38,22,000	27,41,56,000	25,05,69,359
Supplementary	6,03,34,000		
			-2,35,86,641
Amount surrendered during the year	..	..	..

Notes and comments—

(i) The supplementary grant obtained in March 1976 proved excessive in view of the saving of Rs. 2,35.87 lakhs in the grant.

(ii) No portion of the saving was surrendered.

(iii) The provision remained wholly unutilised inter alia under :—

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

306—Minor Irrigation

IV—Tubewells—

IV-(2)—Shallow tubewells with pumpsets—

Subsidy towards rate of interest—

O	..	50.00	}
R	..	-50.00			

The scheme aimed at providing the cultivators with a subsidy of 25 per cent. of the cost of a shallow tubewell fitted with pumpset under Fifth Plan. Reasons for non-implementation of the scheme have not been intimated (April 1977).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
II—Investigation and develop- ment of ground water resources—			
II(2)—World Bank Project on Agricultural Development (State's Share)—			
Equipment for State Water Board and Workshop—			
S .. 28.27	} 11.09	..	-11.09
R .. -17.18			
II(1)—World Bank Project on Agricultural Development—			
Equipment for State Water Board and Workshop—			
S .. 23.33	} 13.55	..	-13.55
R .. -9.78			

Supplementary provision was obtained in March 1976 for purchase of machinery and equipment under the Project. Reasons for non-implementation of the Project have not been intimated (April 1977).

IX—Other expenditure—

IX(2)—West Bengal Minor Irrigation Corporation—Water rate subsidy—			
O .. 15.00	} ..	..	..
R .. -15.00			

The provision made was for compensating the loss that may be incurred by the West Bengal State Minor Irrigation Corporation in collecting water rates at subsidised rates fixed for the State-owned tubewells and river lift schemes. Reasons for non-utilisation of the provisions have not been intimated (April 1977).

308—Area Development

IV—Other expenditure—

IV(9)—Agricultural development of Sundarbans—			
O .. 10.00	} ..	..	..
R .. -10.00			

The scheme aimed at improving drainage condition, reclaiming saline and alkaline soil and introducing multiple cropping in the Sundarbans. The scheme was dropped due to a post-budget decision.

Grant No. 53—Minor Irrigation, Soil Conservation and Area Development 149
(All voted)—*contd.*

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
706—Loans for Minor Irrigation, Soil Conservation and Area Development			
III—Area Development Programmes—			
III(2)—Loans for development of Sundarban Growth Centre Schemes—			

O	..	5.00	}
R	..	-5.00	

The scheme was for providing financial assistance for undertaking package programme for raising the productivity status of the region. The saving was due to non-receipt of application for viable loan scheme.

(iv) Substantial saving occurred also under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
308—Area Development			
II—Dry Land Development—			
II(4)—Rural Development and Employment—			
Drought prone areas programme—			
O	..	2,00.00	} .. 21.33 +21.33
R	..	-2,00.00	

The provision was for meeting the expenditure to be jointly financed by the Centre and the State on 50 : 50 basis during the Fifth Plan period. Reasons for the net saving of Rs. 1,78.67 lakhs have not been intimated (April 1977).

506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development

I—Minor Irrigation—			
I(6)—World Bank Project on Agricultural Development (State's Share)—			
I(6)(a)—River Lift Irrigation—			
S	..	83.90	} 30.11 17.82 -12.29
R	..	-53.79	

Supplementary provision was obtained in March 1976 for meeting works expenditure in connection with the project. Reasons for the saving of Rs. 66.08 lakhs have not been intimated (April 1977).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
306—Minor Irrigation			
III—Construction and deepening of wells and tanks—			
III(2)—Tank Irrigation—			
O ..	40.15	87.12	83.10
S ..	1,00.00		
R ..	—53.03			—4.02

The scheme provided for taking possession and improvement of derelict tanks under the Bengal Tanks Improvement Act, 1939, for irrigation purposes. The saving was mainly due to less number of works for improvement of tanks.

308—Area Development

III—Development of Hill Areas—

III(4)—Accelerated development of hill areas—	2,50.00	1,97.45	—52.55
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Provision was made with the expectation that special Central assistance would be available for integrated development of Darjeeling hill areas according to a microplan drawn up at the instance of the Planning Commission with a view to helping the weaker section of the society by developing rural economy. The saving was due to lesser number of works than anticipated.

306—Minor Irrigation

VI—Other Minor Irrigation Works—

VI(3)—Minor Irrigation Scheme—

Irrigation—

O ..	33.97	43.80	0.27	—43.53
R ..	9.83			

The provision was mainly meant for completion of the irrigation schemes already taken up. Reasons for the saving (Rs. 33.70 lakhs) have not been intimated (April 1977).

IX—Other expenditure—

IX(4)—Pumpsets distribution—

O ..	50.00	42.06	24.22	—17.84
R ..	—7.94			

The scheme envisaged assistance for purchase of pumpsets by cultivators for operating their shallow tubewells sunk with loan assistance from Government. Reasons for the saving of Rs. 25.78 lakhs have not been intimated (April 1977).

Grant No. 53—Minor Irrigation, Soil Conservation and Area Development 151
(All voted)—contd.

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—			
I(1)—World Bank Project on Agricultural Development—			
I(1)(a)—River Lift Irrigation—			
S ..	29.98	36.80	4.66
R ..	6.82			-32.14

Reasons for less expenditure (Rs. 25.32 lakhs) on major works under the scheme have not been intimated (April 1977).

306—Minor Irrigation

VI—Other Minor Irrigation Works—

VI(1)—Surface drainage and irrigation scheme—

O ..	20.00	19.00	7.49
R ..	-1.00			-11.51

The scheme envisaged execution of smaller irrigation, surface water irrigation and drainage schemes. The saving was due to execution of less number of works than anticipated.

IX—Other expenditure—

IX(5)—Minor drainage scheme—

O ..	16.03	6.20	4.00
R ..	-9.83			-2.20

The provision was mainly for completion of the schemes already taken up. The saving was mainly due to execution of less number of works.

307—Soil and Water Conservation

V—Soil Conservation Schemes—

V(4)—Scheme for extension of Soil conservation work on waste lands on watershed basis in the plains—

O ..	12.50	9.76	1.06
R ..	-2.74			-8.70

Reasons for saving have not been intimated (April 1977).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
306—Minor Irrigation			
I—Direction and Administration—			
I(2)—Strengthening the organisation and administration of the Directorate of Agricultural Engineering—			
O ..	13.00	3.86	-5.34
R ..	-3.80		
	9.20		

The scheme envisaged strengthening of the Directorate to meet the administrative needs. Reasons for the saving of Rs. 9.14 lakhs have not been intimated (April 1977).

308—Area Development

II—Dry Land Development—

II(2)—Labour intensive scheme for drought prone and flood prone areas—

10.00 2.30 -7.70

The scheme aimed at rural development and employment under drought prone areas programme to be financed jointly by the Centre and the State on 50:50 basis. Reasons for partial implementation of the scheme have not been intimated (April 1977).

306—Minor Irrigation

IX—Other expenditure—

IX(3)—West Bengal Minor Irrigation Corporation—Staff subsidy—

O ..	10.00	3.02	3.02	..
R ..	-6.98			

The scheme was for payment of subsidy to the Corporation to meet expenditure on staff during the initial years. Reasons for the saving have not been intimated (April 1977).

308—Area Development

II—Dry Land Development—

II(1)—Rural Development and Employment—

Drought prone areas programme—

II(1)(d)—Dugwells—

O ..	7.50	1.27	0.56	-0.71
R ..	-6.23			

Grant No. 53—Minor Irrigation, Soil Conservation and Area Development 153
(All voted)—contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
706—Loans for Minor Irrigation, Soil Conservation and Area Development			

III—Area Development—

III(1)—Loans for rural development and employment (Drought prone areas programme)—

O	..	5.50	} 0.17	0.04	-0.13
R	..	-5.33			

The provision in the above two cases was obtained for rural development under drought prone areas programme to be financed jointly by the Centre and the State on 50 : 50 basis. Reasons for the savings have not been intimated (April 1977).

(v) The above savings were partly counterbalanced by excess mainly under :—

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

306—Minor Irrigation

V—Lift Irrigation Schemes—

V(3)—Lift Irrigation—

O	..	72.98	} 2,68.16	2,44.81	-23.35
R	..	1,95.18			

The excess (Rs. 1,71.83 lakhs) was due to meeting the committed expenditure mainly for running the river lift irrigation units and maintenance of pumpsets, irrigation channels, operators' quarters, etc., under the scheme implemented under the State Fourth Plan.

IV—Tubewells—

IV(1) Deep tubewell irrigation—	1,59.44	2,85.55	+1,26.11
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Excess was due mainly to meeting the committed expenditure for running the deep tubewells already established and maintenance of tubewells, pump houses, operators' quarters, irrigation channels, etc., established under the State Fourth Plan.

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

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

308—Area Development

III—Development of Hill Areas—

III(1) Development of Hill Areas—	16·91	81·48	+64·57
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Excess was due mainly to taking up of a larger number of schemes for utilisation of the Central assistance during the year for execution of the "Integrated Annual Plan for Darjeeling Hill Area" for 1975-76.

306—Minor Irrigation

I—Direction and Administration—

I(3) Scheme for Strengthening, Extension and Administration—

O	..	9·66	}	38·00	39·85	+1·85
R	..	28·34				

The scheme envisaged strengthening of the engineering wing of the department. The excess was due mainly to meeting committed expenditure on staff entertained to look after the expanded activities under the scheme.

IX—Other expenditure—

IX(6) Small Irrigation—

O	..	2·99	}	2·75	31·65	+28·90
R	..	-0·24				

The excess of Rs. 28·66 lakhs was due mainly to larger expenditure on major works executed under the scheme.

706—Loans for Minor Irrigation, Soil Conservation and Area Development

I—Minor Irrigation—

I(1) Loans for dugwells—

O	..	3·33	}	27·09	25·46	-1·63
R	..	23·76				

The excess of Rs. 22·13 lakhs was due to a post-budget decision to sanction more loans for assisting the farmers to have dugwells in suitable areas for irrigation.

Grant No. 53—Minor Irrigation, Soil Conservation and Area Development 155
(All voted)—*contd.*

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
308—Area Development			
IV—Other expenditure—			
IV(5) Development of Jhargram area—			
O .. 16.91	22.88	33.22	+10.34
R .. 5.97			

The total excess of Rs. 16.31 lakhs was due mainly to sanction accorded at post-budget stage to two new projects for execution under the scheme.

II—Dry Land Development—

II(1) Rural Development and Employment—

Drought prone areas programme—

II(1)(e) Soil conservation and afforestation—

O .. 10.00	21.38	22.45	+1.07
R .. 11.38			

The total excess of Rs. 12.45 lakhs was due mainly to a post-budget decision to execute a larger number of minor works under the scheme.

III—Development of Hill Areas—

III(3)—Development of Hill areas of Darjeeling district—

O .. 1.25	1.21	11.23	+10.02
R .. -0.04			

Reasons for the final excess due mainly to larger expenditure on minor works under the scheme have not been intimated (April 1977).

306—Minor Irrigation

V.—Lift Irrigation Schemes—

V(1) Lift Irrigation from rivers and beels—

59.64	69.02	+9.38
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Reasons for the excess due mainly to larger expenditure on major works under the scheme have not been intimated (April 1977).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
III—Construction and deepening of wells and tanks—			
III(1)—Dugwells—			
O ..	1.67	13.56	12.09
S ..	2.86		
R ..	9.03		
			-1.47

The net excess of Rs. 7.56 lakhs was due mainly to sanction of more grants to the farmers for having dugwells in suitable areas for irrigation.

308—Area Development

IV—Other expenditure—

IV(4)—Development of Sundarbans—	45.74	52.14	+6.40
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The scheme aimed at executing different projects mainly for raising the productivity status of the backward regions in Sundarbans. The excess was due mainly to expenditure incurred for raising second crop in hitherto unutilised land.

306—Minor Irrigation

VI—Other Minor Irrigation Works—

VI(4)—Minor Irrigation Schemes—

Agriculture—	5.83	11.58	+5.75
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Excess was due to larger expenditure for maintenance of the irrigation and drainage channels constructed under State Fourth Plan.

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

(a) Unnecessary—

Head	Total grant ¹	Actual expenditure	Excess + Saving—
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
I—Minor Irrigation—			
I(3)—Deep Tubewell Irrigation—			
O ..	1,27.80	97.33	-1,12.67
R ..	82.20		
	2,10.00		

Grant No. 53—Minor Irrigation, Soil Conservation and Area Development 157
(All voted)—*contd.*

Head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
306—Minor Irrigation					
IV—Tubewells—					
IV(3)— Shallow Tubewells and Pumpsets—					
O	..	6.00	3,79.35	3,27.39	-51.96
S	..	3,35.00			
R	..	38.35			

In both the foregoing two cases the expenditure was less than the budget provision. Reasons for providing additional funds by reappropriation and for the eventual saving have not been intimated (April 1977).

IV(4) Maintenance of State-owned shallow tubewells—

R	..	30.00	30.00	..	-30.00
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Funds were provided for meeting committed expenditure on the State Fourth Plan Scheme. Reasons for non-utilisation of the funds have not been intimated (April 1977).

506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development

I—Minor Irrigation—

I(6)—World Bank Project on Agricultural Development (State's share)—

I(6)(b)— Deep Tubewells—

R	..	22.47	22.47	..	-22.47
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Reasons for the final saving have not been intimated (April 1977).

308—Area Development

II—Dry Land Development—

II(1)— Rural development and employment—

Drought prone areas programme—

II(1)(g)—Ground Water Survey—

R	..	16.64	16.64	..	-16.64
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Funds were provided for implementation of the scheme as part of the drought prone areas programme to be financed jointly by the Centre and the State on 50 : 50 basis. Reasons for non-utilisation of the funds have not been intimated (April 1977).

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

(b) Excessive—

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

506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development

I—Minor Irrigation—

I(4)—River Lift Irrigation—

O	..	1,96.00	} 2,60.00	2,01.79	-58.21
R	..	64.00			

Additional funds were provided for more works for completing river lift stations already set up and for setting up new ones, construction of staff quarters, etc. Reasons for the final saving of Rs. 58.21 lakhs have not been intimated (April 1977).

I(1)—World Bank Project on Agricultural Development—

I(1)(b)—Deep Tubewells—

R	..	27.46	27.46	6.68	-20.78
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Reasons for the final saving of Rs. 20.78 lakhs have not been intimated (April 1977).

I(5)—Survey and investigation of ground water and surface water resources—

O	..	20.00	} 44.64	30.27	-14.37
R	..	24.64			

Additional funds were provided due to sanction of additional staff and more works in connection with the scheme. Reasons for the eventual saving have not been intimated (April 1977).

III—Area Development Programmes—

III(5)—Rural development and employment—Drought prone areas programme—

R	..	6.84	6.84	0.78	-6.06
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Reasons for the final saving have not been intimated (April 1977).

Grant No. 53—Minor Irrigation, Soil Conservation and Area Development 159
(All voted)—*contd.*

(vii) The following are cases of excessive withdrawal of funds on the last day of the financial year :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
308—Area Development			
IV—Other expenditure—			
IV(2)—Area development programme in Kangsabati Command Area—			
O .. 54.00	4.30	19.41	+15.11
R .. -49.70			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
III—Area Development Programmes—			
III(2)—Command Area Development Programmes—			
O .. 55.00	20.44	27.80	+7.36
R .. -34.56			
306—Minor Irrigation			
VI—Other Minor Irrigation Works—			
VI(2) Boro bundhs—			
O .. 20.00	13.12	16.91	+3.79
R .. -6.88			

Reasons for withdrawal of the provision as well as for the final excess in the above three cases have not been intimated (April 1977).

(viii) The following are cases of withdrawal of funds which proved unnecessary :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
308—Area Development			
II—Dry Land Development—			
II(1)—Rural development and employment—			
Drought prone areas programme—			
II(1)(b)—Minor irrigation schemes—			
Irrigation—			
O .. 61.80	50.00	66.73	+16.73
R .. -11.80			

160 **Grant No. 53—Minor Irrigation, Soil Conservation and Area Development**
(All voted)—*concl'd.*

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

II(1)(a)—Minor irrigation schemes—

Agriculture—

O	..	30.20	}	24.30	38.34	+14.04
R	..	-5.90				

In the foregoing two cases expenditure exceeded the budget provision. Reasons for reducing the provision on the 31st March 1976 and for the final excess have not been intimated (April 1977).

Grant No. 54—Food

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

**Major heads : 309—Food and
509—Capital Outlay on Food**

Voted—

Rs.					
Original	16,54,75,000	}	19,04,75,000	21,01,29,003	+1,96,54,003
Supplementary ..	2,50,00,000				
Amount surrendered during the year (March 1976)	..	..	..	..	1,11,34,000

Charged—

<i>Original</i>	..	10,000	}	10,000	..	-10,000
<i>Supplementary</i>	..	..		
<i>Amount surrendered during the year</i>	..	..	..	..	..	..

Notes and comments—

(i) The expenditure exceeded the grant by Rs. 1,96,54,003 ; the excess requires regularisation.

(ii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
509—Capital Outlay on Food			
I—Procurement and Supply—			
I(3)—Supply of food stuff to Police Force and Wholetimé N. V. F. Personnel at concessional rate—			
O .. 9,45.00	} 8,48.21	13,56.52	+5,08.31
R .. -96.79			

Rupees 96.79 lakhs were surrendered owing to decrease in the price of some commodities. The final excess of Rs. 5,08.31 lakhs was due to adjustment of arrear bills.

309—Food

I—Direction and Administration—

I(5)—Directorate of Transportation—

O .. 26.20	} 26.37	30.04	+3.67
R .. 0.17			

Excess was due mainly to payment of arrear bills on account of charges for garaging, servicing and fuel consumption of vehicles (Rs. 1.59 lakhs) and purchase of vehicles (Rs. 1.63 lakhs) in March 1976.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
509—Capital Outlay on Food			
I—Procurement and Supply—			
I(a)—Purchase of wheat and wheat products—			
O .. 60.00	} 3,10.00	1,48.12	-1,61.88
S .. 2,50.00			

Additional funds of Rs. 2,50.00 lakhs were provided by supplementary grant for meeting the extra expenditure required for continuance of the scheme for purchase of wheat from the Food Corporation of India for supply to the flour mills and purchase of resultant wheat products from the flour mills and also for arrear claims. Saving was due mainly to some misclassification which could not be rectified.

I(1)—Purchase of food grains other than wheat—	55.00	7.30	-47.70
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Saving was due mainly to non-payment of claims to the Food Corporation of India on account of price differential of non-Bengal rice supplied to consumers during 1973 at subsidised rate.

Grant No. 55—Animal Husbandry

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 310—Animal Husbandry and 510—Capital Outlay on Animal Husbandry			
Voted—			
	Rs.		
Original ..	7,64,80,000	} 7,64,80,000	5,90,36,700
Supplementary ..	..			—1,74,43,300
Amount surrendered during the year (March 1976)	..	..	1,22,26,240
Charged—			
Original ..	..	} 3,980	3,980
Supplementary ..	3,980		
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—

(In lakhs of rupees)

510—Capital Outlay on Animal Husbandry**III—Cattle Development—****III—(2)—Resettlement of City kept animals—**

O	..	50.00	}
R	..	—50.00			

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

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

310—Animal Husbandry

VI—Cattle Development—

VI—(7)—Expenditure under World Food Programme No. 618—Production Projects—

O	..	38.06	} 2.70	2.05	-0.65
R	..	-35.36			

Saving was due mainly to non-finalisation of the scheme for resettlement of city-kept animals (Rs. 20.00 lakhs) and calf rearing scheme (Rs. 5.00 lakhs) and non-completion of the construction of stud farm (Rs. 10.26 lakhs).

VI—(6)—State Livestock Farm—

O	..	93.86	} 1,06.97	66.18	-40.79
R	..	13.11			

Additional funds of Rs 13.11 lakhs were provided by reappropriation for meeting expenditure not anticipated at the budget stage. Reasons for the final saving of Rs. 40.79 lakhs have not been intimated (April 1977).

510—Capital Outlay on Animal Husbandry

III—Cattle Development—

III—(1)—Expenditure under World Food Programme No. 618—Stud farm artificial insemination centre—

O	..	18.00	}
R	..	-18.00			

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

310—Animal Husbandry

VI—Cattle Development—

State Plan (Fifth Plan)—

VI—(1)—Intensive Cattle Development Project—

O	..	25.00	} 11.49	12.18	+0.69
R	..	-13.51			

Anticipated saving was due to part sanction of the scheme.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
III—Veterinary Services and Animal Health—			

State Plan (Fifth Plan)—

III—(2)—New Veterinary Hospitals—

O	..	11.00	} 1.64	1.37	—0.27
R	..	—9.36			

Saving was due to non-implementation of the scheme.

XI—Fodder and Feed Development—

State Plan (Fourth Plan and Committed)—

XI—(1)—Establishment of fodder multiplication farm—

O	..	9.30	} 1.23	1.39	+0.16
R	..	—8.07			

Saving was due to revision of Plan allocation.

510—Capital Outlay on Animal Husbandry

IV—Poultry Development—

Eggs and Poultry Marketing and Trading Centre—

O	..	68.00	} 65.00	58.55	—6.45
R	..	—3.00			

Reasons for the total saving of Rs. 9.45 lakhs have not been intimated (April 1977).

310—Animal Husbandry

XI—Fodder and Feed Development—

XI—(3)—Expenditure under World Food Programme No. 618—

O	..	5.35	} ..	0.03	+0.03
R	..	—5.35			

Saving was due mainly to non-finalisation of the Fodder Development Scheme (Rs. 5.00 lakhs) and non-completion of the construction of Cattle Feed Plant (Rs. 0.35 lakh).

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

(In lakhs of rupees)

IX—Piggery Development—**IX—(3)—Increased Production of Pork and Pork Products (Expenditure met from Reserve Fund under W.F.P. No. 049)—**

O	..	4.14	}
R	..	-4.14				

Saving was due to non-sanction of the expenditure.

510—Capital Outlay on Animal Husbandry**VIII—Fodder and Feed Development—****Expenditure under W.F.P. No. 618—****VIII—(2)—Balanced Cattle Feed—**

O	..	29.00	}	25.00	25.00	..
R	..	-4.00				

Anticipated saving was due to non-procurement of machinery and equipment owing to non-completion of the construction work.

310—Animal Husbandry**IV—Veterinary Research—****IV—(2)—Expenses out of the grant from the Indian Council of Agricultural Research—****IV—(2)(1)—Improvement of milk production by cross breeding dairy cattle at Haringhata—**

O	..	33.52	}	24.33	29.52	+5.19
R	..	-9.19				

Reasons for the anticipated saving of Rs. 9.19 lakhs and also for the final excess of Rs. 5.19 lakhs have not been intimated (April 1977).

	Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
IV—Veterinary Research—					
State Plan (Fifth Plan)—					
IV—(1)—Improvement of milk production by cross breeding dairy cattle at Haringhata—					
	O	..	11.17	8.11	7.89
	R	..	—3.06			—0.22

Reasons for the saving have not been intimated (April 1977).

VI—Cattle Development—

State Plan (Fifth Plan)—

VI—(9)—Scheme for establishment of an Exotic Cattle Breeding Farm and Deep Freeze Semen Unit—

	O	..	3.00
	R	..	—3.00		

Saving was due to non-sanction of the scheme.

VII—Poultry Development—

State Plan (Fifth Plan)—

VII—(2)—Expansion of State Poultry Farm—

	O	..	3.00
	R	..	—3.00		

Saving was due to non-sanction of the scheme.

III—Veterinary Services and Animal Health—

State Plan (Fifth Plan)—

III—(3)—New Veterinary Aid Centres—

	O	..	3.00	0.41	0.41
	R	..	—2.59		

Saving was due to partial implementation of the scheme during the year.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I—Direction and Administration—			
State Plan (Fifth Plan)—			
I—(2)—Strengthening of Headquarters Statistical Cell and Miscellaneous—			
O ..	2.56	}	..
R ..	—2.56		
Saving was due to non-sanction of the scheme.			

VII—Poultry Development—

State Plan (Fourth Plan and Committed)—

VII—(2)—Expansion of State Poultry Farms and establishment of new farms—

O ..	7.02	}	6.21	4.73	—1.48
R ..	—0.81				

Anticipated saving was due to lesser requirement of funds than anticipated. Reasons for the final saving of Rs. 1.48 lakhs have not been intimated (April 1977).

XI—Fodder and Feed Development—

XI—(4)—Scheme for supply of balanced feed for pig in selected areas—

O ..	5.60	}	5.91	3.31	—2.60
R ..	0.31				

Reasons for the saving have not been intimated (April 1977).

XII—Other expenditure—

State Plan (Fifth Plan)—

XII—(3)—Drought prone and flood relief on account of natural calamities—

O ..	2.00	}
R ..	—2.00				

Saving was due to non-finalisation of the scheme.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
310—Animal Husbandry			
III—Veterinary Services and Animal Health—			
III—(2)—Veterinary Hospitals—			
O .. 41.00	} 42.12	49.97	+7.85
R .. 1.12			
Additional funds of Rs. 1.12 lakhs were provided by reappropriation due to rise in price of articles. Reasons for the final excess of Rs. 7.85 lakhs have not been intimated (April 1977).			
VI—Cattle Development—			
State Plan (Fifth Plan)—			
VI—(7)—Strengthening of Harin-ghata-Kalyani Complex—			
O .. 2.54	} 10.37	9.86	—0.51
R .. 7.83			
Additional funds of Rs. 7.83 lakhs were provided by reappropriation for the purchase of 18 tractors.			
State Plan (Fourth Plan and Com-mitted)—			
VI—(1)—Intensive Cattle Develop-ment Blocks—			
O .. 20.90	} 22.41	28.20	+5.79
R .. 1.51			
Additional funds of Rs. 1.51 lakhs were provided by reappropriation to meet more requirement than anticipated. Reasons for the final excess of Rs. 5.79 lakhs have not been intimated (April 1977).			
Non-Plan—			
VI—(1)—Establishment of a Central Livestock Research-cum-Breed-ing Station at Haringhata—			
O .. 45.00	} 49.89	50.25	+0.36
R .. 4.89			

Excess was due to inadequate provision in the budget.

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
III—Veterinary Services and Animal Health— State Plan (Fifth Plan)—			
III—(4)—Mobile Clinics—			
O .. 2.00	6.13	6.72	+0.59
R .. 4.13			

Excess was due to more requirement than anticipated.

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 311—Dairy Development, 511—Capital Outlay on Dairy Development and 711—Loans for Dairy Development			
Rs.			
Original .. 22,51,94,000	22,51,94,001	17,08,61,902	-5,43,32,099
Supplementary 1			
Amount surrendered during the year (March 1976)	..	..	5,05,50,786

Notes and comments—

(i) Substantial provision remained unutilised under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
511—Capital Outlay on Dairy Development			
I—Dairy Development—			
I—1—Expenditure under World Food Programme No. 618—Dairy Project—			
I—1(2)—Establishment of new City dairies—			
O .. 2,10.00	92.23	38.89	-53.34
R .. -1,17.77			

Saving was due mainly to non-procurement of machinery and equipment owing to non-completion of civil works.

170 Grant No. 56—Dairy Development (Excluding Public Undertakings)
(All voted)—*contd.*

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
III—Greater Calcutta Milk Supply Scheme—			
Non-Plan—			
Milk Colonies and Distribution of Milk and Milk Products—			
O	16,20.00	14,36.05	15,24.15
S	Token		
R	-1,83.95			+88.10

Saving was due mainly to less expenditure on purchase of milk owing to low rate of procurement, non-payment of some bills of the suppliers owing to belated submission and economy measures.

IV—Durgapur Milk Supply Scheme—
State Plan—

Durgapur Milk Supply Scheme—
Operations and maintenance—

O	..	2,00.00	1,40.42	64.04	-76.38
R	..	-59.58			

Anticipated saving was due to decline in the procurement of milk owing to the price of milk offered by Government being less than the market price and consequent less expenditure on other items. Reasons for the final saving have not been intimated (April 1977).

I—1(5)—Establishment of feeder balancing dairies—

O	..	98.12	32.79	4.57	-28.22
R	..	-65.33			

Saving was due mainly to non-setting up of the feeder balancing dairy at Beldanga owing to non-completion of the preliminaries with the Indian Dairy Corporation.

311—Dairy Development

II—Dairy Development—

II—1—Expenditure under W.F.P.
No. 618—

II—1(3)—Establishment of new City dairies—

O	..	70.25	0.27	0.20	-0.07
R	..	-69.98			

Saving was due to non-completion of construction works.

Grant No. 56—Dairy Development (Excluding Public Undertakings) 171
(All voted)—*contd.*

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
State Plan (Fifth Plan)—			
Dairy Development Staff—			
O .. 5.00	}
R .. -5.00			

Saving was attributed mainly to belated sanction of the posts.

I—Dairy Development—

State Plan—			
Rural dairy extension—			
O .. 6.00	}	2.02	1.38
R .. -3.98			
			-0.64

Saving was due mainly to non-finalisation of the arrangement for procurement of chilling plant equipment.

II—Other Expenditure—

State Plan—			
Scheme for long distance transport—			
O .. 3.00	}	1.93	..
R .. -1.07			
			-1.93

Anticipated saving was due to non-sanction of the proposals for the purchase of vehicles. Reasons for the final saving of Rs. 1.93 lakhs have not been intimated (April 1977).

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

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

511—Capital Outlay on Dairy Development

I—Dairy Development—

I—1—Expenditure under World Food Programme No. 618—Dairy Project—

I—1(1)—Augmentation of handling capacities of the existing dairies—

O .. 5.27	}	5.15	31.37
R .. -0.12			
			+26.22

Reasons for the excess have not been intimated (April 1977)

172 **Grant No. 55—Dairy Development (Excluding Public Undertakings)**
(All voted)—*concl'd.*

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

III—Greater Calcutta Milk Supply Scheme—

State Plan—

Expansion and colonisation of dairies at Belgatchia and Harin-ghata—

O	..	14.32	}	5.80	26.35	+20.55
R	..	—8.52				

Anticipated saving of Rs. 8.52 lakhs was due to non-finalisation of procuring arrangement. Reasons for final excess of Rs. 20.55 lakhs have not been intimated (April 1977).

Grant No. 57—Fisheries

			Total grant or appropriation	Actual expenditure	Excess + Saving—	
			Rs.	Rs.	Rs.	
Major heads : 312—Fisheries, 512—Capital Outlay on Fisheries and 712—Loans for Fisheries						
Voted—						
		Rs.				
Original	..	1,88,20,000	}	1,99,85,000	1,83,85,886	—15,99,114
Supplementary		11,65,000				
Amount surrendered during the year (March 1976)			..	..	1,15,050
Charged—						
Original	}	1,657	1,657	..
Supplementary		1,657				
Amount surrendered during the year			..	..	..

Notes and comments—

(i) Savings occurred mainly under:—

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

312—Fisheries

II—Research—

Non-Plan—

II(3)—Scheme for establishment of fish farm under direct management—

O	..	5.00	} 2.69	1.01	-1.68
R	..	-2.31			

Anticipated saving was due to post-budget decision not to start any new fish farm. Reasons for final saving have not been intimated (April 1977).

312—Fisheries

II—Research—

State Plan—

II(5)—Scheme for setting up of expansion-cum-demonstration fish farm as composite fish culture, composite fish breeding, brackish water fish farming and prawn culture—

O	..	6.00	} 3.50	2.30	-1.20
R	..	-2.50			

Anticipated saving was due to non-implementation of the scheme of establishing new farms for want of suitable water areas. Reasons for final saving have not been intimated (April 1977).

II(4)—Scheme for establishment of fish seed farm for production of quality seed—

O	..	6.00	} 2.87	2.49	-0.33
R	..	-3.13			

Saving was due mainly to non-establishment of new fish seed farm owing to non-availability of suitable water area.

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

(In lakhs of rupees)

IV—Inland Fisheries—

State Plan—

IV(4)—Scheme for development of Beel Fishery through Beel Fishery Development Authority—

O	..	3.00	}	..	0.37	+0.37
R	..	-3.00				

Withdrawal of the entire provision of Rs. 3.00 lakhs was due to a post-budget decision to execute the scheme through the State Fishery Development Corporation instead of through Beel Fishery Development Authority.

V—Fishing harbour and landing facilities—

Centrally-sponsored Scheme—

1. Scheme for landing and berth facilities for fishing vessels—

O	..	4.00	}	1.30	1.57	+0.27
R	..	-2.70				

Out of the total amount of Rs. 2.70 lakhs withdrawn by reappropriation, the saving of Rs. 0.36 lakh was due to temporary ban on construction of fish landing jetty at Namkhana. Reasons for the balance saving have not been intimated (April 1977).

(ii) The following is a case of unnecessary reappropriation of funds :—

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

(In lakhs of rupees)

312—Fisheries

VII—Deep Sea Fisheries—

Central Sector—

2. Scheme for shore complex at Raichawk fishing harbour—

R	..	14.28	14.28	..	-14.28
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The provision was made by reappropriation owing to late receipt of grant from the Government of India. Reasons for the saving have not been intimated (April 1977).

Grant No. 58—Forest

175

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 313—Forest and 513— Capital Outlay on Forest			
Voted—			
	Rs.		
Original ..	4,22,50,000	4,22,50,000	4,22,14,135
Supplementary ..			
			—35,865
Amount surrendered during the year (March 1976)	..	..	1,63,718
Charged—			
Original ..	..	2,70,766	17,600
Supplementary	2,70,766		
			—2,53,166
Amount surrendered during the year	..	..	..

Notes and comments—

Charged appropriation

Saving occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
313—Forest			
IV—Forest Conservation and Deve- lopment—			
IV—(3) Southern Circle—			
S ..	2.51	2.51	..
			—2.51

Funds were provided in Supplementary Budget for meeting deprecia' costs.
Reasons for the saving have not been intimated (April 1977).

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	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 ..	4,92,20,000	} 4,92,20,000	3,98,69,098	-93,50,902
Supplementary ..	..		
Amount surrendered during the year (March 1976)		..	..	55,98,900
<i>Charged—</i>				
Original ..	6,000	} 6,000	..	-6,000
Supplementary ..	..		
Amount surrendered during the year (March 1976)		..	..	6,000

Notes and comments—

(i) Saving occurred mainly under :—

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

314—Community Development**A—General—****A(III) Assistance to Panchayati Raj Institutions—**

O ..	3,01.88	} 2,71.78	2,42.10	-29.68
R ..	-30.10			

Anticipated saving was due mainly to non-holding of election to Panchayati Raj Bodies in the year 1975-76 owing to administrative reasons and non-filling up of a good number of posts of Anohal Panchayat Secretary, Chowkidars and Dafadars. Reasons for the final saving of Rs. 29.68 lakhs have not been intimated (April 1977).

Grant No. 59—Community Development (Panchayat)—contd. 177

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions*					
IV—Other Miscellaneous Compensations and Assignments					
O	..	75.00	63.82	31.37	—32.45
R	..	—11.18			

Anticipated saving was due mainly to payment of less grant of cesses to the Zilla Parishads owing to non-receipt of figures of actual collection of cesses from the Board of Revenue. Reasons for the final saving of Rs. 32.45 lakhs have not been intimated (April 1977).

314—Community Development

A—General—

A(I)—Direction and Administration—

A(I)2—District Establishment—

O	..	68.50	68.12	58.15	—9.97
R	..	—0.38			

Reasons for the final saving of Rs. 9.97 lakhs have not been intimated (April 1977).

A(II)—Training—

A(II)2—Setting up of a Training Centre at Burdwan—

O	..	2.50
R	..	—2.50			

The entire amount was withdrawn by reappropriation due to non-finalisation of the scheme.

Grant No. 59—Community Development (Panchayat)—concl'd.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
I—Land Revenue—			
O .. 34.00	24.89	57.71	+32.82
R .. -9.11			

The anticipated saving of Rs. 9.11 lakhs was due to sanction of smaller amount of grant to the Zilla Parishads owing to smaller collection of land revenue. Reasons for the final excess of Rs. 32.82 lakhs have not been intimated (April 1977).

Grant No. 60—Community Development (Excluding Panchayat)

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 314—Community Development, 514—Capital Outlay on Community Develop- ment and 714—Loans for Community Development			
Voted—			
Original	Rs. 7,24,44,000	8,22,11,000	8,30,61,917
Supplementary	97,67,000		
Amount surrendered during the year	..	..	..
Charged—			
Original	.. ..	2,000	..
Supplementary	2,000		
Amount surrendered during the year	..	..	..

Voted grant

Notes and comments—

(i) The expenditure exceeded the voted grant by Rs. 8,50,917; the excess requires regularisation.

(ii) Excess occurred mainly under :—

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

314—Community Development

A—General—

A(I)—Direction and Administration—

A(I)1—Block Headquarters—

O	..	5,25.00	}	5,70.62	5,87.89	+17.27
S	..	7.19				
R	..	38.43				

The total excess of Rs. 55.70 lakhs was due mainly to filling up of some vacant posts of Gram Sevaks' giving effect to selection grade, sanction of dearness allowance to whole-time punkha pullers and travelling allowances at enhanced rates and rise in price of petrol, stationery goods, etc.

B—Community Development Programmes—

B(IV)—Animal Husbandry—

B(IV)(1)—Maintenance of completed C. D. P. Blocks—

O	..	8.51	}	9.14	11.08	+1.94
R	..	0.63				

Reasons for the total excess of Rs. 2.57 lakhs have not been intimated (April 1977).

180 Grant No. 60—Community Development (Excluding Panchayat)—*contd.*

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

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

(In lakhs of rupees)

514—Capital Outlay on Community Development

I—Community Development—

I(1)—Housing—

I(1)(a)—Housing Scheme in Converted Blocks—

O	..	25.00	}	1.50	2.07	+0.57
R	..	-23.50				

The net saving of Rs. 22.93 lakhs was due to non-sanction of revised plans and estimates by Government.

314—Community Development

C—Rural Works Programme—

C(VIII)—Other Expenditure—

C(VIII)(1)—Crash Scheme for Rural Employment Programme (C. S. R. E.)—

O	..	10.00	}	0.08	0.14	+0.06
R	..	-9.92				

The net saving of Rs. 9.86 lakhs was due to discontinuance of the scheme beyond 31st March 1975.

B—Community Development Programmes—

B(IV)—Animal Husbandry—

B(IV)(2)—Animal Health and Slaughter Houses—

O	..	9.00	}	2.75	0.98	-1.77
R	..	-6.25				

The total saving of Rs. 8.02 lakhs was due to non-filling up of some posts of Veterinary Surgeons and staff.

Grant No. 60—Community Development (Excluding Panchayat)—concl'd. 181

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

B(XIV)—Other Expenditure—

**B(XIV)(2)—Intensive develop-
ment of fisheries in C. D.
Blocks—**

O	..	11.10	}	10.00	3.88	-6.12
R	..	-1.10				

The saving of Rs. 1.10 lakhs was due to non-filling up of vacancies. Reasons for the final saving of Rs. 6.12 lakhs have not been intimated (April 1977).

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

			Total grant	Actual expenditure	Excess + Saving—	
			Rs.	Rs.	Rs.	
Major heads : 320—Industries,						
526—Capital Outlay on Consu-						
mer Industries, 722—Loans for						
Machinery and Engineering In-						
dustries, 723—Loans for Petro-						
leum, Chemical and Fertilizer In-						
dustries and 726—Loans for						
Consumer Industries						
Rs.						
Original	..	1,81,10,000	}	1,81,10,001	1,80,81,999	-28,002
Supplementary		1				
Amount surrendered during the year (March 1976)			..	..	29,021

The expenditure shown above does not include Rs. 35,00,000 and Rs. 5,00,000 spent out of Contingency Fund sanctioned in March 1976; the amount was not recouped to the Fund till the close of the year.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs
Major heads : 320—Industries, 520—Capital Outlay on Industrial Research and Development, 525—Capital Outlay on Tele-Communication and Electronics Industries and 720—Loans for Industrial Research and Development			
Rs.			
Voted—			
Original .. 7,01,51,000	7,01,51,002	6,59,02,860	-42,48,142
Supplementary .. 2			
Amount surrendered during the year (March 1976)	..	..	32,92,715
Charged—			
Original .. 8,000	8,000	1,801	-6,199
Supplementary ..			
Amount surrendered during the year (March 1976)	..	..	5,200

Notes and comments—

(i) Saving in the voted grant occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
320—Industries			
B—Large and Medium Industries—			
B-IV—Other Industries—			
B-IV(1)—Grant under 10 per cent. or 15 per cent. Central outright grant or Subsidy Scheme 1971 for industrial units to be set up in selected backward district/areas—			
O .. 75.00	44.91	44.91	..
R .. -30.09			

Saving under the scheme sponsored by the Centre was due to non-payment of subsidy to some industrial units owing to their inability to fulfil the conditions attached to the payment of subsidy.

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

(In lakhs of rupees)

520—Capital Outlay on Industrial Research and Development

II—Other expenditure—

II(4)—Incentive scheme for Industrial Growth in West Bengal—

O	..	30.00	}
R	..	-30.00				

Entire provision was withdrawn by reappropriation due to a post-budget decision to release the amount as loan to the West Bengal Industrial Development Corporation Ltd.

320—Industries

B—Large and Medium Industries—

B-III—Consumer Industries—

B-III(3)—Oriental Gas Company's Undertakings—

O	..	1,20.84	}	92.70	91.90	-0.80
R	..	-28.14				

Saving was due mainly to less payment to the Durgapur Projects Ltd. owing to payment of gas bills up to November 1975 and also ad-hoc payment representing 80 per cent. of the total gas bills pending finalisation of claims (Rs. 19.24 lakhs), payment of ex gratia amount at lower rate (Rs. 4.43 lakhs) and curtailment of office expenses and maintenance charges as a measure of economy (Rs. 1.80 lakhs).

520—Capital Outlay on Industrial Research and Development

II—Other expenditure—

II(5)—Acquisition of land for Industrial Areas in Growth Centres—

O	..	25.00	}	26.16	12.33	-13.83
R	..	1.16				

Rupees 1.16 lakhs were provided by reappropriation due to urgency of acquisition of additional land for the scheme. The final saving of Rs. 13.83 lakhs was due mainly to non-payment of the cost of land pending clarification by Government of certain points arising out of Urban Land (Ceiling and Regulation) Act, 1976.

184 Grant No 62—Industries (Excluding Closed and Sick Industries)—*contd.*

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

(In lakhs of rupees)

320—Industries

C—Plantations—

C-II—Cinchona—

C-II(3)—Scheme for supply of
food stuff to the staff under
Cinchona Plantations—

34.00	21.44	—12.56
-------	-------	--------

Reasons for the saving have not been intimated (April 1977).

A—General—

A-IV—Other expenditure—

A-IV(1)—Lump provision for
new Selection Grades—

O	..	10.00	}
R	..	—10.00				

The provision was surrendered as the scheme could not be implemented.

C—Plantations—

C-III—Other Plantations—

C-III(6)—Scheme for supply of
foodstuff to the staff under other
Medicinal Plantations—

14.30	8.09	—6.21
-------	------	-------

Reasons for the saving have not been intimated (April 1977).

**520—Capital Outlay on Industrial
Research and Development**

II—Other expenditure—

II(1)—Raw Material Bank and
Export House—

O	..	5.00	}
R	..	—5.00				

Withdrawal of the provision for the scheme was due to non-setting up of the Bank owing to non-completion of the formalities.

Grant No. 62—Industries (Excluding Closed and Sick Industries)—contd. 185

(ii) Savings under the above heads were partly counterbalanced by excess under:—

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

(In lakhs of rupees)

720—Loans for Industrial Research and Development

III—Other Loans—

III(2)—Loans under incentive scheme for industrial growth in West Bengal—

O	..	70.00	}	1,00.00	1,00.00	..
R	..	30.00				

Excess was due to a post-budget decision to release further loan of Rs. 30.00 lakhs to the West Bengal Industrial Development Corporation, the authorised agent for the operation of the scheme for development of large and medium scale units, instead of investment of the amount under capital head.

320—Industries

C—Plantations—

C-II—Cinchona—

C-II(1)—Cinchona Plantations—

O	..	1,11.64	}	1,18.03	1,26.89	+8.86
R	..	6.39				

Excess was due mainly to payment of additional dearness allowance to the daily-rated workers sanctioned in terms of the recommendations of the Minimum Wages Committee and to the contingency staff sanctioned in April 1975.

C-III—Other Plantations—

C-III(1)—Ipecac Cultivation—

O	..	43.06	}	52.20	58.19	+5.99
R	..	9.14				

Anticipated excess was due to payment of additional dearness allowance to the daily-rated workers and the contingency staff. Reasons for the final excess, due mainly to more expenditure on "Pension/Gratuities" and "Materials and supplies", have not been intimated (April 1977).

186 Grant No. 62—Industries (Excluding Closed and Sick Industries)—*concl'd.*

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
B—Large and Medium Industries—					
B-III—Consumer Industries—					
B-III(2)—Brick Factories—					
O	..	36.82	} 51.76	51.68	-0.08
R	..	14.94			

Excess was due to more expenditure under "Akra Brick Factory" owing to implementation of the scheme on a bigger scale and under "Palta Brick Factory" for keeping the Factory running.

A—General—

A-IV—Other expenditure—

A-IV(2)—Survey in connection with construction of a Railway link between Ranigunge and Bankura—

S	..	Token	} 6.00	6.00	..
R	..	6.00			

Excess was due to the decision to implement the scheme at post-budget stage.

520—Capital Outlay on Industrial Research and Development

I—Education, research and training—

I(1)—Acquisition of premises of Art and United Potteries at Belghoria for a training-cum-production Centre—

O	..	0.01	} 0.03	4.88	+4.85
R	..	0.02			

Excess was due to payment of compensation money awarded by the Land Acquisition Collector for acquisition of the premises.

Grant No. 63—Village and Small Industries (Excluding Public Undertakings) 187

		Total grant or appropriation	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.			
Voted—				
Original	4,36,51,000	} 4,36,51,000	3,78,72,361	-57,78,639
Supplementary	..			
Amount surrendered during the year (March 1976)	..	..	..	38,94,500
Charged—				
Original	..	} 17,812	17,810	-2
Supplementary	17,812			
Amount surrendered during the year	..	..	..	..

Notes and comments—

(i) Saving in the voted grant occurred mainly under:—

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

(In lakhs of rupees)

521—Capital Outlay on Village and Small Industries—

I—Industrial Estates—

I(1)—Industrial Estates—

O	..	25.00	} 2.39	2.39	..
R	..	-22.61			

The withdrawal of Rs. 22.61 lakhs by reappropriation was due to diversion of the funds towards equity participation in the shares of the West Bengal Small Industries Development Corporation.

188 **Grant No. 63—Village and Small Industries (Excluding Public Undertakings)—contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
321—Village and Small Industries			
III—Small Scale Industries—			
III(1)—Scheme for Small Scale Industries—			
O .. 77.31	} 48.92	60.45	+11.53
R .. -28.39			

The anticipated saving of Rs. 28.39 lakhs was due to transfer of some schemes to the Public Undertaking Department under Grant no. 76 and non-filling up of certain posts. Reasons for the final excess mainly on salaries have not been intimated (April 1977).

721—Loans for Village and Small Industries

II—Small Scale Industries—

II(3)—Loans under the project for development of Small Industries in Rural Areas—	16.00	2.92	-13.08
--	-------	------	--------

Reasons for the saving have not been intimated (April 1977).

321—Village and Small Industries

IX—Other Expenditure—

IX(1)—Other Miscellaneous Cottage Industries—

O .. 54.00	} 58.48	42.79	-15.69
R .. 4.48			

Augmentation of the provision was mainly for payment of more grants according to the requirements of the Khadi and Village Industries Board, Sriniketan, etc. and more expenditure under 'Other charges' owing to increase in prices. The eventual saving was due mainly to less expenditure under these items, reasons for which have not been intimated (April 1977).

VIII—Sericulture Industries—

VIII(7)—Project for development of Quality Raw Silk and Fabric Production—

O .. 9.71	} ..	0.04	+0.04
R .. -9.71			

The anticipated saving was due to diversion of funds to other pressing schemes.

Grant No. 63—Village and Small Industries (Excluding Public Undertakings)—contd. 189

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
I—Direction and Administration			
I(1)—Directorate—			
O .. 50.26	} 47.80	41.25	-6.55
R .. -2.46			

The total saving of Rs. 9.01 lakhs was due mainly to non-filling up of vacant posts.

521—Capital Outlay on Village and Small Industries

V—Handloom Industries—

V(4)—Dyeing, Bleaching and Printing Plant—

O .. 8.00	}
R .. -8.00			

The entire provision was withdrawn by reappropriation due to diversion of the funds to other pressing schemes.

321—Village and Small Industries

I—Direction and Administration—

I(2)—Reorganisation of the Directorate—

O .. 12.07	} 6.21	5.08	-1.13
R .. -5.86			

The total saving of Rs. 6.99 lakhs was due mainly to non-recruitment of staff (Rs. 7.85 lakhs) partly counterbalanced by excess due to purchase of Jeeps (Rs. 0.83 lakh).

VIII—Sericulture Industries—

VIII(2)—Project for development of mulberry production—

O .. 5.00	}
R .. -5.00			

Provision was withdrawn by reappropriation due to non-implementation of the scheme.

190 **Grant No. 63—Village and Small Industries (Excluding Public Undertakings)—contd.**

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

(In lakhs of rupees)

III—Small Scale Industries—

III(8)—Reorganisation of existing S.S.I. Schemes—

O	..	6.00	} 3.84	1.93	-1.91
R	..	-2.16			

Saving was due mainly to transfer of the scheme to the Westing House Saxby Farmer Ltd.

721—Loans for Village and Small Industries

II—Small Scale Industries—

II(1)—Loans for Margin money for Industrial Development—

O	..	4.00	}
R	..	-4.00			

Withdrawal of the entire provision for the scheme, which aimed at self-employment of educated youths, was due to diversion of funds to other pressing schemes

321—Village and Small Industries

IX—Other expenditure—

IX(5)—Monitoring Cell—

O	..	3.60	}
R	..	-3.60			

Provision was withdrawn by reappropriation as the proposal for setting up of the Cell under State Plan was kept in abeyance.

IX(2)—Lump provision for new Selection Grade—

O	..	3.00	}
R	..	-3.00			

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

Grant No. 63—Village and Small Industries (Excluding Public Undertakings)—contd. 191

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

(In lakhs of rupees)

I—Direction and Administration—

I(3)—Administration and Reorganisation—

O	..	2.50	}
R	..	-2.50				

Saving was due to non-filling up of the posts created for separate Directorate of Sericulture and Silk Weaving.

III—Small Scale Industries—

III(5)—Finishing centre for leather and leather goods—

O	..	2.50	}
R	..	-2.50				

Entire provision was withdrawn for payment to the West Bengal Leather Development Corporation Ltd.

III(6)—Package of Consultancy Service—

O	..	2.00	}
R	..	-2.00				

III(7)—Export Processing Zone—

O	..	2.00	}
R	..	-2.00				

VIII—Sericulture Industries—

VIII(4)—Incentive for Bivoltine Cocoon production—

O	..	2.00	}
R	..	-2.00				

In the foregoing three cases funds were surrendered due to non-implementation of the schemes.

192 **Grant No. 63—Village and Small Industries (Excluding Public Undertakings)—contd.**

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

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

(In lakhs of rupees)

521—Capital Outlay on Village and Small Industries

II—Small Scale Industries—

II(1)—Equity Participation—

R	..	32·61	32·61	32·61	..
---	----	-------	-------	-------	----

Excess was due to equity participation in the shares of the West Bengal Small Industries Development Corporation Ltd. (Rs. 22·61 lakhs) and the West Bengal Leather Industries Development Corporation (Rs. 10·00 lakhs) owing to a decision at post-budget stage.

VI—Handicraft Industries—

VI(1)—Equity Participation—

R	..	10·00	10·00	11·00	+1·00
---	----	-------	-------	-------	-------

Excess was due to equity participation in the shares of the West Bengal Handicrafts Development Corporation.

721—Loans for Village and Small Industries

II—Small Scale Industries—

II(2)—Loans under the State Aid to Industries Act—

O	..	10·00	9·22	20·86	+11·64
R	..	-0·78			

Excess was due to larger payment of loans to small scale entrepreneurs at reduced rate of interest as aimed at in the scheme.

321—Village and Small Industries

VIII—Sericulture Industries—

VIII(3)—Establishment and development of grainages—

O	..	13·50	24·86	22·56	-2·30
R	..	11·36			

Excess was due mainly to construction works for which there was no specific provision in the budget.

Grant No. 63—Village and Small Industries (Excluding Public Undertakings)—concl'd.

193

(iii) Funds provided 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)			
321—Village and Small Industries			
III—Small Scale Industries—			
III(2)—Package of incentives—			
O .. 7.00	11.84	8.03	—3.81
R .. 4.84			

The anticipated excess was due to larger demand from small scale entrepreneurs for subsidies and enhancement of power rates by supplying agencies. Reasons for the final saving have not been intimated (April 1977).

Grant No. 64—Mines and Minerals (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads: 328—Mines and Minerals and 528—Capital Outlay on Mining and Metallurgical Industries.			
			Rs.
Original .. 27,40,000	27,40,000	14,60,314	—12,79,686
Supplementary ..			
Amount surrendered during the year (March 1976)	..	..	12,59,811

Notes and comments—

Saving occurred mainly under :—

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

528—Capital Outlay on Mining and Metallurgical Industries

III—Other mining and metallurgical industries—

III(1)—Establishment of a low temperature carbonization plant at Dankuni in the district of Hooghly—

O .. 10.00
R .. —10.00			

Entire provision was surrendered on the 31st March 1976 due to non-payment of compensation money for the agricultural land acquired for execution of the plant owing to non-completion of scrutiny of claims of tenants numbering more than one thousand.

Grant No. 65—Water and Power Development Services

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major heads: 331—Water and Power Development Services and 531—Capital Outlay on Water and Power Development Services				
Voted—				
		Rs.		
Original	.. 15,60,23,000	} 15,60,23,000	9,95,51,798	—5,64,71,202
Supplementary	..			
Amount surrendered during the year (March 1976)		--	--	14,32,55,000
Charged—				
Original	.. ..	} 5,000	..	—5,000
Supplementary	5,000			
Amount surrendered during the year (March 1976)		..	..	2,582

Notes and comments—

(i) The amount surrendered (Rs. 14,32.55 lakhs) was far in excess of the available saving (Rs. 5,64.71 lakhs); the surrender of anticipated saving was made on the last day of the financial year.

(ii) The saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
331—Water and Power Development Services			
A—Water Development—			
IX—Other Expenditure—			
IX(1)—Damodar Valley Project—			
O	.. 5,89.28	} 87.68	1,19.78
R	.. —5,01.60		
			+32.10

Saving was due mainly to non-payment of net deficits on 'irrigation and flood control' to the Damodar Valley Corporation under section 37 of Damodar Valley Corporation Act owing to non-settlement of claims.

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

(In lakhs of rupees)

531—Capital Outlay on Water and Power Development Services

Damodar Valley Project—

I—Water Development—

O	..	1,58·15	}	40·00	74·89	+34·89
R	..	-1,18·15				

Rupees 1,18·15 lakhs were surrendered due to financial stringency and non-receipt of special loan assistance from the Centre for capital expansion of the Damodar Valley Corporation. Reasons for the final excess of Rs. 34·89 lakhs have not been intimated (April 1977).

(iii) The following is a case of unnecessary surrender of provision on the last day of the financial year :—

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

(In lakhs of rupees)

531—Capital Outlay on Water and Power Development Services

Damodar Valley Project—

II—Power Development—

O	..	8,12·40	}	..	8,08·85	+8,08·85
R	..	-8,12·40				

Entire provision was surrendered due to financial stringency and non-receipt of special loan assistance from the Centre for capital expansion of the Damodar Valley Corporation. Reasons for the eventual excess have not been intimated (April 1977).

(iv) The expenditure under this grant includes (—) Rs. 4·30 lakhs (net) booked under 'Suspense'. This head accommodates interim transactions for purchase and supply of materials, etc., for construction and maintenance works of the Damodar Valley Project. The nature and accounting procedure of transactions under this head have been explained in note (vi) below Grant no. 66—Irrigation.

The transactions under 'Suspense' in 1975-76 are given below :—

	Opening balance Debit+ Credit—	Debits	Credits	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
331—Water and Power Development Services					
A—Other Expenditure—					
Damodar Valley Project—					
Purchases	—27·02	8·53	17·14	—8·61	—35·63
Stock	+16·11	15·15	12·49	2·66	+18·77
Miscellaneous Works Advances	+11·18	1·85	0·20	1·65	+12·83
Total	+0·27	25·53	29·83	—4·30	—4·03

Grant No. 66—Irrigation

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— 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—			
Original	28,58,31,000	31,37,38,000	35,54,60,550
Supplementary	2,79,07,000		
Amount surrendered during the year	..	..	..
Charged—			
Original	1,00,000	1,00,000	3,937
Supplementary .. ..	..	
Amount surrendered during the year (March 1976)	..	..	69,000

Notes and comments—

(i) The expenditure exceeded the grant by Rs. 4,17,22,550; the excess requires regularisation.

(ii) Excess occurred mainly under :—

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

532—Capital Outlay on Multipurpose River Projects**B—Kangsabati Reservoir Project—**

B—III—Suspense—	..	1,57.70	+1,57.70
-----------------	----	---------	----------

Reasons for non-provision of funds for suspense transactions have not been intimated (April 1977).

C—Teesta Barrage Projects—

C—III—Suspense—	40.00	1,72.37	+1,32.37
-----------------	-------	---------	----------

Reasons for the excess of Rs. 1,32.37 lakhs have not been intimated (April 1977)

333—Irrigation Navigation, Drainage and Flood Control Projects**F—Drainage Projects (Non-Commercial)—****F—V—Major and Medium Drainage Projects—****F—V(e)—Drainage Schemes—**

O	..	1,63.46	} 1,94.95	2,95.09	+1,00.14
S	..	9.47			
R	..	22.02			

Excess was due mainly to more expenditure on maintenance works of embankments mostly earthen in order to keep them in proper and safe condition.

F—III—Suspense—	10.00	82.73	+72.73
-----------------	-------	-------	--------

Reasons for the excess of Rs. 72.73 lakhs have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
532—Capital Outlay on Multipurpose River Projects			
B—Kangsabati Reservoir Project—			
B—VII—Kangsabati Irrigation Scheme—			
O ..	3,00.00	4,49.70	4,43.29
S ..	75.25		
R ..	74.45		
			—6.41

Additional funds of Rs. 1,49.70 lakhs were provided by supplementary grant and reappropriation for execution of more works in order to fulfil the Fifth Plan target. Reasons for the final saving of Rs. 6.41 lakhs have not been intimated (April 1977).

333—Irrigation, Navigation, Drainage and Flood Control Projects

G—Flood Control and Anti-Sea Erosion Projects—

G—III—Suspense—	15.00	77.24	+62.24
-----------------	-------	-------	--------

Reasons for the excess have not been intimated (April 1977).

F—Drainage Projects (Non-Commercial)—

F—V—Major and Medium Drainage Projects—

F—V(a)—Direction and Administration—

O ..	0.20	..	58.02
R ..	—0.20		
			+58.02

Reasons for the final excess have not been intimated (April 1977).

B—Irrigation Project (Non-Commercial)—

B—V—Major and Medium Irrigation Projects—

B—V(e)—Irrigation Schemes—

O ..	67.23	62.88	1,10.66
R ..	—4.35		
			+47.78

Reasons for the final excess of Rs. 47.78 lakhs have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
G—Flood Control and Anti-Sea Erosion Projects—			
G—VI—Major and Medium Flood Control Projects—			
G—VI(e)—Flood Control Schemes—			
O .. 1,34.24	1,38.19	1,77.44	+39.25
R .. 3.95			

Additional funds were provided by reappropriation for meeting unforeseen expenditure on control of floods. Reasons for the final excess of Rs. 39.25 lakhs have not been intimated (April 1977).

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—			
G—VI(e)—Embankments—			
O .. 3,09.25	3,61.27	3,83.86	+22.59
S .. 33.52			
R .. 18.50			

Additional funds of Rs. 52.02 lakhs were provided by supplementary grant and reappropriation for enabling the North Bengal River Commission to undertake urgent flood control schemes in North Bengal and taking up new schemes. Reasons for final excess of Rs. 22.59 lakhs have not been intimated (April 1977).

G—VI(f)—Protection Works—			
O .. 82.87	87.37	1,09.78	+22.41
R .. 4.50			

Excess was due mainly to additional expenditure on anti-erosion schemes on the right bank of the river Ganga and other schemes.

333—Irrigation, Navigation, Drainage and Flood Control Projects

D—Navigation Projects (Non-Commercial)—			
D—III—Suspense—	3.00	27.78	+24.78

Reasons for the excess have not been intimated (April 1977).

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

332—Multipurpose River Projects

A—Mayurakshi Reservoir Projects—

A—V—Mayurakshi Irrigation Scheme—

O	..	57.41	} 57.41	76.34	+18.93
R	..	—Token			

Reasons for the final excess have not been intimated (April 1977).

532—Capital Outlay on Multi-purpose River Projects

A—Mayurakshi Reservoir Project—

A—VII—Mayurakshi Reservoir Scheme—

O	..	30.00	} 30.00	41.81	+11.81
S	..	1.10			
R	..	—1.10			

Reasons for the final excess have not been intimated (April 1977).

532—Capital Outlay on Multi-purpose River Projects

B—Kangsabati Reservoir Project—

B—1—Direction and Administration—

O	..	39.00	} 44.00	51.07	+7.07
S	..	2.75			
R	..	2.25			

Additional funds were provided for meeting expenditure on establishment of two newly created Divisions. Reasons for the final excess of Rs. 7.07 lakhs have not been intimated (April 1977).

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

(In lakhs of rupees)

333—Irrigation, Navigation, Drainage and Flood Control Projects

F—Drainage Projects (Non-Commercial)—

F—V—Major and Medium Drainage Projects—

F—V(b)—Machinery and Equipment—

O	..	3.00	}	3.20	9.75	+6.55
S	..	1.20				
R	..	-1.00				

Reasons for the final excess have not been intimated (April 1977).

E—Drainage Projects (Commercial)—

E—V—Major and Medium Drainage Projects—

E—V(e)—Drainage Schemes—

O	..	10.82	}	10.42	14.86	+4.44
R	..	-0.40				

Reasons for the final excess have not been intimated (April 1977).

332—Multipurpose River Projects

A—Mayurakshi Reservoir Project—

A—I—Direction and Administration—

A—I(1)—General Establishment—

O	..	16.44	}	16.99	20.33	+3.34
R	..	0.55				

Reasons for the excess have not been intimated (April 1977).

532—Capital Outlay on Multipurpose River Projects

B—Kangsabati Reservoir Project—

B—IV—Other expenditure— .. 3.72 +3.72

Reasons for the excess have not been intimated (April 1977).

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—VI—Major and Medium Flood Control Projects—					
G—VI(b)—Machinery and equipment—					
O	..	5.00	3.65	7.63	+3.98
R	..	-1.35			

Reasons for the final excess have not been intimated (April 1977).

(iii) In the following case, the withdrawal by reappropriation was unnecessary in view of eventual excess :—

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
532—Capital Outlay on Multi-purpose River Projects					
B—Kangsabati Reservoir Project—					
B—II—Machinery and equipment—					
O	..	11.00	19.40	36.40	+17.00
S	..	22.00			
R	..	-13.60			

Reasons neither for the anticipated saving of Rs. 13.60 lakhs nor for the final excess of Rs. 17.00 lakhs have been intimated (April 1977).

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

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
532—Capital Outlay on Multi-purpose River Projects					
C—Teesta Barrage Project—					
C—VII—Teesta Barrage Irrigation Scheme—					
O	..	1,25.00	89.60	0.20	-89.40
R	..	-35.40			

Anticipated saving was due to non-commencement of work owing to delayed sanction and delay in posting of staff. Reasons for the final saving of Rs. 89.40 lakhs have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects			
B—Irrigation Projects (Non-Commercial)—			
B—V—Major and Medium Irrigation Projects—			
B—V—(f)—Medium Irrigation Schemes—			
O ..	1,20.00	31.50	35.15
R ..	-88.50		
			+3.65

Saving was due mainly to non-finalisation of tenders in respect of ten out of sixteen schemes.

333—Irrigation, Navigation, Drainage and Flood Control Projects

A—Irrigation Projects (Commercial)—

A—I—Direction and Administration—

O ..	1,20.95	1,23.55	53.08
R ..	2.60		
			-70.47

Reasons for the final saving of Rs. 70.47 lakhs have not been intimated (April 1977).

332—Multipurpose River Projects

B—Kangsabati Reservoir Project—

B—IV—Other expenditure—

O ..	2,73.52	3,35.77	2,75.18
S ..	62.25		
			-60.59

Additional funds of Rs. 62.25 lakhs were provided by supplementary grant owing to enhancement of the rate of interest charges. Reasons for the final saving of Rs. 60.59 lakhs have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
333—Irrigation, Navigation, Drainage and Flood Control Projects			
C—Navigation Projects (Commercial)—			
C—V—Major and Medium Navigation Projects—			
C—V(d)—Other expenditure—			
O .. 1,68.14	2,05.23	1,55.46	—49.77
S .. 37.09			

Additional funds of Rs. 37.09 lakhs were provided by supplementary grant for higher interest liabilities on account of the enhancement of rate of interest. Reasons for the final saving of Rs. 49.77 lakhs have not been intimated (April 1977).

532—Capital Outlay on Multipurpose River Projects

C—Teesta Barrage Project—

C—1—Direction and Administration—

C—1(ii)—Machinery and equipment—

O .. 25.00	50.00	0.04	—49.96
R .. 25.00			

[Reasons for the saving have not been intimated (April 1977).

332—Multipurpose River Projects

A—Mayurakshi Reservoir Project—

A(IV)—Other expenditure—

A—IV(3)—Interest—

O .. 93.98	1,16.56	94.78	—21.78
S .. 22.58			

Additional funds of Rs. 22.58 lakhs were provided by supplementary grant for meeting higher interest liabilities on account of enhancement of the rate of interest. Reasons for the final saving of Rs. 21.78 lakhs have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
532—Capital Outlay on Multi-purpose River Projects			
D—Lining of Mayurakshi Canal Systems—			
D—VIII—Mayurakshi Canal Scheme—			
O .. 15.00	15.00	..	-15.00
S .. 5.00			
R .. -5.00			

Reasons for the saving have not been intimated (April 1977).

333—Irrigation, Navigation, Drainage and Flood Control Projects

A—Irrigation Projects (Commercial)—

A—V—Major and Medium Irrigation Projects—

A—V(e)—Irrigation Schemes—	26.62	13.80	-12.82
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Reasons for the saving have not been intimated (April 1977).

532—Capital Outlay on Multipurpose River Projects

C—Teesta Barrage Project—

C—1—Direction and Administration—

C—1(1)—Establishment—

O .. 10.00	0.60	0.01	-0.59
R .. -9.40			

Reasons for the saving have not been intimated (April 1977).

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

333—Irrigation, Navigation, Drainage and Flood Control Projects

B—Irrigation Projects (Non-Commercial)—

B—III—Suspense—	10.00	2.57	—7.43
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Reasons for the saving have not been intimated (April 1977).

A—Irrigation Projects (Commercial)—

A(V)—Major and Medium Irrigation Projects—

A(V)(d)—Other expenditure—

O	..	25.53	}	30.19	23.41	—6.78
S	..	4.66				

Additional funds were provided by supplementary grant for meeting higher interest liabilities on account of enhancement of the rate of interest. Reasons for the saving have not been intimated (April 1977).

533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects

A—Irrigation Projects (Commercial)—

A—V—Sharajore Irrigation Project—

O	..	10.00	}	5.00	4.24	—0.76
R	..	—5.00				

Saving was due to partial implementation of the scheme owing to public opposition.

333—Irrigation, Navigation, Drainage and Flood Control Projects

C—Navigation Projects (Commercial)—

C—V—Other expenditure—

C—V—(e) Navigation Schemes—	14.84	9.77	5.07
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Reasons for the saving have not been intimated (April 1977).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
333—Irrigation, Navigation, Drainage and Flood Control Projects			
D—Navigation Projects (Non-Commercial)—			
D—V—Major and Medium Navigation Projects—			
D—V(e)—Navigation Schemes—			
O ..	40·60	17·55	32·06
R ..	—23·05			+14·51

The anticipated saving was due reportedly to lesser requirement of funds than anticipated. Reasons for the final excess of Rs. 14·51 lakhs have not been intimated (April 1977).

(vi) **Suspense** : The expenditure in the grant includes Rs. 34·90 lakhs (net) 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 transactions can be considered complete and finally accounted for. The operations in 1975-76 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 for a specific work or for stock, their value is credited to 'Purchases' so that per contra, the cost may be included at once in the accounts of the work or stock. When payment is made, the head 'Purchases' is debited. The head 'Purchases', therefore, shows a negative (credit) balance which represents the value of stores received but not paid for.
- (2) **Stock** : The head is charged with all expenditure connected with acquisition of stock of materials and with all manufacture 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** : (a) Sales on credit, (b) expenditure incurred on deposit works in excess of deposit received, (c) losses, retrenchments, errors, etc. and (d) other items.

Broadly speaking, the head is debited with all the sums which are eventually to be recovered. The balance under this head represents recoverable amounts.

The transactions under each sub-head of suspense in 1975-76 are given below :—

Major heads and detailed units	Opening balance Debit+ Credit—	Debits	Credits	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
332—Multipurpose River Projects					
A—Mayurakshi Reservoir Project—					
A(V)—Mayurakshi Irrigation Schemes—					
Purchases ..	—1.08	0.12	2.64	—2.52	—3.60
Stock	+4.21	3.77	2.39	1.38	+5.59
Miscellaneous Works Advances ..	—0.42	1.30	..	1.30	+0.88
Total ..	+2.71	5.19	5.03	0.16	+2.87
333—Irrigation, Navigation, Drainage and Flood Control Projects					
Purchases ..	—4,50.97	56.43	1,12.20	—55.77	—5,06.74
Stock	+2,85.92	1,22.17	2,03.46	—81.29	+2,04.63
Miscellaneous Works Advances ..	+45.79	11.72	6.83	4.89	+50.68
Total ..	—1,19.26	1,90.32	3,22.49	—1,32.17	—2,51.43
532—Capital Outlay on Multipurpose River Projects					
A—Mayurakshi River Project—					
2. Dam and Appurtenant Works—					
Purchases ..	—7.56	0.18	0.12	0.06	—7.50
Stock	—0.42	0.63	0.15	0.48	+0.06
Miscellaneous Works Advances ..	+26.94	..	..	..	+26.94
Total ..	+18.96	0.81	0.27	0.54	+19.50

Major heads and detailed units	Opening balance Debit+ Credit—	Debits	Credits	Net actuals	Closing balance Debit+ Credit—
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(In lakhs of rupees)

3. Barrage—

Purchases ..	—26·98	12·06	32·41	—20·35	—47·33
Stock ..	+16·65	32·58	18·92	13·66	+30·31
Miscellaneous Works Advances ..	+20·25	7·31	2·10	5·21	+25·46
Total ..	+9·92	51·95	53·43	—1·48	+8·44

B—Kangsabati Reservoir
Project—

Purchases ..	—3,22·80	52·01	71·13	—19·12	—3,41·92
Stock ..	+1,61·66	1,00·54	88·38	12·16	+1,73·82
Miscellaneous Works Advances ..	+47·98	5·15	2·71	2·44	+50·42
Total ..	—1,13·16	1,57·70	1,62·22	—4·52	—1,17·68

C—Teesta Barrage Project—

Purchases ..	..	..	..	..	..
Stock ..	..	1,72·36	..	1,72·36	+1,72·36
Miscellaneous Works Advances ..	..	0·01	..	0·01	+0·01
Total ..	..	1,72·37	..	1,72·37	+1,72·37

Grant No. 67—Power Projects (All voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head : 734—Loans for Power Projects			
	Rs.		
Original .. 13,89,00,000	} 18,02,28,000	22,02,28,000	+4,00,00,000
Supplementary .. 4,13,28,000			
Amount surrendered during the year ..	..	..	..

Notes and comments—

(i) The expenditure exceeded the grant by Rs. 4,00,00,000; the excess requires regularisation.

(ii) Excess occurred under : —

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
V—Loans to Electricity Boards—	..	4,00.00	+4,00.00

Excess was due to payment of loan to the West Bengal State Electricity Board towards the end of the financial year on account of its financial situation.

Grant No. 68—Ports, Lighthouses and Shipping (All voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head : 335—Ports, Lighthouses and Shipping.			
	Rs.		
Original .. 25,60,000	} 25,60,000	25,91,260	+31,260
Supplementary			
Amount surrendered during the year (March 1976) ..	..	..	1,84,187

Notes and comments—

(i) The excess of Rs. 31,260 over the grant requires regularisation.

(ii) Excess occurred mainly under : —

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
VII—Other Expenditure—			
VII(1)—Pooled launches—			
O .. 18.60	} 17.43	19.64	+2.21
R .. -1.17			

The net excess of Rs. 1.04 lakhs was due mainly to more expenditure on materials and supplies chiefly on account of the Ganga Sagar Mela (Rs. 3.96 lakhs); the excess was partly offset by saving under some other heads.

Grant No. 69—Civil Aviation (All voted)

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		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head : 336—Civil Aviation				
	Rs.			
Original ..	3,05,000	} 3,14,000	3,29,411	+15,411
Supplementary ..	9,000			
Amount surrendered during the year (March 1976)	..	..	..	23,811

Notes and comments—

The excess of Rs. 15,411 over the grant requires regularisation. Excess occurred mainly under "Salaries", reasons for which have not been intimated (April 1977).

Grant No. 70—Roads and Bridges

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major heads : 337—Roads and Bridges , 537—Capital Outlay on Roads and Bridges and 737— Loans for Roads and Bridges				
	Rs.			
Voted—				
Original ..	30,76,83,000	} 31,39,69,000	35,65,20,515	+ 4,25,51,515
Supplementary ..	62,86,000			
Amount surrendered during the year (March 1976)		..	..	2,26,14,342
Charged—				
Original ..	..	} 2,12,555	63,389	—1,49,166
Supplementary ..	2,12,555			
Amount surrendered during the year (March 1976)		..	..	2,940

Notes and comments—

(i) The expenditure exceeded the grant by Rs. 4,25,51,515 ; the excess requires regularisation.

(ii) In view of the final excess of Rs. 4,25.52 lakhs, the surrender of Rs. 2,26.14 lakhs was not iustified.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
537—Capital Outlay on Roads and Bridges			
VIII—Suspense—			
State Plan—			
O .. 10·00	20·00	8,69·86	+8,49·86
R .. 10·00			

Reasons for the total excess of Rs. 8,59·86 lakhs have not been intimated (April 1977).

337—Roads and Bridges

VI—District and Other Roads

VI(1)—District and Other Roads—

O .. 5,12·00	6,32·00	8,58·95	+2,26·95
S .. 62·86			
R .. 57·14			

Additional funds of Rs. 1,20·00 lakhs were provided by supplementary grant and reappropriation for meeting increased expenditure on maintenance and repairs. Reasons for the final excess of Rs. 2,26·95 lakhs have not been intimated (April 1977).

I—Direction and Administration—

I(1)—Establishment charges transferred from the revenue head:

259—Public Works—	..	1,71·42	+1,71·42
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Excess was due to transfer of establishment charges to this head on a *pro rata* basis from common establishment charges under grant no. 25—Public Works.

537—Capital Outlay on Roads and Bridges

VI—District and Other Roads—

VI(2)—Development of State Roads—

O .. 3,29·11	4,12·85	4,47·46	+34·61
R .. 83·74			

The anticipated excess of Rs. 83·74 lakhs was due to better progress of work, more expenditure on land acquisition and workcharged establishment and adjustment of bills. Reasons for the final excess of Rs. 34·61 lakhs have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
337—Roads and Bridges			
VI—District and Other Roads—			
VI(4)—Development of State Roads—			
O .. 25.75	50.80	83.64	+32.84
R .. 25.05			
Additional funds of Rs. 25.05 lakhs were provided for maintenance of roads constructed during Fourth Plan period. Reasons for the final excess of Rs. 32.84 lakhs have not been intimated (April 1977).			
I—Direction and Administration—			
I(2)—Public Works (Roads) Directorate— ..	1,01.00	1,52.87	+51.87
Reasons for the excess have not been intimated (April 1977).			
X—Machinery and equipment— ..		45.24	+45.24
Excess was due to transfer of tools and plant charges to this head on a <i>pro rata</i> basis from common charges under Grant no. 25—Public Works.			
537—Capital Outlay on Roads and Bridges			
VII—Machinery and equipment—			
VII(2)—Development of State Roads (Other than Special Roads)—			
O .. 95.81	94.22	1,15.73	+21.51
R .. -1.59			
VI—District and Other Roads—			
Non-Plan—			
VI(1)—District Roads—			
O .. 3.62	3.17	22.28	+19.11
R .. -0.45			
III—Roads of Inter-State Importance—			
Centrally-sponsored (New Schemes)—			
State Roads of Economic and Inter-State Importance—	13.20	21.71	+8.51

Grant No. 70—Roads and Bridges—contd.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
337—Roads and Bridges			
VI—District and Other Roads—			
Non-Plan—			
VI(2)—Cooch Behar Development—			
O .. 2.00	} 8.01	9.85	+1.84
R .. 6.01			

537—Capital Outlay on Roads and Bridges

VII—Machinery and equipment—

VII(3)—Development of State Roads—Special Road Development—

O .. 7.00	} 5.70	11.78	+6.08
R .. -1.30			

337—Roads and Bridges

V—Strategic and Border Roads—

V(3)—Lateral Roads—

O .. 3.00	} 5.93	9.03	+3.10
R .. 2.93			

Reasons for excess under the above heads have not been intimated (April 1977).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
337—Roads and Bridges			
X—Suspense—			
O .. 4,50.00	} 4,12.86	33.31	-3,79.55
R .. -37.14			

Reasons for the saving have not been intimated (April 1977).

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

737—Loans for Roads and Bridges**I—District and Other Roads—****Non-Plan—****I(1)—Loans for construction of Second Bridge over Hooghly river—**

O	..	5,65.15	} 2,00.00	2,00.00	..
R	..	-3,65.15			

Saving was due to non-availability of funds from the Government of India.

537—Capital Outlay on Roads and Bridges**VI—District and Other Roads—**

VI(3)—Minimum Needs Programme—	2,00.00	72.76	-1,27.24
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Reasons for the saving have not been intimated (April 1977).

337—Roads and Bridges**XI—Other Expenditure—****XI(4)—Transfer of grants for road development to the deposit head "Subvention from Central Road Fund"—**

	1,73.28	86.60	-86.68
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The actuals represent the amount of subvention received by the State Government from the 'Central Road Fund' during the year.

VII—State Highways—**Non-Plan—****VII(1)—State Highways—**

O	..	1,73.00	} 1,47.95	99.85	-48.10
R	..	-25.05			

The withdrawal of Rs. 25.05 lakhs by reappropriation was due to provision of funds for meeting expenditure on maintenance of State roads. Reasons for the final saving have not been intimated (April 1977).

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

XI—Other expenditure—

XI(1)—Central Road Fund Allocation Works—

O	..	1,72.28	} 1,50.49	1,13.43	-37.06
R	..	-21.79			

The withdrawal of Rs. 21.79 lakhs was due to provision of funds for accommodating expenditure on maintenance and repairs of State roads and Central Road Fund Reserve works. Reasons for the final saving have not been intimated (April 1977).

I—Direction and Administration—

State Plan—

I(3)—Public Works (Roads) Directorate—

46.00	..	-46.00
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Reasons for the saving have not been intimated (April 1977).

537—Capital Outlay on Roads and Bridges

V—State Highways—

State Plan—

V(2)—Development of State Roads—

O	..	25.68	} 27.07	3.20	-23.87
R	..	1.39			

Reasons for the net saving of Rs. 22.48 lakhs have not been intimated (April 1977)

VII—Machinery and equipment—

VII(1)—Purchase of 26 Nos. of 8/10 tons diesel road roller for Public Works Department in replacement of old and unserviceable ones—

18.20	..	-18.20
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Reasons for non-utilisation of the funds have not been intimated (April 1977).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
I—Direction and Administration—			
I(2)—Establishment for Special Road Development—			
O .. 33.00	29.00	16.84	-12.16
R .. -4.00			

The anticipated saving of Rs. 4.00 lakhs was due to non-filling up of posts. Reasons for the final saving of Rs. 12.16 lakhs have not been intimated (April 1977).

VIII—Suspense—

Non-Plan—	15.45	..	-15.45
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Reasons for the saving have not been intimated (April 1977).

337—Roads and Bridges

VII—State Highways—

VII(2)—Development of State Roads—

O .. 15.45	8.50	0.58	-7.92
R .. -6.95			

Reasons for the saving have not been intimated (April 1977)

537—Capital Outlay on Roads and Bridges

IX—Other expenditure—

IX(1)—Development of State Roads—

O .. 8.40	6.16	0.53	-5.63
R .. -2.24			

Anticipated saving was due to non-finalisation of schemes and works. Reasons for the final saving of Rs. 5.63 lakhs have not been intimated (April 1977).

V—State Highways—

V(1)—State Highways—

O .. 4.85	5.30	..	-5.30
R .. 0.45			

Reasons for the final saving have not been intimated (April 1977).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
337—Roads and Bridges			
VIII—Railway Safety Works—	5.00	..	—5.00

Reasons for the saving have not been intimated (April 1977).

(v) **Subvention from Central Road Fund** : The additional revenue realised from increase in excise duties on motor spirit is credited to a fund constituted by the Government of India. From this fund subventions are made to States for expenditure on schemes of road development approved by the Government of India.

The amount received by the State Government is initially credited as grants from the Government of India and an equal amount transferred to the deposit account 'Subvention from Central Road Fund'. The expenditure under this grant (Grant no. 70—Roads and Bridges) includes Rs. 89.68 lakhs which was met from the deposit account.

An amount of Rs. 86.60 lakhs was received during the year as subvention from Central Road Fund.

An account of the Fund is given in Statement no. 16 of the Finance Accounts 1975-76.

(vi) **Suspense** : The expenditure in the grant includes (—) Rs. 1,92.10 lakhs (net) booked under the minor head 'Suspense'. This head accommodates interim transactions for purchase and supply of materials for construction of roads, etc. The nature and accounting procedure of the transactions under the head 'Suspense' have been explained in note (vi) under Grant no. 66—Irrigation.

The transactions under each sub-head of Suspense are given below :—

Major heads and detailed units	Opening balance Debit + Credit—	Debits	Credits	Net Actuals	Closing balance Debit + Credit—
(In lakhs of rupees)					
337—Roads and Bridges					
Purchases .. ..	..	31.12	30.08	1.04	+1.04*
Stock .. ..	..	4.20	3.46	0.74	+0.74
Miscellaneous Works Advances ..	+4.88	—2.01	0.02	—2.03	+2.85
Total ..	+4.88	33.31	33.56	—0.25	+4.63

*Reasons for debit balance are under examination.

Grant No. 70—Roads and Bridges—concl'd.

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Major heads and detailed units	Opening balance Debit+ Credit—	Debits	Credits	Net Actuals	Closing balance Debit+ Credit—
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(In lakhs of rupees)

537—Capital Outlay on Roads and Bridges

Purchases	.. -15,52.23	3,17.38	6,12.41	-2,95.03	-18,47.26
Stock	.. +2,69.11	3,93.60	3,96.17	-2.57	+2,66.54
Miscellaneous Works Advances	.. +2,88.51	1,58.88	53.13	+1,05.75	+3,94.26
Total	.. -9,94.61	8,69.86	10,61.71	-1,91.85	-11,86.46

Grant No. 71—Road and Water Transport Services (All voted)

	Total grant	Actual expenditure	Excess + Saving
	Rs.	Rs.	Rs.
Major heads : 338—Road and Water Transport Services, 538—Capital Outlay on Road and Water Transport Services and 738—Loans for Road and Water Transport Services			
	Rs.		
Original .. 10,14,21,000	} 15,11,06,000	14,40,44,365	-70,61,635
Supplementary .. 4,96,85,000			
Amount surrendered during the year (March 1976)	..	..	70,60,294

220 Grant No. 71—Road and Water Transport Services (All voted)—*contd.*

Notes and comments—

(i) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
538—Capital Outlay on Road and Water Transport Services			
A—Road Transport—			
A(v)—Other Expenditure—			
Central Sector (New Schemes)—			
A(v)(3)—Purchase of Calcutta Tramways Company Ltd.—			
O .. 1,46.00	}
R .. -1,46.00			

The saving was due to the proposed purchase of Calcutta Tramways Company Ltd., contemplated at the budget stage, not having been effected during the year owing to non-settlement of legal and technical issues.

338—Road and Transport Services

B—Water Transport—

B(v)—Other Expenditure—

Centrally-sponsored (New Schemes)—

B(v)(4)—Procurement of passenger-carrying units and construction of jetties for passenger service across the river Hooghly—

O .. 30.00	}	15.25	15.25	..
R .. -14.75				

Saving was due to non-payment of a claim for want of compliance with formalities (Rs. 9.75 lakhs) and less allocation of funds by the Government of India (Rs. 5.00 lakhs).

538—Capital Outlay on Road and Water Transport Services

A—Road Transport—

A(v)—Other Expenditure—

State Plan (Fifth Plan)—

A(v)(2)—Construction of Truck Terminals—

O .. 5.00	}	0.44	1.86	+1.41
R .. -4.56				

Saving was attributed to a post-budget decision to entrust the work of construction of terminal to the Calcutta Metropolitan Development Authority.

Grant No. 71—Road and Water Transport Services (All voted)—contd. 221

(ii) The above saving was partly counterbalanced by an excess of Rs. 92 86 lakhs due to larger payments of loans and advances mainly under the following :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
738—Loans for Road and Water Transport Services			
I—Road Transport—			
Non-Plan—			
I(1)—Loans to Calcutta State Transport Corporation, North Bengal State Transport Corporation, Durgapur State Transport Corporation and Calcutta Tramways Company Ltd.—			
O ..	3,00.00	8,84.67	8,84.67 ..
S ..	4,96.85		
R ..	87.82		
State Plan (Fifth Plan)—			
I(2)—Loans for development of North Bengal State Transport Corporation—			
O ..	30.00	34.00	34.00 ..
R ..	4.00		

Grant No. 72—Tourism (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 339—Tourism			
	Rs.		
Original ..	42,44,000	51,80,289	+6,34,289
Supplementary ..	3,02,000		
Amount surrendered during the year	..	..

Notes and comments—

- (i) The excess of Rs. 6,34,289 over the grant requires regularisation.
 (ii) Excess (partly offset by saving under other heads) occurred mainly under I—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
VI—Other Expenditure—			
VI(4)—Grant to the West Bengal Tourism Development Corporation Ltd. for maintenance of Tourist Lodges, Centres, etc.—			
..	..	8.50	+8.50

Excess was due to unanticipated expenditure on grant to the West Bengal Tourism Development Corporation for managerial expenses.

222 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 ..	3,00,000	3,37,995	+37,995
Supplementary ..			
	3,00,000		
Amount surrendered during the year	..	..	..

Notes and comments—

The excess of Rs. 37,995 over the grant due to larger contribution to the share capital to the proposed West Bengal Tourism Development Corporation requires regularisation.

Grant No. 74—Compensation and Assignments to Local Bodies and Panchayat 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 ..	11,11,61,000	11,80,76,573	-2,36,44,427
Supplementary	3,05,60,000		
	14,17,21,000		
Amount surrendered during the year (March 1976)	..	..	5,44,100
Charged—			
	Rs.		
Original ..	8,13,000	8,89,770	-43,330
Supplementary	1,20,100		
	9,33,100		
Amount surrendered during the year (March 1976)	..	..	25,000

Grant No. 74—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat)—concl'd. 223

Notes and comments—

(i) Out of the unutilised provision of Rs. 2,36.44 lakhs, Rs. 2,31.00 lakhs remained surrendered.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
I—Terminal Tax—			
I(2)—Grants to Municipalities out of receipts from expected new taxes—			
O ..	2,67.00	}	
S ..	79.00		
	3,46.00	1,68.61	-1,77.39

Additional funds of Rs. 79.00 lakhs were provided by supplementary grant for payment of grants out of octroi and other collections. Reasons for the final saving of Rs. 1,77.39 lakhs have not been intimated (April 1977).

I(1)—Grant to Calcutta Corporation out of receipts from expected new taxes—

O ..	2,67.00	}	
S ..	79.00		
	3,16.00	2,84.00	-62.00

Additional funds of Rs. 79.00 lakhs were provided by supplementary grant for payment of grants out of octroi collections. Reasons for the final saving of Rs. 62.00 lakhs have not been intimated (April 1977).

II—Other Miscellaneous Compensations and Assignments—

II(!)—Annuities for religious and charitable units on account of acquired lands—

O ..	40.00	}	
R ..	-5.50		
	31.50	33.53	-0.97

Saving was due mainly to delay in finalisation of compensation cases involving more than one district owing to correspondence between different district authorities, delay in assessment of damage fee in respect of vested khas lands owing reportedly to preoccupation of the staff with the 20-Point Economic Programme and non-filling up of posts of district compensation officers in certain districts for a long time.

224 Grant No. 75—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 ..	15,00,000	22,50,000	16,00,000
Supplementary	7,50,000		
Amount surrendered during the year (March 1976)	..	..	6,50,000

Notes and comments—

(i) Supplementary provision obtained in March 1976 proved excessive in view of the saving in the grant.

(ii) Saving occurred under :—

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

I—Investment in General Financial Institutions—

I(a)—Rural Banks in West Bengal—

S ..	7.50	3.75	3.75	..
R ..	-3.75			

Rupees 3.75 lakhs were surrendered due to deferment of the opening of the Mallabhum Gramin Bank' in the district of Bankura.

II—Investment in Trading Institutions—

II(a)—West Bengal Mineral Development and Trading Corporation Ltd.—

O ..	15.00	12.25	12.25	..
R ..	-2.75			

Rupees 2.75 lakhs were surrendered due to ceiling imposed on the Plan expenditure of the Commerce and Industries Department.

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 321—Village and Small Industries, 505—Capital Outlay on Agriculture, 520—Capital Outlay on Industrial Research and Development, 521—Capital Outlay on Village and Small Industries, 705—Loans for Agriculture, 711—Loans for Dairy Development, 722—Loans for Machinery and Engineering Industries, 723—Loans for Petroleum, Chemicals and Fertiliser Industries, 726—Loans for Consumer Industries and 730—Loans to Industrial Financial Institutions			
	Rs.		
Original ..	2,44,30,000	} 4,55,15,000	5,17,87,000 +62,72,000
Supplementary	2,10,85,000		
Amount surrendered during the year ..		..	..

The expenditure shown above does not include Rs. 6,66,666 spent from out of an advance from Contingency Fund sanctioned in March 1976, but not recouped to the Fund till the close of the year.

Notes and comments—

- (i) The excess of Rs. 62,72,000 over the grant requires regularisation.
- (ii) In view of the excess, the supplementary grant obtained on the basis of the revised estimates framed towards the end of the year proved inadequate.
- (iii) Substantial excess occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
726—Loans for Consumer Industries			
I—Textiles—			
Non-Plan—			
I(1)—Loans to Kalyani Spinning Mills Ltd.—			
O ..	16.00	} 46.00	91.00 +45.00
S ..	25.00		
R ..	5.00		

The total excess of Rs. 50.00 lakhs was due to increase in the quantum of ways and means advances for undertaking development works and also for meeting statutory liabilities not contemplated in the original budget.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
722—Loans for Machinery and Engineering Industries			
I—Heavy Engineering Industries—			
Non-Plan—			
I(1)—Loans to Westinghouse Saxby Farmer Ltd.—			
O .. 15.00	} 39.28	51.00	+11.72
S .. 21.00			
R .. 3.28			

The total excess of Rs. 15.00 lakhs was due to sanction of more ways and means advances than anticipated.

505—Capital Outlay on Agriculture

II—Storage and Warehousing—

State Plan (Fifth Plan)—

II(1)—West Bengal State Warehousing Corporation—

O .. 4.00	} 10.00	10.00	..
R .. 6.00			

Anticipated excess was due to enhancement of the matching contribution towards the share capital of the State Warehousing Corporation by the Central Warehousing Corporation for implementation of schemes.

726—Loans for Consumer Industries

IV—Other Industries—

Non-Plan—

IV(1)—Loans to Great Eastern Hotel Ltd.—

S .. 25.00	} 31.25	31.25	..
R .. 6.25			

Anticipated excess was attributed to payment of more ways and means advances than estimated.

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

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

(In lakhs of rupees)

505—Capital Outlay on Agriculture

I—Agricultural Engineering—

State Plan (Fifth Plan)—

I(1)—West Bengal Agro-Industries Corporation—

O	..	38.00	}	31.00	31.00	..
R	..	—7.00				

Funds were withdrawn by reappropriation due to non-receipt of the Government of India's matching contribution to the share capital of the corporation to the desired extent.

722—Loans for machinery and Engineering Industries

II—Other Industries—

II(1)—Loans to Electro-Medical and Allied Industries Ltd.—

O	..	20.00	}	20.00	20.00	..
S	..	5.00				
R	..	—5.00				

In view of withdrawal of Rs. 5.00 lakhs by reappropriation, the supplementary grant obtained towards the end of the year in anticipation of payment of more loans and advances, proved wholly unnecessary. Reasons for the withdrawal of funds have not been intimated (April 1977).

228 Grant No. 79—Petroleum, Chemicals and Fertiliser Industries (Excluding Public Undertakings) (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 523—Capital Outlay on Petroleum, Chemicals and Fertiliser Industries			
	Rs.		
Original ..	20,15,000	16,47,971	-3,67,029
Supplementary ..			
	20,15,000		
Amount surrendered during the year (March 1976)	..	..	3,45,244

Notes and comments—

Saving occurred under :—

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

IV—Fertilisers—

Durgapur Fertiliser Factory—

O ..	12.15	8.70	8.48	-0.22
R ..	-3.45			

Reasons for the saving have not been intimated (April 1977).

Grant No. 80—Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries) (All voted) 229

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads: 526—Capital Outlay on Consumer Industries and 726—Loans for Consumer Industries			
	Rs.		
Original .. 26,62,000	} 27,75,000	22,26,831	-5,48,169
Supplementary 1,13,000			
Amount surrendered during the year (March 1976)	..	..	5,56,300

Under the voted portion, Rs. 12,00,000 were spent out of an advance from Contingency Fund sanctioned in March 1976, but not recouped to the Fund till the close of the year.

Notes and comments—

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

Head	Total grant	Actual expenditure	Excess + Saving—

(In lakhs of rupees)

526—Capital Outlay on Consumer Industries

IX—Coke Oven and Gas Acquisition of Gas Supply undertaking of Calcutta—

O .. 6.00	}
R .. -6.00			

Entire provision was surrendered as the case regarding the validity of the Oriental Gas Company Act, 1960, was *sub judice*. In the previous year also, the entire provision of Rs. 6.00 lakhs remained unutilised.

VIII—Brick—

2. Expansion of Mechanised Brick-Plant at Akra—

O .. 2.62	}
R .. -2.62			

Saving was due to non-finalisation of the scheme.

Grant No. 81—Other Industries (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 529—Capital Outlay on Other Industries			
	Rs.		
Original ..	8,00,000	}	8,00,000
Supplementary ..	..	
Amount surrendered during the year (March 1976)	..	..	8,00,000

Notes and comments—

Saving occurred under :—

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

Establishment of a Nirodh Project at Farakka—

O ..	8.00	}	..
R ..	—8.00		

Saving was due to non-finalisation of the proposal for setting up a second unit of Messrs. Hindustan Latex Ltd. at Farakka owing to the decision of the Government of India at post-budget stage to set up a super thermal power station at that place.

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 ..	86,00,000	}	..
Supplementary ..	..	
Amount surrendered during the year	..	..	..

Public Debt (All charged)

231

	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**

Rs.

<i>Original</i>	1,02,51,50,000	}	1,34,19,67,000	1,57,79,35,277	+23,59,68,277
<i>Supplementary</i>	31,68,17,000				

Amount surrendered during the year

Notes and comments—

(i) The expenditure exceeded the appropriation by Rs. 23,59,68,277; the excess requires regularisation.

(ii) The supplementary provision (Rs. 31.68 crores) obtained in March 1976 proved inadequate in view of eventual excess under the appropriation.

(iii) Excess occurred mainly under : —

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

(In lakhs of rupees)

**603—Internal Debt of the State
Government**

**VII—Ways and means advances
from the Reserve Bank of India—**

<i>O</i>	..	50,00.00	}	79,35.14	1,04,49.27	+25,14.13
<i>S</i>	..	29,35.14				

The supplementary appropriation obtained for repayment of ways and means advances fell short of the requirements and 24 per cent. of the actual expenditure remained uncovered. The excess was due mainly to repayment of overdraft from the Bank and adjustment of shortfall in minimum balance of the State Government with the Bank.

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
604—Loans and Advances from the Central Government			
A—Non-Plan Loans—			
A—IV—Loans for manures and fertilisers, seeds, pesticides—			
<i>A-IV(1)—Loans for purchase and distribution of fertilisers, seeds and pesticides—</i>	2,50.00	5,00.00	+2,50.00

Excess was due to more repayments consequent on receipt of more short term loans from the Government of India.

603—Internal Debt of the State Government

<i>IV—Loans from the National Agricultural Credit Fund of the Reserve Bank of India—</i>	36.46	45.54	+9.08
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Reasons for the excess have not been intimated (April 1977).

VIII—Compensation and Other Bonds—

<i>VIII(1)—West Bengal Estate Acquisition Compensation Bonds—</i>	30.00	34.15	+4.15
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Excess was due to more payment of Bonds on maturity than anticipated.

II—Market loans not bearing Interest—

<i>II(5)—4½ per cent. West Bengal Loan 1974—</i>	..	2.33	+2.33
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Excess was due to repayment of expired market loans.

VI—Loans from Other Institutions—

<i>VI(4)—Loans from Indian Dairy Corporation—</i>	10.50	12.70	+2.20
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Reasons for the excess have not been intimated (April 1977).

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
604—Loans and Advances from the Central Government			
A-III—Loans for Urban Development—			
A-III(1)—Loans for Calcutta Metropolitan District Development Schemes—			
	75.00	..	—75.00

Saving was due to moratorium on loans as per revised terms and conditions.

603—Internal Debt of the State Government

VI—Loans from Other Institutions—

VI(1)—Loans from the Housing and Urban Development Corporation—			
	59.07	..	—59.07
VI(3)—Loans from National Co-operative Development Corporation—			
	59.19	46.15	—13.04
VI(5)—Loans from Calcutta Metropolitan Development Authority—			
	7.40	..	—7.40

Reasons for non-repayment/less refund of loans in the above cases have not been intimated (April 1977).

604—Loans and Advances from the Central Government

A—Non-Plan Loans—

A-V—Loans for Roads and Bridges—

A-V(1)—Loans for construction of second Bridge over Hooghly river including Kona Express way—			
	40.00	..	—40.00

Reasons for the saving have not been intimated (April 1977).

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
C—Loans for Central Plan Schemes—			
C-II—Road Transport—			
<i>C-II(i)—Loans for reloaning to Calcutta State Transport Corporation and Calcutta Tramways Company Ltd.—</i>			
	26.67	..	-26.67

Reasons for non-repayment have not been intimated (April 1977).

A—Non-Plan Loans—

<i>A-II—Loans for Police Housing—</i>	5.03	..	-5.03
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Reasons for non-repayment have not been intimated (April 1977).

D—Centrally-sponsored Plan Schemes—

D-IV—Loans for Co-operative Schemes—

<i>D-IV(i)—Loans for Co-operative Development—</i>	3.26	..	-3.26
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The entire provision remained unutilised as the repayment was not due.

Grant No. 84—Loans and Advances (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 766—Loans to Government Servants, etc. and 767—Miscellaneous Loans			
	Rs.		
Original ..	6,01,31,000	} 6,09,11,000	6,53,26,483 +44,15,483
Supplementary	7,80,000		
Amount surrendered during the year (March 1976)	..	..	7,40,000

Notes and comments—

(i) The expenditure exceeded the grant by Rs. 44,15,483 ; the excess requires regularisation.

(ii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
766—Loans to Government Servants, etc.			
IV—Festival Advances—			
O .. 4,80.00	5,00.00	5,19.35	+19.35
S .. 7.80			
R .. 12.20			

Additional funds of Rs. 20.00 lakhs were provided by supplementary grant and reappropriation due to larger requirements than anticipated. Reasons for the final excess of Rs. 19.35 lakhs have not been intimated (April 1977).

V—Other Advances—

Advances in connection with marriage, illness, etc.—

O .. 35.00	30.15	63.09	+32.94
R — —4.85			

The anticipated saving of Rs. 4.85 lakhs was due to smaller requirement of loan than anticipated. Reasons for the final excess have not been intimated (April 1977).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I—House Building Advances—			
O .. 60.00	50.00	50.22	+0.22
R .. —10.00			

Saving was due to smaller requirement of advances than estimated in the Budget.

II—Advances for the purchase of Motor conveyances—

C .. 5.00	1.70	1.46	—0.24
R — —3.30			

Saving was due to smaller requirement of advances than anticipated.

**Grant-wise details of recoveries adjusted in reduction of expenditure in the
Accounts for 1975-76**

(Referred to in the Summary of Appropriation Accounts at page 11)

Serial no.	Number and name of grant or appropriation	Budget estimate	Actuals	Actuals com- pared with Budget estimate More + Less -
		Rs.	Rs.	Rs.
1.	7—Land Revenue ..	20,80,000	86,756	-19,93,244
2.	8—Stamps and Regis- tration	1,34,000	1,21,582	-12,418
3.	21—Police	2,15,00,000	2,15,24,000	+24,000
4.	22—Jails	16,00,000	28,14,689	+12,14,689
5.	24—Stationery and Printing	2,16,000	32,144	-1,83,856
6.	25—Public Works—			
	Voted	1,97,56,000	23,68,48,639	+21,70,92,639
	Charged	90,000	1,86,731	+96,731
7.	27—Other Administrative Services	80,000	..	-80,000
8.	28—Pensions and Other Retirement Benefits ..	6,50,000	2,61,740	-3,88,260
9.	36—Medical	5,30,14,000	4,97,89,641	-32,24,359
10.	38—Public Health, Sani- tation and Water Supply	3,00,00,000	9,63,77,767	+6,63,77,767
11.	39—Housing	83,90,000	4,01,22,118	+3,17,32,118
12.	40—Urban Development	17,56,000	27,39,779	+9,83,779
13.	43—Social Security and Welfare (Civil Supplies)	10,000	..	-10,000
14.	44—Social Security and Welfare (Relief and Re- habilitation of Displaced Persons) .. ..	..	3,47,177	+3,47,177
15.	45—Social Security and Welfare (Welfare of Scheduled Castes, Sched- uled Tribes and Other Backward Classes) ..	11,24,000	10,55,091	-68,909

**Grant-wise details of recoveries adjusted in reduction of expenditure in the
Accounts for 1975-76**

(Referred to in the Summary of Appropriation Accounts at page 11)

Serial no.	Number and name of grant or appropriation	Budget estimate	Actuals	Actuals com- pared with Budget estimate More+ Less—
		Rs.	Rs.	Rs.
16.	47—Relief on account of Natural Calamities .. ||	..	80,00,000	+80,00,000
17.	52—Agriculture ..	..	2,40,552	+2,40,552
18.	53—Minor Irrigation, Soil Conservation and Area Development ..	2,12,000	2,06,705	—5,295
19.	54—Food	10,08,00,000	14,97,36,325	+4,89,36,325
20.	55—Animal Husbandry ..	1,30,00,000	23,71,240	—1,06,28,760
21.	56—Dairy Development (Excluding Public Un- dertakings)	15,90,00,000	12,62,62,603	—3,27,37,397
22.	58—Forest	9,55,000	3,76,262	—5,78,738
23.	62—Industries (Excluding Closed and Sick Indus- tries)	8,30,000	10,92,709	+2,62,709
24.	63—Village and Small Industries ..	13,000	..	—13,000
25.	64—Mines and Minerals ..	4,20,000	..	—4,20,000
26.	65—Water and Power Development Services ..	9,40,55,000	8,77,54,380	—63,00,620
27.	66—Irrigation ..	40,50,000	5,10,58,051	+4,70,08,051
28.	70—Roads and Bridges ..	7,61,06,000	12,37,82,103	+4,76,76,103
Total ..	{ Voted ..	58,97,51,000	1,00,30,02,053	+41,32,51,053
	{ Charged ..	90,000	1,86,731	+96,731
Grand Total ..	..	58,98,41,000	1,00,31,88,784	+41,33,47,784