

(4/5A)



सत्यमेव जयते

Government of West Bengal

**Appropriation Accounts
1982-83**

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1984

Government of West Bengal

**Appropriation Accounts
1982-83**

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E R R A T A

Appropriation Accounts - 1982-83
Government of West Bengal.

Reference(Page no. line etc.)	for	Read
(1)	(2)	(3)
6 - Grant no. 53, 3rd Col.	57,81 i 57,608	57,81,47,608
9 - 16th line	appropriation	appropriations
10- 8th line from bottom	Services	Service
- 7th line from bottom	obtained	have obtained
11 - 10th line from bottom	regularisation	regularisation
12 - last line	(May, 1984)	(May, 1984)
13 - Notes and comments below Major Head-214 - Administration of Justice		Delete note number (i) and renumber the existing ones as (i) and (ii) at pages 13 & 14.
- last line		add fullstop after the words (May 1984).
14 - 6th line	civil	civil
- 20th line	state	State
- 10th line from bottom (Heading of Grant No. 5)	Election	Elections
- 6th line from bottom	Election	Elections
18 - last line	ultimality	ultimately
21 - 17th line	However, of	however, saving of
24 - 6th line from bottom	S supplementary	Supplementary
- 5th line from bottom	surrender	surrendered
28 - 14th line	pre-	pro-
33 - 21st line from bottom	27,3029 lakhs	27,30,29 lakhs
36 - 2nd line from bottom	attributed	attributed.
38 - Sub-head III(3)(b)-	Emergecy	Emergency
40 - 1st line (heading of Grant No. 28)	Pension	Pensions

(1)	(2)	(3)
40 - 5th line (Nomenclature of Major Head 266)	Pension	Pensions
50 - 2nd line	Total grant	Total grant or appropriation
- 17th line		put(;) after "2,70,51,821
- 19th line	2,63,28	2,63*28
51 - 5th line from bottom	Employees,	Employees'
55 - 4th line		Delete (in lakhs of rupees) and insert '...' under each column.
57 - 9th line from bottom		Delete' (March 1983)
62 - 6th line	Urban	Urban
66 - 12th line from bottom	499-	483
67 - 1st figure under last col.	indistinct	22,90,29,109
- 16th line	Saving	saving
- Do	Surrendered	surrendered
68 - 11th line from bottom	surrendered	surrendered
- Do -	decided	decided
69 - 16th line	case	cases
70 - last line	n	in
71 - Sub-head I(9)(nomenclature)	East Calcutta	Manicktola
72 - 4th line from bottom	taken provisions	taken provision
- last line	fall	fell
75 - last line from bottom	984	1984)
76 - last line	have been	have not been
77 - 1st line (heading)	grant No.43	Grant No.43.
79 - Sub-head VI(2)-figure under 2nd column	39.08	39.18
- 4th line from bottom	addivional	additional
81 - 7th line	448-	488-
- 15th line	druing	during.
- 17th line from bottom (Major head- 288)	Secuiryt	Security

(1)	(2)	(3)
83 - 17th line from bottom	fund	final
84 - 26th line	X - Direction	I - Direction
86 - 1st figure under 2nd col.	3,36,96,0000	3,26,96,000
87 - 8th line from bottom	vagarants	vagarunts
90 - 1st line (Heading)	Gr. Mount	Grant No.
- 6th line	Co-operation	Co-operation
91 - 16th line	Credit	Credit
92 - 9th line from bottom	Losns	Loans
- 7th line from bottom	Developmeettal	Developmental
94 - 2nd line from bottom	case	cases
96 - figure under 4th col.	1.4	1.54
97 - 6th line	Cradit	Credit
98 - 10th line	Socities	Societies
- nomenclature of Sub-head XI(1)	Weakers'	Weavers'
100 - 19th line		delete (March, 1983)
101 - last line	0.90	- 0.90
112 - 2nd line	were counterbalanced	were partly counterbalanced
- last line	.. 20.00 } " - 0.80 }	O .. 20.00 } R .. - 0.80 }
110 - 7th line	Husbandary	Husbandry
120 - 2nd line from bottom	Rweason	Reasons
123 - 15th line	minly	mainly
125 - 8th line from bottom	Plna	Plan
127 - 7th line	Foresty	Forestry
- 8th line	Foresty	Forestry
128 -		Insert '(In lakhs of rupees)' below the 3rd line

(1)	(2)	(3)
130 - 5th line (Major heads)	31	314
- figure under 4th col. (Charged Appropriation)	3,000	- 3,000
- 19th line from bottom	Rs. 9,91.22 lakhs	Rs. 9,91.42 lakhs
- 13th line from bottom	incurred	occurred
131 - 6th line	appropriation	grant
- 3rd line from bottom	5 percent in	5 percent cut in
132 - 17th line	contingency	Contingency
- 19th line	Saving	saving
133 - 2nd line	Total grant	Total grant or appropriation
- 10th line	Original	Original
- 15th line	2,014	2,104
134 - 6th line	Lump	Lump
- 2nd line from bottom	ph	the
- last line		add (May 1984) after the word intimated
135 - 2nd line from bottom	Rs. 5,40 lakhs	Rs. 5.40 lakhs
140 - 17th line from bottom	Rs. 2,47,40 lakhs	Rs. 2,47.40 lakhs
- 4th and 5th line from bottom	S .. 3,45,38 } R .. 14,95 }	S .. 3,45.38 } R .. 14.95 }
141 - Sub-head B-IX(1)	O .. 1,50,00 } S .. 19,25 } R .. - 57,25 }	O .. 1,50.00 } S .. 19.25 } R .. - 57.25 }
144 - 6th line from bottom	not	nor
145 - last line	ntimated	intimated
149 - 5th line	Metallurglal	Metallurgical
153 - total figure under the col. "Credit" against B- Kangsubuti	1,68.37	1,68.37
155 - last line	two	the
156 - 14th line from bottom		Insert a semi-colon(; after 2,82,27,675
157 - 6th line from bottom	Laosn	Loans
160 - 4th line	surrendered	surrendered

(1)	(2)	(3)
161 - 15 th line	otes	Notes
last line	1	1,30.00
163 - 2nd line from bottom	wa	were
164 - 16th line	above	above
165 - 3rd line	Total grant	Total grant or appropriation
- 5th line from bottom	68.87	- 68.87
167 - 13th line	finer	finer
169 - 9th line	Corporation	Corporation
170 - 3rd line	expenditure	expenditure
171 - 3rd line	expenditure	expenditure
172 - 5th line from bottom	Coal-base	Coal-based
- last line		put a full stop after economy.
173 - 12th line	Supplementary	Supplementary
- 16th line	was	were
174 - 14th line	Suga	Sugar
175 - 20th line from bottom	13,81,27,99,452 + 68,20,81,452	13,81,27,99,451 + 68,20,81,451
- 16th line from bottom	by 68,20.8 lakhs	by 68,20.81 lakhs
- 9th line	(in lakhs of rupee)	(in lakhs of rupees)
- 3rd line from bottom	Overdrast	Overdruft
176 - 11th, 12th & 13th line	O .. 8,40,71,00 S .. 2,99,74,82 R .. 1,42,00	O .. 8,40,71.00 S .. 2,99,75.82 R .. 1,49.00
- 18th line from bottom	expendure	expenditure
- 19th line from bottom	Exess +	Excess +
177 - 2nd line	reoveries	recoveryes.

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1982-83 presents the accounts of sums expended in the year ended the 31st March 1983 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 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	1,10,26,000	88,10,080	22,15,920	..
Charged	1,60,000	10,69,412	..	9,09,412
2. Governor—				
Charged	28,01,000	27,41,572	59,428	..
3. Council of Ministers—				
Voted	29,43,000	29,86,066	..	43,066
4. Administration of Justice—				
Voted	8,49,93,000	8,03,38,679	46,54,321	..
Charged	1,85,87,000	2,08,86,910	..	20,99,910
5. Elections—				
Voted	6,77,20,000	6,44,10,708	33,09,292	..
6. Collection of Taxes on Income and Expenditure—				
Voted	58,37,000	54,96,695	3,40,305	..
Charged	2,000	..	2,000	..
7. Land Revenue—				
Voted	24,16,22,000	22,09,19,157	2,07,02,843	..
Charged	1,00,000	..	1,00,000	..
8. Stamps and Registration—				
Voted	4,65,26,000	4,26,41,662	38,84,338	..
9. Collection of other Taxes on Property and Capital Transactions—				
Voted	4,76,000	3,12,490	1,63,510	..
10. State Excise—				
Voted	4,63,87,000	4,07,60,980	56,26,020	..
Charged	43,000	..	43,000	..
11. Sales Tax—				
Voted	4,20,07,000	3,87,15,094	32,91,906	..
12. Taxes on Vehicles—				
Voted	82,17,000	80,24,748	1,92,252	..
Charged	15,000	15,000	..	..
13. Other Taxes and Duties on Commodities and Services—				
Voted	2,79,89,000	2,40,90,837	38,98,163	..

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.
14. Other Fiscal Services—				
Voted	1,24,57,000	86,77,681	37,79,319	..
15. Appropriation for reduction or avoidance of debt—				
Charged	6,46,73,000	6,46,73,000	..	..
16. Interest Payments—				
Voted	1,00,02,000	45,88,496	54,13,504	..
Charged	1,74,72,80,000	1,69,30,15,148	6,42,64,855	..
17. Public Service Commission—				
Charged	52,29,000	52,05,325	22,675	..
18. Secretariat—General Services—				
Voted	6,21,31,000	5,98,97,986	22,33,014	..
Charged	41,000	40,295	705	..
19. District Administration—				
Voted	7,09,96,000	6,00,60,479	1,09,35,521	..
20. Treasury and Accounts Administration—				
Voted	3,55,02,000	3,79,25,169	..	24,23,169
21. Police—				
Voted	1,11,51,39,000	1,03,41,43,951	8,09,95,049	..
Charged	1,62,000	1,61,659	341	..
22. Jails—				
Voted	8,31,37,000	7,07,22,142	1,24,14,858	..
24. Stationery and Printing—				
Voted	3,75,24,000	3,97,19,916	..	21,95,916
25. Public Works—				
Voted	46,58,35,000	69,60,12,814	..	28,01,77,814
Charged	44,13,000	47,57,461	..	3,44,461
26. Fire Protection and Control—				
Voted	5,06,84,000	4,18,84,128	87,99,872	..
27. Other Administrative Services—				
Voted	16,56,56,800	17,25,73,094	..	69,16,494

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.
28. Pensions and Other Retirement Benefits—				
Voted	37,74,21,000	36,77,18,947	97,02,053	..
Charged	14,51,000	14,41,963	9,037	..
30. Miscellaneous General Services—				
Voted	3,11,70,000	2,85,96,563	25,73,437	..
31. Secretariat—Social and Community Services—				
Voted	2,17,70,900	2,13,74,455	3,95,545	..
Charged	2,639	2,639	..	..
32. Education (Sports)—				
Voted	2,03,23,000	1,57,90,082	45,32,938	..
33. Education (Youth Welfare)—				
Voted	4,88,02,000	4,35,38,104	46,63,896	..
34. Education, Art and Culture (Excluding Sports and Youth Welfare)—				
Voted	3,87,66,29,000	4,04,74,70,430	..	17,08,41,430
Charged	1,11,638	1,11,638	..	..
35. Scientific Services and Research—				
Voted	29,000	22,810	6,190	..
36. Medical—				
Voted	1,16,21,83,000	1,18,92,34,821	..	2,70,51,821
Charged	89,679	71,835	17,844	..
37. Family Welfare—				
Voted	17,21,16,000	14,83,67,190	2,37,48,810	..
38. Public Health,—				
Voted	60,00,79,000	63,13,33,509	..	3,12,54,509
Charged	9,000	8,066	934	..
39. Housing—				
Voted	16,54,12,000	13,83,77,914	1,70,34,086	..
Charged	3,21,600	3,00,000	21,000	..

Summary of Appropriation Accounts—*contd.*

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
40. Urban Development—				
Voted	76,06,78,000	53,16,48,891	22,90,29,109	..
41. Information and Publicity—				
Voted	5,75,84,000	5,14,44,992	61,39,008	..
42. Labour and Employment—				
Voted	53,71,42,000	47,47,25,958	6,24,16,042	..
43. Social Security and Welfare (Civil Supplies)—				
Voted	55,47,000	45,60,051	9,86,949	..
44. Social Security and Welfare (Relief and Rehabilitation of Displaced Persons and Repatriates)—				
Voted	11,32,06,000	8,07,19,193	3,25,70,807	..
Charged	20,55,000	28,036	20,26,964	..
45. Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—				
Voted	32,99,00,000	28,78,06,008	4,20,93,032	..
Charged	1,511	..	1,511	..
46. Social Security and Welfare (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Repatriates and Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—				
Voted	73,88,18,000	59,59,04,221	14,29,13,779	..
Charged	4,131	..	4,131	..
47. Relief on account of Natural Calamities—			..	
Voted	22,50,00,000	23,28,26,452	..	76,26,452
48. Other Social and Community Services—				
Voted	3,26,96,000	2,46,77,163	80,18,837	..
Charged	1,63,000	1,62,957	43	..
49. Secretariat—Economic Services—				
Voted	3,89,45,000	3,22,90,170	66,54,830	..
Charged	1,38,168	1,38,168	..	..

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.
50. Co-operation—				
Voted	36,76,50,000	31,17,58,039	5,58,91,961	..
Charged	54,300	..	54,300	..
51. Other General Economic Services—				
Voted	2,13,95,000	2,02,98,619	10,96,381	..
52. Agriculture—				
Voted	57,03,11,000	51,67,83,488	5,35,27,512	..
Charged	2,85,357	2,71,357	14,000	..
53. Minor Irrigation, Soil Conservation and Area Development—				
Voted	58,43,47,000	57,81,57,608	61,89,392	..
54. Food—				
Voted	35,79,19,000	28,38,72,885	7,40,46,115	..
Charged	10,000	..	10,000	..
55. Animal Husbandry—				
Voted	14,09,51,000	13,62,98,818	46,52,182	..
Charged	4,000	4,000	..	..
56. Dairy Development—				
Voted	29,55,87,000	29,38,52,967	17,34,033	—
Charged	60,000	17,000	43,000	..
57. Fisheries—				
Voted	5,44,43,000	4,22,64,341	1,21,78,659	..
58. Forest—				
Voted	15,35,78,000	14,27,46,095	1,08,31,905	..
59. Community Development (Panchayat)—				
Voted	27,35,16,000	17,43,73,614	9,91,42,386	..
Charged	3,000	..	3,000	..
60. Community Development (Excluding Panchayat)—				
Voted	16,90,02,000	13,55,17,544	3,34,84,456	..
Charged	2,104	..	2,104	..

Summary of Appropriation Accounts—*contd.*

7

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted / appropriated	More than granted / appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
61. Industries (Closed and Sick Industries)—				
Voted	9,40,14,000	6,28,47,289	3,11,66,711	..
Charged	11,373	11,373	..	
62. Industries (Excluding Closed and Sick Industries)—				
Voted	21,81,89,000	19,34,48,942	2,47,40,058	..
Charged	7,000	..	7,000	..
63. Village and Small Industries (Excluding Public Undertakings)—				
Voted	9,85,22,000	7,67,79,234	2,17,42,766	..
64. Mines and Minerals—				
Voted	36,11,000	30,78,842	5,32,158	..
66. Multipurpose Projects, Navigation, and Flood Control Projects— River Irrigation, Drainage and Control				
Voted	1,11,13,31,000	1,09,38,56,898	1,74,74,102	..
Charged	13,59,000	12,75,945	83,055	..
67. Power Projects—				
Voted	57,73,00,000	53,12,00,000	4,61,00,000	..
68. Ports, Lighthouses and Shipping—				
Voted	54,56,000	36,79,982	17,76,018	..
69. Civil Aviation—				
Voted	26,97,000	5,54,474	21,42,526	..
70. Roads and Bridges—				
Voted	61,98,23,000	64,80,50,675	..	2,82,27,675
Charged	26,41,788	3,50,595	22,91,193	..
71. Road and Water Transport Services—				
Voted	76,77,67,900	65,46,03,298	11,31,63,702	..

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
72. Tourism—	Rs.	Rs.	Rs.	Rs.
Voted	99,76,000	86,28,492	13,47,508	..
73. Other Transport and Communication Services—				
Voted	5,11,000	2,410	5,08,590	..
74. Compensation and Assignments (Excluding Panchayat)—				
Voted	56,59,26,000	54,05,25,015	2,54,00,985	..
Charged	15,75,000	..	15,75,000	..
75. Investments in General Financial and Trading Institutions—				
Voted	73,50,000	39,17,500	34,32,500	..
76. Public Undertakings—				
Voted	27,05,07,000	19,79,60,076	7,25,46,924	..
79. Capital Outlay on Petroleum, Chemical and Fertilizer Industries (Excluding Public Undertakings)—				
Voted	60,50,000	41,94,745	18,55,255	..
80. Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)—				
Voted	4,80,64,000	4,40,62,800	40,01,200	..
82. Investments in Industrial Financial Institutions (Excluding Public Undertakings)—				
Voted	1,27,75,000	1,09,00,000	18,75,000	..
83. Public Debt—				
Charged	13,13,07,18,000	13,81,27,99,451	..	68,20,81,451
84. Loans and Advances—				
Voted	8,75,60,000	8,99,03,042	..	23,43,042
Total				
{ Voted	19,49,58,74,600	18,51,62,59,648	1,48,91,66,935	50,95,51,983
{ Charged	14,98,45,83,688	15,60,93,60,802	6,06,58,120	68,54,35,234
Grand Total ..	34,48,04,58,288	34,12,56,20,450	1,54,98,25,055	1,19,49,87,217

Excess over the following grants requires regularisation:—

Number of grant	Name of Grant
3	Council of Ministers
20	Treasury and Accounts Administration
24	Stationery and Printing
25	Public Works
27	Other Administrative Services
34	Education (Excluding Sports and Youth Welfare) and Art and Culture
36	Medical
38	Public Health
47	Relief on account of Natural Calamities
70	Roads and Bridges
84	Loans and Advances

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

Number of appropriation	Name of appropriation
1	State Legislature
4	Administration of Justice
25	Public Works
83	Public Debt

The expenditure shown in the summary of Appropriation Accounts does not include Rs. 1,17,36,889 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 :

Serial Number	Number and name of grant/appropriation	Major head of account	Amount	Month of sanction
			<i>Rs.</i> (Charged)	
1	49—Secretariat— Economic Services	296—Secretariat— Economic Services	618	March 1983
2	52—Agriculture ..	305—Agriculture .. 705—Loans Agriculture	2,71,358 for 1,00,00,000	March 1983 March 1983
3	70—Roads Bridges and	537—Capital Outlay on Roads and Bridges	14,64,913	March 1983
		Total ..	1,17,36,889	

As the grants and charged appropriations are for the gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. The reconciliation of total expenditure according to Appropriation Accounts for 1982-83 and the Finance Accounts for that year is shown below :

	Voted Rs.	Charged Rs.
Total expenditure according to the Appropriation Accounts	18,51,62,59,648	15,60,93,60,802
Deduct—Recoveries shown in Appendix ..	1,30,42,62,759	58,591
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	17,21,19,96,889	15,60,93,02,211

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 Services) Act, 1971. On the basis of information and explanations that my officers required and 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 1982-83.

T. N. Chaturvedi

(T. N. CHATURVEDI)

Comptroller and Auditor General of India

NEW DELHI :

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		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head : 211—Parliament/ States/Union Territory Legislatures				
Voted—				
	Rs.			
Original ..	1,10,26,000	} 1,10,26,000	88,10,080	-22,15,920
Supplementary Amount surrendered during the year	..			
Charged—				
Original ..	1,60,000	} 1,60,000	10,69,412	+9,09,412
Supplementary Amount surrendered during the year	..			

Notes and comments—**Voted grant**

- (i) Total saving of Rs. 22.16 lakhs remained unsurrendered.
(ii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—State Legislatures—			
B(1)—Legislative Assembly ..	47.45	25.71	-21.74

Reasons for saving have not been intimated (May, 1984).

Charged appropriation

- (i) Expenditure exceeded the charged appropriation by Rs. 9,09,412 ;
the excess requires regularisation.
(ii) Excess occurred under—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—State Legislature—			
B(1)—Legislative Assembly—			
O ..	1.55	} 1.51	10.61
R ..	-00.04		

Reasons for excess have not been intimated (May, 1984).

Appropriation No. 2—Governor (All charged)

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 212—President/Vice- President/Governor/Administra- tor of Union Territories			
	<i>Rs.</i>		
<i>Original ..</i>	<i>26,63,000</i>		
<i>Supplementary</i>	<i>1,38,000</i>		
	} <i>28,01,000</i>	<i>27,41,572</i>	<i>—59,428</i>
<i>Amount surrendered during the year</i>	<i>..</i>	<i>..</i>	<i>..</i>

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 213—Council of Ministers			
	<i>Rs.</i>		
<i>Original ..</i>	<i>27,10,000</i>		
<i>Supplementary</i>	<i>2,33,000</i>		
	} <i>29,43,000</i>	<i>29,86,066</i>	<i>+43,066</i>
<i>Amount surrendered during the year (March, 1983)</i>	<i>..</i>	<i>..</i>	<i>82,000</i>

Notes and comments—

(i) Expenditure exceeded the voted grant by Rs. 43,066 ; the excess requires regularisation.

(ii) In view of the eventual excess, the surrender of Rs. 0.82 lakh proved unrealistic.

(iii) Reasons for the final excess have not been intimated (Muy, 1984).

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head : 214—Administration of Justice				
Voted—				
	Rs.			
Original ..	8,45,41,000	8,49,93,000	8,03,38,679	—46,54,321
Supplementary	4,52,000			
Amount surrendered during the year (March, 1983)		..	..	66,22,100
Charged—				
Original ..	1,79,78,000	1,85,87,000	2,06,86,910	+20,99,910
Supplementary	6,09,000			
Amount surrendered during the year		..	..	..

Voted

Notes and comments—

(i) Unutilised provision of Rs. 46.54 lakhs remained unsurrendered.

(ii) Savings occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
XII(iv)—Lump provision for revision of pay scales and other benefits—			
O ..	1,08.89	66.94	..
R ..	—39.95		
			—66.94
XII(v)—Lump provision for additional dearness allowances—			
O ..	53.05	47.09	..
R ..	—5.96		
			—47.09

Funds were reappropriated from the above two heads to other functional heads for meeting increased expenditure consequent upon implementation of revised pay scales. Reasons for the final savings have not been intimated (May, 1984)

(iii) The above savings were partly offset by excesses under—

Head			Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
II Civil and Sessions Court—					
II(1)—Civil and Sessions Court—					
O	..	2,52.27	2,51.47	3,25.18	+73.71
R	..	—0.80			
II(5)—Judicial Court—					
Magistrate's					
O	..	1,48.64	1,46.34	1,83.64	+37.30
R	..	—2.30			
II(2)—Process Establishment—					
Servers'			47.55	53.97	+6.42
II(4) City Civil and Sessions Court—					
			23.26	28.96	+5.70

The excesses in the above four heads were attributed to payment of salaries and office expenses in connection with the operation of 24 Special Courts established at different places of the state in terms of Essential Commodities (Special Provision) Act, 1981, effective from 1st September 1982.

Charged appropriation

Notes and comments—

(i) The expenditure exceeded the charged appropriation by Rs. 20,99,910; the excess requires regularisation.

(ii) The excess expenditure of Rs. 7.58 lakhs and Rs. 14.99 lakhs occurred under the head "214—Administration of Justice, I—High Courts, I(2)—Original Side and I(3)—Appellate Side", respectively, reasons for which have not been intimated (May, 1984). The excess was partly offset by saving under another head.

Grant No. 5—Election (All voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head : 215—Election ..				
Rs.				
Original	.. 4,74,64,000	6,77,20,000	6,44,10,708	—33,09,292
Supplementary	2,02,56,000			
Amount surrendered during the year		..	..	..

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

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head : 220—Collection of Taxes on Income and Expenditure				
Voted—				
	Rs.			
Original ..	54,12,000	58,37,000	54,96,695	—3,40,305
Supplementary	4,25,000			
Amount surrendered during the year (March, 1983)		..	..	8,13,000
Charged—				
Original ..	2,000	2,000	..	—2,000
Supplementary	..			
Amount surrendered during the year (March, 1983)		..	..	2,000

Grant No. 7—Land Revenue

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major heads: 229—Land Revenue and 504—Capital Outlay on Other General Economic Services				
Voted—				
	Rs.			
Original ..	24,16,22,000	24,16,22,000	22,09,19,157	—2,07,02,843
Supplementary	..			
Amount surrendered during the year (March, 1983)		..		52,26,650
Charged—				
Original ..	1,00,000	1,00,000	..	—1,00,000
Supplementary	..			
Amount surrendered during the year (March, 1983)		..	..	70,000

Notes and comments—

(i) There was final saving of Rs. 2,07.03 lakhs in the total grant; however only Rs. 52.27 lakhs were anticipated as saving and surrendered in March, 1983.

(ii) Main saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
229—Land Revenue			
VII—Other Expenditure—			
VII(7)—Lump provision for additional dearness allowances			
O .. 1,56.30	1,49.57	..	—1,49.57
R .. —6.73			

Reasons for saving of the entire provision have not been intimated (May, 1984).

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

	Total grant	Actual	Excess +
	Rs.	expenditure Rs.	Saving— Rs.
Major head : 230—Stamps and Registration			
Original .. Rs. 4,64,65,000	4,65,26,000	4,26,41,662	—38,84,338
Supplementary 61,000			
Amount surrendered during the year (March, 1983)	..	..	34,22,226

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

	Total grant	Actual	Excess +
	Rs.	expenditure	Saving—
	Rs.	Rs.	Rs.
Major head : 235—Collection of Other Taxes on Property and Capital Transactions			
Original .. Rs. 4,76,000	4,76,000	3,12,490	—1,63,510
Supplementary			
Amount surrendered during the year	..	..

Grant No. 10—State Excise

17

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head : 239—State Excise				
Voted—				
	Rs.			
Original	4,53,54,000	} 4,63,87,000	4,07,60,980	—56,26,020
Supplementary	10,33,000			
Amount surrendered during the year		—	—	..
Charged—				
Original	—	} 43,000	..	—43,000
Supplementary	43,000			
Amount surrendered during the year			—	..

Notes and comments—

(i) The entire saving of Rs. 56.26 lakhs in the voted grant remained un-surrendered.

(ii) In view of the saving of Rs. 56.26 lakhs, the supplementary grant of Rs. 10.33 lakhs obtained in March, 1983 proved unnecessary.

(iii) Saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
239—State excise—			
IV—Other Expenditure			
Non-Plan—			
IV(2)—Lump provision for revision of pay scales and other benefits	98.68		—98.68
IV(3)—Lump provision for additional dearness allowances.	20.01	..	—20.01

Reasons for the savings in the above two cases have not been intimated (May, 1984).

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

Grant No. 10—concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
I—Direction and Administration—			
Non-Plan—			
I(1)—Superintendence	— 1,25.93	1,82.33	+56.40

Excess was attributed to increased expenditure due to upward revision of rates of T.A. and also putting into operation a good number of vehicles purchased in previous year.

I(2)—District charges—

O ..	1,85.42	} 1,95.75	2,22.24	+26.49
S ..	10.33			

Excess was attributed to meeting increased expenditure on ration allowance including arrears thereof.

Grant No. 11—Sales Tax (All voted)

	Total grant	Actual expenditure	Excess + Saving—	
	Rs.	Rs.	Rs.	
Major head : 240—Sales Tax				
	Rs.			
Original ..	4,15,10,000	} 4,20,07,000	3,87,15,094	—32,91,906
Supplementary ..	4,97,000			
Amount surrendered during the year (March, 1983).	—	—	71,88,000	

Note and Comment—

Lump provision of Rs. 32.28 lakhs for "Revision of pay scales and other benefits" and Rs. 17.28 lakhs for payment of "Additional dearness allowances" remained wholly unutilised and was ultimately surrendered in March, 1983.

Grant No. 12—Taxes on Vehicles

19

			Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head: 241—Taxes on vehicles—					
<i>Voted—</i>					
	Rs.				
Original ..	77,02,000	}	82,17,000	80,24,748	-1,92,252
Supplementary ..	5,15,000				
Amount surrendered during the year (March, 1983).			..	..	6,00,809
<i>Charged—</i>					
Original ..		}	15,000	15,000	-
Supplementary ..	15,000				
Amount surrendered during the year			-	-	-

Grant No. 12—Other Taxes and Duties on Commodities and Services (All voted)

			Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head : 245—Other Taxes and Duties on Commodities and Services.					
	Rs.				
Original ..	2,79,89,000	}	2,79,89,000	2,40,90,837	-38,98,163
Supplementary ..	..			
Amount surrendered during the year (March, 1983).					31,55,500

Notes and comment :—

Savings occurred mainly under—

		Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<i>IV—Collection Charges—</i>					
<i>Taxes on Goods and Passengers—</i>					
<i>Non-Plan—</i>					
<i>IV(1)—Taxes on entry of goods in local areas—</i>					
O ..	15.60	}	15.65	3.65	-12.00
R ..	0.05				

Reasons for final saving have not been intimated (May, 1984).

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 .. 1,24,57,000	} 1,24,57,000	86,77,681	—37,79,319
Supplementary			
Amount surrendered during the year ..	..	∴	..

Note and comment—

Saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
I—Promotion of Small Savings—			
Non-Plan—			
I(1)—Promotion of Small Savings—	1,23,50	86.75	—36.75
Reasons for the saving have not been intimated (May, 1984)			

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

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 248—Appropriation for Reduction or Avoidance of Debt			
	Rs.		
Original .. 6,46,73,000	} 6,46,73,000	6,46,73,000	..
Supplementary			
Amount surrendered during the year ..	..	..	..

Note and comment—

The expenditure represents contribution of Rs. 5,08.70 lakhs to the Sinking Funds and Rs. 1,38.03 lakhs to Depreciation Funds for amortisation of loans raised in the open market.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head : 248—Interest Payments				
Voted—				
	Rs.			
Original ..	1,00,02,000	1,00,02,000	45,88,496	—54,13,504
Supplementary ..	..		
Amount surrendered during the year (March, 1983)	..				..	55,80,000
Charged—				
Original ..	1,74,72,80,000	1,74,72,80,000	1,69,30,15,145	—5,42,64,855
Supplementary ..	..		
Amount surrendered during the year (March, 1983)	..				..	2,82,38,405

Notes and comments—

There was final saving of Rs. 54.13 lakhs in the voted grant ; However, of Rs. 55.80 lakhs, was anticipated and surrendered in March, 1983.

Charged appropriation—

(i) Saving in charged appropriation was Rs. 542.65 lakhs ; however, saving of Rs. 2,82.38 lakhs only was anticipated and surrendered in March, 1983.

(ii) Saving occurred mainly under—

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess + Saving—
A—Interest on Internal Debt—			
A(1)—Interest on Market Loans—	11,81.76	8,35.87	—3,45.89
A—IV—Interest on other Internal Debts—			
A—IV—(ii) Other items			
O ..	4,90.58	4,70.78	—19.80
R ..	—19.80	..	..

Reasons for the savings in the above two cases have not been intimated (May, 1984).

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

		Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head : 251—Public Service Commission.				
	Rs.			
Original ..	49,68,000	52,29,000	52,05,385	—23,675
Supplementary ..	2,61,000			
Amount surrendered during the year	..			

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	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 252—Secretary— General Services—			
Voted—			
	Rs.		
Original ..	6,12,42,000	6,21,31,000	5,98,97,986
Supplementary ..	8,89,000			—22,33,014
Amount surrendered during the year (March, 1983) ..	..	..	34,57,661
Charged—			
Original ..	41,000	41,000	40,295
			—7.05
Amount surrendered during the year ..	..	..	..
Note and comment—			

Out of the total lump provisions of Rs. 1,07.46 lakhs, for revision of pay scales and other benefits (Rs. 67.41 lakhs) and for payment of additional dearness allowances (Rs. 40.05 lakhs), Rs. 72.88 lakhs were utilised by reappropriation to other functional heads and the balance (Rs. 34.58 lakhs) was surrendered in March, 1983. Reasons for the savings have not been intimated (May, 1984).

Grant No. 19—District Administration (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 253—District Admini- stration			
	Rs.		
Original ..	7,09,96,000	7,09,96,000	6,00,60,479
Supplementary ..	..			—1,09,35,521
Amount surrendered during the year (March, 1983) ..	..	..	14,11,000
Notes and comments—			

(i) Final saving worked out to Rs. 1,09.36 lakhs ; however Rs. 14.11 lakhs only could be anticipated as saving and surrendered in March 1983.

(ii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
V—Other expenditure ..	1,10.05	..	-1,10.05
III—Other establishment—			
(1) Subdivisional establishment	1,65.00	1,57.45	-7.55

Reasons for saving in the above two cases have not been intimated (May, 1984).

(iii) Saving in the above two heads was partly counterbalanced by excess under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
II—District establishment—			
(1) General establishment ..	3,92.84	4,21.69	+28.85

Reasons for excess have not been intimated (May, 1984).

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 ..	3,51,65,000	3,55,02,000	3,79,25,169
Supplementary ..	3,37,000			+24,23,169
Amount surrendered during the year ..	..	..	..

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 24,23,169; the excess requires regularisation.

(ii) In view of the eventual excess of Rs. 24.23 lakhs, the supplementary provision of Rs. 3.37 lakhs obtained in March, 1983 proved inadequate.

(iii) Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
II—Treasury establishment—			
(2) Other Treasuries—			
O ..	1,80.35	2,18.03	3,31.98
S ..	3.37		
R ..	34.31		
(1) Calcutta Pay and Accounts Office—			
O ..	79.15	82.75	91.55
R ..	3.60			+8.80
V—Other expenditure—			
(1) Loan Account Audit Establishment—			
	3.51	4.60	+1.09

Reasons for excess in the above three cases have not been intimated (May, 1984).

Grant No. 21—Police

Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head : 255—Police			
Voted—			
Original ..	Rs. 1,00,79,83,000	1,11,51,39,000	1,03,41,43,951
Supplementary ..	10,71,56,000			-8,09,95,049
Surrender during the year ..	..	..	..
Charged—			
Original ..	15.000	1,62,000	1,61,659
Supplementary ..	1,47.000			-341

Amount surrender during the year.

Notes and comments—

- (i) Entire savings of Rs. 8,09.95 lakhs remained unsurrendered.
- (ii) In view of the substantial final saving, the supplementary grant of Rs. 10,71.56 lakhs obtained during March 1983 proved excessive.

(iii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
XIV—Other Expenditure—			
Non-Plan—			
XIV(8)—Lump provision for revision of pay scales and other benefits			
O .. 8,15.06	7,20.43	..	-7,20.43
R .. -94.63			

Rupees 94.63 lakhs were reappropriated to other sub-heads to meet increased expenditure on implementation of revised pay scales. Reasons for the final savings have not been intimated (May, 1984).

XIV(9)—Lump provision for additional dearness allowance—

O .. 4,23.85	}
R .. -4,23.85	

Provision was reappropriated to other sub-heads for meeting expenditure on payment of additional dearness allowance.

XIV(5)—Cost of Police force for performance of cordoning ... works—

O .. 2,00.00	}	1,77.98	1,67.32	-10.16
R .. -22.02				

XII—Welfare of Police personnel—

Non-Plan—

XII(2)—Loss on Sale of subsidised foodstuff to police force—inter-account transfer—

O .. 16,55.00	}	15,52,89	11,35,82	-4,17,07
R .. -1,02.11				

Reasons for savings in the above two cases have not been intimated (May, 1984)

(iv) The saving in note (iii) above was partly counter balanced by excess mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VIII—District Police—			
Non-Plan—			
VIII(1)—West Bengal Police—			
O ..	37,21.20	} 50,12.52	52,32.96
S ..	10,71.56		
R ..	2,19.76			+2,20.44

Augmentation of provision by supplementary grant and by reappropriation from other heads was stated to be for meeting larger establishment charges, rise in price of P.O.L. and motor accessories and for purchase of some new vehicles.

VII—State Headquarters Police—

Non-Plan—

VII(1)—Calcutta Police—

O ..	17,37.09	} 19,82.95	20,54.05	+71.10
R ..	2,45.86			

Excess was attributed to payment of dearness allowance at enhanced rates.

Grant No. 22—Jails (All Voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 256—Jails			
	Rs.		
Original ..	8,31,37,000	} 8,31,37,000	7,07,22,142
Supplementary ..	..			-1,24,14,858
Amount surrendered during the year (March, 1983) ..	..	..	1,42,53,858

Notes and comments—

(i) Rupees 1,42.54 lakhs were surrendered as anticipated savings in March, 1983 ; finally saving worked out to only Rs. 124.54 lakhs.

(ii) Savings occurred mainly under—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
IV—Other Expenditure—			
(11)—Lump provision for revision of pay scales and other benefits—			
O .. 2,48.97	
R .. -2,48.97			
(12)—Lump provision for additional dearness allowances—			
O .. 19.17	
R .. -19.17			

Sums of Rs. 1,10.43 lakhs and Rs. 18.57 lakhs were reappropriated to different sub-heads for meeting the expenses on revision of pay scales and grant of other benefits. The remaining amount was surrendered as being not required.

(iii) Above savings were partly counterbalanced by excess under—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
II—Jails—			
(1)—Presidency Jails—			
O .. 67.09	82.95	91.13	+8.18
R .. 15.86			
II(2)—Central Jails—			
O .. 2,05.12	2,81.02	2,85.20	◆4.18
R .. 75.90			
II(3)—District Jails—			
O .. 1,64.04	1,84.70	1,96.84	+12.14
R .. 20.66			
II(4)—Subsidiary Jails—			
O .. 72.89	89.84	88.41	-1.43
R .. 16.95			

Anticipated excess was due to increased expenses on revision of pay scales, grant of other benefits and increase in price of dietary and sanitary articles, medicines and other commodities.

Reasons for final excess saving in the above three cases have not been intimated (May, 1984).

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major head : 258—Stationery and Printing				
	Rs.			
Original ..	3,58,13,000	3,75,24,000	3,97,19,916	+21,95,916
Supplementary ...	17,11,000			
Amount surrendered during the year .. ..	.. ..	...	..	..

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 21,95,916; the excess requires regularisation.

(ii) In view of the eventual excess of Rs. 21.96 lakhs, the supplementary provision of Rs. 17.11 lakhs obtained during the year proved inadequate.

(iii) Excess occurred mainly under—

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

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

O ..	1,62.81	2,07.00	2,07.26	+0.26
S ..	17.11			
B ..	27.08			

The total excess of Rs. 27.34 lakhs was attributed to printing of ballot papers for Assembly election, printing of Budget papers on two occasions, payment of arrears of stipend to the apprentices and increased expenditure on payment of house-rent and other allowances as a result of further conversion of part of dearness allowance into dearness pay.

II—Purchase and Supply of Stationery Stores—

(2) Purchase of Stationery Stores	75.00	87.55	+12.55
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Reasons for excess have not been intimated (May, 1984).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IV—Government Presses—			
Non-Plan—			
(5) Setting up of a new press for printing works of the Legislature, High Courts etc.	23.90	32.28	+8.38

The excess was attributed to payment of dearness and other allowances at enhanced rates and payment of overtime allowance for printing of emergent and time bound jobs.

III—Printing, storage and distribution of forms—

Non-Plan—

(1) Press and Forms Department	25.66	33.42	+7.76
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Reasons for excess have not been intimated (May, 1984).

(iv) Excess was partly offset by saving under—

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

VIII—Other Expenditure—

(3) Lump provision for revision of

pay scales and other benefits—

O	..	22.78	}
R	..	-22.78			

(4) Lump provision for additional

dearness allowance—

O	..	16.67	}	11.18	..	-11.18
R	..	-5.49				

Provisions of Rs. 22.78 lakhs and Rs. 5.49 lakhs under the above two heads were reappropriated to other functional heads for meeting increased expenditure on pay, dearness and other allowances in consequence of implementation of revised pay scales and also for payment of overtime allowance for which no budget provision was made. Reasons for the final saving of Rs. 11.18 lakhs in one case have not been intimated (May, 1984).

Grant No. 25—Public Works

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

Major heads: 259—Public Works, 277—Education, 278—Art and Culture, 280—Medical, 282—Public Health, Sanitation and Water Supply, 283—Housing, 287—Labour and Employment, 288—Social Security and Welfare, 295—Other Social and Community Services, 305—Agriculture, 309—Food, 310—Animal Husbandry, 311—Dairy Development, 320—Industries, 459—Capital Outlay on Public Works, 477—Capital Outlay on Education, Art and Culture, 480—Capital Outlay on Medical, 481—Capital Outlay on Family welfare, 482—Capital Outlay on Public Health, Sanitation and Water Supply, 483—Capital Outlay on Housing, 485—Capital Outlay on Information and Publicity, 488—Capital Outlay on Social Security and Welfare, 495—Capital Outlay on Other Social and Community Services, 509—Capital Outlay on Food, 510—Capital Outlay on Animal Husbandry, 511—Capital Outlay on Dairy Development, 514—Capital Outlay on Community Development, 520—Capital Outlay on Industrial Research and Development and 521—Capital Outlay on Village and Small Industries

Voted—

Original	..	Rs. 46,58,35,000	}	46,58,35,000	69,60,12,814	+23,01,77,814
Supplementary				

Amount surrendered during the
year

Charged—

Original	..	37,33,000	}	44,13,000	47,57,461	+3,44,461
Supplementary	..	6,80,000				

Amount surrendered during the
year

Notes and comments—

Voted grant

(i) Expenditure exceeded the grant by Rs. 23,01,77,814; the excess requires regularisation.

(ii) Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
259—Public Works			
IX—Suspense—			
Non-Plan—			
(2) Public Works Directorate	6,60.58	22,25.56	+15,64.98

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IX—Suspense—			
(1) Construction Board ..	88·00	5,04·73	+4,16·73
480—Capital Outlay on Medical ..			
State Plan (Annual Plan and Sixth Plan)—			
(1) Buildings	94·50	2,36·92	+1,42·42
259—Public Works			
I—Direction and Administration—			
I(4) Execution ..	3,75·21	5,04·88	+1,29·67
283—Housing			
III—Maintenance and Repairs—			
Buildings—			
(1) Government Residential Buildings—			
Public Works Department ..	57·13	1,69·46	+1,12·33
480—Capital Outlay on Medical			
VI—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			
VI(1)—Buildings	2,80·00	3,82·72	+1,02·72
509—Capital Outlay on Food			
State Plan (Annual Plan and Sixth Plan)—			
IV—Other Expenditure—			
IV(1)—Buildings	24·00	1,18·35	+94·35
259—Public Works			
I—Direction and Administration—			
I(2)—Direction—			
Public Works Directorate ..	17·98	1,01·59	+93·61
IV—Maintenance and Repairs—			
Non-Plan—			
4(a)—Maintenance of Other Government Non-residential buildings—			
Public Works Directorate ..	5,73·60	6,55·84	+82·24

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
477—Capital Outlay on Education, Art and Culture			
V—Technical Education—			
State Plan (Annual Plan and Sixth Plan)—			
(1) Buildings	6.00	64.53	◆ 58.53
259—Public Works			
VIII—Machinery and Equipment—			
(2) Public Works Directorate ..	79.84	1,33.99	+ 54.15
IV—Maintenance and Repairs—			
Non-Plan—			
(5) Maintenance of Other Government non-residential buildings—			
(Construction Board Directorate)	60.27	1,14.40	+ 54.13
Reasons for excess in the above cases have not been intimated (May, 1984).			

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
483—Capital Outlay on Housing			
State Plan (Annual Plan and Sixth Plan)—			
VI—Police Housing Schemes—			
VI(1)—Buildings	1,70.00	3.46	— 1,66.54
A—VI—Police Housing Schemes—			
Non-Plan			
VI(1)—Buildings	3,00.00	1,97.21	— 1,02.79
259—Public Works			
X—Other Expenditure—			
(3) Lump provision for pay scales and other benefits ..	1,01.21	..	— 1,01.21
509—Capital Outlay on Food			
IV—Other Expenditure—			
Non-Plan—			
IV(1)—Buildings	1,00.00	—	— 1,00.00

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
459—Capital Outlay on Public Works			
III—Construction			
State Plan (Annual Plan and Sixth Plan)—			
(11) Other Administrative Services	1,24.70	31.90	—92.80
288—Social Security and Welfare			
E—Other Social Security and Welfare Programmes—			
V—Other Programmes—			
Non-Plan (Developmental)—			
V(1)—Buildings ..	2,00.00	1,25.97	—74.03
259—Public Works			
X—Other Expenditure			
(4) Lump provision for additional dearness allowances ..	50.93	..	—50.93

Reasons for saving in the above heads have not been intimated (May, 1984).

(iv) **Suspense** : The expenditure in the grant includes Rs. 27,30,29 lakhs under the head "Suspense". This head accommodates interim transactions for the purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedure of transactions under the head have been explained in note (vii) below Grant No. 66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects.

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

259—Public Works
Public Works Directorate—

	Opening balance Debit + Credit—	Debits	Credits	Closing balance Debit + Credit—
(In lakhs of rupees)				
Voted—				
Purchases	—69,13.08	4,06.68	13,38.15	—78,44.55
Stock ..	+11,06.98	15,70.99	13,79.55	+12,96.42
Miscellaneous works				
Advances ..	+10,97.14	2,47.89	1,49.70	+11,95.33
Total ..	—47,08.96	22,25.56	28,67.40	—53,50.80

Construction Board—

	Opening balance Debit+ Credit—	Debits	Credits	Closing balance Debit+ Credit—
(In lakhs of rupees)				
Purchases ..	—14,76.34	1,08.75	2,43.37	—16,10.96
Stock ..	+3,10.24	2,48.39	2,48.66	+3,09.97
Miscellaneous works				
Advances ..	+5,20.06	1,47.59	49.91	+6,17.74
Total ..	—6,46.04	5,04.73	5,41.94	—6,83.25
459—Capital Outlay				
on Public Works				
Purchases ..	27.42	..	..	—27.42
Stock ..	..	..	..	..
Miscellaneous works				
Advances ..	+ 0.12	..	..	+0.12
Total ..	—27.30	..	..	—27.30
Grand Total ..	—53,82.30	27,30.29	34,09.34	—60,61.85

(v) **General Reserve Fund, Cooch Behar** : The Fund was created with the surplus assets of the former State of Cooch Behar on the date of its merger with the State of West Bengal and is earmarked for being spent for the benefit of the people of Cooch Behar. The receipts in the Fund represent interest, dividends, etc., on securities belonging to it, and disbursements are made from the Fund to finance different schemes of Cooch Behar.

No expenditure was met from the Fund during 1982-83. The balance, including investments, at the credit of the Fund on 31st March 1983 was Rs. 59.30 lakhs.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1982-83.

Charged Appropriation

(i) Expenditure exceeded the appropriation by Rs. 3,44,461; the excess requires regularisation.

(ii) The supplementary provision of Rs. 6.80 lakhs proved inadequate in view of the final excess of Rs. 3.44 lakhs,

(iii) Excess occurred mainly under—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
259—Public Works			
IV—Maintenance and Repairs—			
4(a) Maintenance of Other			
Government Non-residential			
buildings	26.50	33.75	+ 7.25

Reasons for excess have not been intimated (May, 1984).

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
480—Capital Outlay on Medical			
A—Allopathy—			
I—Medical Relief—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Buildings—			
O	6.80	2.51	—1.29
S 6.80			

Supplementary provision was obtained for meeting decretal dues. Expenditure (Rs. 2.51 lakhs) represents repayment of an advance obtained from the Contingency Fund of West Bengal during 1982-83. Reasons for final saving have not been intimated (May, 1984).

(v) **Suspense transactions :** The expenditure in the charged appropriation includes Rs. 1.23 lakhs accounted for under the head "Suspense". The transactions were as follows :

259—Public Works

Public Works Directorate—

	Opening balance Debit+ Credit—	Debits	Credits	Closing balance Debit+ Credit—
(In lakhs of rupees)				
<i>Purchase</i> ..	—2.09	0.36	..	—1.73
<i>Stock</i> ..	+2.55	0.59	..	+3.14
<i>Miscellaneous work advance</i> ..	+2.45	0.28	0.59	+2.14
Total ..	+2.91	1.23	0.59	+3.55

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

Major head : 260—Fire Protection and Control	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Rs.			
Original .. 5,06,84,000	5,06,84,000	4,18,84,128	—87,99,872
Supplementary			
Amount surrendered during the year .. ..	..	..	..

Notes and comments—

- (i) The entire saving of Rs. 88 lakhs remained unsurrendered.
(ii) Saving occurred mainly under—

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

IV—Other expenditure—

(1) Schemes for purchase of fire fighting equipment for development of Fire Services ..	1,29.00	17.65	—1,11.35
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Saving was attributed to non-procurement of certain fire fighting equipments for West Bengal Fire Services within the current financial year.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IV—Other Expenditure—			
(2) Lump provision for revision of pay scales and other benefits	21.75	..	—21.75
(3) Lump provision for additional dearness allowance ..	16.09	..	—16.09
Reasons for saving in the above two cases have not been intimated (May, 1984).			

II—Protection and Control—			
Non-Plan—	64.82	50.58	—14.24
Saving was attributed to less purchase of machinery and equipment.			

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I—Direction and Administration—			
Non-Plan	2,74.43	3,50.01	+76.18
Reasons for excess have not been intimated (May, 1984).			

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 265—Other Administrative Services			
			Rs.
Original .. 15,25,99,000	16,56,56,600	17,25,73,094	+69,16,494
Supplementary .. 1,30,57,600			
Amount surrendered during the year (March, 1983) .. ..	..	..	7,28,214

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 69,16,494; the excess requires regularisation.

(ii) In view of final excess, supplementary grant of Rs. 1,30.58 lakhs obtained during the year was inadequate.

(iii) In view of the excess, surrender of Rs. 7.28 lakhs towards the end of the financial year proved injudicious.

(iv) Excess occurred mainly under—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
IV—Home Guards—			
Non-Plan—			
IV(1)(b)—District Home Guard raised in connection with Emergency—			
O ..	3,53·96	4,54·23	5,48·46
S ..	80·70		
R ..	19·57			+94·23

Additional funds were provided by supplementary grant and by reappropriation for meeting larger establishment cost and larger deployment of Home Guards in aid of Police for law and order duty. Reasons for final excess of Rs. 94·23 lakhs have not been intimated (May, 1984).

III—Civil Defence—**Non-Plan—****III(3)—Miscellaneous—****III(3)(b)—Establishment of Mobile Civil Emergency Force, Calcutta—**

O ..	35·72	31·46	57·14
R ..	-4·26			+25·68

Reasons for anticipated saving and eventual excess have not been intimated (May, 1984).

III(2)(b)—Fire Fighting—

O ..	2,43·15	2,72·69	3,06·50
S ..	26·85		
R ..	2·69			+33·81

Additional funds were provided by supplementary grant and reappropriation for implementation of revised pay scales and payment of additional dearness allowance. Reasons for final excess of Rs. 33·81 lakhs have not been intimated (May, 1984).

IX—Motor Garages, etc.—**Non-Plan—**

IX(1)—Motor Vehicles ..	1,28·45	1,64·61	+36·16
IX(2)—Maintenance of Government Aircraft ..	10·43	23·91	+13·48

XIV—Other Expenditure—**Non-Plan—****2. National Volunteer Force—**

2(c) Halisahar Training Centre ..	15·08	33·69	+18·61
2(f)(iv) Bangiya Agravami Dal 1st Biswakarma Battalion ..	73·45	99·81	+26·36

Reasons for the excess in the above cases have not been intimated (May, 1984).

(v) Above excess was partly offset by saving under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
IV—Home Guards—			
Non-Plan—			
IV(1)(c)—Border wing of Home Guard Battalion—			
O ..	55.04	41.31	38.05
R ..	-13.73			-3.26

Anticipated saving was stated to be due to adopting strict economy measures. Reasons for final savings have not been intimated (May, 1984).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
III—Civil Defence—			
Non-Plan—			
III(3)—Miscellaneous—			
III(3)(e)—Water wing of Civil Defence—			
O ..	25.40	38.31	12.48
R ..	12.91			-25.83

XIV—Other Expenditure—

Non-Plan—

2(g) Loss on sale of subsidised foodstuff to National Volunteer Force personnel ..	34.00	..	-34.00
XIV(8)—Lump provision of revision of pay scales, etc. ..	80.59	..	-80.59
XIV(9)—Lump provision for additional dearness allowance ..	43.34	..	-43.34

Reasons for the savings under the above heads have not been intimated (May 1984).

Grant N8. 28—Pension and Other Retirement Benefits

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 286—Pension and Other Retirement Benefits—			
Voted—			
	Rs.		
Original ..	23,33,81,000	} 37,74,21,000	} 36,77,18,947
Supplementary ..	14,40,40,000			—97,02,053
Amount surrendered during the year	..	—	—
Charged—			
Original ..	14,51,000	} 14,51,000	} 14,41,963
Supplementary ..	..			—9,037
Amount surrendered during the year	..	..
Note and comment—			

Significant saving in voted provision occurred under "Other Pensions (provision Rs. 23.99 crores, expenditure Rs. 22.92 crores, saving Rs.1.07 crores)". Reasons for the saving have not been intimated (May, 1984). The original provision (Rs. 12.25 crores) under the head was augmented by supplementary grant (Rs. 11.74 crores) obtained in March, 1983 for meeting expenditure on increased pensionary benefits.

Grant N8. 30—Miscellaneous General Services (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 288—Miscellaneous General Services			
	Rs.		
Original ..	3,11,70,000	} 3,11,70,000	} 2,85,96,563
Supplementary ..	..			—25,73,437
Amount surrendered during the year.	..	..	..

Grant No. 31—Secretariat—Social and Community Services (All voted) 41

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 276—Secretariat— Social and Community Services			
Voted—			
	Rs.		
Original ..	2,17,70,000	}	2,17,70,000
Supplementary ..				2,13,74,455	—3,95,545
Amount surrendered during the year (March, 1983).	..	..	33,56,000
Charged—			
Original		}	2,639
Supplementary 2,639	2,639			2,639	..
Amount surrendered during the year	..		..

Note and comment—

Rupees 33.56 lakhs were surrendered in March, 1983 as anticipated saving; ultimately the saving worked out to Rs. 3.96 lakhs only.

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs
Major head : 277—Education (Sports)			
	Rs.		
Original ..	2,03,23,000	}	2,03,23,000
Supplementary ..				1,57,90,062	—45,32,938
Amount surrendered during the year.	..	..	..

Notes and comments—

(i) No portion of the saving of Rs. 45.33 lakhs was surrendered.

(ii) Saving occurred mainly under—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
G—Sports and Youth Welfare—			
III—Sports and Games—			
State Plan (Annual Plan and Sixth Plan)—			
(4) Establishment of Eastern wing of National Institute of Sports	35.00	20.00	—15.00
(8) Stadium Complex at Bidhan Nagar.	56.50	36.50	—20.00
IV—Other Expenditure—			
Non-Plan—			
(2) Lump provision for revision of pay scales and other benefits.	7.49	..	—7.49

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

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 277—Education (Youth Welfare)			
Original .. Rs. 4,48,04,000	4,82,02,000	4,35,38,104	—46,63,896
Supplementary 33,98,000			
Amount surrendered during the year (March, 1983).	..	..	15,70,000

Note and comment—

Entire lump provision of Rs. 16.75 lakhs for Revision of pay scales and other benefits and Rs. 11.33 lakhs for Additional dearness allowance remained unutilised. Similarly, no part of the provision of Rs. 5 lakhs meant for Financial assistance to youth clubs for economic activities could be utilised. Reasons for savings in the above three heads have not been intimated (May, 1984).

Grant No. 34—Education, Art and Culture (Excluding Sports and Youth Welfare) 43

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 277—Education, 278—Art and Culture and 677—Loans for Education, Art and Culture.			
Voted—			
	Rs.		
Original ..	3,80,19,62,000	} 387,66,29,000	404,74,70,430 +17,08,41,430
Supplementary *	7,46,67,000		
Amount surrendered during the year (March, 1983).	..	..	14,44,000
Charged—			
Original		} 1,11,638	1,11,638 ..
Supplementary	1,11,638		
Amount surrendered during the year.	..	..	..

Notes and comments—

- (i) Excess of Rs. 17,08,41,430 over the voted grant requires regularisation.
- (ii) In view of the excess of Rs. 17,08.41 lakhs, surrender of Rs. 14.44 lakhs proved unrealistic.
- (iii) Supplementary provisions of Rs. 7,46.67 lakhs obtained in March, 1983 proved inadequate in view of eventual excess.
- (iv) Excess occurred mainly under —

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
277—Education			
A—Primary Education—			
A—II—Inspection—			
Non-Plan—			
(1) Primary Schools ..	1,24.70	1,63.28	+38.58

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
Fifth Plan (Committed)—			
(1) Strengthening of administrative and supervisory staff.	4.56	49.85	+45.29
A—IV—Assistance to Non-Government Primary Schools—			
Non-Plan—			
(1) Schools for Boys and Girls	25,62.50	40,54.34	+14,91.84
(4) Provision of Pre-Primary (Basic) Education.	0.60	23.33	+22.73
(5) Free and Compulsory Primary Education (Universal)—			
Improvement of service condition of existing Primary School Teachers.	6,50.00	7,09.43	+59.43
A—V—Assistance to Local Bodies for Primary Education—			
Non-Plan—			
(3) Other Grants—recurring grants	44,00.00	83,23.05	+39,23.05
A—VII—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			
(2) Provision for incentives to the development of elementary education.			
(Classes VI —VIII)	10.00	1,07.34	+97.34
(4) Free and Compulsory Primary Education (Universal)—			
(i) Free Education for boys reading in classes I-IV in Urban Areas.		77.92	+77.92
(5) Midday meals for children ..	2,00.00	3,02.94	+1,02.94

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
B—Secondary Education—			
B—III—Government Secondary Schools—			
Non-Plan—			
(1) Government Secondary Schools for Bcys—			
O 1,52.39	1,58.04	2,26.29	+68.25
R 5.65			
B—IV—Assistance to Non-Government Secondary Schools—			
Non-Plan—			
(1) Secondary Schools for Boys —			
O 58,29.00	64,76.45	1,11,82.33	+47,05.88
S 6,47.45			
(2) Secondary Schools for Girls	21,57.00	46,82.22	+25,25.22
(3)—School for Bcys and Girls (Anglo-Indian).	1,78.70	2,31.81	+53.11
(6) Development and expansion of educational facilities for children of age-group 14—16	1,20.00	1,61.58	+41.58
B—IX—Other Expenditure—			
Non-Plan—			
(7) Improvement of Secondary Education.	..	50.00	+50.00
E—University and Other Higher Education—			
E—II—Assistance to Universities for Non-Technical Education—			
Non-Plan—			
(1) Calcutta University ..	5,25.00	5,69.65	+44.65
(2) Jadavpur University ..	2,90.00	3,20.28	+30.28
E—III—Government Colleges—			
Non-Plan—			
(1)—Government Arts Colleges for Men—			
O 2,60.17	2,55.67	3,04.67	+49.00
R —4.50			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupee)			
E—IV—Assistance to Non-Government Colleges—			
Non-Plan—			
(2) Arts Colleges for Women ..	1,80.00	2,49.72	+69.72
H—General—			
H—V—Other Expenditure—			
Non-Plan—			
(11) Development and expansion of library services.	20.09	62.53	+42.44
State Plan (Annual Plan and Sixth Plan)—			
(5) Assistance to Messes and Hostels attached to Government and Non-Government Institutions for Students' Welfare—			
O 20.00	22.00	48.37	+26.37
R 2.00			
278—Art and Culture			
VI—Public Libraries—			
Non-Plan—			
(1) Public Libraries	55.90	83.67	+27.77
Reasons for excess in the above cases have not been intimated (May, 1984).			
E—University and Other Higher Education—			
E—IV—Assistance to Non-Government Colleges—			
Non-Plan—			
(1) Arts Colleges for Men—			
O 11,15.00	10,55.00	14,35.75	+3,80.75
R —60.00			
F—Technical Education—			
State Plan (Annual Plan and Sixth Plan)—			
(1) Polytechnics—Diploma Courses—			
O 42.00	39.50	83.92	+44.42
R —2.50			

In the above cases, reasons neither for reduction of the provision by reappropriation nor for the final excesses have been intimated (May, 1984).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
277—Education			
A—Primary Education—			
A—IV—Assistance to Non-Government Primary Schools—			
Non-Plan—			
(3) Improvement of conditions of services of teachers	3,40.00	2,44.16	—95.84
A—V—Assistance to Local Bodies for Primary Education—			
Non-Plan—			
(2) Expansion of education and welfare services to relieve educated unemployment.	3,00.00	1,92.19	—1,07.81
A—VII—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			
(1) Expansion of teaching and educational facilities for children of age group 11—14—			
(i) Teacher and Non-teacher cost	5,86.80	2,19.43	—3,67.37
(4) Free and compulsory Primary Education (Universal)—			
(ii) Establishment of Primary Schools—Teacher and Non-Teacher cost.	8,25.00	7,56.51	—68.49
(6) Provision for incentives to the development of elementary education.	2,00.00	1,33.76	—66.24
Fifth Plan (Committed)—			
(1) Expansion of teaching and educational facilities for children of age-group 11—14—			
(i) Teacher and non-teacher cost ..	2,00.00	53.34	—1,46.66
(3) Free and compulsory Primary Education (Universal)—			
Establishment of Primary Schools—			
O 3,80.00	4,70.22	3,05.01	—1,65.21
S 90.22			

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
A—IX—Other Expenditure—			
Non-Plan—			
(2) Midday Meals for children ...	1,00.42	9.30	—91.12
(ii) Expansion of Elementary Education	1,63.50	0.40	—1,63.10
B—Secondary Education—			
B—IV—Assistance to Non-Government Secondary Schools—			
Non-Plan—			
(8) Improvement of condition of services of teaching and non-teaching staff of Secondary schools	6,00.00	2,91.64	—3,08.36
(9) Teaching and educational facilities for children of age-group 11-14	1,00.00	6.27	—93.73
State Plan (Annual Plan and Sixth Plan)			
(2) Expansion of teaching and educational facilities for children of agegroup 14—16.	5,98.41	62.58	—5,35.83
(8) Free education for boys reading in classes VII and VIII (M.N.P.).	3,08.60	1,10.51	—1,98.09
(10) Free education for boys and girls reading in classes IX and X.	1,72.82	56.56	—1,16.26
Fifth Plan (Committed)—			
(2) Expansion of teaching and educational facilities for children of the age-group 14—16.	2,00.00	28.18	—1,71.82
(3) Free education for boys reading in classes V and VI.	2,25.00	26.66	—1,98.34
D—Pre-University Education—			
D—III—Assistance to Non-Government Institutions—			
State Plan (Annual Plan and Sixth Plan)—			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(1) Assistance to Non-Government Higher Secondary Institutions.	3,89.51	27.86	-3,61.65
Fifth Plan (Committed)—			
(1) Assistance to Non-Government Higher Secondary Institutions.	1,30.00	19.51	-1,10.49
E—IV—Assistance to Non-Government Colleges—			
Non-Plan—			
(4) Improvement of service conditions of College Teachers—			
O .. 1,95.00	2,45.00	1,66.73	-78.27
R .. 50.00			
(6) Salary Deficit Schemes for Non-Government Colleges.	3,75.00	3,22.40	-52.60

Reasons for saving in the above cases have not been intimated (May, 1984)

A—Primary Education—

A—IX—Other Expenditure—

Non-Plan—

(12) Lump provision for revision of pay scales and other benefits.	64,91.65	..	-64,91.65
(13) Lump provision for additional Dearness allowance.	20,87.40	..	-20,87.40

Reasons for non-utilisation of the entire provision in the above cases have not been intimated (May, 1984).

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Major head : 279—Scientific Services and Research—			
Original .. Rs. 29,000	29,000	22,810	-6,190
Supplementary ..			
Amount surrendered during the year	..	..	..

Head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 280— Medical and 480			
—Capital outlay on Medical			
Voted—			
Original .. 1,13,58,55,000	1,16,21,83,000	1,18,92,34,821	2,70,51,821
Supplementary 2,63,28,000			
Amount surrendered within the grant during the year.	..	..	..
Charged—			
Original .. Nil			
Supplementary 89,679	89,679	71,835	—17,844
Amount surrendered during the year	..	..

Notes and comments—

(i) The voted expenditure exceeded the grant by Rs. 2,70,51,821 the excess requires regularisation.

(ii) Supplementary grant of Rs. 2,63,28 lakhs obtained during the year proved inadequate in view of the final excess.

(iii) Excess over the provision occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Savings—
(In lakhs of rupees)			
280—Medical			
A—Allopathy—			
I—Direction and Administration—			
Non-Plan—			
A—I(3)—Reserve Medical Subordinates.	1,19.21	1,69.56	+50.35
A—II—Medical Relief—			
Non-Plan—			
A—II(1)—Presidency Hospitals and Dispensaries.	10,00.00	10,90.70	+90.70
A—II(3)—Mufassil Hospitals and Dispensaries.	4,64.54	6,33.45	+1,68.91
A—II(4)—R. G. Kar Hospitals ..	1,90.10	2,15.47	+25.37
A—II(7a)—Health Centres—			
O .. 12,15.73	12,14.63	14,25.26	+2,10.63
R .. —1.10			

Head	Total grant	Actual expenditure	Excess Saving —
	(In lakhs of rupees)		
A—II(9)—T.B. Hospitals	1,92.31	2,23.68	+31.37
A—II(11)—Improvement and Establishment of Hospitals— Other than Sadar and Sub-divisional Hospitals.	2,19.03	2,54.82	+35.79
A—II(18)—Mental Hospitals	7.75	20.86	+13.11
A—II(21)—District and Subdivisional Hospitals.	3,58.87	5,25.12	+1,66.25
A—II(22)—Special Hospitals and Other Medical Care Services.	31.54	60.93	+29.39
A—II(26)—Aid to T. B. Hospitals	10.00	29.91	+19.91
A—II—State Plan (Annual Plan)— A—II(1)—Improvement and expansion of Hospitals at districts and subdivisional headquarters.	42.00	2,32.50	+1,90.50
A—II(2)—Improvement and Expansion of General Hospitals.	65.00	4,15.44	+3,50.44
A—II(4)—Establishment of Cancer Hospitals.	2.00	30.18	+28.18
A—III—Education— Non-Plan—			
A—III(1)—Medical College, Calcutta	73.56	98.19	+24.63
A—III(5)—Nilratala Sircar Medical College.	63.39	74.40	+11.01
A—III(8)—Improvement of State Medical Colleges—			
O .. 79.25	77.67	89.06	+11.39
R .. -1.58			
A—III(9)—Under-Graduate Medical Education—			
O .. 98.02	1,00.70	1,29.98	+29.28
R .. +2.68			
State Plan (Annual Plan)—			
A—III(2)—Post-Graduate Medical Education and Research.	15.00	30.06	+15.06
A—III(4)—Establishment of Medical Schools.	12.00	23.26	+11.26
A—IV—Training— State Plan (Annual Plan)—			
A—IV(1)—Training Centre for Nurses.	14.75	33.16	+18.41
A—VI—Employees' State Insurance Schemes— Non-Plan—			
A—VI(1)—Employees, State Insurance (Medical Benefit) Scheme.	8.30	22.80	+14.50
A—VI(2)—Medical Benefit Scheme	5,00.00	5,69.02	+69.02
A—VI(9)—Hospital cost for the insured persons and their families.	4.00	61.84	+57.84

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Savings —
A—XI—Minimum Needs programme— State Plan (Annual Plan)—			
A—XI(1)—Establishment of Health Centres.	95.00	3,39.60	+2,44.60
A—XIII—Other Expenditure— Non-Plan—			
A—XIII(1)—Original Works—Re- pairs—Other Schemes.	30.00	57.89	+27.89
280B—Other systems of Medicine— B—II—Homeopathy— Fifth Plan (Committed)—			
B—II(2)—Aid in connection with Homeopathic System of Medicine.	15.00	26.15	+11.15

Reasons for the final excess in all the above cases have not been intimated (May, 1984).

(iv) Above excess was partly counterbalanced by saving in the provision mainly under—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Savings —
	Rs.	Rs.	Rs.
280—Medical			
▲—Allopathy—			
A—II—Medical Relief— Non-Plan—			
A—II(28)—Aid to Mental Hospitals	55.00	11.99	—43.01
A—II(29)—Aid to Other General Hospitals.	45.00	31.98	—13.02
A—II—State Plan (Annual Plan)—			
A—II(16)—Taking over of Non- Government Institution for be- ing run as State Institution—			
S .. 50.00	50.00	29.00	—21.00
A—III—Education— State Plan (Annual Plan)—			
A—III(1)—Establishment and im- provement of Medical Colleges.	30.00	11.35	—18.65
A—IV—Training— Non-Plan—			
A—IV(1)—Training of Nurses ..	63.30	26.69	—36.61
A—VI—Employees' State Insurance Scheme— Non-Plan—			
A—VI(4)—Hospital cost for the insured workers and their families.	3,52.00	3,15.53	—36.47

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
280B—Other systems of Medicine			
B—II—Homeopathy—			
State Plan (Annual Plan)—			
B—II(2)—Aid in connection with Homeopathic System of Medicine.	25.00	14.90	—10.10
480—Capital Outlay on Medical			
A—Medical—Allopathy—			
A—I—Medical Relief—			
State Plan (Annual Plan)—			
A—I(4)—Improvement and treatment facilities in the existing Teaching Hospitals.	80.00	17.05	—62.95

(v) Supplementary provision in the following cases proved unnecessary in view of the final savings, reasons for which have not been intimated (May, 1984).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
280—Medical			
280A—Allopathy—			
A—II—Medical Relief—			
Fifth Plan (Committed)—			
A—III(1)—Improvement and expansion of Hospitals at districts and subdivisional headquarters—			
O .. 1,20.35	1,88.32	53.14	—1,35.18
S .. 67.97			
A—II(2)—Improvement and expansion of General hospitals			
O .. 1,76.90	2,93.25	1,63.28	—1,29.97
S .. 1,16.35			
A—III(3)—Mental Hospitals and other Medical Care Services—			
O ... 20.24	28.49	0.25	—28.24
S .. 8.25			

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

A—XI—Minimum Needs Programme—

Fifth Plan (Committed)—

A—XI(1)—Establishment of Health Centres

O ..	1,29.00	1,49.61	58.86	—90.75
S ..	20.61			

(vi) The provision remained wholly unutilised under—

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

280—Medical

A—Allopathy—

A—II—Medical Relief—

Non-Plan—

A—II(34)—North Suburban Hospital, Cossipore	23.75	—	—23.75
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Fifth Plan (Committed)—

A—II(4)—Establishment of a Cancer Hospital.	19.71	—	—19.71
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A—XIII—Other Expenditure—

Non-Plan—

A—XIII(10)—Lump provision for revision of pay scales and other benefits.	6,13.01	—	—6,13.01
A—XIII(II)—Lump provision for additional dearness allowances.	2,55.08	—	—2,55.08

Reason for non-utilisation of the funds in these cases have not been intimated (May, 1984).

Grant No. 37—Family Welfare (All voted)

55

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
Major Heads: 281—Family Welfare and 481—Capital Outlay on Family Welfare			
	Rs.		
Original ..	13,00,91,000	17,21,16,000	14,83,67,190
Supplementary	4,20,25,000		
Amount surrendered during the year	—	—	—

Notes and comments—

- (i) The entire saving of Rs. 2,37.49 lakhs remained unsurrendered.
- (ii) Supplementary grant of Rs. 4,20.25 lakhs obtained during the year proved to be excessive in view of the final saving of Rs. 2,37.49 lakhs.
- (iii) Saving in the provision occurred mainly under—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
II—Rural Family Planning Services—			
Centrally Sponsored (New Schemes)—			
II(2)—Establishment and maintenance of Rural Family Welfare/Planning Sub-centres—			
O ..	12.00	54.25	9.83
S ..	42.25		
II(4)—Establishment and maintenance of Additional Rural Family Welfare/Planning Sub-centres—			
O ..	..	1,06.00	..
S ..	1,06.00		
V—Transport—			
Centrally Sponsored (New Schemes)—			
V(2)—Procurement of Additional vehicles for Rural Family Welfare Centres			
	30.00	0.77	—29.23
VI—Compensation—			
Centrally Sponsored (New Schemes)—			
VI(1)—Compensation for Tubectomy—			
O ..	1,20.00	2,42.00	2,24.99
S ..	1,22.00		

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
VI(2)—Compensation for Vasectomy—					
O	..	1,00.00	2,00.00	88.20	-1,11.80
S	..	1,00.00			

IX—Training, Research and Statistics—

Centrally Sponsored (New Schemes)—
IX(5)—Health Guides Scheme—

O	—	3,00.00	3,50.00	2,61.41	-88.59
S	—	50.00			

Reasons for the above savings have not been intimated (May, 1984).

(iv) The savings under the grant were partly counterbalanced by excess mainly under—

Head			Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)					
I—Direction and Administration—					
Centrally Sponsored (New Schemes)—					
I(3)	District Family Planning Bureau.		55.00	69.92	+14.92
II—Rural Family Planning Services—					
Centrally Sponsored (New Schemes)—					
II(1)	Establishment and maintenance of Rural Family Welfare/Planning Centres.		2,60.00	3,84.63	+1,24.63
VI—Compensation—					
Non-Plan—					
VI(2)	Compensation for Sterilization.		85.00	1,60.09	+75.09
Centrally Sponsored (New Schemes)—					
VI(3)	Compensation for I.U.D. ..		3.00	39.00	+36.00
VII—Other Services and Supplies—					
Centrally Sponsored (New Schemes)—					

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
VII(3)—Post partum Centres—			
O — 40.00	39.57	47.69	+8.12
R — —0.43			

IX—Training Research and Statistics—

Centrally Sponsored (New Schemes)—

IX(2)—Training of A.N.M. and

Dais	—	30.00	69.47	+39.47
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Reasons for the excess in the above cases have not been intimated (May, 1984).

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major heads : 282—Public Health, Sanitation and Water Supply and 682—Loans for Public Health, Sanitation and Water Supply			
Voted—	Rs.		
Original — 51,80,07,000	60,00,79,000	63,13,33,509	+3,12,54,509
Supplementary .. 8,20,72,000			
Amount surrendered during the year (March, 1983)	—	—	—
Charged	9,000	8,066	—934
Amount surrendered during the year	—	—	—

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 3,12,54,509: excess requires regularisation.

(ii) In view of the final excess, the supplementary grant of Rs. 8,20.72 lakhs proved to be inadequate.

(iii) Excess occurred mainly under—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
282—Public Health, Sanitation and Water Supply			
A—Public Health and Sanitation—			
A—I—Direction and Administra- tion—			
A—1(2)—District Charges—			
O .. 2,07.03	2,07.16	2,39.39	4.32.23
R .. 0.13			
A—II—Prevention and control of Diseases—			
State Plan (Annual Plan and Sixth Plan)—			
A—II(v)—Malaria—			
A—II(v)(1)—Malaria Eradication Programme	1,18.00	4,22.32	+3,04.32
Centrally Sponsored (New Schemes)—			
A—II(vi)—Leprosy—			
A—II(vi)(1)—National Leprosy Control Programme	36.00	1,08.03	+72.03
B—Sewerage and Water Supply—			
B—I—Direction and Administra- tion—			
Non-Plan—			
B—I(1)—Public Health Enginee- ring	3,90.64	4,67.28	+76.64
B—VI—Suspense—			
Non-Plan—			
B—VI(1)—Suspense ..	6,50.00	7,58.97	+1,08.97

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—IX—Urban Water Supply Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
B—IX(8)—Expenditure in connection with the droughts, 1982	—	—	—
		1,99.47	+1,99.47
B—X—Rural Piped Water Supply Scheme—			
Non-Plan—			
B—X(i)—Piped Water Supply Schemes (for rural area)—			
B—X(i)(1)—Piped Water Supply Scheme (for rural area)	20.00	46.00	+26.00
State Plan (Annual Plan and Sixth Plan)—			
B—X(ii)—Ranigunj Coal Field Area Water Supply Scheme—			
B—X(ii)(1)—Ranigunj Coalfield Area Water Supply Scheme	1,00.00	5,52.68	+4,52.68
Centrally Sponsored (New Schemes)—			
B—X(1)—Accelerated rural water supply programme	7,90.00	10,70.42	+2,80.42
B—XI—Other Rural Water Supply Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
B—XI(1)—Expenditure in connection with flood	..	7.23	+7.23

Reasons for the excess in the above cases have not been furnished (May, 1984).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—II—Prevention and Control of diseases—			
Non-Plan—			
A—II(i)—Malaria—			
A—II(i)(1)—Control and Eradication of Malaria—			
O 3,32.53	4,13.25	2,80.07	-1,33.18
S 80.72			
A—II(vi)—Smallpox—			
A—II(vi)(1)—Control and Eradication of Smallpox	54.04	33.01	-21.03
A—II—Centrally Sponsored (New Schemes)—			
A—II(i)—Malaria—			
A—II(i)(1)—Malaria Eradication Programme	1,18.00	34.22	-83.78
A—V—Drugs Control—			
State Plan (Annual Plan and Sixth Plan)—			
A—V(1)—Improvement of Drugs Control Organisation	28.55	10.95	-17.60
A—VI—Training—			
Centrally Sponsored (New Schemes)—			
A—VI(2)—Training and Employment of Multipurpose Workers	20.00	9.70	-10.30
B—Sewerage and Water Supply—			
B—V—Machinery and Equipments—			
Non-Plan—			
B—V(1)—Works—			
O 60.00	1,00.00	55.73	-44.27
S 40.00			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—VII—Other Expenditure—			
Non-Plan—			
B—VII(1)—Works	70.00	2.48	—67.52
B—IX—Urban Water Supply Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
B—IX(1)—Urban Water Supply and Sanitation for Municipalities having population above 20,000	1,08.00	46.05	—61.95
B—XI—Other Rural Water Supply Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
B—XI(2)—Expenditure in connection with drought, 1982—			
O	7,00.00	4,76.20	—2,23.80
S .. 7,00.00			
B—XII—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			
B—XII(i)—Piped Water Supply Schemes (for rural areas)—			
B—XII(i)(1)—Piped Water Supply Scheme (for rural area)	3,80.00	2,91.78	—88.22
B—XII(i)(2)—Rural Water Supply Schemes	3,70.00	1,72.02	—1,97.98

Reasons for savings under the above heads have not been intimated (May, 1984).

(v) Provision remained wholly unutilised under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—IX—Urban Water Supply Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
B—IX(5)—Water Supply Scheme for Haldia Industrial Complex	50.00	..	—50.00
B—X—Rural Piped Water Supply Scheme—			
Fifth Plan (Committed)—			
B—X(ii)—Ranigunj Coalfield Area Water Supply Scheme—			
B—X(ii)(1)—Ranigunj Coalfield Area Water Supply Scheme	22.62	..	—22.62
B—XII—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan)—			
B—XII(i)(3)—Rural Water Supply Scheme for Tribal Sub-Plan Area	20.00	..	—20.00
B—XII(i)(4)—Piped Water Supply Scheme (for Rural Area) in Tribal Sub-Plan Area	20.00	..	—20.00
Fifth Plan (Committed)—			
B—XII(i)—Piped Water Supply Scheme (for Rural Area)—			
B—XII(i)(1)—Piped Water supply Scheme (for Rural Area)	10.00	..	—10.00
682—Loans for Public Health, Sanitation and Water Supply			
III—Urban Water Supply Scheme—			
State Plan (Annual Plan and Sixth Plan)—			
III(1)—Loans to Municipalities (for Municipalities having population above 20,000) ..			
	50.00	..	—50.00

Reasons for non-utilisation of the provision in the above cases have not been intimated (May, 1984).

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major heads : 283—Housing, 483—Capital Outlay on Housing and 683—Loans for Housing				
Voted—				
	Rs.			
Original ..	15,54,12,000	15,54,12,000	13,83,77,914	—1,70,34,086
Supplementary ..	..		
Amount surrendered during the year (March, 1983) ..	..	..	..	—62,53,500
Charged—				
Original ..	1,21,000	3,21,000	3,00,000	—21,000
Supplementary ..	2,00,000			
Amount surrendered during the year ..	..	..	..	..

Notes and comments—

(i) Surrender, during the year, of the anticipated saving fell short of the final saving by Rs. 1,07.81 lakhs.

(ii) Savings occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
283—Housing			
A—Direction and Administration—			
Non-Plan—			
A—IV—Other Expenditure—			
A—IV(1)—Lump provision for additional dearness allowances	11.02		—11.02
A—IV(2)—Lump provision for revision of pay scales and other benefits ..	16.54		—16.54

The entire provision in the above cases remained unutilised,
reasons for which have not been intimated (May, 1984).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—Housing Schemes—			
Non-Plan—			
B—VIII—Integrated Subsidised Industrial Housing Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
Central Sector—			
(1) Integrated Subsidised Housing Scheme for Plantation Workers			
	60.00	31.71	—28.29
Reasons for saving have not been intimated (May, 1984).			
C—Government Residential Buildings—			
C—VI—Estate Management—			
Non-Plan—			
C—VI(1)—Estate Directorate ..	2,68.64	2,35.04	—33.60
483—Capital Outlay on Housing—			
B—Other Housing Schemes—			
B—III—Subsidised Integrated Housing Schemes—			
State Plan (Sixth Plan and Annual Plan)—			
(1) Integrated Subsidised Housing Scheme for Industrial Workers and Worker Section of the Community—			
O .. 35.00	} 14.00	} 17.09	} +3.09
R .. . —21.00			
B—VII—Low Income Group Housing Scheme—			
(1) Construction of Houses under Low Income Group Housing Scheme—			
O .. 55.00	} 40.17	} 25.91	} —14.26
R .. —14.83			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
B—X—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
X(1)—Land Acquisition and Development Scheme—			
O .. 50.00	20.25	19.06	-1.19
R .. -29.75			
683—Loans for Housing			
II—Low Income Group Housing Scheme			
	75.00	59.00	-16.00
State Plan—			
III—Middle Income Group Housing Scheme			
	70.00	..	-70.00
VI—Integrated Subsidised Housing Scheme for Industrial Workers and Weaker Section of the Community (Local Bodies and Private Employees Project)—			
State Plan			
	10.00	..	-10.00
VIII—Subsidised Housing Scheme for Plantation Workers—			
Central Sector (New Schemes) ..			
	80.00	43.02	-36.98

In all the above cases, reasons for savings have not been intimated (May, 1984).

(ii) The above savings were partly offset by excess mainly under—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
283—Housing			
C—Government Housing Schemes—			
C—III—Maintenance and Repairs—			
Non-Plan—			
C—III(2)—Government Housing Schemes			
	6.00	48.48	+42.48

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
483—Capital Outlay on Housing			
B—Other Housing Schemes—			
B—I—Salt Lake Scheme—			
Non-Plan—			
B—I(1)—Salt Lake Reclamation Scheme ..	3,51.18	3,61.79	+10.61

Reasons for excess in the above cases have not been intimated (May, 1984).

(iv, Augmentation of provision by reappropriation proved excessive under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
489—Capital Outlay on Housing			
B—VI—Rental Housing Scheme—			
State Plan (Sixth and Annual Plan)			
B—VI(1)—Construction of houses under the rental Housing Scheme for State Government Employees			
O ..	1,30.00	1,85.91	1,70.34
R ..	55.91		—15.57

Reasons for anticipated Excess as well as for the final saving have not been intimated (May, 1984).

Grant No. 40—Urban Development (All voted)

67

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 284—Urban Development, 484—Capital Outlay on Urban Development and 624—Loans for Urban Development.			
Original ..	Rs. 76,06,78,000	53,16,48,891	—22,90,29,109
Supplementary ..	Rs. ..		
Amount surrendered during the year (March, 1983).	..	..	9,08,21,287

Notes and comments—

(i) Anticipated Saving, Surrendered in March, 1983, fell short of the final saving by Rs. 13,82.08 lakhs.

(ii) Provision remained wholly unutilised under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
284—Urban Development—			
A—General—			
A—II—Assistance to Municipalities, Corporations, etc.—			
Non-Plan—			
A—II—(8)—Grants to the Calcutta Improvement Trust for dearness concession to its employees—			
O	37.00	..	..
R	—37.00		
A—II(11)—Grants to Howrah Improvement Trust for dearness concession to its employees—			
O	13.00	..	..
R	—13.00		

In the above cases, the anticipated saving was attributed to non-receipt of proposals in time from the Calcutta Improvement Trust and the Howrah Improvement Trust.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
State Plan (Annual Plan)—			
A—II(19)—Grants to Calcutta Improvement Trust for widening of Bentinck Street, Amherst Street extension beyond S. N. Banerjee Road, Baishnab Sett Street, widening Strand Road, widening including Aheritola diagonal and maintenance of tenements constructed in Doshpran Sasmal Road—			
O	20.00	}	.. .. .
R	-20.00		
<p>The anticipated saving was attributed to non-release of funds as the utilisation certificate for the previous grants had not been received.</p>			
Fifth Plan (Committed)—			
A—II(1)—Grants to Calcutta Corporation, Municipalities, CMDA and other local bodies for maintenance of Civic Assets created in CMDA—			
O	5,00.00	}	.. .. .
R	-5,00.00		
<p>The entire provision was surrendered as Government decided to account for the expenditure under "Grant 74—Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat)".</p>			
A—VI—Other Expenditure—			
Non-Plan—			
A—VI (2)—Lump provision for revision of pay scales and other benefits.	47.77	..	-47.77
A—VI(3)—Lump provision for additional dearness allowances	6,43.67	..	-6,43.67

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

(iii) In the following cases, bulk of the provisions remained unutilised. :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
284—Urban Development			
A—General—			
A—II—Assistance to Municipalities, Corporations, etc.—			
State Plan (Annual Plan)—			
A—II(1)—Development of Municipal Areas.	3,25.00	4.02	—3,20.98
A—II(21)—Integrated Development of Small and Medium Towns (States' Share)	1,50.00	0.95	—1,49.05

Reasons for substantial saving in the above case have not been intimated (May, 1984).

(iv) Other significant savings occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
284—Urban Development			
A—General—			
A—I—Direction and Administration—			
Non-Plan—			
A—I(2)—Municipal Administration	25.00	13.46	—11.54
A—I(3)—Directorate of Municipal Engineering—			
O 57.00	53.19	46.39	—6.80
R —3.81			
State Plan (Annual Plan)—			
A—I(3)—Planning, execution and supervision of Municipal Development Scheme—			
O 20.00	18.99	8.46	—10.53
R —1.01			

Reasons for saving in the above three cases have not been intimated (May, 1984).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—II—Assistance to Municipalities, Corporations, etc.—			
Non Plan—			
A—II(10)—Grants to Local Bodies in connection with their election—			
O 55.00	2.52	2.50	-0.02
R -52.48			

The total saving of Rs. 52.50 lakhs occurred as elections to the Calcutta Corporation and Howrah Municipality did not take place during the year.

C—Greater Calcutta Development Scheme—

C—V—Other Expenditure—

Non-Plan(Developmental)—

C—V(3)—Assistance to CMDA for re-settlement of city kept cattle—

O 2,15.00	1,30.00	1,30.00	..
R -85.00			

Anticipated saving of Rs. 85 lakhs was attributed to non-receipt of funds from the Government of India.

684—Loans for Urban Development—

I—Urban Development—

Non-Plan—

I(1)—Loans to Calcutta Corporation—

O 2,00.00	57.93	57.93	..
R -1,42.07			

Anticipated saving of Rs. 142.07 lakhs was due to decision of the Government to stop payment of ways and means advances to the local bodies except in special cases.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
State Plan (Annual Plan)—			
I(1)—Loans under Calcutta Metropolitan District Development Scheme—	23,83.00	22,37.00	—1,46.00
I(7)—Loans for Spot Development of Gariahat and Civic Centre at Manicktala—	95.00	40.00	—55.00
I(8)—Loans for East Calcutta Phase II. North of Rashbehari Avenue connector—			
I(9)—Loans for East Calcutta Area Development Project (Excluding Manicktala connector and Beliaghata and Narkeldanaga connector proper including related area development Scheme)—			
I(10)—Loans to Dum Dum-Belgachia Area Development Project—			
I(11)—Loans for Milk Colony Area—			
I(12)—Loans for Phase I South Suburban Municipality—			

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

(v) Above savings were partly counterbalanced by excess mainly under—

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

284—Urban Development

A—General—

A—II—Assistance to Municipalities, Corporations, etc.—

State Plan (Annual Plan)—

A—II(17)—Bastee Improvement Scheme in Municipal Areas outside CMDA	15.00	25.00	+10.00
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Reason for excess has not been intimated (May, 1984).

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
484—Capital Outlay on Urban Development			
A—General—			
A—II—Other Expenditure—			
State Plan (Annual Plan)—			
A—II(1)—Kalyani Township—			
O 16.00	6.17	26.88	+20.71
R -9.83			

Anticipated saving of Rs. 9.83 lakhs was stated to be due to non-implementation of certain schemes. Reasons for final excess have not been intimated (May, 1984).

A—II(2)—Haldia Development Scheme—			
Integrated Development of Industrial Urban Complex and Township at Haldia—			
O 1,00.00	99.98	1,35.25	+35.27
R -0.02			

Reasons for final excess have not been intimated (May, 1984).

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Major heads : 285—Information and Publicity, 485—Capital Outlay on Information and Publicity and 685—Loans for Information and Publicity—			
Original .. Rs. 5,20,69,000	5,75,84,000	5,14,44,992	-61,39,008
Supplementary 55,15,000			
Amount surrendered during the year (March, 1983).	..	..	33,39,000

Notes and comments—

(i) As the actual expenditure did not come up even to the original grant, the supplementary grant obtained during the year could have been restricted to taken provisions, where necessary.

(ii) The surrender of anticipated savings (Rs. 33.39 lakhs) made on the last day of the financial year fall short of final saving (Rs. 61.39 lakhs) by Rs. 28 lakhs

(iii) Saving occurred mainly under—

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

285—Information and Publicity

XI—Other Expenditure—

Non-Plan—

XI(5)—Lump provision for revision of pay scales and other benefits—

O	14.83	}
R	-14.83				

XI(6)—Lump provision for additional dearness allowance—

O	10.26	}
R	-10.26				

Funds were withdrawn from the above two heads and reappropriated to I(1)—Direction and Administration for meeting enhanced expenditure resulting from revision of pay scales and grant of other benefits to the employees.

VIII—Films—

VIII(1)—Production and exhibition of films—

O	54.00	}	15.14	13.97	-1.17
R	-38.86				

VIII(2)—Film Development Board—

O	17.00	}	7.18	8.12	+0.94
R	-9.82				

Reasons for saving in the above two cases have not been intimated (May, 1984).

(iv) The savings in the above heads were partly offset by excess over the provision under—

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

285—Information and Publicity

Non-Plan—

I—Direction and Administration—

I(1)—Direction and Administration—

O	1,42.57	} 1,71.59	1,59.17	-12.42
R	29.02			

Excess (Rs. 16.60 lakhs) was stated to be due to implementation of revised pay scales and grant of other benefits.

II—Advertising and visual Publicity—

Non-Plan—

II(1)—Advertising, sales and publicity expenses—

O	1,00.00	} 1,34.42	1,24.81	-9.61
R	34.42			

485—Capital Outlay on Information and Publicity—

State Plan (Annual Plan)—

I(1)—Setting up of a Film Laboratory in Calcutta—

O	20.00	} 80.00	82.16	+2.16
S	55.15			
R	4.85			

Reasons for the excess in the above two cases have not been intimated (May 1984).

Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Major head : 287—Labour and Employment.			
	Rs.		
Original ..	6,53,10,000	47,47,25,958	-6,24,16,042
Supplementary	47,18,32,000		
Amount surrendered during the year (March, 1983).	..	..	10,24,830

Notes and comments—

(i) Anticipated saving, surrendered in March, 1983, fell short of the final saving by Rs. 6,13.91 lakhs.

(ii) Supplementary provision obtained during the year proved excessive in view of the final saving.

(iii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving -
			(In lakhs of rupees)
287—Labour and Employment			
A—Labour—			
A—IV—General Labour Welfare—			
Non-Plan—			
A—IV(1)—Grants to the West Bengal Labour Welfare Board—			
O	20.00	..	..
R	-20.00		
B—Employment and Training—			
B—III—Employment Survey and Statistics—			
State Plan (Annual Plan and Sixth Plan)—			
B—III(1)—Expenditure in connection with drought 1982—Special Rural Employment Programme—			
S	46,97.00	46,90.82	40,46.65
R	-9.18		

Reasons for saving in the above two heads have not been intimated (May, 1983)

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—V—Other Expenditure—			
B—V(3)—Lump provision for revision of pay scales and other benefits—			
O 40.93	} 17.99	..	—17.99
R —22.94			

Withdrawal of Rs. 22.94 lakhs through reappropriation was stated to be due to meeting the expenditure on implementation of revision of pay scales and grant of other benefits from the functional heads. Reasons for the final saving of Rs. 17.99 lakhs have not been intimated (May 1984).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
287—Labour and Employment			
B—Employment and Training—			
Non-Plan—			
B—II(1)—Employment Exchange—			
O 61.50	} 72.63	78.95	+6.32
R 11.13			
B—IV—Training of Craftsmen and Supervisors—			
Non-Plan—			
B—IV(1)—Vocational Training Centres—			
O 1,90.20	} 2,25.62	2,87.24	+61.62
R 35.42			

Reasons for excess in the above cases have been intimated (May, 1984).

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 288—Social Security and Welfare			
	Rs.		
Original ..	55,47,000	45,60,051	—9,86,949
Supplementary ..	55,47,000		
Amount surrendered during the year (March, 1983)	..	..	12,38,100

Notes and comments—

(i) Surrender of Rs. 12.38 lakhs, made in the last day of the financial year, proved to be in excess of the final saving of Rs. 9.87 lakhs by Rs. 2.51 lakhs.

(ii) Saving in provision occurred mainly under—

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

288—Social Security and Welfare (Civil Supplies)

V—Other Expenditure—

Non-Plan—

V(2)—Lump provision for revision of pay scales and other benefits—

O	5.50
R	—5.50		

V(3)—Lump provision for additional dearness allowance—

O	4.01
R	—4.01		

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

78 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 .. 11,32,96,000	} 11,32,96,000	8,07,19,193	—3,25,76,807
Supplementary ..			
Amount surrendered during the year (March, 1983)	..	..	3,44,31,000
Charged—			
Original 20,55,000	} 20,55,000	28,036	—20,26,964
Supplementary ..			
Amount surrendered during the year (March, 1983)	..	..	10,55,000
Notes and comments—			
	Voted grant		
(i) Saving occurred mainly under—			
Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
288—Social Security and Welfare			
B—Relief and Rehabilitation of Displaced Persons—			
V—Other Relief Measure—			
Non-Plan—			
O 2,10.50	} 80.00	71.45	—8.55
R —1,30.50			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VI—Other Rehabilitation Schemes—			
Non-Plan—			
VI(2)—Expenditure on Other Homes and Institutions—			
O 63.21	39.08	40.99	+1.81
R -24.03			
VI(1)—Expenditure on P. L. Homes—			
O 56.67	44.12	48.07	+3.95
R -12.55			
VI(7)—Other Schemes—			
O 5,80.00	4,52.06	4,86.14	+34.08
R -1,27.94			
688—Loans for Social Security and Welfare			
I(1)—Loans for Displaced Persons—			
O 50.00	34.56	23.45	-11.11
R -15.44			
288—Social Security and Welfare			
IV—Bangladesh Refugees—			
IV(C)—Shelter, Water Supply and Sanitation—			
O 10.00	..	..	..
R -10.00			

Saving in the above six cases was due to post budget decision to impose cut in expenditure. Reasons for final saving/excess have not been intimated (May, 1984).

VII—Other Expenditure—

Non-Plan—

VII(3)—Lump provision for revision of pay scales and other benefits—	22.74	-	-22.74
VII(4)—Provision for additional dearness allowance.	14.67	..	-14.67

Entire provision under these heads remained unutilised; reasons have not been intimated (May, 1984).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
288—Social Security and Welfare			
B—Relief and Rehabilitation of Displaced Persons—			
I—Direction and Administration—			
I(3)—District and sub-divisional Establishment—			
O 49.82	49.90	64.12	+14.22
R 0.08			
I(1)—Refugee Relief and Rehabilitation Directorate Establishment—			
O 42.72	42.77	50.31	+7.54
R 0.05			

Reasons for excess in the above cases have not been intimated (May, 1984).

Charged appropriation

(i) Surrender of anticipated saving, during the year, fell short of the final saving by Rs. 9.72 lakhs.

(ii) Saving occurred mainly under—

Head	Total appropriation	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
288—Social Security and Welfare			
B—Relief and Rehabilitation of Displaced persons—			
B—IV—Bangladesh Refugees—			
Non-Plan—			
IV(C)—Shelter, Water Supply and Sanitation—			
O 10.00
R -10.00			

Reasons for non-utilisation of the entire provision have not been intimated (May, 1984).

VI—Other Rehabilitation schemes—
Non-Plan—

VI(7)—Other schemes	10.00	0.28	-9.72
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Reasons for final saving have not been intimated (May, 1984).

Grant No. 45—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes) 81

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major heads : 288— Social Security and Welfare, 448—Capital Outlay on Social Security and Welfare and 688—Loans for Social Security and Welfare—				
Voted—				
	Rs.			
Original	30,76,38,000	} 32,99,00,000	28,78,06,978	—4,20,93,022
Supplementary	2,22,62,000			
Amount surrendered during the year (March, 1983).		..	..	2,23,12,500
Charged—				
Original	..	} 1,511	..	—1,511
Supplementary	1,511			
Amount surrendered during the Year.		..	..	..

Notes and comments—

(i) In view of the eventual saving of Rs. 420.93 lakhs, the supplementary grant obtained in March, 1983 could have been restricted to token provision, if necessary.

(ii) Anticipated saving surrendered in March, 1983 fell short of the final saving by Rs. 197.80 lakhs.

(iii) Saving occurred mainly under —

	Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)	
288—Social Security and Welfare				
C—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.				
II—Welfare of Scheduled Castes—				
State Plan (Supplement Plan)—				
II(1)—Programmes for Development of Scheduled Castes—				
	Rs			
O	10,45.50	} 10,40.00	8,74.40	—1,65.60
S	96.33			
R	—1,01.83			

Funds for implementation of the scheme were found to be excessive and accordingly Rs. 1,01.83 lakhs were surrendered. Reasons for final saving have not been intimated (May, 1984).

Centrally Sponsored (Committed)—

II(1)—Education—	1,31.15	66.83	—64.32
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Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IV—Tribal Area			
Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
IV(1)—Education—			
O 95.70	90.65	39.89	—50.76
R —5.05			
II—Welfare of Scheduled Castes—			
State Plan (Annual Plan and Sixth Plan)—			
II(1)—Education—			
O 2,90.50	2,78.27	2,52.24	—26.03
R —12.23			

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

(iv) Significant excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
288—Social Security and Welfare			
C—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—			
III—Welfare of Scheduled Tribes—			
III(1)—Integrated Tribal Area Development Project—			
O 2,52.50	4,46.00	5,11.18	+65.18
S 1,26.29			
R 67.21			

Supplementary provision of Rs. 1,26.29 lakhs was required for meeting larger expenditure on Integrated Tribal Area Development Project. Reasons for the excess of Rs. 1,32.39 lakhs have not been intimated (May, 1984).

II—Welfare of Scheduled Castes—

Non-Plan—

II(1)—Education—

O 1,23.28	1,23.04	1,67.83	+44.79
R —0.24			

I—Direction and Administration—

Non-Plan—

I(2)—District Organisation—

O 54.00	60.28	82.87	+22.59
R 6.28			

Reasons for excess in the above cases have not been intimated (May, 1984).

**Grant No. 48—Social Security and Welfare (Excluding Civil Supplies, 83
Relief and Rehabilitation of Displaced Persons and Welfare of
Scheduled Castes, Scheduled Tribes and Other Backward Classes)**

Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Major Heads : 288—Social Security and Welfare and—688—Loans for Social Security, and Welfare			
Rs.			
Voted—			
Original ..	59,79,40,000	73,88,18,000	59,59,04,221 —14,29,13,779
Supplementary	14,08,78,000		
Amount surrendered during the year (March, 1983) ..	..	..	55,000
Charged—			
Original ..	..	4,131	.. —4,131
Supplementary	4,131		
Amount surrendered during the year			

Notes and comments—

(i) Supplementary provision of Rs. 14,08.78 lakhs obtained in March, 1983, proved largely excessive in view of final saving of Rs. 14,29.14 lakhs.

(ii) Bulk of the fund savings remained unsurrendered.

(iii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
288—Social Security and Welfare			
D—Social Welfare—			
X—Other Expenditure—			
State Plan (Supplement Plan)—			
X(1)— National Rural Employment Programme—			
O ..	12,00.00	25,00.00	21,73.47 —3,26.53
S ..	13,00.00		
E— Other Social Security and Welfare Programmes—			
V—Other Programmes—			
V(5)—Legal Aid Committee ..	3,00.00	10.16	—2,89.84

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
D—Social Welfare—			
X—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
X(4)—Rural Works Programme—			
O .. 11,96.45	13,05.23	10,18.01	-2,87.22
S .. 1,08.78			
X—Other Expenditure—			
Non-Plan—			
X(7)—New Scheme for Social Welfare	14,34.20	11,76.52	-2,57.68
IX—Minimum Needs Programme—			
Fifth Plan (Committed)—			
IX(1)—Special Nutrition Programme	1,17.00	28.48	-88.52
V—Family and Child Welfare—			
Non-Plan—			
V(1)—Government of India's Crash Programme of Nutrition of Children	2,75.71	1,95.08	-80.63
X—Other Expenditure—			
Non-Plan—			
X(4)—Rural Works Programme ..	75.00	6.93	-68.07
X—Direction and Administration—			
Non-Plan			
I(3)—Directorate of Education (Social Welfare)	31.25	8.53	-22.72
III—Education and Welfare of Handicapped—			
State Plan (Annual Plan and Sixth Plan)—			
III(9)—Observance of International year of the disabled persons.	8.50	1.73	-6.77

Reasons for the final saving in all the above cases have not been intimated (May, 1984).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
288—Social Security and Welfare—			
D—Social Welfare—			
IX—Minimum Needs Programme—			
State Plan (Annual Plan and Sixth Plan) -			
IX(1)—Supplementary Nutrition Programme for children and expectant and nursing mothers	1,37.50	2,24.33	+86.83
E—Other Social Security and Welfare Programmes—			
II—Insurance Schemes—			
Non-Plan—			
II(2)—Government contribution under State Employees' Group Insurance Scheme for Police	40.00	46.02	+6.02

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
D—Social Welfare—			
X—Other Expenditure—			
Non-Plan—			
X(8)—Expenditure for providing relief to persons evicted from Assam.	25.00	67.21	+42.21
VI—Welfare of Poor and Destitute—			
Non-Plan—			
VI(8)—Establishment of Training Centres for the promotion of Tailoring and cutting to the destitute and poor girls and women	10.52	23.38	+12.86

Reasons for excess in the above cases have not been intimated (May, 1984).

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

Head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head : 289—Relief on account of Natural Calamities			
Original ..	Rs. 19,07,72,000	22,50,00,000	23,28,26,452
Supplementary	3,42,28,000		
Amount surrendered during the year (March, 1983).	..	..	1,00,000

Notes and comments—

(i) The expenditure exceeded the grant by Rs. 78,26,452 ; the excess requires regularisation.

(ii) Supplementary grant of Rs. 3,42.28 lakhs was required for meeting the cost of large scale relief operations necessitated by Draught 1982 and Cyclone 1981.

(iii) Consequent upon implementation of the recommendations made by the working group constituted by the Government of India, no expenditure was booked under A—Special Relief, B—Gratuitous Relief, C—Relief Works and D—General. Reappropriation of original grants of Rs. 19,07.72 lakhs from those heads to the restructured sub-heads AA—Draught and BB—Floods, Cyclones, etc., was not effected leading to savings of the entire provision under the former and substantial excess of Rs. 19,85.98 lakhs under the latter sub-heads. The reasons for the excess to the extent of difference (Rs. 15,65.44 lakhs) between the provision under the former group of heads and the later group have not been intimated (May, 1984).

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Major Heads : 295 —Other Social and Community Services, 495— Capital Outlay on Other Social and Community Services and 695— Loans for Other Social and Community Services			
Voted—			
	Rs.		
Original ..	2,54,71,000	3,26,96,000	2,46,77,163
Supplementary	72,25,000		
Amount surrendered during the year (March, 1983).	..	..	8,54,689
Charged			
Original ..	1,63,000	1,63,000	1,62,957
Supplementary ..	..	
Amount surrendered during the year (March, 1983).	..	..	43

Notes and comments—

(i) There was final saving of Rs. 80.19 lakhs in the voted grant; however, Rs.8.55 lakhs only could be anticipated as saving and surrendered in March, 1983.

(ii) In view of the eventual saving of Rs. 80.19 lakhs, the supplementary provision of Rs. 72.25 lakhs proved to be unnecessary.

(iii) Saving occurred mainly under—

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

(In lakhs of rupees)

V—Other Expenditure—**(1) Grants-in-aid/contribution subsidies—**

O	..	1,12.83	1,10.32	71.09	—39.23
S	..	2.36			
R	..	—4.87			

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
V—Other expenditure—			
(2) Expenditure in connection with Gangasagar Mela—			
O ..	40.00	59.51	—33.88
S ..	53.39		
	93.39		

I—Zoological and Public Gardens—
State Plan (Annual Plan and Sixth Plan)—

(1) Improvement of Zoological Garden—

O ..	8.87	8.83	3.83	—5.00
R ..	—0.04			
	8.83			

Reasons for saving in all the above three cases have not been intimated (May, 1984).

(iv) Saving in the above heads was partly counterbalanced by excess over the provision under—

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

IV—Donation 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 ..	12.00	9.62	19.39	+9.77
R ..	—2.38			
	9.62			

Reasons for anticipated saving as well as final excess have not been intimated (May, 1984).

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Major Head : 296—Secretariat— Economic Services			
Voted—			
	Rs.		
Original ..	3,89,45,000	3,22,90,170	-66,54,830
Supplementary ..			
Amount surrendered during the year (March, 1983).	..	..	68,84,004
Charged—			
Original ..	..	1,38,168	..
Supplementary	1,38,168		
Amount surrendered during the year	..	..	..

Notes and comments—

Saving in provision occurred mainly under—

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

(In lakhs of rupees)

V—Other Expenditure—**Non-Plan—****(1) Lump provision for revision of
pay scales and other benefits—**

O ..	28.66
R ..	-28.66		

**(2) Lump provision for additional
dearness allowances—**

O ..	22.47
R ..	-22.47		

Reasons for saving of the entire provision under the above two heads have not been intimated (May, 1984).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
II—Secretariat—			
Non-Plan—			
II(6)(b)—Town and Country Planning Board—			
O .. 74.69	61.65	61.72	+0.07
R .. -13.04			

Reason for the net saving of Rs. 12.97 lakhs have not been intimated (May, 1984).

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 for Co-operation			
Voted—			
Original ..	Rs. 34,75,37,000	36,76,50,000	31,17,58,039
Supplementary ..	2,01,13,000		
Amount surrendered during the year (March, 1983).	..	..	6,31,58,546
Charged—			
Original ..	..	54,300	..
Supplementary ..	54,300		
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Supplementary provision of Rs. 2,01.13 lakhs obtained in March, 1983, proved unnecessary in view of the final saving of Rs. 5,58.92 lakhs. If necessary, token provision could have been obtained for "New Service Schemes".

(ii) Surrender of Rs. 6,31.59 lakhs made in March, 1983 proved to be in excess of the final saving of Rs. 558.92 lakhs by Rs. 72.67 lakhs.

(iii) Provision remained wholly unutilised under—

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

698—Loans for Co-operation—

I—Credit Co-operatives—

Non-Plan—

(2) Loans to District Co-operative Banks for distribution of fertilisers, seeds and pesticides—

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

Saving was attributed to non-receipt of qualified financial proposals.

298—Co-operation—

IV—Information and Publicity—

State Plan (Annual Plan and Sixth Plan)—

(3) Organisation of Service Co-operatives—

(vi) Common Cadre Fund of Primary Agricultural Credit Societies—

O	..	65.40	}	..	..	..
R	..	-65.40		..	..	..

Centrally Sponsored (New Schemes)—

(3) Common Cadre Fund of Primary Agricultural Credit Societies—

O	..	65.40	}	..	..	..
R	..	-65.40		..	..	..

Reason for the savings under the above cases have not been intimated (May 1984).

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

(In lakhs of rupees)

698—Loans for Co-operation

I—Credit Co-operatives—

Non-Plan—

(1) Loans to West Bengal State Co-operative Bank—

(iv) Loans under the scheme for cattle purchase—

O	..	25.00	}
R	..	-25.00	

Saving was attributed to non-receipt of qualified financial proposals.

298—Co-operation

V—Credit Co-operatives—

State Plan (Annual Plan and Sixth Plan)—

1(ii) Stabilisation arrangements for Agricultural Credit—

O	..	16.40	}
R	..	-16.40	

It was stated that due to financial stringency, contribution to the stabilisation fund was not made during the year.

XVIII—Other Expenditure—

Non-Plan—

(1) Lump provision for revision of pay scales and other benefits—

O	..	28.90	}
R	..	-28.90	

(2) Lump provision for additional dearness allowances—

O	..	17.34	}
R	..	-17.34	

In the above two cases, savings were attributed to non-filling up of posts.

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

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

State Plan (Annual Plan and Sixth Plan)—

(3) Stabilisation arrangements for Agricultural Credit—

O	..	16.40	}
R	..	-16.40				

It was stated that due to financial stringency, contribution to the stabilisation fund was not made during the year.

498—Capital Outlay on Co-operation—

XI—Industrial Co-operatives—

State Plan (Annual Plan and Sixth Plan)—

(6) Share participation in Paschim Banga Resham Silpi Samabayee Mahasangha—

Investments—

O	..	10.00	}
R	..	-10.00				

Reasons for the saving have not been furnished (May, 1984).

XII—Consumer's Co-operatives—

Non-Plan—

(2) Financing of Consumers' Industries—

Investments—

O	..	10.00	}
R	..	-10.00				

698—Loans for Co-operation

X—Consumers' Co-operatives—

Non-Plan (Developmental)—

(2) Loans for financing Consumers' Industries—

O	..	10.00	}
R	..	-10.00				

In the above cases, savings were attributed to non-receipt of qualified financial proposals.

(iv) Substantial saving also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
298—Co-operation			
V—Credit Co-operatives—			
Non-Plan—			
V(3)—Grant of subsidy to State Co-operative Bank for waiver of interest on short-term loan/medium-term (conversion) loan—			
O ..	7,00.00	2,96.36	2,96.36 ..
R ..	—4,03.64		

Centrally Sponsored (New Schemes)—

(1) Stabilisation arrangements for Agricultural Credit—

O ..	37.50	18.75	18.75 ..
R ..	—18.75		

498—Capital Outlay on Co-operation

I—Credit Co-operatives—

State Plan (Annual Plan and Sixth Plan)—

(1) Investment in shares of Co-operative Organisations—

Investments—

O ..	90.00	39.74	39.74 ..
R ..	—50.26		

Reasons for saving in the above three cases have not been intimated (May, 1984).

V—Warehousing and Marketing Co-operatives—

Non-Plan (Developmental)—

(4)—Investment in shares of Co-operative Marketing Societies—

Investments—

O ..	20.00	7.00	7.00 ..
R ..	—13.00		

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
VI—Processing Co-operatives—			
Non-Plan (Developmental)—			
(1) Development of Co-operative Processing Societies and Cold Storages—			
Investments—			
O .. 1,00.00	55.08	55.08	..
R .. -44.92			
State Plan (Annual Plan and Sixth Plan)—			
(2) Establishment of Cold Storages—			
Investments—			
O .. 1,00.00	66.87	66.87	
R .. -33.13			
Reasons for saving in the above two heads were attributed to non-receipt of approval to all the proposals from the Government of India.			
X—Co-operative Spinning Mills—			
State Plan (Annual Plan and Sixth Plan)—			
(3) Equity participation for proposed Co-operative Spinning Mill—			
Investments—			
O .. 70.00	50.00	50.00	..
R .. -20.00			
XI—Industrial Co-operatives—			
Centrally Sponsored (New Schemes)—			
(2) State participation in the share capital of Primary Weavers' Co-operative Societies—			
Investments—			
O .. 15.00	2.75	0.91	-1.84
R .. -12.25			

Savings in the above case were attributed to restricting the expenditure to the quantum of Central assistance.

Head	Total grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
XII—Consumers' Co-operatives—			
Non-Plan (Developmental)—			
Distribution of Consumers Articles in Rural Areas—			
Investments—			
O .. 25.00	12.85	12.85	..
R .. 12.15			
698—Loans for Co-operation—			
I—Credit Co-operatives—			
State Plan (Annual Plan and Sixth Plan)—			
(1) Loans to Central Co-operative Banks for providing non-overdue cover in the Co-operatively underdeveloped areas—			
O .. 50.00	14.74	14.74	..
R .. 35.26			
Centrally Sponsored (New Schemes)—			
(2) Loans to Central Co-operative Banks for providing non-overdue cover in the co-operatively underdeveloped areas—			
O .. 50.00	14.74	14.74	..
R .. 35.26			
Saving in the above cases was stated to be due to non-receipt of approval for the schemes from the Government of India.			
IX—Industrial Co-operatives—			
Centrally Sponsored (New Schemes)—			
(4) Share capital loans to weavers—			
O .. 10.00	6.00	..	-6.00
R .. 4.00			

Saving was attributed to restricting the expenditure to the quantum of Central assistance.

Head	Total grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
(v) Savings in notes (iii) and (iv) above were partly counterbalanced by excess mainly under—			
298—Co-operation			
I—Direction and Administration—			
Non-Plan—			
I(1)—Direction and Administration—			
O ..	1,63.03	1,66.58	1,85.98
R ..	3.55			+19.40
Excess was attributed to sanction of exgratia and dearness pay to Government employees.			
XIII—Industrial Co-operatives—			
Non-Plan (Developmental)—			
Handloom—			
(2) Subsidy on sales of handloom cloth (Rebate)—			
O ..	2,50.00	3,48.72	4,86.41
R ..	98.72			+1,37.69
Anticipated excess of Rs. 98.72 lakhs was attributed to release of funds according to quantum of Central assistance received. Reasons for final excess have not been intimated (May, 1984).			
IX—Warehousing and Marketing Co-operatives—			
Non-Plan (Developmental)—			
(4) Establishment of Co-operative storage godowns—			
O ..	15.00	34.60	33.36
R ..	19.60			—1.4
State Plan (Annual Plan and Sixth Plan)—			
(i) Development of Agricultural Marketing Societies—			
(iv) Establishment of Rural godowns—			
O ..	6.00	30.81	29.57
R ..	24.81			—1.24
Reasons for neither the anticipated excess nor the final saving in the above two cases have been furnished (May, 1984).			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
698—Loans for Co-operation			
I—Credit Co-operatives—			
Non-Plan—			
(1) Loans to West Bengal State Co-operative Bank—			
(i) For distribution of chemical fertilisers, distribution of seeds and for distribution of pesticides—			
O .. 1,00.00	3,00.00	3,00.00	..
S .. 75.00			
R .. 1,25.00			

Anticipated excess of Rs. 125 lakhs was attributed to meeting of higher demands for input loans for distribution to cultivators of drought-affecting areas.

V—Warehousing and Marketing Co-operatives—

Non-Plan—

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

O .. 5,00.00	7,00.00	7,00.00	..
S .. 1,25.00			
R .. 75.00			

Non-Plan (Developmental)—

(1) Loans for establishment of Co-operative storage godowns—

O .. 42.00	69.01	66.54	-2.47
S .. 1.13			
R .. 25.88			

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

O .. 15.00	80.00	80.00	..
R .. 65.00			

Anticipated excess in the above cases were attributed to payment of arrears together with current year's assistance and payment of more working capital loan to BENFED. Reasons for the final saving of Rs. 2.47 lakhs in one case have not been intimated (May 1984).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
498—Capital Outlay on Co-operation			
V—Ware housing and Marketing Co-operatives—			
Non-Plan (Developmental)—			
V(9)—Revitalisation of Mart Societies—			
Investments—			
O .. 2.00	12.00	12.00	..
R .. 10.00			

Anticipated excess of Rs. 10 lakhs was attributed to release of more funds than anticipated.

XI—Industrial Co-operatives—

Centrally Sponsored (New Schemes)—

XI(1)—State participation in West Bengal State Handloom Weavers' Co-operative Societies—

Investment—

O .. 10.00	30.00	55.62	+25.62
R .. 20.00			

Reasons for excess have not been intimated (May, 1984).

(vi) Provision of funds by reappropriation in March, 1983, proved unnecessary under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
298—Co-operation			
XIII—Industrial Co-operatives—			
Centrally Sponsored (New Schemes—)			
5. Subsidy on sales of Handloom cloths (Rebate)—			
O	70.75	..	-70.75
R .. 70.75			

Reasons for providing funds by reappropriation as well as for its non-utilisation, have not been intimated (May, 1984).

(vii) In the following case funds were provided wholly through reappropriation. Neither any token supplementary grant was obtained nor was the expenditure initially financed by taking advance from the Contingency Fund :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
498—Capital Outlay on Co-operation			
X—Co-operation, Spinning Mills—			
State Plan (Annual Plan)—			
X(1)—Share participation in Co-operative Spinning Mills at Serampore—			
O }	20.00	20.00	..
R .. 20.00 }			

Reasons for provision of funds by reappropriation have not been intimated (May, 1984).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head : 304—Other General Economic Services			
Rs.			
Original .. 2,11,74,000 }	2,13,95,000	2,02,98,619	—10,96,381
Supplementary .. 2,21,000 }			
Amount surrendered during the year (March, 1983).	..	—	24,09,157

Note and Comment—

Rupees 24.09 lakhs were surrendered as anticipated saving in March, 1983, ultimately saving was Rs. 10.96 lakhs only.

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major heads : 305—Agriculture, 505—Capital Outlay on Agriculture, and 705—Loans for Agriculture				
Voted—				
Original	Rs. .. 57,03,11,000	57,03,11,000	51,67,03,488	—5,35,27,512
Supplementary	.. ..		
Amount surrendered during the year (March, 1983)	.. ..	..	..	62,16,200
Charged—				
Original	.. 14,000	2,85,357	2,71,357	—14,000
Supplementary	.. 2,71,357			
Amount surrendered during the year (March, 1983)	.. ..	..	..	..

Notes and comments—

(i) Rupees 62.16 lakhs were surrendered in March, 1983; saving ultimately was Rs. 5,35.28 lakhs.

(ii) Savings occurred mainly under—

Head	Total grant	Actual expenditure]	Excess+ Saving—
	(In lakhs of rupees)		
305—Agriculture			
I—Direction and Administration—			
Non-Plan—			
I(1)—Direction—			
O	.. 1,28.56	1,31.35	73.51
R	.. 2.79		
XXII—Tribal Areas Sub-Plan—			
State Plan (Annual Plan)—			
XXII(3)—Draught Prone Areas Programme—			
XXII(3)(b)—Afforestation	.. 25.00	..	—25.00

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
XXIII—Other Expenditure—			
Non-Plan—			
XXIII(3)—Lump provision for revision of pay scales and other benefits—			
O .. 1,66.48	1,65.11		-1,65.11
R .. -1.37			
XI—Scheme for small and marginal farmers and agricultural labours—			
State Plan (Annual Plan)—			
XI(5)—Subsidy to small/marginal farmers for purchase of nitrogen fertilisers—			
O .. 35.00	..	..	..
R .. -35.00			
XVIII—Storage and warehousing—			
Centrally Sponsored Scheme—			
(New Scheme)—			
XVIII(1)—Construction of rural godowns—			
O .. 36.04	2.75	0.97	-1.78
R .. -33.29			
XXIII—Other Expenditure—			
State Plan (Annual Plan)—			
XXIII(3)—Crop Insurance Scheme—			
O .. 36.00	2.00	1.10	0.90
R .. -34.00			

Head			Total grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)					
Non-Plan—					
XXIII(4)—Lump provision for additional dearness allowance—					
O	..	77.20	}	..	..
R	..	—77.20			
505—Capital Outlay on Agriculture					
X—Marketing—					
State Plan (Annual Plan)—					
X(2)—Scheme for development of farms to market link roads			65.00	24.13	—40.87
XIV—Other Expenditure—					
State Plan (Annual Plan)—					
XIV(1)—World Bank Project on Agricultural Development—					
Improvement of Agricultural Extension and Research—					
U	..	1,00.00	}	41.75	—1,81.25
R	..	1,23.00			
705—Loans for Agriculture					
III—Manures and Fertilisers—					
Non-Plan—					
III(1)—Loans under the Scheme for distribution of chemical fertilisers ..					
			2,80.00	2,14.58	—65.42
XIV—Other Agricultural Loans—					
XIV(1)—Advances to Cultivators			1,00.00	73.04	—26.96
V—Plant Protection—					
V(1)—Loans under the scheme for distribution of pesticides ..					
			1,00.00	4.57	—95.43

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
305—Agriculture			
Non-Plan—			
IV—Multiplication and Distribution of seeds—			
IV(1)—Establishment of seed farms and seed stores—			
O .. 32.20	35.20	14.26	-20.94
R .. 3.00			
X—Commercial Crops—			
X(3)—Jute Development—			
O .. 55.25	45.99	26.90	-19.09
R .. -9.26			
State Plan (Annual Plan)—			
X(1)—Jute Development—			
O .. 50.00	40.04	25.09	-14.95
R .. -9.96			
XII—Draught Prone Areas Programme—			
State Plan (Annual Plan)—			
XII(b)—Afforestation—			
O .. 64.75	50.41	27.77	-22.64
R .. -14.34			
XIV—Agricultural Education—			
Non-Plan—			
XIV(1)—Agricultural Education—			
O .. 62.55	57.55	35.26	-22.29
R .. -5.00			
State Plan (Annual Plan)—			
XIV(1)—Development of Agricultural Education at Bidhan Chandra Krishi Viswavidyalaya and Other Universities—			
O .. 1,25.00	1,21.75	89.79	-31.96
R .. -3.25			

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
505—Capital Outlay on Agriculture			
I—Seeds—			
State Plan (Annual Plan)—			
I(2)—West Bengal State Seeds Corporation—Contribution to the Share Capital—			
O .. 49.00	24.00	..	-24.00
R .. -25.00			
XII—Draught Prone Areas Programme—			
Central Sector (New Scheme) Schemes—			
XII(1)—Draught Prone Areas Programme—			
O .. 2,60.00	1,82.25	2,16.38	+34.13
R .. -77.75			

Reasons for savings in the above cases have not been intimated (May, 1984).

(iii) Savings in the above heads were partly counterbalanced by excess mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
305—Agriculture			
II—Land Reforms—			
Non-Plan—			
II(2)—Land reforms	15.80	1,36.49	+1,20.69
XIII—Extension and Farmers' Training—			
State Plan (Annual Plan)—			
XIII(1)—Multicrops and Other demonstration—			
O .. 6.00	4.77	51.67	+46.90
R .. -1.23			
XIII(3)—Minikit Demonstration—			
O .. 25.00	18.00	1,74.05	+1,56.05
R .. -7.00			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
XIII(4)—Expenditure in connection with drought, 1979—			
Supply of minikits ..	..	69.85	+69.85
XIII(13A)—Scheme for promotion of scientific storage of food grains at domestic level ..	..	2,24.57	+2,24.57
705—Loans for Agriculture			
I—Seeds—			
Non-Plan—			
I(1)—Loans under the scheme for distribution of seeds—			
O .. 3,00.00	} 2,40.25	4,53.55	+2,13.30
R .. 59.75			
305—Agriculture			
I—Direction and Administration—			
Fifth Plan (Committed)—			
I(1)—Strengthening of the Directorate Organisation—			
O .. 7.45	} 7.50	25.09	+17.59
R .. 0.05			
505—Capital Outlay on Agriculture			
I—Seeds—			
State Plan (Annual Plan)—			
I(1)—Establishment of a seed Processing plant ..	..	37.12	+37.12
X—Marketing—			
State Plan (Annual Plan)—			
X(1)—Development of markets—			
O .. 23.00	} 15.07	40.46	+25.39
R .. -7.93			

Reasons for the excess in all the above cases have not been intimated (May 1984).

(iv) In the following case, augmentation of funds by reappropriation was excessive in view of eventual saving—

Head	Total grant	Actual expenditure	Excess + Saving—	
(In lakhs of rupees)				
305—Agriculture				
I—Direction and Administration—				
State Plan (Annual Plan)—				
I(3)—World Bank Project on Agricultural Development—				
Improvement of agricultural extension and research—				
O ..	1,68.00	} 2,72.91	2,44.94	—27.97
R ..	1,04.91			

Reasons for neither the anticipated excess nor for the eventual saving have been intimated (May, 1984).

(v) Provision of funds by reappropriation proved unnecessary under :—

Head	Total grant	Actual expenditure	Excess + Saving—	
(In lakhs of rupees)				
305—Agriculture				
XXIII—Other Expenditure—				
State Plan (Annual Plan)—				
XXIII(4)—Expenditure in con- nection with drought 1982— Assistance to agriculturists—				
O	} 5,27.00	..	—5,27.00
R ..	5,27.00			

Reasons for non-utilisation of funds have not been intimated (May, 1984).

**Grant No. 53—Minor Irrigation, Soil Conservation and Area
Development (All voted)** 107

	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 .. 53,15,12,000	58,43,47,000	57,81,57,608	-61,89,392
Supplementary 5,28,35,000			
Amount surrendered during the year (March, 1983)	..	..	4,65,543

Notes and comments—

(i) Of the ultimate unutilised provision of Rs. 61.89 lakhs, an amount of Rs. 57.24 lakhs remained unsurrendered.

(ii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
306—Minor Irrigation			
I—Direction and Administration—			
State Plan(Annual Plan)—			
I(1)—Strengthening the organisation and administration of Director of Agricultural Engineering.	40.00	24.81	-15.19
II—Investigation and Development of Ground Water Resources—			
State Plan (Annual Plan)—			
II(2)—Strengthening of ground water and surface water (Minor Irrigation)—			
O .. 15.00	11.17	..	-11.17
R .. -3.83			

Head			Total grant	Actual expenditure	Excess+ Saving—
Centrally Sponsored Schemes—					
(New)					
(In lakhs of rupees)					
II(1)—Strengthening of ground and surface water (Minor Irrigation) Organisation—					
O	..	15.00	2.00	4.83	+2.83
R	..	-13.00			
IV—Tubewells—					
Non-Plan—					
IV(1)—Deep Tubewell Irrigation—					
O	..	5,32.80	6,31.81	4,91.56	-1,40.25
R	..	99.01			
V—Lift Irrigation Schemes—					
Non-Plan—					
V(1)—Lift Irrigation—					
O	..	6,14.00.	9,77.38	8,93.09	-84.29
S	..	3,40.00			
R	..	23.38			
Fifth Plan (Committed)—					
V(1)—River Lift Irrigation—					
O	..	1,67.40	4,49.73	1,96.93	-2,52.80
S	..	1,88.35			
R	..	93.98			
VI—Other Minor Irrigation Works—					
State Plan (Annual Plan)—					
VI(3)—Expenditure in connection with drought 1982—Repairs and restoration of Boro Bundhs—					
O	..	25.00	..	..	..
R	..	-25.00			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
VI(3)—Expenditure in connection with drought 1982—Repairs and restoration of surface drainage and irrigation schemes—			
O .. 50 00 } R .. -50 00 }	..	6.35	+6.35
X—Other Expenditure—			
Non-Plan—			
X(2)—Lump provision for additional dearness allowances—			
O .. 39.63 } R .. -39.63 }	..	..	..
X(3)—Lump provision for revision of pay scales and other benefits—			
O .. 1,69.50 } R .. -1,69.50 }	..	..	..
State Plan (Annual Plan)—			
X(1)—West Bengal Minor Irrigation Corporation—			
Water rates subsidy ..	15 00	..	-15.00
307—Soil and Water Conservation—			
V—Soil Conservation—			
State Plan (Annual Plan)—			
V(2)—Scheme for extension of soil conservation work on waste lands—			
O .. 64.00 } R .. -20.62 }	43.38	45.73	+2.35

Head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
V(4)—Protective afforestation and erosion control on landslide.			24.17	2.41	—21.76
Centrally Sponsored (New) Scheme—					
V(5)—Integrated action plan for flood control in Ganga basin—					
O	..	41.72	50.10	27.01	—23.09
R	..	8.38			
VI—Tribal Areas Sub-Plan—					
State Plan (Annual Plan)—					
VI(1)—Scheme for extension of soil conservation work on waste land—					
O	..	15.00	6.95	3.84	—3.11
R	..	—8.05			
308—Area Development—					
V—Other Expenditure—					
State Plan (Annual Plan)—					
V(1)—Development of Sundarbans			1,49.70	1,02.09	—47.61
V(11)—I.F.A.D.-assisted Sundarban Development Project.			2,75.00	1,90.10	—75.90
Central Sector(New Scheme)—					
V(1)—Command Areas Development Programme in selected areas—					
O	..	26.00	10.00	15.68	+5.68
R	..	—16.00			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
506—Capital Outlay on Irrigation—	Minor		
I—Minor Irrigation—			
State Plan (Annual Plan)—			
I(1)—West Bengal State Irrigation Corporation—	Minor		
O .. 50.00	25.00	25.00	..
R .. -25.00			
I(4)—Survey and Investigation of ground and surface water resources—			
O .. 30.00	15.07	16.98	-4.09
R .. -14.93			
I(6)—Construction of office buildings at the district and sub-divisional levels under the Department of Agriculture—			
O .. 45.00	..	..	..
R .. -45.00			
III—Area Development Programme—	Pro-		
III(3)—Infrastructure Development in Tea Gardens.	gramme—	50.00	.. -50.00
Central Sector (New Scheme)—			
III(1)—Command Area Development Programme in selected areas—			
O .. 1,10.00	50.00	50.49	+0.49
R .. -60.00			

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

(iii) Savings in the above cases were counterbalanced by excess under—

Howl	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
306—Minor Irrigation			
I—Direction and Administration—			
Non-Plan—			
I(1)—Scheme for strengthening and administration under Director of Agriculture Engineering.	2,05.70	2,32.06	+26.36
Fifth Plan (Committed)—			
I(1)—Scheme for strengthening, extension and administration of Director of Agricultural Engineering.	49.55	61.46	+11.91
III—Construction and deepening of tanks and wells—			
Non-Plan—			
III(1)—Tank Irrigation—			
O .. 52.49	49.23	86.66	+37.43
R .. -3.26			
State Plan (Annual Plan)—			
III(1)—Dug Wells—			
O .. 50.00	49.40	1,26.85	+77.45
R .. -0.60			
III(2)—Expenditure in connection with drought 1982—Subsidy for dug wells.	1,00.00	3,24.08	+2,24.08
III(3)—Tank Irrigation—			
O .. 20.00	19.20	79.50	+60.30
.. -0.80			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
VI—Other Minor Irrigation Works—			
State Plan (Annual Plan)—			
VI(1)—Surface Drainage and Irrigation Scheme—			
O .. 25.00	57.35	78.67	+21.32
R .. 32.35			
VI(2)—Boro Bundhs—			
O .. 25.00	30.17	44.49	+14.32
R .. 5.17			
X—Other Expenditure—			
State Plan (Annual Plan)—			
X(6)—Small Irrigation—			
O .. 50.00	49.70	1,04.69	+54.99
R .. -0.30			
307—Soil and Water Conservation			
State Plan (Annual Plan)—			
V(5)—Expenditure in connection with Floods 1978—subsidy for land reclamation	..	40.91	+40.91
V(8)—Integrated action plan for flood control in Ganga basin.	..	19.58	+19.58
308—Area Development—			
III—Development of Hill Areas—			
State Plan (Annual Plan)—			
III(1)—Development of Hill areas—			
O - 65.00	61.62	1,28.16	+66.54
R - -3.38			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
506—Capital Outlay on Minor Irrigation—			
I—Minor Irrigation—			
State Plan (Annual Plan)—			
I(5)—Construction of office buildings at districts and sub-divisional levels under the Department of Agriculture and Community Development.	..	43.56	+43.56

Reasons for the excess in all the above cases have not been intimated (May, 1984).

(iv) Augmentation of funds by reappropriation proved excessive under—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
306—Minor Irrigation			
IV—Tubewells—			
State Plan (Annual Plan)—			
IV(3)—Private Shallow Tube-wells—			
O .. 1.00	92.92	73.23	-19.69
R .. 91.92			
Fifth Plan (Committed)—			
IV(1)—Deep Tubewell Irrigation—			
O .. 1,63.65	2,10.98	1,78.39	-32.59
R .. 47.33			
506—Capital Outlay on Minor Irrigation.			
I—Minor Irrigation—			
State Plan (Annual Plan)—			
I(3)—River Lift Irrigation—			
O .. 3,25.00	5,00.00	3,81.51	-1,18.49
R .. 1,75.00			

Reasons neither for the augmentation by reappropriation nor for the eventua saving in the above heads have been intimated (May, 1984).

(v) In the following two cases withdrawal of funds by reappropriation proved excessive/unnecessary in view of the eventual excess—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
306—Minor Irrigation			
V—Lift Irrigation Scheme—			
State Plan (Annual Plan)—			
V(2)—Expenditure in connection with drought, 1982—Restoration of River Lift Irrigation—			
O .. 25.00	}	-	19.58
R .. -25.00				+19.58
X—Other Expenditure—			
State Plan (Annual Plan)—			
X(5)—Expenditure in connection with drought 1982—Small Irrigation—			
O .. 50.00	}	..	68.58
R .. -50.00				+68.58

Reasons neither for the anticipated saving nor for the final excess in the above cases have been intimated (May, 1984).

Grant No. 54—Food

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major heads : 309—Food and 509—Capital Outlay on Food			
Voted—			
Rs.			
Original .. 31,39,14,000	}	35,79,19,000	28,38,72,885
Supplementary 4,40,05,000				-7,40,46,115
Amount surrendered during the year (March, 1983).	13,70,155
Charged—			
Original .. 10,000	}	10,000	..
Supplementary ..				-10,000
Amount surrendered during the year (March, 1983).	10,000

Notes and Comments—

(i) In view of the substantial saving of Rs. 7,40.46 lakhs supplementary grant of Rs. 4,40.05 lakhs obtained during the year, proved unnecessary. Token provision could have been obtained for "New Service Schemes" if, any.

(ii) Saving of Rs. 7,26.76 lakhs remained unsurrendered.

(iii) Savings occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
309—Food			
VI—Nutritious and Subsidiary Food—			
State Plan (Annual Plan and Sixth Plan)—			
Expenditure in connection with Drought, 1982—			
S	4,22.05	4,22.05	.. .. .
			—4,22.05

509—Capital Outlay on Food

Non-Plan—

Supply of foodstuff to Police personnel and wholetime NVF personnel at concessional rates—

(i) Cost of Purchase 19,50.00 13,65.45 —5,84.55

Reasons for the final savings in the above cases have not been intimated (May, 1984).

(iv) The above savings was partly counterbalanced by excess under

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
309—Food			
State Plan—			
Applied Nutrition Programme—			
O	10.00	3.00	3,78.50
R	—7.00		
			+3,78.50

Reasons for the final excess have not been intimated (May, 1984).

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 310—Animal Husbandry, 510—Capital Outlay on Animal Husbandry and 710—Loans for Animal Husbandry			
Voted—			
	Rs.		
Original ..	14,09,51,000	13,62,98,818	-46,52,182
Supplementary ..			
	14,09,51,000		
Amount surrendered during the year (March, 1983).	..	..	81,81,417
Charged—			
Original ..	..	4,000	..
Supplementary	4,000		
Amount surrendered during the year.	..	..	..

Notes and comments—

(i) Surrender of anticipated savings both in the Revenue (Rs. 41.96 lakhs) and in the Capital expenditure (Rs. 39.85 lakhs) exceeded the final savings by Rs. 17.95 lakhs and Rs. 17.34 lakhs respectively.

(ii) Saving occurred mainly under—

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

310—Animal Husbandry

VI—Cattle Development—

Non-Plan—

VI(7)—New Key Village/blocks/
centres and sub-centres—

O ..	45.00	41.63	10.32	31.34
R ..	-3.37			

Reasons for the saving have not been intimated (May, 1984).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
XV—Other Expenditure—			
Non-Plan—			
XV(5)—Lump provision for revision of pay scales and other benefits—			
O 93.24
R -93.24			
XV(8)—Lump provision for additional dearness allowances—			
O 40.18
R -40.18			

Provisions under the above two heads were reappropriated to other functional heads for meeting increased expenditure due to revision of pay scales and grant of other benefits to employees.

State Plan (Annual Plan)—

XV(11)—New veterinery Dispensaries—

O 60.00	58.47	36.71	-21.76
R -1.53			

Reasons for the saving have not been intimated (May, 1984).

510—Capital Outlay on Animal Husbandry

VII—Other Expenditure—

State Plan (Annual Plan)—

VII(1)—West Bengal Livestock Processing Development Corporation Ltd.—

Investment in share capital for establishment of a slaughter house

O 15.00	..	0.88	+0.88
R -15.00			

Saving was attributed to decision of the Government, not to release further funds, during the year, for investment.

(iii) The savings in the above cases were partly offset by excesses over the provision under—

Head	Total grant	Actual expenditure	Excess + Saving—	
(In lakhs of rupees)				
310—Animal Husbandary				
I—Direction and Administration—				
Non-Plan—				
I(1)—Animal Husbandary—				
O	5.70	} 7.20	21.16	+13.96
R	1.50			
I(2)—Veterinary Services—				
O	23.87	} 25.30	37.68	+12.38
R	1.43			
I(4)—Common Services at Harin- ghata-Kalyani Complex under the Directorate of Animal Husbandry—				
O	40.64	} 45.67	55.14	+9.47
R	5.03			
VI—Cattle Development—				
Non-Plan—				
VI(1)—Cattle Development Scheme—				
O	36.12	} 10.40	78.26	+67.86
R	-25.72			
State Plan (Annual Plan)—				
VI(1)—Intensive Cattle Develop- ment Project—				
O	48.10	} 61.25	70.18	+8.93
R	13.15			

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

XI—Fodder and Feed Development—

Non-Plan—

**XI(4)—Haringhata Fodder Farm
(Main)—**

O	32.02	} 55.04	49.99	-5.05
R	23.02			

Excess in the above cases was stated to be due to increased expenditure on account of implementation of revised pay scales, payment of ex gratia and meeting up of expenditure on arrear claims.

(iv) In the following case, though the original provision was augmented by re-appropriation, the entire provision remained wholly unutilised:—

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

(In lakhs of rupees)

310—Animal Husbandry

IV—Veterinary Research—

Non-Plan—

IV(1)—Improvement of Milk Production by cross breeding dairy cattle at Haringhata (ICAR Project)—

O	10.50	} 22.83	..	-22.83
R	12.33			

Reason for augmenting the provision by reappropriation of Rs. 12.33 lakhs as well as for the final saving have not been intimated (May 1984).

(v) Augmentation of funds by reappropriation proved excessive/unnecessary under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VI—Cattle Development—			
Non-Plan—			
VI(3)—Artificial Insemination Centre—			
O 3.31	34.75	13.96	-20.79
R 31.44			
VI(4)—State Livestock Farm—			
O 1,52.94	1,95.08	1,70.88	-24.20
R 42.14			
Fifth Plan (Committed)—			
VI(1)—Intensive Cattle Development Project—			
O 15.62	23.81	15.64	-8.17
R 8.19			
X—Other Livestock Development—			
Non-Plan—			
X(2)—Improvement of livestock industry—			
O 15.00	21.08	13.77	-7.31
R 6.08			

Reasons for anticipated excess and the eventual savings in the above cases have not been intimated (May, 1984).

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 311—Dairy Development, 511—Capital Outlay on Dairy Development and 711—Loans for Dairy Development			
Voted—			
	Rs.		
Original ..	27,44,71,000	} 29,55,87,000	29,38,52,967
Supplementary	2,11,16,000		
			—17,34,033
Amount surrendered during the year (March, 1983)	..	..	2,01,70,445
Charged—			
Original ..	50,000	} 60,000	17,000
Supplementary	10,000		
			—43,000
Amount surrendered during the year (March, 1983)	..	..	22,000

Grant No. 57—Fisheries (All voted)

123

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads : 312—Fisheries, 512— Capital Outlay on Fisheries, 712—Loans for Fisheries—			
	Rs.		
Original ..	5,44,43,000		
Supplementary ..			
	5,44,43,000	4,22,64,341	-1,21,78,659
Amount surrendered during the year.	..	..	..

Notes and comments—

- (i) 22.37 per cent of the original provision under the grant remained unutilised.
- (ii) Provision remained wholly unutilised minly under —

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
312—Fisheries			
VII—Deep Sea Fisheries—			
Central Sector (New Scheme)—			
(1) Scheme for shore complex at Roy Chowk Fishing Harbour	20.00	..	-20.00
512—Capital Outlay on Fisheries			
(1)—Inland Fisheries—			
State Plan (Annual Plan and Sixth Plan)—			
(4) Share capital contribution to Fish Seed Development Corporation Ltd. for purchase of equity share for establishment of hatchery complex (World Bank Project).	20.00	..	-20.00
712—Loans for Fisheries—			
II—Other Loans—			
Non-Plan (Developmental)—			
(1) Loans to Primary Central Fishermen's Co-operative Societies.	50.00	..	-50.00

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

(iii) In the following cases, augmentation of funds by reappropriation was excessive/unnecessary in view of eventual saving—

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

312—Fisheries

III—Education and Training—

State Plan (Annual Plan and Sixth Plan)—

(2) Scheme for expansion of Extension Wing and rendering extension services including publication of journal and setting up of information units—

O	45.00	} 47.74	18.58	-29.16
R	2.74			

IV—Inland Fisheries—

Central Sector (New Schemes) —

(7) Scheme for Setting up of Fish Farmers Development Agencies in different districts of the State—

O	5.00	} 20.75	5.67	-15.08
R	15.75			

Reasons for neither the anticipated excess nor the final saving in the above cases have been intimated (May, 1984).

(iv) Significant excess occurred under—

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

(In lakhs of rupees)

312—Fisheries

I— Direction and Administration—

(1) Directorate of Fisheries—

Non-Plan—

O	66.00	} 74.53	86.99	+12.46
R	8.53			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
III— Education and Training—			
State Plan (Annual Plan and Sixth Plan)—			
(1) Scheme for training for fish farmers, unemployed Fishermen, holding of farmers' field day educational tour, etc.—			
O 10.00	16.26	47.89	+31.63
R 6.26			
IV— Inland Fisheries—			
State Plan (Annual Plan and Sixth Plan)—			
(17) Scheme for distribution of minikit, use of fishery's water condition, biogas slurry, etc.—			
O 15.00	17.00	33.08	+16.08
R 2.00			
XI—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
(14) Expenditure in connection with the Drought 1982—scheme for renovation of fish ponds.	10.00	42.36	+32.36

Reasons for the excess in the above cases have not been intimated (May, 1984).

Grant No. 58—Forest (All voted)

Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major Heads : 313—Forest and 513 Capital Outlay on Forest—			
Original .. 14,72,15,000	} 15,35,78,000	14,27,46,095	—1,08,31,905
Supplementary 63,63,000			
Amount surrendered during the year (March, 1983).			58,94,300

Notes and comments—

(i) Out of final saving of Rs. 1,08,32 lakhs, Rs. 49.38 lakhs could not be anticipated as saving and remained unsurrendered.

(ii) Supplementary grant of Rs. 63.63 lakhs obtained during the year was unnecessary in view of the eventual saving. If necessary, a token provision could have been obtained for "New Service Schemes", if any.

(iii) Savings were mainly under—

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

313—Forest

Non-Plan—

I—Direction and Administration—

I(9)—Wild Life Unit—

O .. 10.95	} 15.36	3.68	—11.68
R .. 4.41			

Reasons for neither the anticipated excess nor the final saving have been intimated (May, 1984).

IX—Communication and Buildings—

Non-Plan—

IX(2)—Northern Circle—

O .. +48.66	} 41.20	22.75	—18.54
R .. —7.37			

Anticipated saving was attributed to diversion of funds from this head for implementation of Buxa Tiger Project, funds for which were not allocated at the Budget stage. Reasons for final saving have not been intimated (May, 1984).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
XIII—Tribal Areas Sub-Plan— State Plan (Annual and Sixth Plan)— Farm Forestry— XIII(1)—Farm Forestry-cum-Fuelwood Plantations—			
O .. 22.83	} 38.42	11.34	—27.08
R .. +15.59			

Reasons for neither the anticipated excess nor the final saving have been intimated (May, 1984).

XIV—Other Expenditure—
Non-Plan—

XIV(11)—Lump provision for revision of pay scales—

O .. 1,13.84	}
R .. —1,13.84			

XIV(12)—Lump provision for dearness allowances—

O .. 20.98	}
R .. —20.98			

Funds were reappropriated from the above two heads to other functional heads for meeting the increased expenditure due to implementation of revision of pay scales and grant of other benefits.

(IV) Significant excess over the provision occurred under—

313—Forest—

I—Direction and Administration—
Non-Plan—

I(2)—Northern Circle—

O .. 1,10.26	} 1,31.53	1,26.56	—4.97
R .. 21.27			

I(3)—Central Circle—

O .. 35.64	} 44.69	44.43	—0.26
R .. 9.05			

	Head	Total grant	Actual expenditure	Excess + Saving—
I(5)—Western Circle—				
	O ..	1,28.40	2,04.23	2,01.58
	S ..	63.63		
	R ..	12.20			-2.65
IV—Forest Conservation and Development—				
Non-Plan—				
IV(1)—Northern Circle—				
	O ..	32.26	53.11	52.82
	R ..	20.85			-0.28
VI—Plantation Schemes—				
State Plan (Annual Plan)—				
VI(5)—Mixed plantation on waste lands, panchayat lands, etc.—				
(b) Rural fuelwood plantation—				
	O ..	13.66	12.98	45.13
	R ..	-0.68			+32.15
VII—Farm Forestry—				
State Plan (Annual Plan)—				
VII(1)—Farm forestry-cum fuelwood Plantation—				
	O ..	40.64	30.54	47.49
	R ..	-10.10			+16.95
VIII—Forest Produce—				
State Plan (Annual Plan)—				
VIII(2)—Timber operation and forest utilisation by mechanised logging, extraction and marketing (departmental operation of timber to eliminate the exploitation of middlemen)—				
	O ..	36.55	65.52	60.94
	R ..	28.97			-4.58

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
IX—Communication and Buildings—			
Non-Plan—			
IX(10)—Buildings—			
O ..	2.60	3.34	27.82
R ..	0.74		
			+24.28

X—Preservation of Wild Life—

Non-Plan—

X(5)—Wild Life Unit—

O ..	28.80	40.57	52.47
R ..	11.77		
			+11.90

Reasons for excess in the above cases have not been intimated (May, 1984).

(v) Augmentation of funds by reappropriation proved unnecessary in view of the eventual saving under—

313—Forest—

XIII—Tribal Areas Sub-Plan—

Forest Conservation and Development—

State Plan (Annual Plan)—

XIII(5)—Mixed plantation on waste
Lands, Panchayat lands, etc.—

O ..	28.53	37.86	21.48
R ..	9.33		
			—16.38

Reasons for the final saving have not been intimated (May, 1984).

Grant No. 59—Community Development (Panchayat)

Head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 31—Community Development, 363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions and 714—Loans for Community Development.			
Voted—			
	Rs.		
Original ..	24,24,42,000	} 27,35,16,000	17,43,73,614
Supplementary ..	3,10,74,000			} —9,91,42,386
Amount surrendered during the year (March, 1983) ..	..	..	65,01,616
Charged—			
Original ..	3,000	} 3,000	..
Supplementary ..	..			} 3,000
Amount surrendered during the year (March, 1983) ..	..	..	2,000

Notes and Comments—

(i) Out of the unutilised provision of Rs. 9,91.22 lakhs, Rs. 9,26.40 lakhs could not be anticipated as saving and remained unsurrendered.

(ii) Supplementary grant of Rs. 3,10.74 lakhs obtained during the year proved unnecessary in view of eventual saving of Rs. 9,91.42 lakhs under the grant. If necessary, a token provision could have been obtained for "New Service Schemes", if any.

(iii) Saving incurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
314—Community Development—			
A—General—			
A(IV)—Other Expenditure—			
Non-Plan—			
A(IV)—Lump provision for revision of pay scales and other benefits—			
O ..	5,95.94	} 1,12.54	—1,12,54
R ..	—4,83.40		

Provision of Rs. 4,83.40 lakhs was diverted and utilised in some other heads to meet the excess expenditure. Reasons for non-utilisation of the provision of Rs. 1,12.54 lakhs have not been intimated (May, 1984).

		Total	Actual	Excess +	
		appropriation	expenditure	Saving —	
(In lakhs of rupees)					
A(III)—Assistance to Panchayati Raj Institutions—					
Non-Plan—					
A(III)1—Grants-in-aid/Contribution to the Gram Panchayats—					
O	..	13,22.37	} 21,15.06	13,76.55	-7,38.51
S	..	3,10.74			
R	..	4,81.95			

Additional provision of Rs. 3,10.74 lakhs together with augmentation of funds by reappropriation was stated to be required for payment of larger contributions towards salaries of Gram Panchayat Secretaries/Assistant Secretaries and Chowkidars and Dafadars on account of revision of pay scales and grant of other benefits. Reasons for substantial final saving of Rs. 7,38.51 lakhs have not been intimated (May, 1984).

A(IV)—Other Expenditure—

Non-Plan—

A(IV)—5—Lump provision for Additional dearness allowance—

O	..	1,70.68	} 52.84	..	-52.84
R	..	-1,17.84			

Rupees 117.84 lakhs were utilised for meeting expenditure on Panchayat election vide head in note (iv). Reasons for non-utilisation of the balance provision of Rs. 52.84 lakhs have not been intimated (May, 1984).

363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Panchayat)

IV—Other Miscellaneous Compensation and Assignments—

O	..	1,00.00	} 35.62	26.53	-9.09
R	..	-64.38			

Anticipated saving of Rs. 64.38 lakhs was stated to be due to non-release of arrear cess grants for administrative reasons and enforcement of 5 per cent in budget provision. Reasons for final saving of Rs. 9.09 lakhs have not been intimated (May, 1984).

(iv) Provision made for payment of additional dearness allowance was diverted for utilisation for the purpose of Panchayat election as below—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
314—Community Development (Panchayat)—			
A—General—			
A(IV)—Other Expenditure—			
Non-Plan—			
A(IV)2—Panchayat Elections—			
R ..	1,17.84	1,17.84	1,06.11 —11.73

As per decision of the Government to hold second Panchayat election in 1983 provision was made under the head by reappropriation from saving under "Lump provision for additional dearness allowance". Neither any token grant was obtained nor was any advance from the contingency Fund drawn for financing the expenditure. As per criteria set forth by the Government, the expenditure was on a "New Service". Reasons for final Saving of Rs. 11.73 lakhs have not been intimated (May, 1984).

(v) A case of excess over provision is mentioned below :

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
314—Community Development (Panchayat)			
A(1)—Direction and Administration—			
Non-Plan—			
A(1)2—District Establishment—			
O ..	1,52.96	1,54.31	1,73.04 +18.73
R ..	1.35		

Provision was stated to be due to additional requirement on account of pay and allowances of Job Assistants of Gram Panchayats and employees of Panchayat Samities. Reasons for final excess of Rs. 18.73 lakhs have not been intimated (May, 1984).

Grant No. 60—Community Development (Excluding Panchayat)

133

Head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 314—Community Development, 514—Capital Outlay on Community Development			
Voted—			
	Rs.		
Original ..	16,90,02,000	16,90,02,000	13,55,17,544 —3,34,84,456
Supplementary ..	..	
Amount surrendered during the year			
<i>Charged—</i>			
Original ..	..	2,104	— —2,104
Supplementary	2,014		
<i>Amount Surrendered during the year</i>			

Notes and Comments—

- (i) The saving of Rs. 3,34.84 lakhs under voted grant remained unsurrendered.
- (ii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
314—Community Development—			
B—Community Development			
Programmes—			
B(VIII)—Housing—			
State Plan (Annual Plan and Sixth Plan)—			
B(VIII)I—Housing			
O ..	225.00	194.99	25.26 —169.73
R ..	—30.01		

Saving of Rs. 30.01 lakhs was stated to be due to non-receipt of utilization certificates from some of Panchayat Samities. Reason for final saving of Rs. 169.73 lakhs have not been intimated (May, 1984).

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
B(XIV)—Other Expenditure—			
B(XIV)2—Lump provision for revision of pay scales and other benefits—			
O .. 1,52.46	} 1,42.79	..	-1,42.79
R .. -9.67			

B(XIV)3—Lump provision for additional dearness allowances—			
O .. 81.69	} 79.66	..	-79.66
R .. -2.3			

Funds were partly reappropriated from the above heads to meet the excess requirement towards pay and allowances under some other heads subordinate to the same major head. Reasons for substantial final savings which comprised bulk of the provision have not been intimated (May, 1984).

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
314—Community Development—			
B—Community Development Programmes—			
B(IV)—Animal Husbandry—			
State Plan (Annual Plan and Sixth Plan)—			
B(IV)2—Animal Health and Slaughter Houses	.. ..	22.75	+22.75

Reasons for excess have not been intimated (May, 1984).

A—General—

A(I)—Direction and Administration—

State Plan (Annual Plan and Sixth Plan)—

A(I)2—Converted Blocks—

O .. 5.00	} 35.01	10.04	-24.97
R .. 30.01			

Provision was augmented by reappropriation after a post-budget decision to meet the expenses on different units. Reasons for final saving of bulk of the augmented Provision have not been intimated.

(iv) Additional funds provided by reappropriation on 31st March 1983 proved unnecessary in view of eventual saving under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
314—Community Development			
B—Community Development Programme—			
B(V)—Health and Sanitation—			
Non-Plan—			
B(V)1—Maintenance of completed C.D.P Blocks—			
O ..	8.41	} 13.05	.. —13.05
R ..	4.64		

Reasons for augmenting the provision by re-appropriation of Rs. 4.64 lakhs as well as for the final saving have not been intimated (May, 1984).

(v) Funds withdrawn by re-appropriation (Rs. 5.40 lakhs) proved excessive in view of final excess under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
514—Capital Outlay on Community Development (excluding Panchayat)			
I—Community Development—			
I(2)—Housing—			
I(2)—a—Housing Scheme on Converted Blocks—			
O ..	15.00	} 9.60	14.17 +4.57
R ..	—5.40		

Saving of Rs. 5.40 lakhs was stated to be due to enforcement of economy measures. Reasons for final excess of Rs. 4.57 lakhs have not been intimated (May, 1984).

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 320—Industries, 522— Capital Outlay on Machinery and Engineering Industries.			
526—Capital Outlay on Consumer Industries.			
722—Loans for Machinery and Engineering Industries,			
723—Loans for Petroleum, Chemical and Fertiliser Industries and			
723—Loans for Consumer Industries—			

Voted—

	Rs.			
Original ..	7,28,34,000	}	9,40,14,000	6,28,47,289
Supplementary	2,13,80,000			
Amount surrendered during the year (March, 1983)	..	..	..	3,12,46,674

Charged—

Original ..	..	}	11,373	11,373	..
Supplementary	11,373				
<i>Amount surrendered during the year</i>	..	..	..	..	..

Notes and Comments—

(i) Supplementary provision of Rs. 2,13.80 lakhs, obtained in March, 1983, proved unnecessary as the expenditure did not come up even to the original provision.

(ii) Saving in provision occurred mainly under—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—		
722—Loans for Machinery and Engineering Industries					
I—Heavy Engineering Industries— Non-Plan—					
I(1)—Loans for revival of Closed and Sick Industrial Units—					
O ..	1,80.00	}	63.02	63.02	..
R ..	—1,16.98				

Saving of Rs. 1,16.98 lakhs was stated to be due to non-release of funds as the ways and means position of the Government did not allow further investment.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
526—Capital Outlay on Consumer Industries.			

V—Other Industries—

Non-Plan—

V(1)—Revival of Closed and Sick Industrial Units—

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

Saving of the entire provision was stated to be due to non-payment during the year of the purchase money to the owners of the sick paper manufacturing units under court orders.

722—Loans for Machinery and Engineering Industries.

I—Heavy Engineering Industries—

State Plan (Annual Plan and Sixth Plan)—

I(1)—Loans for revival of Closed and Sick Industrial Units—

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

Saving was stated to be due to non-finalisation of the formalities for purchase of assets of a sick engineering unit.

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

(In lakhs of rupees)

726—Loans for Consumer Industries

VI—Other Industries—

Non-Plan—

VI(2)—Loans for revival of Closed and Sick Industrial Units—

O	2,13.00	}	1,20.30	1,20.30	..
R	-92.70				

Saving was attributed to less investment due to adverse ways and means position of the Government.

I—Textiles—

Non-Plan—

I(4)—Loans for revival of Closed and Sick Textile Units.

(including Jute Mills)—

O	10.00	}
R	-10.00				

Saving in the above case was due to non-eligibility of any closed/sick unit of this category to assistance during the year.

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

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

(In lakhs of rupees)

526—Capital Outlay on Consumer Industries.

I—Textiles—

Non-Plan—

I(1)—National Textile Corporation (West Bengal, Assam, Bihar and Orissa) Ltd.—

O	1.00	}	2,41.00	2,41.00
S	1,39.50			
R	1,00.50			

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

(In lakhs of rupees)

522—Capital Outlay on Machinery and Engineering Industries.

I—Heavy Engineering Industries—

Non-Plan—

I(1)—Revival of Closed and Sick Industrial Units—

O	1.00	} 75.00	75.00	..
S	73.00			
R	1.00			

In the above two cases additional funds were provided through supplementary grant and were further augmented by reappropriation to meet the requirements in connection with the conversion of loan into equity.

726—Loans for Consumer Industries—

I—Textiles—

Non-Plan—

I(2)—Loans to West Bengal State Textile Corporation Ltd—

O	30.00	} 51.50	51.50	..
S	1.30			
R	20.20			

Additional funds were stated to be required for more investment in the corporation not anticipated at the budget stage.

VI—Other Industries—

State Plan (Annual Plan and Sixth Plan)—

VI(2)—Loans for revival of Closed and Sick Industrial Units—

O	4.50	} 24.19	24.19	..
R	19.69			

Original provision was augmented by reappropriation to provide loan for a paper manufacturing unit which could not be anticipated at the budget stage.

140 Grant No. 62—Industries (Excluding Closed and Sick Industries)

Head	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 ..	18,08,22,000	19,34,48,942	-2,47,40,058
Supplementary	3,73,67,000		
Amount surrendered during the year (March, 1983).		..	2,18,65,326
Charged—			
Original ..	7,000	..	-7,000
Supplementary	..		
Amount surrendered during the year (March, 1983).		..	7,000

Notes and comments—

(i) Supplementary grant obtained in March, 1983 proved excessive in view of the final saving of Rs. 2,47,40 lakhs.

(ii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
720—Loans for Industrial Research and Development			
III—Other Loans—			
Non-Plan—			
III(1)—Loans under Incentive Schemes for Industrial Growth in West Bengal—			
S	3,45,38	..	-3,60.33
R	14,95		
	3,60.33		

Supplementary grant was obtained for adjustment of previous loan and the grant was further augmented by reappropriation for the purpose. Reasons for non-utilisation of the entire amount have not been intimated (May, 1984).

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
320—Industries			
B—Large and Medium Industries—			
B—IX—Other Industries—			
State Plan (Annual Plan and Sixth Plan)—			
B—IX(1)—Incentive Scheme for Industrial Growth in West Bengal—			
O 1,50,00	1,12.50	1,12.50	..
S 19,25			
R -57,25			

Supplementary provision was required for meeting larger expenditure on account of various types of incentives given to the industrial units in the State. Saving of Rs. 57.25 lakhs was stated to be due to resource constraint.

320—Industries

A—General—

A—V—Other Expenditure—

Non-Plan—(Developmental)

A—V(1)—Grants under 10 per cent or 15 per cent Central Outright grant or Subsidy Scheme.	50.00	..	—50.00
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Non-Plan—

A—(V)(1)—Lump provision for revision of pay scales and other benefits—

O 31.90	31.70	..	—31.70
R -0.20			

In the above two cases, reasons for saving of the entire amount have not been intimated (May, 1984).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
720—Loans for Industrial Research and Development			
III—Other Loans—			
State Plan (Annual Plan and Sixth Plan)—			
III(4)—Loans to West Bengal Industrial Development Corporation under 25 per cent Development—			
Loans Scheme, 1982—			
O 34.50	} 7.50	7.50	..
R -27.00			

Saving was attributed to Government's decision to effect economy.

320—Industries

A—General—

A—V—Other Expenditure—

Non-Plan—

A—V(2)—Lump provision for additional clearness allowance	18.04	..	-18.04
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Reasons for the saving of the entire provision have not been intimated (May, 1984).

525—Capital Outlay on Telecommunication and Electronics Industries.

II—Electronics—

State Plan (Annual Plan and Sixth Plan)—

II(1)—West Bengal Electronics Industry Development Corporation Ltd.—

O 58.00	} 41.00	41.00	..
R -17.00			

Saving was attributed to economy measures.

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

(In lakhs of rupees)

720—Loans for Industrial Research and Development

III—Other Loans—

State Plan (Annual Plan and Sixth Plan)—

III(3)—Loans to West Bengal Electronics Industry Development Corporation—

O	65.00	} 49.95	49.95	..
R	-15.05			

Saving in the above case was stated to be due to resource restraint.

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

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

(In lakhs of rupees)

720—Loans for Industrial Research and Development

III—Other Loans—

State Plan (Annual Plan and Sixth Plan)—

III(2)—Loans under Incentive

Scheme for Industrial Growth in West Bengal—

O	3,50.00	} 2,62.50	6,22.83	+3,60.33
R	-87.50			

Anticipated saving was stated to be due to economy measure. Reasons for the final excess have not been intimated (May, 1984).

	Head	Total grant	Actual expenditure	Excess + Saving—
320—Industries				
A—General—				
A—IV—Industrial Education, Research and Training—				
Non-Plan—				
A—IV—(2)—Technical and Industrial Schools and Colleges—				
O	16.54	16.05	66.16	+50.11
R	-0.49			

Reasons for the final excess have not been intimated (May, 1984).

B—Large and Medium Industries—

B—VI—Brick Fields and Factories—

Non-Plan—

B—VI(3)—Akra Brick Factory—

O	88.14	1,08.29	1,07.45	-0.84
S	4.25			
R	15.90			

Supplementary grant was obtained for meeting larger expenditure in connection with the brick production in the factory. Reasons neither for the amount augmented by reappropriation nor for the final saving have been intimated (May, 1984).

B—VI(2)—Palta Brick Factory—

O	49.40	51.40	63.82	+12.42
R	2.00			

Reasons for the excess have not been intimated (May, 1984).

Grant No. 63—Village and Small Industries (Excluding Public Undertakings) (All voted) 145

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads : 321—Village and Small Industries, 521—Capital Outlay on Village and Small Industries and 721—Loans for Village and Small Industries			
	Rs.		
Original .. 9,34,90,000	9,85,22,000	7,67,79,234	-2,17,42,766
Supplementary 50,32,000			
Amount surrendered during the year.	..	..	..

Notes and comments—

(i) The entire saving of Rs. 2,17.43 lakhs remained unsurrendered.

(ii) Supplementary grant of Rs. 50.32 lakhs obtained in March 1983 proved unnecessary as the expenditure did not come up even to original provisions.

(iii) Provision remained unutilised either wholly or to a substantial extent under the following heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
321—Village and Small Industries			
XI—Other Expenditure—			
Non-Plan—			
XI(3)(a)—Lump provision for revision of pay scales and other benefits.	44.91	..	-44.91

Reasons for saving have not been intimated (May, 1984).

VI—Khadi Industries—

Centrally Sponsored (New Schemes)—

VI(1)—National Project on Bio-gas Development—

S	30.00	30.00	..	-30.00
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Supplementary grant was obtained for setting up of Bio-gas Plant primarily in rural areas. Reasons for saving of the entire amount have not been intimated (May, 1984).

Head	Total grant	Actual expenditure	Excess + Saving -
			(In lakhs of rupees)
XI—Other Expenditure—			
Non-Plan—			
XI(3)—(b)—Lump provision for additional dearness allowances	23.53	..	-23.53
Reasons for saving have not been intimated (May, 1984).			
521—Capital Outlay on Village and Small Industries—			
II—Small Scale Industries—			
State Plan (Annual Plan and Sixth Plan)—			
II(3)—Equity participation in the share of West Bengal Small Industries Development Corporation—(Leather).	15.00	..	-15.00
321—Village and Small Industries—			
III—Small Scale Industries—			
State Plan (Annual Plan and Sixth Plan)—			
III(25)—Census of S.S.I. Units (New Schemes)	11.00	0.18	-10.82
VIII—Sericulture Industries—			
Fifth Plan (Committed)—			
VIII(1)— Project for development of seed production—			
O	6.08	} 10.10 ..	- 10.10
R	4.02		

In the above three cases, reasons for saving have not been intimated (May, 1984).

(iv) Significant saving also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
521—Capital Outlay on Village and Small Industries			
II—Small Scale Industries— State Plan (Annual Plan and Sixth Plan)—			
II(2)—West Bengal Small Industries Corporation Ltd—Equity Participation.	80.00	48.68	—31.32
321—Village and Small Industries			
III—Small Scale Industries— State Plan (Annual Plan and Sixth Plan)—			
III(14)—Assistance under B.S.A.I. Act	68.48	41.95	—26.53
XI—Other Expenditure— Non-Plan—			
XI(1)—Other Miscellaneous Cottage Industries—			
O 55.42	56.06	35.22	—20.84
R 0.64			

Reasons for saving in the above three cases have not been intimated (May, 1984).

III—Small Scale Industries—

Non-Plan—

III(1)—Schemes for Small Scale Industries—

O 1,20.90	1,01.88	1,04.10	+2.22
R —19.02			

Saving of Rs. 19.02 lakhs was anticipated due to non-filling up of vacant posts and cut in expenditure as a measure of economy. Reasons for the final excess have not been intimated (May, 1984).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
VI—Khadi Industries—			
Non-Plan—			
VI(2)—Assistance to Khadi Board—			
O 15.00	10.28	5.21	-5.07
R -4.72			

Reasons for saving have not been intimated (May, 1984).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
321—Village and Small Industries			
VIII—Sericulture Industries—			
Non-Plan—			
VIII(1)—Schemes for Sericulture Industries—			
O 77.45	89.35	99.30	+9.95
R 11.90			

Excess was reportedly due to implementation of WBS (ROPA) Rules and grant of dearness allowance at the enhanced rates. Reasons for the final excess have not been intimated (May, 1984).

I—Direction and Administration—

Non-Plan—

I(1)—Directorate—

O 80.73	76.70	96.52	+19.82
S 7.32			
R -11.35			

Additional provision through the supplementary grant was required to meet the larger expenditure for payment of dearness allowance at the enhanced rates. Reasons for final excess have not been intimated (May, 1984).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
III—Small Scale Industries—			
Centrally Sponsored (New Schemes)—			
III(5)—Census-cum-sample survey for S.S.I. Units—			
R	1.00	14.60	+13.60

Reasons for excess have not been intimated (May, 1984).

IV—Handloom Industries—

Non-Plan—

IV(1)—Scheme for Handloom
Industries—

O	38.29	45.06	48.85	+3.79
R	6.77			

Anticipated excess was attributed to larger expenditure for implementation of WBS(ROPA) Rules and for payment of dearness allowance at the enhanced rates. Reasons for the final excess have not been intimated (May, 1984).

III—Small Scale Industries—

State Plan (Annual Plan and Sixth
Plan)—

III(10)—District Industries Centre	35.00	43.65	+8.65
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Reasons for the final excess have not been intimated (May, 1984).

Grant No. 64—Mines and Minerals (All voted)

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major heads : 328—Mines and Minerals, 528—Capital Outlay on Mines and Metallurgical Industries and 728—Loans for Mines and Metallurgical Industries			
	Rs.		
Original	35,64,000	36,11,000	30,78,842
Supplementary	47,000		
Amount surrendered during the year (March, 1983) .. ..	.. ..	.. ..	1,43,771

Notes and comments—

(i) Supplementary grant obtained towards the end of the financial year proved unnecessary in view of the final saving, reasons for which have not been intimated (May, 1984).

(ii) Of the ultimate unutilised provision of Rs. 5.32 lakhs, Rs. 3.88 lakhs remained unsurrendered.

**Grant No. 66—Multipurpose River Projects, Irrigation, Navigation,
Drainage and Flood Control Projects**

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 332—Multipurpose River Projects, 333—Irrigation, Navigation, Drainage and Flood Control Projects, 532—Capital Outlay on Multipurpose River Projects and 533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects			
Voted—			
	Rs.		
Original ..	108,77,98,000	} 111,13,31,000	109,38,56,898
Supplementary ..	2,35,33,000		
Amount surrendered during the year			-1,74,74,102
Charged—			
Original ..	3,03,000	} 13,59,000	12,75,945
Supplementary ..	10,56,000		
Amount surrendered during the year		..	..

Notes and comments—

(i) No portion of the saving was surrendered.

(ii) **Suspense :** The expenditure in the grant includes Rs. 16,55.25 lakhs booked under "Suspense". The minor head "Suspense" is not a final head of account. It accommodates interim transactions for which further operations (generally of payment or adjustment of value) are necessary before the transaction can be considered complete and finally accounted for. The operations in 1982-83 under

this minor head were under the sub-heads (1) Purchases, (2) Stock and (3) Miscellaneous Works Advances. The transactions under each of these heads are explained below :

- (1) **Purchases** : When materials are received from a supplier or from another, division or department either for a specific work or for stock, their value is credited to "Purchases" so that per contra, the cost may be included at once in the accounts of the work or stock. When payment is made the head, "Purchases" is debited. The head "Purchases", therefore, shows a negative (Credit) balance which represents the value of stores received but not paid for.
- (2) **Stock** : This head is debited with all expenditure connected with acquisition of stock of materials and with manufacturing operations relating thereto. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges, etc., connected with the manufacture.
- (3) **Miscellaneous Works Advances** : Accommodates (a) sales on credit, (b) expenditure incurred on deposit works in excess of deposits received, (c) losses, retrenchments, errors, etc., and (d) other items. Broadly speaking, the head is debited with all the sums which are eventually to be recovered. The balance under this head represents recoverable amounts.

The transactions during 1982-83 under each sub-head of "Suspense" under various major heads of account operated in this grant are given below :

Major heads and detailed units	Opening balance Debit+ Credit—	Debit	Credit	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
332—Multipurpose River Projects					
A—Mayurakshi Reservoir Project—					
Purchases ..	-26.11	5.70	3.91	+1.79	-24.32
Stock ...	+3.73	1.96	5.56	-4.00	-0.27 (a)
Miscellaneous Works Advances ..	-1.65	0.01	..	+0.01	-1.64 (a)
Total ..	-24.03	7.27	9.47	-2.20	-26.23

(a) Reasons for minus balances are under investigation.

Major head and detailed units	Opening balance Debit+ Credit—	Debit	Credit	Net actuals	Closing balance Debit+ Credit—
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(In lakhs of rupees)

C—Damodar Valley Project—

Purchases ..	-2,01.00	1.31	19.66	-18.35	-2,19.35
Stock	+1,08.40	23.55	31.47	-7.92	+1,00.48
Miscellaneous Works Advances	+1,12.48	2.55	2.42	+0.13	+1,12.61
Total ..	+19.88	27.41	53.55	-26.14	-6.26

333—Irrigation, Navigation, Drainage and Flood Control Projects

Purchases	-13,43.89	7.34	1,44.07	-1,36.73	-14,80.62
Stock	+5,04.96	1,87.69	1,48.37	+39.32	+5,44.28
Miscellaneous Works Advances	+2,74.08	64.93	21.67	+43.26	+3,17.34
Total	-5,64.85	2,59.96	3,14.11	-54.15	-6,19.00

532—Capital Outlay on Multipurpose River Projects
A—Mayurakshi Reservoir Project—

1. Reservoir—

Purchases	+7.64	..	..	..	+7.64 (a)
Stock ..	-2.33	..	..	..	-2.33 (a)
Total	+5.27	..	..	..	+5.27

2. Dam and Appurtenant Works—

Purchases	-7.50	..	..	..	-7.50
Stock	+0.08	..	..	..	+0.08
Miscellaneous Works Advances	+26.94	..	..	..	+26.94
Total	+19.50	..	..	..	+19.50

Major head and detailed units	Opening balance Debit+ Credit—	Debit	Credit	Net actuals	Closing balance Debit+ Credit—
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(In lakhs of rupees)

3. Barrage—

Purchases	—1,77·41	12·82	4·43	+8·39	—1,69·02
Stock	+4·85	7·96	15·73	—7·77	—2·92 (a)
Miscellaneous Works Advances	+43·89	—2·24	2·16	—4·40	+39·49

Total	—1,28·67	18·54	22·32	—3·78	—132·45
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B—Kangsabati Reservoir Project—

Purchases	—4,76·75	32·18	56·66	—24·48	—5,01·23
Stock	+1,98·07	78·27	1,03·76	—25·49	+1,72·58
Miscellaneous Works Advances	+1,12·38	—4·59	7·95	—12·54	+99·84

Total	—1,66·30	1,05·86	—168·37	62·51	—2,28·81
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D—Teesta Barrage Project—

Purchases	—23,17·51	1,94·29	19,61·91	—17,67·62	—40,85·13
Stock	—96·82	8,44·15	7,39·10	+1,05·05	+8·23
Miscellaneous Works Advances	+15,04·86	1,97·77	2,67·06	—69·29	+14,35·57

Total	—9,09·47	12,36·21	29,63·07	—17,31·86	—26,41·33
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(a) Adverse balance is under investigation.

Head	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major heads : 334—Power Projects and 734—Loans for Power Pro- jects			
	Rs.		
Original ..	55,13,00,000	57,73,00,000	53,12,00,000
Supplementary ..	2,60,00,000		
Amount surrendered during the year ..	..	..	..

Notes and comments

- (i) The entire saving of Rs. 4,61 lakhs remained unsurrendered.
(ii) Saving occurred under—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving
734—Loans for Power Projects			
I—Thermo-electric Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Loans to West Bengal State Electricity Board ..	31,12,00	26,40,00	—4,72.00
I(3)—Loans to Calcutta Electric Supply Corporation Ltd ..	9,00.00	8,00.00	—1,00.00
IV—Transmission and Distribution Schemes			
Centrally Sponsored (New Schemes)			
IV(1)—Loans to West Bengal State Electricity Board for construc- tion of inter-State Transmission Lines ..	1,00.00	..	—1,00.00
Reasons for the saving in the above cases have not been intimated (May, 1984.)			

- (iii) Saving mentioned in note (ii) above was partly counterbalanced by excess⁶ over the provision under—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
334—Power Projects			
F—General			
I—Assistance to Electricity Boards—			
Non-Plan—			
I(1)—Subsidy to the West Bengal State Electricity Board on Rural Electrification—			
O ..	14,00.00	16,60.00	18,72.00
S ..	2,80.00		
			+2,12.00

Original provision was stated to have been augmented by supplementary grant for payment of larger subsidy to the West Bengal State Electricity Board. Reasons for the final excess have not been intimated (May, 1984).

Grant No. 68—Ports, Lighthouses and Shipping (All voted) 165

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 335—Ports, Lighthouses and Shipping			
	Rs.		
Original .. 54,56,000	} 54,56,000	36,79,982	-17,76,018
Supplementary			
Amount surrendered during the year .. ..	..	..	..

Notes and comments—

- (i) Entire saving of Rs. 17.76 lakhs remained unsurrendered.
- (ii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
A—Ports and Pilotage—			
A—VII—Other expenditure—			
(1) Pooled launches—			
O .. 41.48	} 42.55	29.38	-13.17
R .. 1.07			

Reasons for anticipated excess as well as final saving have not been intimated (May, 1984).

Grant No. 69—Civil Aviation (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 336—Civil Aviation			
	Rs.		
Original .. 26,97,000	} 26,97,000	5,54,474	-21,42,526
Supplementary			
Amount surrendered during the year (March, 1983) .. ..	..	..	18,12,715

Notes and comments—

Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
I—Training and Education—			
State Plan (Annual Plan and Sixth Plan)—			
(1) Development of Flying Training Institute of Behala—			
O .. 20.00	} 2.83	..	-2.83
R .. -17.17			

Saving was attributed to non-procurement of the foreign aircrafts, pending clearance from two Department of Economic Affairs, Government of India;

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				
Voted—				
		Rs.		
Original	.. 61,74,41,000	} 61,98,23,000	64,80,50,675	+2,82,27,675
Supplementary	.. 23,82,000			
Amount surrendered during the year	.. ..	..	..	..
Charged—				
Original	.. ..	} 26,41,788	3,50,595	-22,91,193
Supplementary	.. 26,41,788			
<i>Amount surrendered during the year</i>				

Notes and comments—**Voted grant**

(i) Expenditure exceeded the provision by Rs. 2,82,27,675 the excess requires regularisation.

(ii) In view of the eventual excess of Rs. 2,82.28 lakhs, the supplementary provision of Rs. 23.82 lakhs obtained during the year, proved inadequate.

(iii) Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
337—Roads and Bridges			
VII—District and Other Roads—			
Non-Plan—			
VII(1)—District and Other Roads—			
O	.. 8,65.52	} 8,89.34	14,14.41
S	.. 23.82		
			+5,25.07

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
VI—State Highways—			
(b) Maintenance and Repairs ..	1,80.00	6,53.37	+4,73.37
537—Capital Outlay on Roads and Bridges—			
IX—Suspense—			
State Plan (Annual Plan and Sixth Plan—			
Development of State Roads ..	8,00.00	11,12.60	+3,12.60
VI—District and Other Roads—			
State Plan (Annual Plan and Sixth Plan)—			
Development of State Roads ..	3,78.69	6,05.64	+2,26.95
VI—District and Other Roads—			
Non-Plan—			
District Roads	2.00	45.60	+43.60
VIII—Machinery and Equipment—			
State Plan (Annual Plan and Sixth Plan)—			
Development of State Roads ..	1,50.00	1,92.58	+42.58
337—Roads and Bridges			
I—Direction and Administration (Non-Plan)—			
2. Public Works (Roads) Directorate	3,27.02	3,71.59	+44.57

Reasons for excess in the above cases have not been intimated (May, 1984).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
737—Loans for Roads and Bridges—			
I—District and Other Roads—			
(1) Loans for construction of Second Bridge over Hooghly River ..	14,50.00	6,42.00	—8,08.00

Saving was attributed to slow progress of work on account of scarcity of cement of approved quality.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
537—Capital Outlay on Roads and Bridges			
VI—District and Other Roads—			
State Plan (Annual Plan and Sixth Plan)—			
Development of State Roads—			
Minimum Needs Programme ..	8,00.00	5,31.68	-2.68.32
337—Roads and Bridges			
XII—Transfer to Reserve Funds and Deposit Accounts—			
Non-Plan—			
Transfer to the deposit account for subventions from Central Road Fund—Inter-Account Transfers	1,19.32	50.00	- 69.32
XIII—Other Expenditure—			
Non-Plan—			
(4) Lump provision for revision of pay scales and other benefits ..	56.96	..	-56.96
Reasons for saving in the above cases have not been intimated (May, 1984).			
737—Loans for Roads and Bridges			
I—District and Other Roads—			
State Plan (Annual Plan and Sixth Plan)—			
(1) Loans for construction of Second Bridge over Hooghly river	2,50.00	2,00.15	-49.85
Saving was attributed to non-utilisation of funds by the HRBC as per earlier expectations.			
337—Roads and Bridges			
VII—District and Other Roads—			
State Plan (Annual Plan and Sixth Plan)—			
(a) Construction	52.50	4.82	-47.68
XII—Transfer to Reserve Funds and Deposit Accounts—			
Non-Plan (Developmental)—			
Transfer to State Bridge Fund—Inter-Account Transfer.	41.00	..	-41.00

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
X—Tribal Areas Sub-Plan—			
State Plan (Annual Plan and Sixth Plan)—			
Development of State Roads ..	1,64.45	1,34.74	-29.71

Reasons for saving in the above cases have not been intimated (May, 1984)

(v) **Subventions from Central Road Fund:** The additional revenue realised from increase in excise duties on motor spirit is credited to a fund constituted by the Government of India. From this fund subventions are made to States for expenditure on schemes of road development approved by the Government of India.

The amount received by the State Government is initially credited as grant from the Government of India and an equal amount is transferred to the deposit account "Subventions from Central Road Fund".

An amount of Rs. 50 lakhs was received during the year as subvention from the Central Road Fund.

An account of the fund is given in Statement No. 16 of the Finance Accounts, 1982-83.

(vi) **Suspense :** The expenditure in the grant includes Rs. 11,15 34 lakhs under the minor head "Suspense". This head accommodates interim transactions for purchase and supply of materials for construction of roads, etc. The nature and accounting procedure of transactions under the head "Suspense" have been explained in note (ii) under Grant No. 66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects.

The transactions under each sub-head of suspense are given below :

Major heads and detailed units	Opening balance Debit(+) Credit(-)	Debits(+)	Credits(-)	Net actuals	Closing balance Debit(+) Credit(-)
(In lakhs of rupees)					
337—Roads and Bridges					
Purchases	-54.65	0.30	2.08	-1.78	-56.43
Stock	+20.94	..	..	..	+20.94
Miscellaneous Works Advances.	+2.90	2.44	0.01	+2.43	+5.33
Total	-30.81	2.74	2.09	+0.65	-30.16
537—Capital Outlay on Roads and Bridges					
Purchases	-43,99.00	2,85.71	7,96.48	-5,10.77	-49,09.77
Stock	+9,54.45	6,12.81	6,30.98	-18.17	+9,36.28
Miscellaneous Works Advances.	+5,87.45	2,14.08	1,00.55	+1,13.53	+7,00.98
Total	-28,57.10	11,12.60	15,28.01	-4,15.41	-32,72.51

Charged appropriation

(i) Out of the total provision of Rs. 26.42 lakhs, there was saving of Rs. 22.91 lakhs (86.71 per cent.); no part of it was surrendered.

(ii) Saving occurred mainly under—

Head	Total appropriation	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
537—Capital Outlay on Roads and Bridges.			
State Plan (Annual Plan and Sixth Plan)—			
Development of State Roads—			
II—National Highways—			
Non-Plan—			
Lump provision for meeting decretal costs—			
O }	14.53	..	- 14.53
S .. 14.53 }			
VI—District and Other Roads—			
State Plan (Annual Plan and Sixth Plan)—			
Development of State Roads—			
O }	11.47	3.51	- 7.97
S .. 11.47 }			

Supplementary provision was obtained for meeting decretal charges. Reasons for final saving have not been intimated (May, 1984).

Grant No. 71—Road and Water Transport Services (All voted) 161

Head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 338—Roads and Water Transport Services, 538—Capital Outlay on Roads and Water Transport Services, 738—Loans for Roads and Water Transport Services.			
Original ..	74,81,22,000		
Supplementary	1,96,45,000		
	} 76,77,67,000	65,46,03,298	-11,31,63,702

Amount surrendered during the year.

Notes and comments—

- (i) The entire saving of Rs. 11.32 crores remained unsurrendered.
- (ii) In view of the substantial saving, supplementary grant of Rs. 1,96.45 lakhs obtained during the year proved unnecessary.
- (iii) Savings occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
338—Road and Water Transport			
State Plan (Annual Plan and Sixth Plan)—			
I—Direction and Administration—			
I(1)—Calcutta Urban Transport Project.	20.00	0.51	-19.49
338—Road and Water Transport			
II—Assistance to Transport Services—			
Non-Plan—			
II(1)—Subsidy to Calcutta State Transport Corporation	15,00.00	12,99.63	-2,00.37
II(3)—Subsidy to Durgapur State Transport Corporation.			
S	1,30.00	..	-1

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
II(4)—Subsidy to North Bengal State Transport Corporation.			
S .. 66.45	66.45	..	—66.45
IV—Government Transport Services—			
Working expenses—			
Non-Plan—			
IV(1)(b)—Repairs and Maintenance	5,88.30	..	—5,88.30
IV(1)(c)—Other Expenditure ..	1,66.02	..	—1,66.02
B—Water Transport—			
V—Other Expenditure—			
State Plan (Annual Plan and Sixth Plan)—			
V(5)—Landing facilities in Sunderbans.	19.00	..	—19.00
Centrally Sponsored Schemes—			
B—V(1)—Construction of jetties in Nezat and Gosaba.	10.50	0.01	—10.49
738—Loans for Road and Water Transport			
A—Road Transport—			
Non-Plan—			
I(1)—Loans to North Bengal State Transport Corporation.	3,35.00	3,01.72	—33.28
I(2)—Loans to Durgapur State Transport Corporation.	1,60.00	1,14.23	—45.77
738—Loans for Road and Water Transport			
I—Road Transport—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Loans for development of Calcutta State Transport Corporation.	70.00	27.00	—43.00

Reasons for saving in all the above cases have not been intimated (May, 1984).

(iv) Savings in the above cases were partly counter balanced by excess under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
738—Loans for Road and Water Transport			
I—Road Transport—			
State Plan (Annual Plan and Sixth Plan)—			
I(4)(a)—Loans to Calcutta State Transport Corporation.	14,01·00	16,01·00	+2,00·00
538—Capital Outlay on Road and Water Transport			
A—Road Transport—			
State Plan (Annual Plan and Sixth Plan)—			
V—Other Expenditure—			
V(6)(i)—Calcutta Tramways Co. Ltd.	19,25·00	20,25·00	+1,00·00

Reasons for the excess in the above two cases have not been intimated (May, 1994).

Grant No. 72—Tourism (All voted)

Head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 339—Tourism			
	Rs.		
Original ..	99,39,000	86,28,492	—13,47,508
Supplementary	37,000		
Amount surrendered during the year (March, 1983).	..	..	1,38,938

Notes and comments—

(i) Rs. 1·39 lakhs was surrendered on the last day of the financial year as anticipated saving. Saving finally was Rs. 13·48 lakhs.

(ii) Saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
IV—Tourist Accommodation—			
State Plan (Annual Plan and Sixth Plan)—			
IV(24)—Janata Hotel-cum-Youth Hostel at Salt Lake City in Calcutta.	14.00	5.36	—8.64
III—Tourist Transport Services—			
Non-Plan—			
III(2)—Replacement of Tourist Coaches.	4.00	..	—4.00

Reason for saving in the above cases have not been intimated (May, 1984).

Grant No. 73—Other Transport and Communication Services (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads : 544—Capital Outlay on Other Transport and Communication Services and 744—Loans for other Transport and Communication Services.			
	Rs.		
Original ..	5,11,000		
Supplementary ..	}		
	5,11,000	2,410	—5,08,590
Amount surrendered during the year.	..	..	..

Grant No. 74—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat) 165

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions:			
Voted—			
	Rs.		
Original ..	49,20,25,000	} 56,59,26,000	54,05,25,015
Supplementary ..	7,39,01,000		
Amount surrendered during the year (March, 1983).	..	..	2,62,18,259
Charged—			
Original ..	15,75,000	} 15,75,000	..
Supplementary ..	..	
Amount surrendered during the year (March, 1983).	..	..	11,24,000

Notes and comments—

Voted—

(i) Substantial savings occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
363—Compensation and Assignment to Local Bodies and Panchayati Raj Institution (Excluding Panchayats).			
I—Terminal Tax—			
I(3)—Grants to Municipalities, etc., outside CMDA.			
O ..	4,74.00	} 4,31.13	3,20.07
S ..	26.00		
R ..	68.87		
			-1,11.06

Supplementary provision obtained in March, 1983, was stated to be for payment of larger grants to Municipalities. Reasons for non-utilisation of substantial portion of funds was attributed mainly to releasing less amount of fund to municipalities due to non availability of figures of net collection of terminal tax.

Head			Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)					
II—Taxes on Vehicles—					
II(1)—Grants to Calcutta Corporation—					
O	..	3,37.50	2,50.00	2,50.00	..
R	..	-87.50			
II(2)—Grants to Municipalities—					
O	..	1,12.50	49.73	30.69	-19.04
R	..	-62.77			

Non availability of funds was stated to be reasons for saving in the above two cases.

(ii) Savings in the above heads were partly counterbalanced by excess under—

Head			Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)					
363—Compensation and Assignments					
I—Terminal Tax—					
I(2)—Grants to Municipalities—					
O	..	9,11.00	11,16.88	12,38.54	+1,21.66
S	..	2,64.00			
R	..	-58.12			

Augmentation of funds by supplementary grant was stated to be for payment of larger grant to the Municipalities. Reasons for final excess have not been intimated (May, 1984).

I(4)—Grants to Calcutta Metropolitan Development Authority—					
O	..	18,70.00	22,50.00	22,66.35	+16.35
S	..	3,58.01			
R	..	21.99			

Supplementary grant obtained in March, 1983, was stated to be for payment of larger grants to the CMDA. Reasons for anticipated as well as final excess have not been intimated (May, 1984).

Charged—

(i) The entire provision of Rs. 15.75 lakhs under charged appropriation remained unutilised, Rs. 11.24 lakhs could however be anticipated as saving and surrendered in March, 1983.

(ii) Saving occurred mainly under—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving —
III—Other Miscellaneous Compensation and Assignment—			
III(9)—Grants to Calcutta Corporation in lieu of fires, etc., under the Calcutta Municipal Act—			
O. .. 10.02
R .. -10.02			

Reasons for the saving have not been intimated (May, 1984).

Grant No. 75—Investments in General Financial and Trading Institution (All voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Major head : 500—Investments in General Financial and Trading Institutions.			
Original .. Rs. 73,50,000	73,50,000	39,17,500	-34,32,500
Supplementary ..			
Amount surrendered during the year		—	—

Notes and comments—

(i) The entire saving of Rs. 34.33 lakhs remained unsurrendered.

(ii) Provision remained unutilised either wholly or to a substantial extent under—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
II—Investments in Trading Institutions—			
State Plan (Annual Plan and Sixth Plan)—			
II(1)— West Bengal Mineral Development and Trading Corporation Ltd.	50.00	35.42	-14.58
I— Investments in General Financial Institutions—			
State Plan (Annual Plan and Sixth Plan)—			
I(3)— Banking Company in West Bengal.	12.50	..	-12.50
I(1)— Rural Banks in West Bengal	11.00	3.75	-7.25

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving,— Rs.
Major heads : 320—Industries, 321— Village and Small Industries, 505 —Capital Outlay on Agriculture, 526—Capital Outlay on Consumer Industries, 705—Loans for Agriculture, 722—Loans for Machinery and Engineering Industries, 723—Loans for Pe- troleum, Chemicals and Fertilis- er Industries, 726—Loans for Consumer Industries and 734— Loans for Power Projects			
Rs.			
Original — 27,05,07,000	27,05,07,000	19,79,60,076	-7,25,46,924
Supplementary ..			
Amount surrendered during the year (March, 1983).	—	..	7,30,85,571

Notes and comments—

(i) Provision remained wholly unutilised under—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
726—Loans for Consumer Industries			
II—Coke Oven and Gas—			
Non-Plan—			
II(1)—Loans to Durgapur Projects Ltd.—			
O — 1,00.00	—	—	..
R .. -1,00.00			

Saving was stated to be due to non-requirement of funds by the company for better working conditions.

505—Capital Outlay on Agriculture

I—Agricultural Engineering—

State Plan (Annual Plan and Sixth
Plan)—I(1)—West Bengal Agro-Industries
Corporation—

O .. 30.00	—	—	..
R .. -30.00			

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
II—Storage and Warehousing—			
State Plan (Annual Plan and Sixth Plan)—			
II(1)—West Bengal State Warehousing Corporation—			
O ..	25.00	—	—
R ..	—25.00		
722—Loans for Machinery and Engineering Industries—			
I—Heavy Engineering Industries—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Loans to Westinghouse Saxby Farmer Limited—			
O ..	10.00	..	..
R ..	—10.00		

Saving in the above three cases was stated to be due to cut on expenditure imposed by Government.

(ii) Substantial saving in provision also occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
734—Loans to Power Projects			
I—Thermo-Electric Schemes—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—Loans to Durgapur Projects Ltd.—			
O ..	13,00.00	8,90.94	—
R ..	—4,09.06		

Anticipated saving was attributed to non-release of funds by Government on the ground that the company's anticipated expenditure for the fourth quarter would be too optimistic in view of the progress of expenditure for the first three quarters.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
723—Loans for Petroleum, Chemicals and Fertiliser Industries			
II—Chemicals—			
Non-Plan—			
II(1)—Loans to Durgapur Chemicals Ltd.—			
O ..	2,00.00	1,25.00	1,25.00
R ..	—75.00		
Reasons for saving have not been intimated (May, 1984).			

726—Loans for Consumer Industries**II—Coke Oven Gas—****State Plan (Annual Plan and Sixth
Plan)—****II(1)—Loans to Durgapur Projects
Ltd.—**

O ..	2,20.00	1,77.50	1,77.50	..
R ..	—42.50			

Saving was attributed to non-release of funds on the ground that the company was bound to have some savings from out of funds released earlier for other schemes.

**722—Loans for Machinery and Engi-
neering Industries****Non-Plan—****I—Heavy Engineering Industries—****Non-Plan—****I(1)—Loans to Westinghouse Saxby
Farmer Ltd.—**

O ..	2,50.00	2,27.50	2,27.50	..
R ..	—22.50			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
705—Loans on Agriculture			
III—Other Agricultural Loans—			
Non-Plan—			
III(1)—Loans to West Bengal Agro-Industries Corporation Ltd.—			
O ..	2,00.00	1,80.00	1,80.00
R ..	—20.00		
722—Loans for Machinery and Engineering Industries			
II—Other Industries—			
Non-Plan—			
II(1)—Loans to Electro-Medical and Allied Industries Ltd.—			
O ..	25.00	10.00	10.00
R ..	—15.00		

In the above three cases, saving was stated to be due to non-release of further funds in view of the difficult ways and means position of the State Government.

(iii) Saving in the above heads was partly counterbalanced by excess 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 ..	1,50.00	1,75.00	1,75.00
R ..	25.00		

The additional funds were reportedly required for meeting certain statutory liabilities of the company.

172 **Grant No. 79—Capital Outlay on 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 ..	60,50,000	41,94,745	—18,55,255
Supplementary ..	..	
Amount surrendered during the year (March, 1983).	..	..	18,77,000

Notes and comments—

(i) Saving occurred mainly under—

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

II—Chemicals—

State Plan (Annual and Sixth Plan)—

II(1)—Setting up of a Petro-Chemical Complex at Haldia—

O ..	30.00	20.00	20.22	+0.22
R ..	—10.00			

Anticipated saving of Rs. 10 lakhs was attributed to non-receipt of clearance from the Government of India.

II(2)—Coal-base Fuels and Chemical Project—

O ..	15.50	6.73	6.73	..
R ..	—8.77			

Saving was stated to be due to non-release of funds as a measure of economy

Grant No. 80—Capital Outlay on Consumer Industries (Excluding Public Undertakings and. Closed and Sick Industries) (All voted) 173

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head : 526—Capital Outlay on Consumer Industries and 726—Loans for Consumer Industries			
Rs.			
Original .. 4,21,64,000	} 4,80,64,000	4,40,62,800	—40,01,200
Supplymentary 59,00,000			
Amount surrendered during the year (March, 1983) ..	..	..	25,00,000

Notes and Comments—

(i) Rs. 25 lakhs was anticipated as saving and surrendered in March, 1983; saving finally was Rs. 40.01 lakhs.

(ii) Substantial saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
726—Loans for Consumer Industries			
IV—Tea—			
Non-Plan—			
IV(1)—Loans to West Bengal Tea Development Corporation—			
S	30.00	30.00	.. . —30.00

Supplementary grant obtained in March, 1983, was stated for disbursement of loan to the Corporation. Reasons for non-utilisation of the entire provision have not been intimated (May, 1984).

526—Capital Outlay on Consumer Industries

V—Tea—

State Plan (Annual Plan)—

V(1)—Setting up of West Bengal Tea Development Corporation—

O	50.00	} 31.00	31.00
R	—19.00		

Saving was stated to be due to the decision taken by the Government to restrict loan to the corporation to the amount left after reappropriation.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
IX—Brick Fields and Factories—			
IX(1)—Expansion of Mechanised Brick Plant at Palta	10.00	0.32	-9.68

Reasons for non-utilisation of funds have not been intimated (May, 1984).

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

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

726—Loans for Consumer Industries

I—Suga.—

Non-Plan—

I(1)—Loans to West Bengal Sugar Industries Development Corporation	20.00	45.00	+25.00
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Reasons for excess have not been intimated (May, 1984).

Grant No. 82—Investments in 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	1,11,50,000	} 1,27,75,000	1,09,00,000
Supplementary	16,25,000		
Amount surrendered during the year (March, 1983)	..	..	18,75,000

Notes and comments—

(i) The supplementary grant of Rs. 16.25 lakhs, obtained towards the end of the financial year, proved unnecessary in view of the eventual saving of Rs. 18.75 lakhs.

(ii) Saving occurred under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I—Investments in Public Undertakings—			
State Plan (Annual Plan and Sixth Plan)—			
I(1)—West Bengal Financial Corporation—			
O	31.50	29.00	29.00 ..
S	16.25		
R	-18.75		

Supplementary grant was obtained for more investment in the Corporation. Reasons for the saving of Rs. 18.75 lakhs have not been intimated (May, 1984).

Appropriation No. 83—Public Debt (All charged)

	Total appropriation	Actual expenditure	Excess + Saving +
	Rs.	Rs.	Rs.
Major heads: 603—Internal Debt of the State Government and 604—Loans and Advances from the Central Government			
<i>Original</i> .. 9,45,42,34,000	13,13,07,18,000	13,81,27,99,452	+68,20,81,452
<i>Supplementary</i> .. 3,67,64,84,000			
<i>Amount surrendered during the year</i>	..	..	..

Notes and comments—

(i) Expenditure exceeded the appropriation by 68,20.81 lakhs; the excess requires regularisation.

(ii) In view of the above excess, supplementary provision of Rs. 3,67,64.84 lakhs obtained during the year proved inadequate.

(iii) Excess over the appropriation occurred mainly under—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupee)			
603—Internal Debt of the State Government—			
VII—Ways and Means Advances from the Reserve Bank of India—			
Advances from the Reserve Bank of India (Overdraft)		10,61,03.61	+10,61,03.61

Reasons for not providing funds to cover the expenditure have not been intimated (May, 1984).

(iv) The above excess was partly counterbalanced by saving in the appropriation 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—

O	..	8,40,71,00	} 11,41,95,82	1,48,90,00	—9,93,05,82
S	..	2,99,74.82			
R	..	1,49,00			

Augmentation of provision by reappropriation of Rs. 149 lakhs was stated to be due to considerable advance from the Reserve Bank of India which could not be covered by supplementary provision. Reasons for the final Saving have not been intimated (May, 1984).

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	..	8,75,60,000	} 8,75,60,000	8,99,03,042
Supplementary	..			
Amount surrendered during the year.		..	..	..

Notes and comments—

(i) Expenditure exceeded the grant by Rs. 23,43,042 ; excess requires regularisation.

(ii) Excess mainly occurred under "I—House Building Advances (Rs. 41.97 lakhs) and "IV—Festival Advance" (Rs. 10.18 lakhs). This was partly offset by saving under "III—Advances for purchase of other conveyances" (Rs. 15.27 lakhs) and "V—Other Advances" (Rs. 12.96 lakhs); reasons for neither the excess nor the saving have been intimated (May, 1984).

Grant-wise details of recoveries adjusted in reduction of expenditure in the Accounts for 1982-83

Serial No.	No. and name of grant/ appropriation	Budget Estimate	Actuals	Actuals compared with Estimates Less— More+
		Rs.	Rs.	Rs.
1.	7—Land Revenue ..	82,000	4,000	—78,000
8.	8—Stamps and Registration	2,39,000	1,90,858	—48,142
3.	14—Other Fiscal Services ..	..	10,453	+10,453
4.	21—Police	2,00,00,000	1,67,73,706	—32,26,294*
5.	22—Jails	18,00,000	13,65,661	—4,34,339
6.	24—Stationery and Printing	8,36,000	..	—8,36,000*
7.	25—Public Works			
	<i>Charged</i>	1,80,000	58,591	—1,21,409
	<i>Voted</i>	13,11,20,000	34,72,53,627	+21,61,33,627*
8.	28—Pension	6,00,000	..	—6,00,000*
9.	36—Medical	16,09,00,000	1,09,15,239	—14,99,84,761*
10.	38—Public Health, etc. ..	6,50,00,000	17,77,54,044	+11,27,54,044*
11.	39—Housing	8,07,83,000	8,71,95,203	+64,12,203*
12.	40—Urban Development ..	10,00,000	24,40,813	+14,40,813*
13.	44—Social Security and Welfare (Relief and Rehabilitation of Displaced Persons and Repatriats)	1,00,000	..	—1,00,000
14.	45—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)	11,24,000	7,74,027	—3,49,973
15.	50—Co-operation	29,40,000	9,24,784	—20,15,216*
16.	52—Agriculture	34,00,000	..	—34,00,000*
17.	53—Minor Irrigation, Soil Conservation and Area Development	..	11,74,512	+11,74,512*
18.	54—Food	20,30,80,000	13,65,44,824	—6,65,35,176*

19.	58— Forest	.. ..	2,25,000	2,65,591	+40,521
20.	62— Industries (Excluding Closed and Sick Industries)		1,50,000	82,994	-67,006	
21.	64— Mines and Minerals	.. ..	4,70,000		-4,70,000
22.	66— Multipurpose River Projects, etc.-		27,26,03,000	35,35,90,416	+8,09,87,416*	
23.	70— Roads and Bridges	12,73,30,000	16,70,02,077	+3,96,72,077*	
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Total	}	Charged	1,80,000	58,591	-1,21,409
		Voted	1,07,37,82,000	1,30,42,62,759	+23,04,80,759
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*Grand Total		1,07,39,62,000	1,30,43,21,350	+23,03,59,350	

Reasons for significant variations between the budget estimates and the actuals in these cases have not been intimated (May 1984).

