

**GOVERNMENT OF WEST BENGAL**

**APPROPRIATION ACCOUNTS**

**1997-98**

Finance Deptt. (Budget Branch)  
20/7/99 GP-2/98  
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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1997-98 presents the Accounts of sums expended in the year ended the 31st March 1998 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 re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

The following norms which have been approved by the Public Accounts Committee of West Bengal Legislature have been adopted for comments on the Appropriation Accounts.

### SAVING

- (i) Comments are to be made for overall saving *exceeding 5%* of the total provisions (i.e. up to 5% of the total provisions - no comments)
- (ii) Comments are to be made *in individual sub-heads* for saving *exceeding Rs. 10 lakhs* in case of Grants *less than Rs. 20 crores*.
- (iii) Comments are to be made *in individual sub-heads* for saving *exceeding Rs. 20 lakhs* in case of Grants *between Rs. 20 crores and Rs. 50 crores*.
- (iv) Comments are to be made *in individual sub-heads* for saving *exceeding Rs. 40 lakhs* in case of Grants *exceeding Rs. 50 crores*.

### Charged Appropriation .

Comments are to be made *in all sub-heads* where the variation is *more than Rs. 5 lakhs*.

### EXCESS

- (i) General comments would be made for regularisation of excess over the provisions *in all cases where there is overall excess (any amount)*
- (ii) Comments are to be made *in individual sub-heads* for excess *exceeding Rs. 10 lakhs* in case of Grants *less than 20 crores*.
- (iii) Comments are to be made *in individual sub-heads* for excess *exceeding Rs. 20 lakhs* in case of Grants *between Rs. 20 crores and Rs. 50 crores*.
- (iv) Comments are to be made *in individual sub-heads* for excess *exceeding Rs. 40 lakhs* in case of grants *exceeding Rs. 50 crores*.

### Charged Appropriation

Comments are to be made *in all sub-heads* where the variation is *more than Rs. 5 lakhs*.



**Summary of Appropriation Accounts  
1997-98**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
1. State Legislature Revenue -				
Voted	9,54,90,000	8,04,82,869	1,50,07,131	..
Charged	11,10,000	12,45,517	..	1,35,517
2. Governor Revenue -				
Charged	1,76,71,000	1,40,42,977	36,28,023	..
3. Council of Ministers Revenue -				
Voted	2,55,00,000	2,83,49,588	..	28,49,588
4. Administration of Justice Revenue -				
Voted	65,13,55,000	51,63,01,287	13,50,53,713	..
Charged	20,67,74,000	15,61,57,842	5,06,16,158	..
5. Elections Revenue -				
Voted	60,03,98,000	55,37,44,957	4,66,53,043	..
6. Collection of Taxes on Income and Expenditure Revenue -				
Voted	4,52,75,000	3,92,31,974	60,43,026	..
Charged	5,000	..	5,000	..
7. Land Revenue Revenue -				
Voted	1,77,04,19,000	1,52,80,67,938	24,23,51,062	..
Charged	1,10,850	10,850	1,00,000	..
Capital -				
Voted	69,30,000	19,60,392	49,69,608	..
Charged	1,00,000	..	1,00,000	..
8. Stamps and Registration Revenue -				
Voted	29,27,20,000	22,51,74,073	6,75,45,927	..
9. Collection of Other Taxes on Property and Capital Transactions Revenue -				
Voted	31,20,000	28,55,632	2,64,368	..

**Summary of Appropriation Accounts - Contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
10. State Excise Revenue - Voted	27,69,00,000	20,00,72,347	7,68,27,653	..
11. Taxes on Sales, Trade etc. Revenue - Voted	4650,40,000	40,42,46,074	6,07,93,926	..
12. Taxes on Vehicles Revenue - Voted	5,97,60,000	5,14,48,182	83,11,818	..
13. Other Taxes and Duties on Commodities and Services Revenue - Voted	14,93,21,000	10,82,28,725	4,10,92,275	..
14. Other Fiscal Services Revenue - Voted	8,31,00,000	6,80,37,582	1,50,62,418	..
16. Interest Payments Revenue - Voted	42,00,000	5,90,762	36,09,238	..
Charged	24,33,94,07,000	24,09,96,45,831	23,97,61,169	..
17. Public Service Commission Revenue - Charged	3,81,70,000	3,49,58,852	32,11,148	..
18. Secretariat - General Services Revenue - Voted	4162,00,000	35,04,33,263	6,57,66,737	..
Charged	12,00,000	12,00,000	..	..
19. District Administration Revenue - Voted	38,72,00,000	36,12,15,678	2,59,84,322	..
20. Treasury and Accounts Administration Revenue - Voted	40,02,67,000	27,71,83,304	12,30,83,696	..

**Summary of Appropriation Accounts - Contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			(4)	(5)
(1)	(2)	(3)		
	Rs.	Rs.	Rs.	Rs.
21. Police Revenue -				
Voted	7,32,73,36,000	644,74,54,890	87,98,81,110	..
Charged	4,33,218	2,52,951	1,80,267	..
22. Jails Revenue -				
Voted	46,14,00,000	33,48,24,285	12,65,75,715	..
Charged	25,000	..	25,000	..
24. Stationery and Printing Revenue -				
Voted	13,00,79,000	9,65,25,195	3,35,53,805	..
25. Public Works Revenue -				
Voted	2,01,48,70,000	2,28,54,09,551	..	27,05,39,551
Charged	2,35,00,000	1,92,90,824	42,09,176	..
Capital -				
Voted	1,91,97,55,000	68,92,98,229	123,04,56,771	..
Charged	33,89,166	7,33,325	26,55,841	..
26. Other Administrative Services (Fire Protection and Control) Revenue -				
Voted	47,81,70,000	40,18,94,418	7,62,75,582	..
27. Other Administrative Services (Excluding Fire Protection and Control) Revenue -				
Voted	1,11,58,41,000	1,00,97,41,788	10,60,99,212	..
Charged	28,664	28,664	..	..
28. Pensions and Other Retirement Benefits Revenue -				
Voted	6,87,30,30,000	7,91,28,97,452	..	1,03,98,67,452
Charged	1,15,000	..	1,15,000	..
29. Miscellaneous General Services Revenue -				
Voted	12,75,84,000	12,33,48,775	42,35,225	

**Summary of Appropriation Accounts - Contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs	Rs.	Rs	Rs.
30	Education, Art and Culture			
	Revenue -			
	Voted	29,08,91,37,000	24,96,04,79,535	4,12,86,57,465
	Charged	3,39,747	3,39,747	..
	Capital -			
	Voted	5,00,000	..	5,00,000
31.	Sports and Youth Services			
	Revenue -			
	Voted	32,90,60,000	29,92,39,250	2,98,20,750
32.	Medical and Public Health (Excluding Public Health)			
	Revenue -			
	Voted	7,02,63,00,000	5,74,91,32,020	1,27,71,67,980
	Charged	3,75,83,019	3,75,83,019	..
33.	Medical and Public Health (Public Health)			
	Revenue -			
	Voted	1,09,90,36,000	88,92,18,188	20,98,17,812
	Charged	50,000	50,000	..
34	Family Welfare			
	Revenue -			
	Voted	89,92,89,000	94,44,75,848	..
				4,51,86,848
35.	Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)			
	Revenue -			
	Voted	2,70,63,10,000	2,32,75,68,475	37,87,41,525
	Capital -			
	Voted	40,00,000	40,00,000	..
36.	Housing			
	Revenue -			
	Voted	29,45,24,000	21,33,24,000	8,12,00,000
	Charged	1,02,000	..	1,02,000
	Capital -			
	Voted	40,34,25,000	29,84,28,759	10,49,96,241



**Summary of Appropriation Accounts - Contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
37. Urban Development				
Revenue -				
Voted	5,07,06,00,000	3,81,31,76,466	1,25,74,23,534	..
Capital -				
Voted	25,93,00,000	24,57,65,000	1,35,35,000	..
38. Information and Publicity				
Revenue -				
Voted	25,45,00,000	19,57,28,383	5,87,71,617	..
Capital -				
Voted	1,13,93,000	61,15,000	52,78,000	..
39. Labour and Employment				
Revenue -				
Voted	52,31,65,000	39,48,95,850	12,82,69,150	..
40. Social Security and Welfare (Rehabilitation)				
Revenue -				
Voted	39,33,31,000	22,30,70,681	17,02,60,319	..
Charged	9,99,99,124	6,38,63,459	3,61,35,665	..
Capital -				
Voted	5,00,000	54,651	4,45,349	..
41. Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)				
Revenue -				
Voted	2,01,15,84,000	1,40,85,00,576	60,30,83,424	..
Capital -				
Voted	15,87,01,000	8,54,74,051	7,32,26,949	..
42. Social Security and Welfare (Social Welfare)				
Revenue -				
Voted	1,91,00,80,000	1,58,95,55,222	32,05,24,778	..
Capital				
Voted	2,50,00,000	2,81,00,000	..	31,00,000
43. Nutrition				
Revenue -				
Voted	14,92,96,000	10,37,27,549	4,55,68,451	..

**Summary of Appropriation Accounts - Contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			(4)	(5)
(1)	(2)	(3)		
	Rs.	Rs.	Rs.	Rs.
14. Relief on account of Natural Calamities		.		
Revenue -				
Voted	1,23,54,00,000	55,12,76,967	68,41,23,033	..
45. Secretariat - Social Services				
Revenue -				
Voted	16,17,80,000	12,91,36,635	3,26,43,365	..
46. Other Social Services				
Revenue -				
Voted	38,68,96,000	38,95,60,311	..	26,64,311
Capital -				
Voted	5,32,80,000	1,79,30,645	3,53,49,355	..
47. Crop Husbandry				
Revenue -				
Voted	1,09,12,93,000	95,72,18,217	13,40,74,783	..
Capital -				
Voted	1,26,00,000	26,42,650	99,57,350	..
48. Soil and Water Conservation				
Revenue -				
Voted	19,37,00,000	8,03,91,062	11,33,08,938	..
Capital -				
Voted	6,00,000	..	6,00,000	..
49. Animal Husbandry				
Revenue -				
Voted	86,16,66,000	69,22,59,798	16,94,06,202	..
Capital -				
Voted	6,27,00,000	19,04,714	6,07,95,286	..

**Summary of Appropriation Accounts - Contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
50. Dairy Development				
Revenue -				
Voted	1,20,01,50,000	1,11,14,47,128	8,87,02,872	..
Capital -				
Voted	6,95,44,000	80,13,858	6,15,30,142	..
51 Fisheries				
Revenue -				
Voted	59,32,20,000	22,03,41,020	37,28,78,980	..
Capital -				
Voted	9,87,00,000	9,76,52,100	10,47,900	..
52. Forestry and Wild Life				
Revenue -				
Voted	93,36,95,000	90,92,52,733	2,44,42,267	..
Charged	49,50,000	39,47,156	10,02,844	..
Capital -				
Voted	24,00,000	..	24,00,000	..
53. Plantation				
Capital -				
Voted	2,75,00,000	2,19,00,000	56,00,000	..
54. Food, Storage and Warehousing				
Revenue -				
Voted	63,34,25,000	51,00,24,028	12,34,00,972	..
Capital -				
Voted	25,62,10,000	21,62,73,280	3,99,36,720	..

**Summary of Appropriation Accounts - Contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
55. Agricultural Research and Education		-		
Revenue -				
Voted	38,96,90,000	33,22,31,504	5,74,58,496	..
Capital -				
Voted	12,00,000	..	12,00,000	..
56. Crop Husbandry (Horticulture & Vegetable Crops)				
Revenue--				
Voted	17,47,55,000	2,95,08,315	14,52,46,685	..
Capital				
Voted	42,00,000	26,98,020	15,01,980	..
57. Co-operation				
Revenue -				
Voted	36,56,88,000	25,24,38,238	11,32,49,762	
Capital -				
Voted	13,37,27,000	12,83,26,601	54,00,399	..
58. Other Agricultural Programmes				
Revenue -				
Voted	13,29,60,000	3,91,70,303	9,37,89,697	..
Capital -				
Voted	87,95,000	9,22,010	78,72,990	..
59. Special Programmes for Rural Development				
Revenue -				
Voted	48,41,63,000	18,98,22,961	29,43,40,039	..
60. Rural Employment				
Revenue -				
Voted	4,46,26,80,000	3,32,06,68,163	1,14,20,11,837	..
61. Land Reforms				
Revenue -				
Voted	20,68,60,000	6,89,50,278	13,79,09,722	..
62. Other Rural Development Programmes (Panchayati Raj)				
Revenue -				
Voted	2,20,00,52,000	1,78,06,35,754	41,94,16,246	..
Charged	2,000	..	2,000	..
Capital -				
Voted	1,00,000	..	1,00,000	..

**Summary of Appropriation Accounts - Contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
63. Other Rural Development Programmes - (Community Development)				
Revenue -				
Voted	63,62,50,000	52,88,15,136	10,74,34,864	..
Capital -				
Voted	92,00,000	43,32,229	48,67,771	..
64. Hill Areas				
Revenue -				
Voted	1,42,57,65,000	97,83,59,834	44,74,05,166	..
Capital -				
Voted	3,55,00,000	3,11,00,000	44,00,000	..
65. Other Special Area Programmes				
Revenue -				
Voted	56,55,75,000	40,02,43,661	16,53,31,339	..
Capital -				
Voted	34,43,00,000	19,77,46,586	14,65,53,414	
66. Major and Medium Irrigation				
Revenue -				
Voted	1,18,26,57,000	1,16,84,64,786	1,41,92,214	..
Capital -				
Voted	3,05,07,75,000	1,48,69,46,886	1,56,38,28,114	
Charged	..	61,405	..	61,405
67. Minor Irrigation and Command Area Development				
Revenue -				
Voted	1,89,03,50,000	1,57,89,81,405	31,13,68,595	..
Capital -				
Voted	25,37,71,000	11,32,06,406	14,05,64,594	..
68. Flood Control and Drainage				
Revenue -				
Voted	56,39,46,000	52,29,52,479	4,09,93,521	
Charged	1,00,000	..	1,00,000	..
Capital -				
Voted	76,43,00,000	62,05,48,854	14,37,51,146	..

**Summary of Appropriation Accounts - Contd.**

	Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
				Saving	Excess
				(4)	(5)
	(1)	(2)	(3)	(4)	(5)
		Rs.	Rs.	Rs.	Rs.
69.	Power Revenue - Voted	90,69,00,000	90,69,09,814	..	9,814
	Capital - Voted	12,21,41,00,000	9,06,47,17,400	3,14,93,82,600	..
72.	Non-Conventional Sources of Energy Revenue - Voted	1,22,00,000	67,80,000	54,20,000	..
73.	Village and Small Industries (Excluding Public Undertakings) Revenue - Voted	84,97,57,000	65,34,00,915	19,63,56,085	
	Capital - Voted	23,51,98,000	24,32,29,205	..	80,31,205
74.	Industries (Closed and Sick Industries) Revenue - Voted	6,79,20,000	3,04,07,221	3,75,12,779	..
	Capital - Voted	43,82,50,000	31,68,96,464	12,13,53,536	..
	Charged	30,50,000	30,49,860	140	..
75.	Industries (Excluding Public Undertakings and Closed & Sick Industries) Revenue - Voted	58,81,57,000	34,96,34,190	23,85,22,810	..
76.	Non-Ferrous Mining and Metallurgical Industries Revenue - Voted	2,20,00,000	1,62,27,671	57,72,329	
77.	Ports and Lighthouses Revenue - Voted	1,73,53,000	1,14,19,110	59,33,890	..
78.	Civil Aviation Revenue - Voted	44,00,000	19,99,183	24,00,817	..

**Summary of Appropriation Accounts - Contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
79. Roads and Bridges				
Revenue -				
Voted	1,11,88,40,000	1,20,92,61,586	..	9,04,21,586
Charged	9,48,631	7,11,129	2,37,502	..
Capital -				
Voted	2,34,98,87,000	2,23,02,71,108	11,96,15,892	..
Charged	6,44,042	25,200	6,18,842	..
80. Road Transport				
Revenue -				
Voted	1,20,24,77,000	1,20,04,15,957	20,61,043	..
Capital -				
Voted	72,19,80,000	61,51,58,312	10,68,21,688	..
81. Other Transport Services				
Capital -				
Voted	27,00,00,000	12,45,00,000	14,55,00,000	
82. Other Scientific Research				
Revenue -				
Voted	7,58,000	3,31,241	4,26,759	..
83. Secretariat - Economic Services				
Revenue -				
Voted	28,85,70,000	20,92,05,595	7,93,64,405	..
84. Tourism				
Revenue -				
Voted	7,76,85,000	5,29,28,404	2,47,56,596	..
Capital -				
Voted	40,00,000	1,25,26,129	..	85,26,129
85. Census, Survey and Statistics				
Revenue -				
Voted	6,63,20,000	5,71,24,276	91,95,724	..

**Summary of Appropriation Accounts - Contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
86. Civil Supplies Revenue - Voted	5,48,60,000	3,72,11,065	1,76,48,935	..
87. Investment in General Financial and Trading Institutions Capital - Voted	2,87,50,000	2,62,00,000	25,50,000	..
88. Other General Economic Services Revenue - Voted	4,75,65,000	4,09,30,943	66,34,057	..
89. Water Supply & Sanitation (Prevention of Air and Water Pollution) Revenue - Voted	27,97,00,000	13,68,74,175	14,28,25,825	..
90. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) Revenue - Voted Charged	. 2,16,25,33,000 8,44,000	1,96,09,47,884 ..	20,15,85,116 8,44,000	.. ..
92. Industries (Public Undertakings) Capital - Voted Charged	32,30,00,000 1,45,00,000	34,32,99,614 1,45,00,000	.. ..	2,02,99,614 ..
93. Petro-Chemical Fertiliser and Consumer Industries (Excluding Public Undertakings) Capital - Voted	1,05,45,00,000	1,06,74,01,157	..	1,29,01,157
94. Telecommunication and Electronic Industries Capital - Voted	16,00,00,000	16,00,00,000	..	..
95. Consumer Industries (Excluding Public Undertakings and Closed & Sick Industries) Capital - Voted Charged	20,90,00,000 3,50,000	16,83,09,757 ..	4,06,90,243 3,50,000	.. ..



**Summary of Appropriation Accounts - Contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
96. Other Industries and Minerals (Excluding Closed and Sick Industries) Capital - Voted	15,20,00,000	6,66,50,000	8,53,50,000	..
97. Industries and Minerals (Excluding Public Undertakings and Closed & Sick Industries) Capital - Voted	1,33,00,000	61,88,049	71,11,951	..
98. Public Debt Capital - Charged	19,92,61,95,000	32,84,34,07,023	..	12,91,72,12,023
99. Loans and Advances Capital - Voted Total - Voted - Revenue Capital	62,20,00,000   1,05,75,13,98,000 26,77,48,71,000	35,11,45,218   90,14,40,12,578 19,10,78,33,334	27,08,54,782   17,05,89,24,571 7,71,98,95,771	..   1,45,15,39,150 5,28,58,105
Total : Voted	1,32,52,62,69,000	1,09,26,18,45,912	24,78,88,20,343	1,50,43,97,255
Charged - Revenue Capital	24,77,34,68,253 19,94,82,28,208	24,43,33,28,818 32,86,17,76,813	34,02,74,952 37,24,823	1,35,517 12,91,72,73,428
Total : Charged	44,72,16,96,461	57,29,51,05,631	34,39,99,775	12,91,74,08,945
<b>Grand Total :</b>	<b>1,77,24,79,65,461</b>	<b>1,66,54,69,51,543</b>	<b>25,12,28,20,118</b>	<b>14,42,18,06,200</b>

## Summary of Appropriation Accounts -- *Contd.*

### EXCESS OVER THE FOLLOWING VOTED/CHARGED GRANTS REQUIRES REGULARISATION

Number and Name of the grant	Section
1. State Legislature .. ..	Revenue (Charged)
3 Council of Ministers .. ..	Revenue (Voted)
25. Public Works .. ..	Revenue (Voted)
28. Pensions and Other Retirement Benefits .. ..	Revenue (Voted)
34. Family Welfare .. ..	Revenue (Voted)
42. Social Security and Welfare (Social Welfare) .. ..	Capital (Voted)
46. Other Social Services .. ..	Revenue (Voted)
66. Major and Medium Irrigation .. ..	Capital (Charged)
69. Power .. ..	Revenue (Voted)
73. Village and Small Industries (Excluding Public Undertakings) .. ..	Capital (Voted)
79. Roads and Bridges .. ..	Revenue (Voted)
84. Tourism .. ..	Capital (Voted)
92. Industries (Public Undertakings) .. ..	Capital (Voted)
93. Petro-chemical Fertiliser and Consumer Industries (Excluding Public Undertakings) .. ..	Capital (Voted)
98. Public Debt .. ..	Capital (Charged)

## Summary of Appropriation Accounts *Contd*

The expenditure shown in the Summary of Appropriation Accounts does not include Rs.25,93,407 spent out of advances from the Contingency Fund which was not recouped to the Fund till the close of the year. Details of expenditure incurred are furnished below :-

Grant No	Major Head of Account	Amount of advances drawn from the Contingency Fund during the year but remained unrecouped till the close of the year
		Rs
50.	2404 – Dairy Development	25,000
62	2515 Other Rural Development Programmes (Panchayati Raj)	62,600
66	4701 Capital Outlay on Major and Medium Irrigation	5,41,218 (Originally Rs 6,02,623 drawn out of which Rs.61,405 were recouped)
68.	4711 - Capital Outlay on Flood Control Projects	19,64,589
	Total :	----- Rs.25,93,407 -----

## Summary of Appropriation Accounts *Concl'd*

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 the year 1997-98 and the Finance Accounts for that year is shown below :

	Revenue		Capital	
	Voted Rs	Charged Rs	Voted Rs	Charged Rs
Total expenditure according to the Appropriation Accounts	90,14,40,12,578	24,43,33,28,818	19,10,78,33,334	32,86,17,76,813
Deduct - Recoveries shown in Appendix	1,35,85,46,118		1,38,95,21,431	
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	88,78,54,66,460	24,43,33,28,818	17,71,83,08,903	32,86,17,76,813

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report(s) on the accounts of the Government of West Bengal being presented separately for the year ended 31st March, 1998.

*V. K. Shunglu.*

(V.K. Shunglu.)  
*Comptroller and Auditor General of India*

New Delhi,  
The 12 MAR 1999

## Grant No. 1 - State Legislature

Section and Major Head	Total grant or appropriation Rs	Actual expenditure Rs	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2011 - Parliament/State/Union Territory Legislatures -</b>			
<i>Voted -</i>			
Original	9,08,55,000	8,04,82,869	- 1,50,07,131
Supplementary	46,35,000		
Amount surrendered during the year		..	1,44,19,911
<i>Charged</i>			
Original	11,10,000	12,45,517	+ 1,35,517
Supplementary	..		
Amount surrendered during the year		..	2,394

### Notes and Comments -

#### Voted grant-

(i) In view of overall saving of Rs.1.50.07 lakhs in the grant, supplementary provision of Rs 46.35 lakhs obtained in March, 1998 proved excessive.

(ii) Out of overall saving of Rs.1.50.07 lakhs in the grant, an amount of Rs.1.44.20 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2011 - Parliament/State/Union territory Legislatures -</b>			
<b>02 - State/Union Territory Legislatures -</b>			
<b>Non-Plan</b>			
<b>101- Legislative Assembly -</b>			
<b>01- Legislative Assembly</b>			
O	4,46.15	3,67.23	- 0.31
R	- 78.61		
		3,67.54	

Anticipated saving was stated to be due to non-submission of a huge number of TA bills after completion of tour, non-passing of some Medical Expense Bills for want of necessary supporting documents and pending of some Postal Allowances and Telephone Bills for technical difficulties of Hon'ble Members, West Bengal Legislative Assembly. Reasons for final saving have not been intimated (September, 1998).

## Grant No. 1 – Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
103- Legislative Secretariat- Non-Plan			
01. Assembly Secretariat			
O	4,59.59		
S	41.35		
R	- 65.59		
	4,35.35	4,34.79	- 0.56

Augmentation of fund through supplementary provision in March 1998 was stated to be required for larger establishment charges. Anticipated saving was attributed to non-recruitment against vacant posts, performance of less official tour during the financial year as well as pending of a few number of Bills for some technical reasons and non-completion of printing of a Bill involving large expenditure. Reasons for final saving have not been intimated (September, 1998).

### *Charged Appropriation*

(i) Expenditure exceeded the appropriation by Rs. 1,35,517; the excess requires regularisation.

—————

## Appropriation No. 2 - Governor (*All charged*)

Section and Major Head	Total appropriation Rs	Actual expenditure Rs	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2012 - President/Vice-President/ Governor/Administrator of Union Territories -</b>			
Original	Rs 1,53,02,000	1,76,71,000	1,40,42,977
Supplementary	23,69,000		
<i>Amount surrendered during the year</i>		..	<i>Nil</i>

### Notes and Comments -

(i) In view of overall saving of *Rs.36.28 lakhs* in the appropriation, supplementary provision of *Rs.23.69 lakhs* obtained in March, 1998 proved unjustified.

(ii) No portion of the saving of *Rs 36.28 lakhs* in the appropriation was surrendered by the department during the year.

(iii) Saving occurred mainly under:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>2012-President/Vice President/Governor Administrator of Union Territories-</b>			
1			
<b>03-Governor/Administrator of Union Territories-</b>			
Non-Plan			
090-Secretariat			
O	51.62	56.16	51.14
S	4.54		

## Appropriation No. 2 – Concl.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
103-Household Establishment- Non-Plan			
01 Governor's (Household)			
Secretariat			
<i>O</i> 58.62	63.88	58.01	- 5.87
<i>S</i> 5.26			
107-Expenditure from Contract Allowance			
Non-Plan			
<i>O</i> 11.94	19.90	10.28	- 9.62
<i>S</i> 8.96			
<i>R</i> - 1.00			

Augmentation of funds by obtaining supplementary provision in the above cases was stated to be required for meeting larger establishment charges. Reasons for anticipated saving in the last case and final saving in all the cases have not been intimated (September, 1998)

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### Grant No. 3 - Council of Ministers (All voted)

Section and Major Head	Total grant Rs	Actual expenditure Rs.	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 2013 - Council of Ministers -</b>			
Original	2,07,50,000		
Supplementary	47,50,000		
Amount surrendered during the year..	..		
	2,55,00,000	2,83,49,588	+ 28,49,588
			Nil

**Notes and Comments -**

- (i) Expenditure exceeded the grant by Rs.28,49.588, the excess requires regularisation.
- (ii) In view of excess of Rs.28 50 lakhs in the grant, supplementary provision of Rs.47.50 lakhs obtained in March, 1998 proved inadequate.
- (iii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2013 - Council of Ministers -</b>			
Non - Plan			
104 - Entertainment and Hospitality Expenses			
O	85.00		
S	5.00		
	90.00	1,89.99	+ 99.99

Augmentation of fund by supplementary provision in March, 1998 was stated to be required for meeting larger establishment charges. Reasons for final excess have not been intimated (September,1998).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2013 - Council of Ministers-</b>			
Non-Plan			
108 - Tour Expenses			
O	60.00		
S	15.00		
	75.00	37.02	- 37.98

76484

**Grant No. 3 – Concl.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 Other Expenditure-				
13 Office expenses	}			
51 Motor Vehicles				
14 Rent,Rates and Taxes				
50 Other charges				
O		35.00		
S		15.00		
		50.00	35.18	- 14.82

Augmentation of funds by supplementary provision in March, 1998 in the above cases, was stated to be required for meeting larger establishment charges. Reasons for final saving in none of the above cases have been intimated (September, 1998).

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## Grant No. 4 - Administration of Justice

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 2014 - Administration of Justice -</b>			
<b>Voted -</b>			
Original	58,60,70,000	65,13,55,000	51,63,01,287
Supplementary	6,52,85,000		
Amount surrendered during the year		..	..
<b>Charged -</b>			
Original	18,42,65,000	20,67,74,000	15,61,57,842
Supplementary	2,25,09,000		
Amount surrendered during the year		..	..

### Notes and Comments -

#### Voted Grant -

(i) In view of overall saving of Rs.13,50.54 lakhs in the grant, supplementary provision of Rs.6,52.85 lakhs obtained in March, 1998 proved unnecessary.

(ii) No portion of the saving of Rs.13,50.54 lakhs was surrendered during the year by the department.

(iii) Saving occurred mainly as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2014 - Administration of Justice -</b>			
<b>105 - Civil and Session Courts -</b>			
<b>Non-Plan</b>			
<b>01- Civil and Sessions Courts</b>			
O	34,85.90	37,00.25	30,86.28
S	2,14.35		
<b>02. Process Serving Establishment</b>			
O	1,22.60	1,68.75	37.69
S	46.15		
<b>04. City Civil and Sessions Courts</b>			
O	1,96.05	2,13.50	1,63.79
S	17.45		
<b>05. Judicial Magistrate's Courts -</b>			
O	3,62.00	5,46.55	4,27.86
S	1,84.55		

## Grant No. 4 – Contd.

Section and Major Head	Total grant or	Total Grant	Actual expenditure (in lakh of rupees)	Saving -
------------------------	----------------	-------------	-------------------------------------------	----------

Enhancement of fund by supplementary provision in March, 1998 in the above cases was stated to be required for meeting larger establishment charges. Reasons for final saving have not been intimated (September, 1998).

**06 Process-Serving Establishment  
of Judicial Magistrate's Courts.**

O	41.67	61.70		- 61.70
S	20.03			

Augmentation of fund by supplementary provision in March, 1998 was stated to be required for meeting larger establishment charges. Reasons for non-utilisation of the entire provision have not been intimated (September, 1998)

**107 - Presidency Magistrate's Courts -  
Non-Plan**

**01- Presidency Magistrates**

O	1,56.50	1,84.60	1,05.10	- 79.50
S	28.10			

**02- Municipal Magistrates**

O	61.05	87.40	43.62	- 43.78
S	26.35			

**110- Administrators-General and Official Trustees-  
Non-Plan**

**01 Administrators-General and Official Trustees**

O	74.55	1,12.35	70.56	- 41.79
S	37.80			

Augmentation of fund by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for eventual saving have not been intimated (September, 1998).

**114 Legal Advisors and Counsels -  
Non-Plan**

03. . Government Pleader and Public Prosecutors etc.-	4,08.54	3,06.51	- 1,02.03
-------------------------------------------------------	---------	---------	-----------

Reasons for saving have not been intimated (September, 1998).

## Grant No. 4 – Concl.

### Charged Appropriation-

- (i) In view of overall saving of *Rs 5,06.16 lakhs* in the appropriation, supplementary provision of *Rs 2,25.09 lakhs* obtained in March, 1998 proved unnecessary.
- (ii) No portion of the saving of *Rs 5,06.16 lakhs* was surrendered by the department during the year.
- (iii) Saving occurred mainly under :-

Head	Total Appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>2014 - Administration of Justice -</b>			
102 - High Courts - Non-Plan			
01 Judges			
<i>O</i>	2,39.80		
<i>S</i>	60.09		
	2,99.89	43.93	- 2,55.96
02.-Original side			
<i>O</i>	4,30.50		
<i>S</i>	1,22.10		
	5,52.60	4,16.78	- 1,35.82
03 - Appellate side			
<i>O</i>	11,66.00		
<i>S</i>	42.90		
	12,08.90	11,00.87	- 1,08.03
Augmentation of fund by supplementary appropriation in March, 1998 in the above cases was stated to be required for meeting larger establishment charges. Reasons for ultimate saving have not been intimated (September,1998).			
113- Sheriffs and Reporters- Non-Plan			
02- Reporters	6.35		- 6.35

Reasons for non-utilisation of entire appropriation have not been intimated (September, 1998).

## Grant No. 5 – Elections (All voted)

Section and Major Head	Total grant Rs	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
Major Head : 2015 - Elections	Rs		
Original	16,64,00,000	60,03,98,000	55,37,44,957
Supplementary	43,39,98,000		
Amount surrendered during the year		..	12,57,273

### Notes and Comments - Revenue

(i) In view of overall saving of Rs.4,66.53 lakhs in the grant supplementary provision of Rs.43,39.98 lakhs obtained in March 1998 proved excessive.

(ii) Out of overall saving of Rs.4,66.53 lakhs in the grant a negligible amount of Rs.12.57 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2015 - Elections -</b>			
103 - Preparation and Printing of Electoral Rolls -			
(1) Preparation and Printing of Electoral Rolls-			
01- Parliamentary Constituencies	8,00 00	7,42.12	- 57 88
02- Assembly Constituencies	..		
Reasons for saving have not been intimated (September, 1998).			
104- Charges for Conduct of Elections for Lok Sabha and State Legislative Assemblies when held simultaneously			
O	2,00 00	6,00.00	4,26.88
S	4,00.00		
105- Charges for Conduct of Election to Parliament			
O	1,00.00	40,00 00	38,68.49
S	39,00.00		
Augmentation of funds by supplementary provision in the above cases was stated to be required for conduct of midterm election to Lok Sabha. Reasons for final saving in both the cases have not been intimated (September, 1998).			
108- Issue of Photo Identity Cards to Voters	1,00.00	43.41	- 56 59
Reasons for saving have not been intimated.(September, 1998).			

## Grant No. 6 -Collection of Taxes on Income and Expenditure

Section and Major Head	Total grant or appropriation Rs	Actual expenditure Rs	Excess + Saving - Rs.	
<b>REVENUE -</b>				
<b>Major Head : 2020 - Collection of Taxes on Income and Expenditure -</b>				
<b>Voted -</b>				
Original	3,99,25,000	4,52,75,000	3,92,31,974	- 60,43,026
Supplementary	53,50,000			
Amount surrendered during the year			Nil	
<b>Charged -</b>				
Original	...	5,000	..	- 5,000
Supplementary	5,000			
Amount surrendered during the year			Nil	

### Notes and Comments -

#### Voted grant -

(i) In view of overall saving of Rs 60.43 lakhs in the grant, supplementary provision of Rs 53.50 lakhs obtained in March, 1998 proved unjustified.

(ii) No portion of the saving of Rs 60.43 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

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

### 2020-Collection of Taxes on Income and Expenditure-

105(1)- Collection Charges-Taxes on Profession, Trades,  
Callings and Employment  
Non - Plan

1. Taxes on professions, Trades  
Callings and Employment

O	2,65.20	3,02.80	2,46.46	56.34
S	37.60			

Augmentation of fund by supplementary provision obtained in March, 1998 was stated to be required for meeting larger establishment charges. Reasons for eventual saving have not been intimated( September, 1998 )

## Grant No. 7 - Land Revenue

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2029 - Land Revenue -</b>			
Voted -			
Original	175,48,15,000	177,04,19,000	152,80,67,938
Supplementary	1,56,04,000		
Amount surrendered during the year	.	.	17,44,42,440
Charged -			
Original	1,00,000	1,10,850	10,850
Supplementary	10,850		
Amount surrendered during the year	..	..	1,00,000

### Notes and Comments -

#### Revenue (Voted) -

(i) In view of overall saving of Rs.24,23.51 lakhs in the grant, supplementary provision of Rs.1,56.04 lakhs obtained in March 1998 proved absolutely unjustified.

(ii) Out of saving of Rs.24,23.51 lakhs in the grant, an amount of Rs.17,44.42 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

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

#### 2029 - Land Revenue -

001 - Direction and Administration -  
Non-Plan

General Establishment -

(a) Land Acquisition Establishment -

01 (i) Excluding Damodar Valley Corporation

O	12,57.35	12,15.22	12,14.40
S	62.34		
R	- 1,04.47		

Augmentation of fund by supplementary provision in March, 1998 was stated to be required for meeting larger establishment charges.

Reasons for reduction of fund by surrender and final saving have not been intimated (September, 1998).

02 (ii) Damodar Valley Corporation	64.05	8.77	- 55.28
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Reasons for saving have not been intimated (September, 1998)



**Grant No. 7 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
(b) Certificate Establishment			
O                                   3,31.25 ]			
R                                   3.06 ]	3,34.31	2,65.66	- 68.65

Reasons for enhancement of fund by re-appropriation and final saving have not been intimated (September, 1998)

101 - Collection Charges -  
Non-Plan

01 - Establishment and Other Charges

O                                   14,72.20 ]			
S                                   93.70 ]	11,86.20	8,49.69	- 3,36.51
R                                   - 3,79.70 ]			

Enhancement of fund by supplementary provision in March, 1998 was stated to be required for meeting larger establishment charges. Reasons for reduction of fund by surrender/reappropriation and final saving have not been intimated (September, 1998)

102 - Survey and Settlement Operation -  
Non-Plan

03 - Settlement Operation in connection  
with Estates Acquisition and Land  
Reforms Schemes

O                                   128,37.57 ]			
R                                   - 7,58.53 ]	120,79.04	121,65.37	+ 86.33

Reasons for reduction of fund by surrender and final excess have not been intimated (September, 1998)

State Plan (Annual Plan and Ninth Plan)

02- Setting up of Land Tribunal

O                                   1,77.85 ]			
R                                   - 1,77.77 ]	0.08	..	- 0.08

Reasons for withdrawal of almost entire fund by surrender and non-utilisation of the rest of the nominal fund have not been communicated (September, 1998).

0600 - Strengthening of Revenue

Administration and Updating of Land Records -

Modernisation of Survey Works -

Construction of record Room at Village level office.

O                                   3,50.00 ]			
R                                   - 2,65.00 ]	85.00	38.33	- 46.67

105 - Management of Ex-Zamindari Estates -

Temporary Establishment and Other Charges

for Payment of Compensation -

02. - Final Compensation

O                                   5,35.70 ]			
R                                   - 14.60 ]	5,21.10	3,59.35	- 1,61.75

## **Grant No. 7 - Concl'd.**

Reasons for reduction of fund by surrender and final saving in both the above cases have not been intimated (September, 1998)

### *Charged appropriation -*

- (i) In view of overall saving of *Rs. 1.00 lakh* in the appropriation, supplementary provision of *Rs. 0.11 lakh* obtained in March, 1998 proved unnecessary.
- (ii) The whole saving of *Rs. 1.00 lakh* in the appropriation was surrendered by the department during the year.

### Capital Voted grant

- (i) No portion of the saving of Rs 50.40 lakhs in the grant was surrendered by the department during the year.

### *Charged appropriation -*

- (i) The entire provision of *Rs. 1.00 lakh* in the appropriation, remained unutilised and unsurrendered during the year.

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2030 - Stamps and Registration-</b>			
Original	28,01,50,000		
Supplementary	1,25,70,000		
Amount surrendered during the year	...	..	Nil
	29,27,20,000	22,51,74,073	- 6,75,45,927

### Notes and Comments -

(i) In view of overall saving of Rs 6,75.46 lakhs in the grant, supplementary provision of Rs 1,25.70 lakhs obtained in March, 1998 proved unjustified.

(ii) No portion of the saving of Rs 6,75.46 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Saving -
<b>2030 - Stamps and Registration -</b>			
01 - Stamps - judicial - Non-Plan			
102 - Expenses on Sale of Stamps - 40 - Expenses on Sale of Stamps	1,00.00	71.81	-- 28.19
02 - Stamps - non-judicial - Non-Plan			
101 - Cost of Stamps - 30 - Cost of Stamps	2,10.00	1,75.05	-- 34.95
Reasons for saving in the above cases have not been intimated ( September, 1998 ).			
03 - Registration - Non-Plan			
001 - Direction and Administration -			
01 - Superintendence			
O	45.95		
S	1,22.70		
	1,68.65	48.54	- 1,20.11

Augmentation of fund by obtaining supplementary grant in March, 1998 was stated to be made for meeting larger establishment charges. Reasons for eventual saving have not been intimated ( September, 1998 ).

02 - District Charges	23,90.00	19,07.57	- 4,82.43
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Reasons for saving have not been intimated (September, 1998).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2035 - Collection of Other Taxes on Property and Capital Transactions -</b>			
	Rs.		
Original	28,40,000		
Supplementary	2,80,000		
	31,20,000	28,55,632	- 2,64,368
Amount surrendered during the year	...	...	2,582

**Notes and Comments -**

- (i) In view of overall saving of Rs.2.64 lakhs in the grant, supplementary provision of Rs.2.80 lakhs obtained in March, 1998 proved excessive.
- (ii) Out of saving of Rs.2.64 lakhs in the grant the department surrendered Rs.0.03 lakh only during the year.

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## Grant No. 10 - State Excise (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2039 - State Excise-</b>			
Original	25,80,00,000		
Supplementary	1,89,00,000		
	27,69,00,000	20,00,72,347	- 7,68,27,653
Amount surrendered during the year	..	.	Nil

### Notes and Comments -

(i) In view of overall saving of Rs. 7,68.28 lakhs in the grant, supplementary provision of Rs 1,89.00 lakhs obtained in March, 1998 proved fully unjustified .

(ii) No portion of the saving of Rs.7,68.28 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2039 - State Excise -</b>			
<b>001 Direction and Administration -</b>			
<b>Non-Plan</b>			
1. Superintendence			
O	9,66.80		
R	84.80		
	10,51.60	9,46.32	- 1,05.28
2. District Charges			
O	14,71.60		
S	98.80		
	15,70.40	10,09.06	- 5,61.34

Augmentation of fund by obtaining supplementary provision in March, 1998 was stated to be required for meeting larger establishment charges. Reasons for eventual saving in both the above cases have not been intimated. ( September, 1998 ).

**Grant No. 10 - Concl.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 – Other Expenditure- Non-Plan			
0780 – Provision for Purchase of			
Motor Vehicles	85.00	..	- 85.00

Reasons for non-utilisation of entire provision have not been intimated (September, 1998).

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## Grant No. 11 - Sales Tax (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 2040 - Sales Tax -</b>			
Original	Rs. 43,07,50,000	46,50,40,000	40,42,46,074
Supplementary	3,42,90,000		
Amount surrendered during the year		..	Nil

### Notes and Comments -

- (i) In view of overall saving of Rs.6,07.94 lakhs in the grant, supplementary provision of Rs.3,42.90 lakhs obtained in March, 1998 proved absolutely unjustified.
- (ii) No portion of the huge saving of Rs.6,07.94 lakhs in the grant was surrendered by the department during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	-.Saving
<b>2040-Taxex on Sales, Trades,etc.--</b>			
001- Direction and Administration-- Non-Plan			
1 Commercial Taxes Directorate			
O	5,63.65	6,11.90	5,34.82
S	48.25		

Augmentation of fund by obtaining supplementary provision in March, 1998 was stated to be required for meeting larger establishment charges. Reasons for eventual saving have not been intimated (September, 1998).

### State Plan (Annual Plan and Ninth Plan)

1. Commercial Taxes Directorate-  
Computerisation for Sales Tax Complex at  
Beliaghata, Calcutta.

O	...	1,90.00	...
S	1,90.00		

The grant created by supplementary provision was required towards computerisation of Sales Tax Complex at Beliaghata. Reasons for non-utilisation of fund have not been intimated (September, 1998).

### 101 - Collection charges-

Non-Plan

## Grant No. 11 - Concl'd

Head		Total grant	Actual expenditure (In lakhs of rupees)	.Saving -
<b>1. General Establishment</b>				
O	35,64.50	36,62.05	33,63.12	- 2,98.93
S	97.55			
<b>2. Certificate Organisation</b>				
O	26.03	27.77	1.11	- 26.66
S	1.74			

Augmentation of fund by obtaining supplementary grant in March, 1998 was stated to be made for meeting larger establishment charges. Reasons for large eventual saving have not been intimated (September, 1998).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2041 - Taxes on Vehicles -</b>			
Original	5,59,45,000		
Supplementary	38,15,000		
	5,97,60,000	5,14,48,182	- 83,11,818
Amount surrendered during the year	..	..	Nil

**Notes and Comments -**

- (i) In view of overall saving of Rs.83.12 lakhs in the grant, supplementary provision of Rs 38.15 lakhs obtained in March, 1998 proved unnecessary.
- (ii) No portion of the saving of Rs.83.12 lakhs in the grant was surrendered by the department during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2041-Taxes on Vehicles-</b>			
001- Direction and Administration- Non-Plan			
1. Public Vehicles Department-			
O	3,21.06		
S	17.44		
	3,38.50	3,15.49	- 23.01
101 - Collection Charge - Non-Plan			
1. Collection Charge			
O	2,22.90		
S	19.80		
	2,42.70	1,86.86	- 55.84

Augmentation of fund by obtaining supplementary provision in March, 1998 in both the cases was stated to be required for meeting larger establishment charges. Reasons for eventual saving in the above cases have not been intimated (September, 1998).

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

Section and Major Head	Total grant Rs	Actual expenditure Rs.	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 2045 - Other Taxes and Duties on Commodities and Services -</b>			
Original	Rs 4,44,35,000	14,93,21,000	10,82,28,725
Supplementary	10,48,86,000		
Amount surrendered during the year			- 4,10,92,275
			Nil

**Notes and Comments -**

(i) In view of overall saving of Rs.4,10.92 lakhs in the grant, supplementary provision of Rs.10,48.86 lakhs obtained in March, 1998 proved excessive.

(ii) No portion of the saving of Rs 4,10.92 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2045-Other Taxes and Duties on Commodities Services-</b>			
<b>101- Collection Charges - Entertainment- Non-Plan</b>			
1 Entertainment Tax			
O	32.80	1,00.96	88.10
S	68.41		
R	-0.25		
			- 12.86
<b>103- Collection Charges-</b>			
<b>Electricity Duty- Non-Plan</b>			
4. Charges connected with the Administration of the Bengal Electricity Duty Act, 1935-			
O	64.95	71.80	33.75
S	6.85		
			- 38.05

**Grant No. 13 - Concl'd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
104- Collection Charges- Taxes on Goods and Passengers-  Non-Plan				
2. Taxes on Entry of Goods in Calcutta Metropolitan Areas				
O	2,52.00	12,00.45	8,44.24	- 3,56.21
S	9,48.45			

Augmentation of funds by obtaining supplementary provision in March, 1998 in the above cases was stated to be required for meeting larger establishment charges. Reasons for anticipated saving in the first case and final saving in all the cases have not been intimated ( September, 1998 ).

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## Grant No. 14 - Other Fiscal Services (All voted)

Section and Major Head	Total grant Rs	Actual expenditure Rs	Excess or Saving Rs
<b>REVENUE -</b>			
<b>Major Head : 2047 - Other Fiscal Services-</b>			
Original	8,08,00,000		
Supplementary	23,00,000		
	8,31,00,000	6,80,37,582	- 1,50,62,418
Amount surrendered during the year		.	Nil

### Notes and Comments -

(i) In view of final saving of Rs. 1,50 62 lakhs in the grant, supplementary provision of Rs.23.00 lakhs obtained in March, 1998 proved unnecessary.

(ii) No portion of the saving of Rs.1,50 62 lakhs in the grant was surrendered during the year by the department

(iii) Saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2047 – Other Fiscal Services –</b>			
<b>Non-Plan</b>			
103 - Promotion of Small Savings			
O	8,08 00		
S	23,00		
	8,31 00	6,80. 38	- 1,50 62

Enhancement of fund by supplementary provision in March, 1998 was stated to be required for meeting larger establishment charges. Reasons for final saving have not been intimated (September, 1998).

## Grant No. 16 – Interest Payments

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 2049 – Interest Payments -</b>			
<i>Voted -</i>			
Original	40,00,000	42,00,000	-36,09,240
Supplementary	2,00,000		
Amount surrendered during the year	..	..	Nil
<i>Charged</i>			
Original	23,95,89,50,000	24,33,94,07,000	-23,97,61,167
Supplementary	38,04,57,000		
Amount surrendered during the year	..		15,34,09,373

Notes and Comments -

Voted grant -

(i) In view of overall saving of Rs 36.09 lakhs in the grant supplementary provision of 2.00 lakhs obtained in March, 1998 proved unnecessary.

(ii) No portion of the saving of Rs.36.09 lakhs in the grant was surrendered by the department during the year.

*Charged Appropriation*

(i) Out of overall saving Rs 23,97.61 lakhs in the appropriation Rs 15,34.09 lakhs only were surrendered by the Department during the year.

(ii) In view of overall saving Rs. 23,97.61 lakhs in the appropriation, supplementary provisions Rs.38,04.57 lakhs obtained in March, 1998 proved excessive.

(iii) Saving occurred under:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving-
<b>2049-Interest Payments-</b>			
01-Interest on Internal Debt-			
101-Interest on Market Loans			
O	437,01.60	435,12.99	-4,07.81
R	2,19.20		

## Grant No. 16 – Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving-
<b>200-Interest on other Internal Debts-</b>			
<b>(I) Cash Credit and Ways and Means Advances-</b>			
0245-Interest on Ways and Means Advances from Reserve Bank of India	10,00.00	5,24.59	-4,75.41
0345-Interest on Short fall and overdraft	2,00.00	91.08	-1,08.92

Anticipated saving in the 1<sup>st</sup> case was stated to be due to lesser payment of interest. Reasons for final savings in the above cases have not been intimated (September, 1998).

(ii) Other items-

<b>0145-Interest on loans from Life Insurance Corporation of India</b>				
<i>O</i>	14,50.00	10,00.00	8,65.05	-1,34.95
<i>R</i>	-4,50.00			

Anticipated saving was attributed to lesser payment of interest towards L.I.C. & G.I.C. loans. Reasons for final saving have not been intimated (September, 1998).

<b>0245-Interest on loans from the General Insurance Corporation of India</b>				
<i>O</i>	5,50.00	5,99.64	4,46.81	-1,52.83
<i>R</i>	-49.64			

Anticipated saving was stated to be due to lesser payment of interest on loans from G.I.C. of India. Reasons for final saving have not been intimated (September, 1998).

<b>1345-Interest on loans from National Bank for Agriculture and Rural Development.</b>				
<i>O</i>	61.00	71.00	17.10	-53.90
<i>R</i>	10.00			

Anticipated excess in above two cases was stated to be due to larger payment of interest on loans from N.C.D.C., N.A.B.A.R.D., and R.I.D.F. respectively. Reasons for eventual saving have not been intimated (September, 1998).

## Grant No. 16 –.Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving-
1545-Interest on loans from Cooperative Bank for Agriculture and Rural Development under Scheme of Debt Relief to farmers.			
O	28.00		
R	20.00	8.00	-8.00

Anticipated saving was stated to be due to lesser payment of interest on loans from Co-operative Bank for Agriculture and Rural Development. Reasons for non-utilisation of the rest of the fund have not been intimated (September, 1998).

03-Interest on Small Savings, Provident Fund etc -

104-Interest on State Provident Funds-

0445 Interest on All India Service Provident Fund	2,53.00	22.00	-2,31.00
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Reasons for saving have not been intimated (September, 1998).

04-Interest on Loans and Advances from Central Government-

101-Interest on Loans for State/ Union Territory Plan Schemes-

0145-Interest on Block Loans

Interest on –

- (i) Loans for State Plan Scheme (Charged)
- (ii) Additional Central Assistance for IAD/IBRD Assisted Schemes in the State Plan (Charged)
- (iii) Special Advance Assistance for Irrigation Project (Charged)
- (iv) Special Loan for Accelerated Development of Hill Areas (Charged)
- (v) Advance Plan Assistance for Flood Relief (Charged).

O	349,23.23		
R	-12,94.54	336,28.69	335,68.57
			-60.11

Anticipated saving was attributed to lesser requirement of repayment towards the specific schemes. Reasons for final saving have not been intimated (September, 1998).

0345-Interest on Other Loans-  
1984-85-State Plan Loans consolidated in terms of recommendations of the Ninth Finance Commission

## Grant No. 16 –Contd.

Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Saving-
15-Years Consolidated Loans,1990				
<i>O</i>	25,47.17 ]			
<i>R</i>	-18.96 ]	25,28.21	25,37.03	+8.82
Anticipated saving was stated to be due to lesser requirement for payment for interest on the said scheme. Reasons for final excess have not been intimated (September,1998)				

### 103 Interest on loans for Centrally Sponsored Schemes-

0145-Interest on loans for integrated development of Small and Medium Towns				
<i>O</i>	1,52.97 ]			
<i>R</i>	- 28.43 ]	1,24.54	1,24.52	-0.02

### 0445-Interest on loans for Transmission Scheme- (i) Loans for Inter-State Transmission Scheme

<i>O</i>	2,95.91 ]			
<i>R</i>	-39.40 ]	2,56.51	2,56.51	

### 0945-Interest on loans for Minor Irrigation, Soil Conservation and Area Development-

#### Soil Conservation Schemes-

<i>O</i>	69.38 ]			
<i>R</i>	-10.04 ]	59.34	29.67	-29.67

Anticipated saving in the above cases was attributed to lesser requirement for payment of interest towards the specific schemes. Reasons for final saving in respect of the above cases have not been intimated (September,1998).

#### (iv) National Watershed Development Project for Rainfed Areas (NWDPA)

<i>O</i>	86.66 ]			
<i>R</i>	- 16.25 ]	70.41	70.41	

Anticipated saving was stated to be due to lesser requirement for payment of interest towards the specific scheme.



## Grant No. 16 –.Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving-	
104-Interest on loans for Non Plan Schemes-				
<b>2745-Interest on loans for Flood Control Projects-</b>				
(i) Loans for emergent flood protection/anti-erosion works				
<i>O</i>	46.10	35.05	35.05	
<i>R</i>	- 11.05			
<b>3545-Interest on loans for Roads and Bridges-</b>				
(i) Loans for construction of Second Bridge over Hooghly river including Kona Express Way				
<i>O</i>	21,56.11	20,34.29	20,34.29	
<i>R</i>	-1,21.82			
Anticipated saving was attributed to lesser requirement for payment of interest towards the specific schemes in the above cases.				
0745-Interest on Other Loans-				
(a) 1979-84 Consolidated loans repayable over 25 years				
<i>O</i>	20,48.14	20,43.09	20,43.09	
<i>R</i>	-5.05			
Anticipated saving was attributed to lesser requirement for payment of interest towards the specific scheme.				
60 Interest on Other Obligations-				
101 Interest on Deposits-				
0245-Interest on Provident Fund Deposits				
<i>O</i>	65,00.00	65,14.61	66,23.76	+ 1,09.15
<i>S</i>	14,44.58			
<i>R</i>	-14,29.97			

### Grant No. 16 –.Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving
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Augmentation of fund by supplementary provision in March, 1998 was stated to be required mainly for meeting larger payment of interest on Provident Fund Deposits of employees of Universities, Primary & Secondary School Teachers, Municipalities, Panchayat Bodies etc. Anticipated saving was stated to be due to lesser payment of interest on Provident Fund Deposits.

Reasons for eventual excess have not been intimated (September, 1998).

0415 Interest on Deposits of Co-operatives	30.00	..	- 30.00
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Reasons for non utilisation of entire fund have not been intimated (September, 1998).

(iii) Saving mentioned above was partly counter balanced by excess as under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
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**2049-Interest Payments –**

200 Interest on Other Internal Debts –

(i) Other items -

**0645-Interest on loans from National Co-operative Development Co-operation**

<i>O</i>	6,60.00	7,20.00	7,00.08	- 19.92
<i>R</i>	60.00			

Anticipated excess was attributed to requirement of larger payment of interest towards the scheme. Reasons for eventual saving have not been intimated (September, 1998).

**1745-Interest on loans from Rural Infrastructure Development Fund (NABARD)**

<i>O</i>	8,00.00	12,00.00	11,94.76	- 5.24
<i>R</i>	4,00.00			

Anticipated excess was attributed to requirement of larger payment of interest towards NABARD & RIDF.

Reasons for final saving have not been intimated (September, 1998).

03- Interest on Small Savings, Provident Fund etc. –

104- Interest on State Provident Funds –

### Grant No. 16 –.Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
0145-Interest on General Provident Fund	1,35,00.00	1,37,36.84	+ 2,36.84
0545-Interest on Contributory Provident Fund	49.00	1,36.61	+ 87.61

Reasons for final excess in the above cases have not been intimated (September, 1998).

04- Interest on Loans and Advances from Central Government –  
101- Interest on loans for State/Union Territory Plan Schemes -

0445-Transfer of Interest Charges on account of Block Loan

O	..	24,88.84	24,88.84
S	11,14.44		
R	13,74.40		

Creation of fund by Supplementary Provision was stated to be due to meeting expenses on account of the specific Schemes. Anticipated excess was attributed to requirement of larger payment of interest towards the same schemes.

102- Interest on loans for Central Plan Schemes -

0345-Interest on loans for Soil and Water conservation -

(ii) Accelerated Irrigation Benefit Programme for Teesta Barrage Project	..	20.48	+ 20.48
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Reasons for incurring expenditure without budget provision have not been intimated (September, 1998).

**1145-Interest on loans for Irrigation, Navigation, Drainage and Flood Control Projects –**

(i) Accelerated Irrigation Benefit Programme

O	..	65.00	19.50	- 45.50
R	65.00			

Enhancement of fund by re-appropriation was stated to be due to payment of interest for the scheme. Reasons for final saving have not been intimated (September, 1998).

**Grant No. 16 –.Contd.**

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
<b>1345-Interest on loans for Area Development -</b>			
(i) Priority Flood Control Schemes	..	19.50	+ 19.50
<b>1545-Interest on Other loans -</b>			
Loans for inland fisheries development agencies – loans for setting up of fish farmers Development Agencies	..	6.50	+ 6.50

Reasons for incurring expenditure without budget provision resulting eventual excess in the above cases have not been communicated (September,1998).

103- Interest on loans for Centrally Sponsored Schemes -

**0945-Interest on loans for Minor Irrigation, Soil Conservation and Area Development -**  
Soil Conservation Schemes -

(iii) Loans for integrated watershed management in the catchment of flood prone rivers in Indo-Gangetic Basin			
<i>O</i>	46.29		
<i>R</i>	- 8.62		
	37.67	52.49	+ 14.82

Anticipated saving was attributed to lesser requirement for payment of interest towards the specific schemes as above. Reasons for final excess has not been intimated (September,1998).

(v) Loans for Pilot Project for Propagation of water conservation	0.02	14.85	+ 14.83
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Reasons for excess has not been intimated (September,1998).

**1445-Interest on loans for Roads and Bridges –**

(i) Loans for construction of Second Bridge over Hooghly river including Kona Express Way	..	5.13	+ 5.13
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Reasons for incurring expenditure without budget provision resulting which final excess have not been intimated (September,1998).

**Grant No. 16 – Concl.**

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
104-Interest on Loans for Non-Plan Schemes -			
0345 Interest on Loans for Share of Small Savings Collections -			
O	12,27,96.58	12,41,71.05	12,41,71.05
S	12,45.55		
R	1,28.92		
701-Miscellaneous			
0545-Other items	1,70.00	1,81.47	+ 11.47

Augmentation of fund by supplementary provision obtained in March, 1998 was stated to be due to meet larger payment of interest on loans for Share of Small Savings Collection. Anticipated excess was stated to be due to further payment of interest.

Reasons for final excess has not been intimated (September, 1998).

## Grant No. 17 – Public Service Commission(All charged)

Section and Major Head	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2051 – Public Service Commission-</b>			
Rs.			
<i>Original</i> 3,41,45,000	}                      3,81,70,000	3,49,58,852	- 32,11,148
<i>Supplementary</i> 40,25,000			
Amount surrendered during the year	...	...	Nil

### Notes and Comments :-

(i) In view of overall saving of Rs.32.11 lakhs in the appropriation, supplementary provision of Rs.40.25 lakhs obtained in March, 1998 proved excessive.

(ii) No portion of saving of Rs.32.11 lakhs in the appropriation was surrendered by the department during the year

(iii) Saving occurred mainly under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>2051 - Public Service Commission -</b>			
<b>102 - State Public Service Commission -</b>			
Non-Plan			
<i>O</i> 3,41.45	}                      3,81.70	3,49.59	- 32.11
<i>S</i> 40.25			

Augmentation of fund by obtaining supplementary provision in March, 1998 was required for meeting larger establishment charges and also for payment of remuneration to examiners.  
Reasons for final saving have not been intimated (September, 1998).

## Grant No. 18- Secretariat-General

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 2052 – General Services -</b>			
Voted -			
Original	Rs. 38,65,00,000	41,62,00,000	35,04,33,263
Supplementary	2,97,00,000		
Amount surrendered during the year			3,39,76,107
Charged -			
Original	..	12,00,000	12,00,000
Supplementary	12,00,000		
Amount surrendered during the year			Nil

### Notes and Comments -

#### Voted grant -

- (i) In view of overall saving of Rs 6.57.67 lakhs in the grant, supplementary provision of Rs.2.97.00 lakhs obtained in March, 1998 proved absolutely unnecessary.
- (ii) Out of available saving of Rs 6.57.67 lakhs in the grant, a sum of Rs.3.39.76 lakhs only was surrendered by the department during the year
- (iii) Substantial saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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### 2052 – Secretariat-General Services—

#### 090-Secretariat-

##### Non-Plan

#### 1 Home Department(excluding Transport and Passport Branches, etc.

O	7,85.50	7,31.23	7,62.48	+ 31.25
S	65.70			
R	- 1,19.97			

Augmentation of fund by supplementary provision in March, 1998 was stated to be required for meeting larger establishment charges. Anticipated saving was stated to be mainly due to non-filling up of some vacant posts, less expenditure towards travelling expenses, office expenses, payments for professionals and special services, rent, rates and taxes and other charges. Reasons for eventual excess have not been intimated (September, 1998).

#### 3c Home (Poll-PSP) Department

O	35.30	37.35	3.49	33.86
S	2.05			

**Grant No. 18-contd.**

Major Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4 Finance Department (including Department of Excise)				
	O	14,16.00	13,44.44	- 1,69.21
	S	97.65		
		15,13.65		
<p>Augmentation of funds by supplementary provision in March, 1998 in the above cases was stated to be required for meeting larger establishment charges. Reasons for saving in both the cases have not been intimated (September, 1998).</p>				
5. Finance Department- Data Processing Centre		55.50	17.02	- 38.48
<p>Reasons for saving have not been intimated (September, 1998)</p>				
6 Judicial Department				
	O	1,24.00	1,04.57	- 27.88
	S	8.45		
		1,32.45		
7 Law Department				
	O	1,21.20	1,06.28	- 4.11
	S	7.10		
	R	- 17.91		
		1,10.39		
8 Department of Municipal Affairs				
	O	1,11.50	98.35	- 51.80
	S	38.65		
		1,50.15		
9. Department of Land and Land Reforms				
	O	4,18.80	3,68.58	- 9.26
	S	23.40		
	R	- 64.36		
		3,77.84		
12. Department of Food and Supplies				
	O	2,70.10	2,34.05	- 19.33
	S	15.85		
	R	- 32.57		
		2,53.38		
091-Attached Offices- Non-Plan				
6. Central Despatch Section				
	O	1,18.70	96.81	- 25.59
	S	3.70		
		1,22.40		



## Grant No. 18-Concl

Major Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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Augmentation of funds by supplementary provision in March, 1998 in the above cases was stated to be required for meeting larger establishment charges. Reasons for anticipated saving in the 5<sup>th</sup> case was stated to be due to economy measures adopted by the department. Reasons for anticipated saving in the second and fourth cases and final saving in all the cases have not been intimated (September, 1998)

*Charged appropriation:*

*Fund created by supplementary appropriation was stated to be required for payment of decretal dues. The entire fund was utilised by the department during the year.*

## Grant No. 19 - District Administration (All voted)

Section and Major Head	Total grant Rs	Actual expenditure Rs	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2053 - District Administration -</b>			
Original	Rs. 38,08,60,000	38,72,00,000	36,12,15,678
Supplementary	63.40.000		
Amount surrendered during the year ..			1,24,18,200

### Notes and Comments -

(i) In view of overall saving of Rs.2,59.84 lakhs in the grant, supplementary provision of Rs.63.40 lakhs obtained in March, 1998 proved absolutely unnecessary.

(ii) Against the available saving of Rs 2,59 84 lakhs in the grant, a sum of Rs.1,24.18 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Savings -
<b>2053-District Administration-</b>			
<b>093 - District Establishment -</b>			
<b>Non-plan</b>			
<b>01. General Establishment -</b>			
O	26,76.00	26,19.95	— 1,35.41
S	63.40		
R	—1,19.45		

Augmentation of fund by supplementary provision in March, 1998 was stated to be required for meeting larger establishment charges. Reasons for anticipated saving as well as final one have not been intimated (September, 1998).

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

Section and Major Head	Total grant Rs	Actual expenditure Rs.	Excess + Saving - Rs	
<b>REVENUE –</b>				
<b>Major Head : 2054 - Treasury and Accounts Administration -</b>				
Original	Rs. 28,74,79,000	40,02,67,000	27,71,83,304	- 12,30,83,696
Supplementary	11,27,88,000			
Amount surrendered during the year	..	..	5,65,77,938	

### Notes and Comments -

(i) In view of overall saving of Rs. 12,30.84 lakhs in the grant, supplementary provision of Rs 11,27.88 lakhs obtained in March '98 by the department proved unnecessary.

(ii) Against the available saving of Rs. 12,30.84 lakhs in the grant, a sum of Rs. 5,65.78 lakhs only was surrendered by the department during the year.

(iii) Significant saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -	
<b>2054- Treasury and Accounts Administration</b>				
096 - Pay and Accounts Offices - Non-Plan				
01 Calcutta Pay and Accounts Office				
O	4,48.32	4,94.20	3,83.24	- 1,05.96
S	45.88			
097 - Treasury Establishment - Non-Plan				
1.. Other Treasuries				
O	20,40.60	23,96.60	19,12.23	- 4,84.37
S	3,56.00			

**Grant No. 20 - Concl'd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Ninth Plan)			
1. Installation of computers in Treasuries etc.			
O	20.00		
S	7,00.00		
R	- 5,54.95		
	1,65.05	1,61.67	- 3.38

Augmentation of funds by supplementary provision was stated to be required for meeting larger establishment charges. Anticipated saving in the last case was stated to be due to non-submission of bills in time. Reasons for final saving in all the cases have not been intimated (September, 1998).

2. Computerisation of Treasuries as recommended by the Tenth Finance Commission (Up Gradation of standards of Administration)	28.55		- 28.55
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098 Local Fund Audit Non-Plan

1. Examiner and Assistant Examiner	56.92		- 56.92
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Reasons for non-utilisation of entire provision in both the cases have not been intimated (September, 1998).

IV) Saving mentioned above was partly counter- balanced by excess as under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2054 – Treasury and Accounts Administration			
098 - Local Fund Audit - Non-Plan			
2. Establishment charges payable to the Government of India for the cost of Local Fund Audit			
O	95.00		
S	10.27		
	1,05.27	1,46.77	+ 41.50

Augmentation of fund by supplementary provision in March 1998 was stated to be required for meeting larger establishment charges. Reasons for eventual excess have not been intimated (September, 1998).

## Grant No. 21 - Police

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2055 - Police -</b>			
Rs.			
<b>Voted -</b>			
Original	662,35,00,000	732,73,36,000	644,74,54,890
Supplementary	70,38,36,000		
Amount surrendered during the year		..	Nil
<b>Charged -</b>			
Original	..	4,33,218	2,52,951
Supplementary	4,33,218		
Amount surrendered during the year		..	Nil

### Notes and Comments -

#### Voted grant -

- (i) In view of the overall saving of Rs. 87,98.81 lakhs under the grant, supplementary provision of Rs. 70,38.36 lakhs obtained in March, 1998 proved unjustified
- (ii) No portion of the huge saving of Rs. 87,98.81 lakhs was surrendered by the department during the year
- (iii) Substantial saving against a 8000 number of sub heads indicates budget formulation on more realistic basis
- (iv) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2055 - Police -</b>			
001 - Direction and Administration - Non-Plan			
01 - State Headquarters Police			
O	10,83.00	11,65.00	9,98.51
S	82.00		
Amount surrendered during the year		..	- 1,66.49
02 - District Police			
O	10,09.00	10,67.00	9,84.21
S	58.00		
Amount surrendered during the year		..	- 82.79

**Grant No. 21 - Contd.**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
101 -	Criminal Investigation and Vigilance - Non-Plan				
01 -	Criminal Investigation Department (excluding Forensic Science Laboratory)				
	O	12,31.30	13,08.00	10,42.47	- 2,65.53
	S	76.70			
03 -	Police Computer Centre				
	O	69.35	74.15	5.55	- 68.60
	S	4.80			
Augmentation of funds by obtaining supplementary provision in March, 1998 in the above cases was stated to be made for larger establishment charges. Reasons for final saving in none of the cases have been intimated (September, 1998).					
102-	Central Reserve Police- Non-Plan Adjustment for deployment of Central Reserve Police Force		3,30.00	..	- 3,30.00
Reasons for non-utilisation of entire fund have not been intimated (September, 1998).					
108 -	State Headquarters Police - Non-Plan				
01 -	Calcutta Police				
	O	122,34.10	142,66.60	125,32.31	- 17,34.29
	S	20,32.50			
02-	Public Vehicles Department (Service Depot)				
	O	2,72.00	2,82.50	2,19.63	- 62.87
	S	10.50			
109 -	District Police - Non-Plan				
01 -	West Bengal Police				
	O	346,02.53	390,08.00	360,92.96	- 29,15.04
	S	44,05.47			
111 -	Railway Police - Non -Plan				
01 -	Railway Police				
	O	24,03.20	24,33.20	20,11.69	- 4,21.51
	S	30.00			

**Grant No. 21 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
112 - Harbour Police- Non-plan			
01- Port Police			
O	5,44.70		
S	42.30		
		5,87.00	- 94.93
113 - Welfare of Police personnel - Non-Plan			
01- Hospitals for State Headquarters Police			
O	2,00.50		
S	17.50		
		2,18.00	- 64.66
02- Hospitals for District Police		3,66.20	- 1,69.21
04- Supply of food staff to Police Force at Concessional rates -			
(i) State Headquarters Police			
O	12,00.00		
S	70.05		
		12,70.05	- 6,35.98
(ii) District Police		40,30.00	- 2,50.27
115 - Modernisation of Police Force.- Non-Plan			
01 - Scheme for Modernisation of Police Force		4,00.00	- 3,79.55
800 - Other Expenditure - Non-Plan			
02- Additional Police appointed for the performance of Agency functions		7,04.20	- 1,49.92

In the above cases except the last but one augmentation of funds by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for final saving in the above cases have not been intimated (September, 1998).

**Grant No. 21 - Concl'd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
04 - Additional Police for Enforcement Branch	11,89.90	7,51.24	- 4,38.66
05 Cost of Police Force, etc employed for Cordoning work	9,56.30	6,70.20	- 2,86.10
06- Anti Hijacking measures	5,14.00	4,05.91	- 1,08.09

Reasons for saving in the above cases have not been intimated (September, 1998)

State Plan (Annual Plan and Ninth Plan)

10- Upgradation of Police Morgues	50.00	..	- 50.00
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Reasons for non-utilisation of entire fund have not been intimated (September, 1998).

(v) Saving mentioned above was partly counter-balanced by excess as under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2055 - Police -</b>			
101 Criminal Investigation and Vigilance-			
Non-Plan			
04-State Crime Records Bureau			
O	33.32		
S	2.68		
	36.00	1,15.20	+ 79.20
800-Other Expenditure-			
State Plan (Annual Plan and Ninth Plan)			
08- Motor Vehicles			
O	..		
S	3.26	1,85.14	+ 1,81.88

Augmentation of fund by supplementary provision in March, 1998 in the first case and creation of fund in second one were stated to be required for meeting larger establishment charges. Reasons for final saving in both the cases have not been intimated (September, 1998).

**Charged Appropriation-**

(1) In view of the overall saving of Rs. 1.80 lakhs under the appropriation supplementary provision of Rs. 4.33 lakhs obtained in March, 1998 proved excessive.

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



## Grant No. 22 - Jails

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 2056 - Jails -</b>			
<b>Voted -</b>			
Original	43,57,00,000	33,48,24,285	- 12,65,75,715
Supplementary	2,57,00,000		
Amount surrendered during the year		..	Nil
<b>Charged-</b>			
Original	..	..	- 25,000
Supplementary	25,000		
Amount surrendered during the year		..	Nil

### Notes and Comments -

#### Voted grant

- (i) No portion of the substantial saving of Rs. 12.65.76 lakhs in the grant was surrendered by the department during the year..
- (ii) In view of overall saving of Rs.12,65.76 lakhs in the grant supplementary provision of Rs 2,57.00 lakhs obtained in March, 1998 proved wholly unnecessary.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2056 - Jails —</b>			
101 - Jails -			
Non-Plan			
01. Presidency Jail			
O	5,43.30	4,39.62	- 1,53.38
S	49.70		
02. Central Jails			
O	14,38.70	9,98.87	- 5,01.13
S	61.30		

## Grant No. 22 – Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
03. District Jails			
O	10,53.53		
S	1,01.27		
	11,54.80	10,48.72	- 1,06.08
102. Jail Manufactures- Non-Plan			
01. Clerical and Mechanical Establishment			
O	75.24		
S	0.06		
	75.30	11.90	- 63.40

Augmentation of funds by supplementary provision in the above cases was stated to be required for meeting larger establishment charges. Reasons for final saving have not been intimated (September, 1998).

800 - Other Expenditure –  
Non-Plan

03. Charges for Police Custody	75.00	42.16	- 32.84
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### State Plan (Annual Plan and Ninth Plan)

10.80. Modernisation of Prison Administration	1,90.00	86.57	- 1,03.43
11.80. Miscellaneous Development Works	50.00	2.02	- 47.98

### Central Sector (New Schemes)

12.80 Modernisation of Prison Administration	2,40.00	0.72	- 2,39.28
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Reasons for saving in the above cases have not been intimated (September, 1998).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2056 - Jails—			
101 - Jails - Non-Plan			
04. Subsidiary Jails			
O	5,55.60		
S	28.60		
	5,84.20	6,09.15	+ 24.95

Enhancement of fund by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for eventual excess have not been intimated (September, 1998)  
Charged Appropriation-

(i) Creation of fund by supplementary provision in March, 1998 was stated to be required for payment of decretal dues. But the entire provision of Rs.0.25 lakh remained unutilised and unsurrendered by the department during the year.

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving Rs.
<b>REVENUE -</b>			
<b>Major Head : 2058 - Stationery and Printing -</b>			
Original	12,07,98,000		
Supplementary	92,81,000		
	13,00,79,000	9,65,25,195	- 3,35,53,805
Amount surrendered during the year ..	..		7,87,976
<b>Notes and Comments —</b>			

(i) In view of overall saving of Rs.3,35.54 lakhs in the grant, supplementary provision of Rs.92.81 lakhs obtained in March, 1998 proved absolutely unnecessary.

(ii) Out of overall saving of Rs.3,35.54 lakhs in the grant, the department surrendered a negligible amount of Rs.7.88 lakhs during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2058 - Stationery and Printing -</b>			
<b>101 - Purchase and Supply of Stationery Stores -</b>			
<b>Non - Plan</b>			
<b>02. Purchase of Stationery and Stores</b>			
O	2,10.20		
S	37.80		
	2,48.00	60.13	- 1,87.87
<b>103 - Government Press -</b>			
<b>Non - Plan</b>			
<b>01 - West Bengal Government Press</b>			
<b>Alipore</b>			
O	5,63.96		
S	23.19		
	5,87.15	5,47.62	- 39.53
<b>02 - Cooch Behar Government Press</b>			
O	28.88		
S	1.82		
	30.70	16.23	- 14.47
<b>05 - Setting up of a new Press for printing works of the</b>			
<b>Legislature, High Court etc. at Kadapara</b>			
O	1,39.88		
S	4.42		
	1,44.30	1,23.92	- 20.38

**Grant No. 24 - Concl'd**

Augmentation of funds by supplementary provision in March 1998 was stated to be required for meeting larger establishment charges. Reasons for final saving in the above cases have not been intimated (September, 1998).

State Plan (Annual Plan and Ninth Plan)

01. Modernisation of machinery of West Bengal Government Press, Alipore	15.00	.	- 15.00
800-Other Expenditure- Non-Plan			
1. Purchase of plain paper used with stamps	12.05	..	- 12.05

Reasons for non-utilisation of entire provision in the above cases have not been intimated (September, 1998)

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## Grant No. 25 - Public Works

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Heads: 2059 - Public Works, 2205 - Art and Culture, 2216 - Housing, 2235 -Social Security and Welfare (Social Welfare), 2853 - Non-Ferrous Mining and Metallurgical Industries -</b>			
<b>Voted <sup>1</sup></b>			
Original	192,62,00,000	201,48,70,000	228,54,09,551
Supplementary	8,86,70,000		
Amount surrendered during the year	...	..	Nil
<b>Charged -</b>			
Original	2,35,00,000	2,35,00,000	1,92,90,824
Supplementary	..		
Amount surrendered during the year	...	...	Nil
<b>CAPITAL -</b>			
<b>Major Heads : 4059 - Capital Outlay on Public Works, 4202 - Capital Outlay on Education, Sports, Art and Culture, 4210 - Capital Outlay on Medical and Public Health, 4211 - Capital Outlay on Family Welfare, 4216 - Capital Outlay on Housing, 4220 - Capital Outlay on Information and Publicity, 4250 - Capital Outlay on Other Social Services, 4403 - Capital Outlay on Animal Husbandry, 4404 - Capital Outlay on Dairy Development, 4408 - Capital Outlay on Food, Storage and Warehousing, 4851 - Capital Outlay on Village and Small Industries -</b>			
<b>Voted -</b>			
Original	191,97,55,000	191,97,55,000	68,92,98,229
Supplementary	..		
Amount surrendered during the year	..	...	5,44,37,696
<b>Charged -</b>			
Original	8,00,000	33,89,166	7,33,325
Supplementary	25,89,166		
Amount surrendered during the year	...	...	Nil

### Notes and Comments -

#### Revenue ( Voted grant )

(i) The expenditure exceeded the grant by Rs.27,05,39,551; the excess required regularisation.

(ii) In view of excess of Rs.27,05.40 lakhs in the grant supplementary grant of Rs.8,86.70 lakhs obtained in March, 1998 proved too inadequate.

(iii) In a good number of cases marked (\*) recurrence of excess/saving for years together indicates lack of control over financial management.

(iv) Excess occurred mainly under :-

## Grant No. 25 – Contd.

Head	Total grant	Actual expenditure (In lakhs of ruppees)	Excess +
<b>2059 - Public Works -</b>			
01 - Office Buildings -			
053 - Maintenance and Repairs - Non-Plan			
5 Maintenance of other Government non-residential Buildings ( Construction Board Directorate)			
O	4,00.00		
S	10.90		
	4,10.90	4,58.26	+ 47.36
Augmentation of fund by supplementary provision in March, 1998 was stated to be required for maintenance of other Government non residential Buildings. Reasons for final excess have not been intimated (September, 1998).			

799 - Suspense - Non Plan			
02 Public works Directorate *	64,95.00	1,09,34.89	+ 44,39.89
Reasons for excess have not been intimated (September, 1998).			

### 2216 – Housing (Buildings) –

01 Government Residential Buildings -			
106 - General Pool Accommodation			
III - Maintenance and Repairs - Non Plan			
01 Government Residential Buildings (Public Works Department )*	5,90.00	6,54.96	+ 64.96
Reasons for excess have not been intimated (September, 1998).			

(v) Excess mentioned above was partly off-set by saving mainly under :-

Head	Total grant	Actual expenditure (In lakhs of ruppees)	Saving-
<b>2059 – Public Works –</b>			
01 - Office Buildings -			
053 - Maintenance and Repairs- Non-Plan			
1 Maintenance of Writers Buildings etc.			
O	3,28.35		
S	1,10.00		
	4,38.35	3,08.11	- 1,30.24
3. Maintenance of other Government non-residential Buildings (Public Works Directorate ) *			
O	36,50.00		
S	3,30.00		
	39,80.00	39,27.48	- 52.52

Augmentation of funds by supplementary provision in March, 1998 was stated to be due to maintenance and repairs of Government non-residential Buildings. Reasons for final saving in both the cases have not been intimated (September, 1998).

State Plan (Annual Plan, Eighth Plan and Committed)

1-Maintenance of Government non-residential Buildings-			
27 Maintenance	5,00.00	23.90	- 4,76.10
799 - Suspense - Non-Plan			
01 Construction Board *	10,00.00	5,80.31	- 4,19.69
Reasons for saving in both the cases have not been intimated (September, 1998).			

**Grant No. 25 - Contd.**

Head		Total grant	Actual expenditure ( In lakhs of rupees.)	Saving -
80 - General -				
001 - Direction and Administration - Non-Plan				
1. Direction – Construction Board *				
O	9,37.48	9,97.42	8,66.25	- 1,31.17
S	59.94			
2. Direction – Public Works Directorate *				
O	9,25.40	10,08.48	9,67.36	- 41.12
S	83.08			
3. Superintendence		5,04.60	4,30.01	- 74.59
4. Execution *				
O	20,99.85	22,11.85	20,22.59	- 1,89.26
S	1,12.00			
5. Architecture		1,75.57	88.54	- 87.03

Augmentation of funds by supplementary grant in March, 1998 in the 1<sup>st</sup>, 2<sup>nd</sup> and 4<sup>th</sup> cases was stated to be required for meeting larger establishment charges. Reasons for final saving in the above cases have not been intimated (September, 1998).

**2216 – Housing (Buildings) –**

01 - Government Residential Buildings –

106 - General Pool Accommodation -

III - Maintenance and Repairs -

Non-Plan

27. Maintenance \*

O	..	65.00	- 65.00
S	65.00		

Creation of fund by obtaining supplementary provision in March, 1998 was stated to be due to maintenance of Government Residential Buildings. Reasons for non-utilisation of entire provision have not been intimated (September, 1998).

Suspense : -The expenditure under revenue (voted) grant included Rs.1,15,15.20 lakhs under the head "Suspense". The head accommodates interim transaction for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedure of transaction under the minor head have been explained in note (vi) under the Revenue (voted) section of Grant No. 66 – Major and Medium Irrigation.

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

**Grant No. 25 - Contd.**

Major Head and Detailed Units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
( In lakhs of rupees )					
<b>2059 - Public Works -</b>					
01 - Construction Board-					
799 - Suspense -					
Non-Plan					
(1) Construction Board -					
Purchases	- 29,23.94	6.00	3.78	+ 2.22	- 29,21.72
Stock	+ 10,47.60	2,26.98	2,35.46	- 8.48	+ 10,39.12
Misc. Works Advance	+ 23,53.62	3,34.62	2,32.69	+ 1,01.93	+ 24,55.55
Cash Settlement Suspense Accounts	+ 1,72.40	12.71	11.32	+ 1.39	+ 1,73.79
<hr/>					
Total :	+ 6,49.68	5,80.31	4,83.25	+ 97.06	+ 7,46.74

Major Head and Detailed Units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
( In lakhs of rupees )					
(2) Public Works Directorate -					
Purchases	- 2,57,33.80	5,68.98	2,97.00	+ 2,71.98	- 2,54,61.82
Stock	+ 24,88.95	46,23.17	39,10.83	+ 7,12.34	+ 32,01.29
Misc. Works Advance	+ 37,82.12	11,91.14	11,18.19	+ 72.95	+ 38,55.07
Cash Settlement Suspense Accounts	+ 14,39.93	45,51.60	28,79.44	+ 16,72.16	+ 31,12.09
<hr/>					
Total :-	1,80,22.80	1,09,34.89	82,05.46	+ 27,29.43	- 1,52,93.37

**Revenue**

**( Charged Appropriation )**

(i) No portion of the saving of *Rs.42.09 lakhs* was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total appropriation	Actual expenditure ( In lakhs of rupees )	Saving -
<b>2059 - Public Works -</b>			
01 - Office Buildings -			
101 - Construction-General Pool Office			
Accommodation -			
Non-Plan			
(2) Governor	26.00	1.78	- 24.22



**Grant No. 25 - Contd.**

Head	Total appropriation	Actual expenditure ( In lakhs of rupees.)	Saving -
80 - General -			
001 - Direction and Administration -			
Non-Plan			
4 Execution	47.00	.	- 47.00

Reasons for saving in the former case and non-utilisation of entire fund in the latter one have not been communicated by the department (September, 1998).

(iii) Saving mentioned above was partly counter-balanced by excess as under :-

Head	Total appropriation	Actual expenditure ( In lakhs of rupees )	Excess +
<b>2059 -Public Works -</b>			
01 - Office Buildings -			
053 - Maintenance and Repairs -			
Non-Plan			
3. Maintenance of other Government			
non-residential Buildings (P.W D.)	1,50.00	1,89.95	+ 39.95
Reasons for excess have not been intimated (September, 1998).			

**Suspense :** The expenditure under Revenue ( charged ) appropriation includes Rs. Nil. during the year. The balance under the various sub-heads of "Suspense" are given below :-

Major Head and Detailed Units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
<b>2059 - Public Works -</b>					
<b>01 - Office Buildings -</b>					
799 - Suspense -					
Non-Plan					
(2) P.W D.-					
Purchase	- 1.87	..	..	..	- 1.87
Stock	+ 2.62	..	..	..	+ 2.62
Misc. Works Advances	+ 5.04	..	..	..	+ 5.04
<hr/>					
Total :	+ 5.79	..	..	..	+ 5.79
<hr/>					

Capital (Voted) -

(i) Out of overall saving of Rs.1,23,04.57 lakhs in the grant, only a negligible amount of Rs.5,44.38 lakhs was surrendered by the department during the year.

(ii) In a good number of cases marked (\*) recurrence of saving/excess have been going on for last few years.

(iii) Saving occurred mainly under:-

**Grant No. 25 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
<b>4059 - Capital Outlay on Public Works –</b>			
01 - Office Buildings -			
101 - Construction -General Pool Accommodation - State Plan ( Annual Plan and Ninth Plan )			
0100 - Administration of Justice * -			
00(a) High Court			
00(b) Civil and Session Courts	11,15 00	2,28.05	- 8,86.95
0200 - Land Revenue -			
00 (a) Upgradation of standard of Administration as recommended by the Tenth Finance Commission	1,14 15	2.07	- 1,12.08
00 (b) Others	2,90 00	1,77.43	- 1,12.57
0400 Sales Tax *	1,50.00	61.17	- 88.83
Reasons for saving in the above cases have not been intimated ( September, 1998 ).			
700 - Police -*			
00(a)State Head Quarters Police-	2,13 00	1,34 03	- 78 97
00(b)District Police-			
00 (c) Upgradation of standards of Administration as recommended by the Tenth Finance Commission	1,40 00	27.03	- 1,12.97
0800 -Jails –			
00 (a)Upgradation of standards of Administration as recommended by the Tenth Finance Commission	2,00 00	2.75	- 1,97.25
00 (b)Others	1,25 00	38.43	- 86.57
0900 Fire Protection and Control	2,21.00	73.44	- 1,47.56
1000 Public Works-Construction work charged Establishment cost	3,50.00	57.40	- 2,92.60
(a) Public Works Directorate	22,10 00	21,64.62	- 45.38
Reasons for saving in the above cases have not been communicated (September, 1998).			
1100 -Other Administrative Services			
O	6,86.00		
R	- 4,50.00		
	2,36.00	2,17.73	- 18.27
Reasons for reduction of fund through surrender as well as for eventual saving have not been intimated (September, 1998).			

**Grant No. 25 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees.)	Saving
<b>Centrally Sponsored (New Schemes)</b>			
100    Infrastructural facilities of Judiciary – Construction of Court Buildings at different Places in West Bengal *	2,50.00	49.75	- 2,00.25
0200    Land Revenue - Modernisation of Survey Works, Construction of Record Rooms at Village level Office	1,50.00	- ..	- 1,50.00
Reasons for saving in the former case and non-utilisation of entire provision in the latter one have not been intimated (September, 1998).			
201 -    Acquisition of Land – State Plan (Annual Plan and Ninth Plan)			
0100    State Excess *	80.00	11.15	- 68.85
Reasons for saving have not been intimated (September, 1998).			
<b>4202 – Capital Outlay on Education, Sports, Art and Culture (Buildings) –</b>			
01 -    Office Buildings –			
201 -    Elementary Education – State Plan (Annual Plan and Ninth Plan)			
01 -    Strengthening of Administrative and Supervisory Staff (including Accommodation etc.) *	1,50.00	29.42	- 1,20.58
202 -    Secondary Education – State Plan (Annual Plan and Ninth Plan)			
02    Development of Government Secondary Schools *	1,50.00	28.43	- 1,21.57
203 -    University and other Higher Education-			
State Plan (Annual Plan and Ninth Plan)			
05 Establishment of New Government Colleges(Higher)*	90.00	8.44	- 81.56
Reasons for saving in the above cases have not been intimated (September, 1998).			
02 - Technical Education -			
105 –Engineering/Technical Colleges and Institutes - State Plan (Annual Plan and Ninth Plan)			
09 Development and modernisation of Polytechnic Education in assistance from World Bank(Tech)*	9,60.00 *	6,83.80	- 2,76.20
10 Establishment of a new Engineering College at Kalyani (Higher)*	2,50.00	6.93	-2,43.07
Reasons for saving in both the cases have not been intimated (September, 1998).			
03 - Sports and Youth Services			
Sports Stadia -			
800 – Other Expenditure - State Plan (Annual Plan and Ninth Plan)			
02 Provision for National Cadet Camps (Higher)	50.00	1.62	-48.38
Reasons for saving have not been intimated (September, 1998).			

**Grant No. 25 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees.)	Saving -
04 - Art and Culture			
105 - Public Libraries- State Plan (Annual Plan and Ninth Plan)			
01 - Development and expansion of Library Services (MEI)*	1,50.00	22.74	- 1,27.26
80 - General -			
001 - Direction and Administration - State Plan (Annual Plan and Ninth Plan)			
01 - Strengthening of Education Administration (Higher)	50.00	6.94	43.06
Reasons for saving in both the cases have not been intimated (September,1998).			
<b>4210 - Capital Outlay on Medical and Public Health (Excluding Public Health) (Buildings) -</b>			
01 - Urban Health Services -			
110 - Hospitals and Dispensaries - State Plan (Annual Plan and Ninth Plan)			
01 - State Health System Development Project - II (Externally aided Project)	57,50.00	81.69	- 56,68.31
Reasons for saving have not been intimated (September, 1998).			
02 - Rural Health Services -			
800 - Other Expenditure - State Plan (Annual Plan and Ninth Plan)			
02 - Special Component Plan for Scheduled Castes, Establishment of Health Centres in S C Areas under (M N P.)*	50.00	..	- 50.00
Reasons for non-utilisation of entire fund have not been intimated (September, 1998)			
03 - Medical Education, Training And Research -			
105 - Allopathy - State Plan (Annual Plan and Ninth Plan)			
03 - Under- Graduate Medical Education	2,50.00	58.87	- 1,91.13
09 - Setting up of a Post-Graduate Medical College at Kalyani (A.C.A.)*	9,30.00	..	- 9,30.00
10 - Improvement of Seven Medical Colleges according to M.C.I. Stipulation	80.00	..	- 80.00
Reasons for saving in the 1 <sup>st</sup> and 3 <sup>rd</sup> cases and non-utilisation of entire provision in the last two cases have not been intimated (September,1998).			
<b>4216 - Capital Outlay on Housing (Buildings) -</b>			
01 - Government Residential Buildings -			
106 - General Pool Accommodation- State Plan (Annual Plan and Ninth Plan)			
1100 - Administrative Reforms - Expansion of Construction of Collectorate Buildings, Sub-divisional Office Buildings etc. Residential Quarters for Officers and staff, etc. (Excluding Police Housing)	50.00		- 50.00

**Grant No. 25 - Contd.**

	Head	Total grant	Actual expenditure ( In lakhs of rupees.)	Saving -
	Residential Accommodation of the Assistant District Judge at Kandi	1,45.00		- 1,45 00
	New Schemes			
	16 Construction of Quarters/ Barracks for Officers and staff in different Jails *	50.00	-	- 50.00
	2616 Construction of Residential Quarters for Officers and staff of P.W D.	65 00	..	- 65 00
	Reasons for non-utilisation of entire fund in the above cases have not been intimated (September,1998).			
	Centrally Sponsored (New Schemes)			
	Administration of Justice –			
	0100 Infrastructural facilities for construction of Judicial Quarters *	2.00 00	1,45.74	- 54.26
	Reasons for saving have not been intimated (September, 1998).			
14	107 Police Housing – State Plan (Annual Plan and Ninth Plan) Scheme of the Police Housing- Police Housing – Construction of Residential Buildings in respect of ongoing Projects outside and under the programme for upgradation of Standard of Administration recommended by the Seventh, Eighth and Ninth Finance Commission	1,50.00	..	- 1,50.00
15	Police Housing under the Programme for upgradation of standard of Administration recommended by the Tenth Finance Commission-Construction of new Residential Buildings	12,30.00	71.23	- 11,58.77
	Reasons for non-utilisation of entire fund in the former case and saving in the latter one have not been intimated (September, 1998).			
(iv)	Saving mentioned above was partly counter-balanced by excess mainly under :-			
	Head	Total grant	Actual expenditure ( In lakhs of rupees.)	Excess +
	<b>4059 – Capital Outlay on Public Works –</b>			
	01 - Office Buildings –			
	101- Construction General Pool Accommodation-			
	State Plan (Annual Plan and Ninth Plan)			
	1000 - Public Works –			
(b)	Construction Board Directorate *	2,90.00	3,84.34	+ 94.34
	Reasons for excess have not been intimated (September, 1998).			

**Grant No. 25 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees.)	Excess +
<b>4202 –Capital Outlay on Education,Sports, Art and Culture (Buildings ) –</b>			
01 - Office Buildings – 203 - University and other Higher Education State Plan (Annual Plan and Ninth Plan)			
04 Development of other Government Colleges (Higher) *	1,00.00	2,24.50	+ 1,24.50
02 - Technical Education – 105 - Engineering/Technical Colleges and Institutes – State Plan (Annual Plan and Ninth Plan)			
01 Development of Engineering Colleges (Higher) *	70.00	1,63.25	+ 93.25
04 Art and Culture – 104 - Archives – State Plan (Annual Plan and Ninth Plan)			
01 Development of State Archives (Higher)	17 00	1,32.88	+ 1,15.88
Reasons for excess in the above cases have not been intimated (September, 1998).			
<b>4210 –Capital Outlay on Medical and Public Health (Buildings ) –</b>			
01 - Urban Health Services – 800 - Other Expenditure – State Plan (Annual Plan and Ninth Plan)			
05 Special Hospitals	10 00	1,96.77	+ 1,86.77
06 District, Sub-divisional and other Urban Hospitals *	20.00	1,56.59	+ 1,36 59
02 - Rural Health Services – 800 - Other Expenditure – State Plan (Annual Plan and Ninth Plan)			
01 Primary Health care Services (M N P) *	40.00	2,74.63	+ 2,34.63
03 - Medical,Education, Training and Research – 105 - Allopathy – State Plan (Annual Plan and Ninth Plan)			
04 - Post Graduate Medical Education	50.00	2,50.88	+ 2,00.88
Reasons for excess in the above cases have not been intimated (September, 1998).			
<b>4403 –Capital Outlay on Animal Husbandry –</b>			
107 - Fodder and Feed Development – State Plan (Annual Plan and Ninth Plan)			
05 - World Bank Forestry Development Projects – Fodder and Livestock development Programme		45.79	+ 45.79
Reasons for incurring expenditure without budget provision have not been intimated (September, 1998).			

**Grant No. 25 - Concl'd.**

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.

The balance including investments at the credit of the fund as on 31st March, 1998 was Rs. 64.78 Lakhs. An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts for 1997-98.

**Capital ( Charged Appropriation )**

(i) In view of ultimate saving of Rs. 26.56 lakhs in the appropriation, supplementary Provision of Rs. 25.89 lakhs obtained in March 1998 proved absolutely unnecessary.

(ii) No portion of the saving of Rs. 26.56 lakhs was surrendered by the Department during the year.

(iii) Saving occurred mainly under -

Head	Total appropriation	Actual expenditure ( In lakhs of rupees )	Saving
<b>4059 - Capital Outlay on Public Works -</b>			
01 Office Buildings -			
101 - Construction - General Pool Accommodation -			
Non - Plan			
100 Governor (Charged )	8.00		- 8.00
State Plan (Annual Plan and Ninth Plan			
0900 Fire Protection and Control			
0			
5	18.56	18.56	18.56

Creation of fund by obtaining supplementary provision was stated to be due to meeting decretal dues in the latter case. Reasons for non-utilisation of entire provision in both the cases have not been intimated (September, 1998).

**Grant No. 26 - Other Administrative Services (Fire Protection and Control)  
(All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2070 - Other Administrative Services(Fire Protection and Control) -</b>			
	Rs.		
Original	46,42,20,000		
Supplementary	1,39,50,000		
	47,81,70,000	40,18,94,418	- 7,62,75,582
Amount surrendered during the year	..	..	4,62,73,706

**Notes and Comments -**

(i) In view of overall saving of Rs.7,62.76 lakhs in the grant, supplementary provision of Rs.1,39.50 lakhs obtained in March, 1998 proved unnecessary.

(ii) Out of overall saving of Rs.7,62.76 lakhs in the grant, an amount of Rs.4,62.74 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2070 – Other Administrative Services (Fire Protection and Control)-</b>			
108 - Fire Protection and Control -			
Non - Plan			
02. Protection and Control			
O	1,21.10		
R	- 36.29		
	84.81		- 84.81

Anticipated saving was stated to be due to non fulfilment of requirement. Reasons for non-utilisation of entire fund have not been intimated (September, 1998)



**Grant No. 26 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>05. Other Expenditure-</b>			
Scheme for purchase of Fire Fighting Equipments for development of fire Services			
O	4,00.00	}	}
R	- 3,70.44		
	29.56	..	- 29.56

Anticipated saving was stated to be due to non materialisation of purchase. Reasons for non-utilisation of entire fund have not been intimated (September, 1998).

**State Plan (Annual Plan and Ninth Plan)**

01 – Upgradation of Standards of Administration for development of Fire Services as rendered by the Tenth Finance Commission

2,00,000	..	- 2,00,000
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Reasons for non-utilisation of entire provision have not been intimated (September, 1998).

02. Scheme for setting up of a Training Centre and upgradation of Fire Services

1,50.00	3.02	- 1.46.98
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Reasons for saving have not been intimated ( September, 1998 ).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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**2070 – Other Administrative Services (Fire Protection and Control) –**

**106 – Civil Defence-**

**Non-Plan**

**1. Fire Fighting**

O	15,89.40	}	}
S	55.01		
R	58.22		
	17,02.63	16,87.46	- 15.17

Enhancement of fund by obtaining supplementary provision was stated to be required for meeting larger establishment charges. Reasons for anticipated excess as well as for final saving have not been intimated (September, 1998)

**Grant No. 26 - Concl d**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
108 - Fire Protection and Control-				
Non Plan				
001 Direction and Administration				
O	21,80,40			
S	84.49	21,51.96	23,28.46	+ 1,76.50
R	- 1,12.93			

Enhancement of fund by obtaining supplementary provision was stated to be required for meeting larger establishment charges. Reasons for anticipated saving as well as for final excess have not been intimated (September, 1998)

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## Grant No. 27 - Other Administrative Services (Excluding Fire Protection and Control)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 2070 - Other Administrative Services (Excluding Fire Protection and Control) -</b>			
Rs.			
Original	1,07,97,90,000	1,11,58,41,000	1,00,97,41,788
Supplementary	3,60,51,000		
Amount surrendered during the year	..		10,57,09,662
<i>Charged-</i>			
Original	..	28,664	28,664
Supplementary	28,664		
Amount surrendered during the year			Nil

### Notes and Comments -

#### Voted grant -

(i) In view of overall saving of Rs.10,60.99 lakhs in the grant supplementary provision of Rs 3,60.51 lakhs obtained in March, 1998 proved absolutely unnecessary.

(ii) Out of overall saving of Rs.10,60.99 lakhs in the grant an amount of Rs 10,57.10 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2070-Other Administrative Services (Excluding Fire Protection and Control)</b>			
104-Vigilance- Non-Plan			
3. Revenue Intelligence Directorate	8,95.30		- 8,95.00

Reasons for non-utilisation of entire fund have not been intimated (September,1998).

#### 106 - Civil Defence - Non-Plan

#### 2. Air Raid Precaution-

#### (a) Direction and Organisation

O	9,60.50	8,50.55	8,57.42
R	- 1,09.95		

Anticipated saving was stated to be due to adoption of economy measures. Reasons for excess have not been intimated (September, 1998).

## Grant No. 27 – Contd.

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving
<b>(b) Medical Relief</b>			
O	80 30	80 13	28 19
R	- 17		

Reasons for anticipated as well as final saving have not been intimated (September, 1998)

### 3 (a) Establishment of West Bengal Civil Emergency Force

O	3,50 62	2,83 25	2 89 43	+ 6 18
R	- 67 37			

Anticipated saving was stated to be due to adoption of economy measures. Reasons for final excess have not been intimated (September 1998)

### 107 Home Guards - Non Plan

#### 01 (c) Border Wing, Home Guard Battalion

O	5 40 50	3,55 25	3,29 98	- 25 27
R	1 85 25			

Reasons for anticipated as well as final saving have not been intimated (September, 1998)

### 112 Rent Control

#### Non Plan

#### 1 Headquarters and District Establishment

1 49 50	1,07 33	- 42 17
---------	---------	---------

Reasons for saving have not been intimated (September, 1998)

### 114 Purchase and Maintenance of Transport - Non Plan

#### 02 Maintenance of Government Aircraft

O	1 30 07	60 77	60 28	- 0 50
R	- 69 30			

Reasons for anticipated as well as final saving have not been intimated (September 1998)

### 4 Purchase of Helicopters

O	3,60 51
S	
R	

Creation of fund by supplementary grant in March, 1998 was stated to be required for the purchase of one Helicopter

Reasons for anticipated saving have not been intimated (September, 1998)

**Grant No. 27. - Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 -Other Expenditure— Non-Plan				
1. (f). District Battalions -				
(1). Periodical Training				
	O	1,52.00		
	R	- 48.21		
		1,03.79	94.29	- 9.50
Reasons for anticipated as well as final saving have not been intimated (September, 1998).				
f. (iv). Bangiya Agragami Dal -				
1st. Biswakarma Battalion				
	O	4,79.50		
	R	- 73.07		
		4,06.43	4,10.98	+ 4.55
Reasons for anticipated saving and final excess have not been intimated (September, 1998).				
(vi). B ungiya Agragami Dal				
3rd. Biswakarma Battalion.				
	O	1,01.00		
	R	- 1,01.00		
Reasons for anticipated saving was explained by the department as "As per Government decision, the 3 rd (Biswakarma) Battalion would be raised after completion of raising of the 3 rd Company of 2 nd (Biswakarma Battalion). In view of pending Supreme Court case, filling up of vacancies of the 3 rd Company of 2 nd (BK)BN. has been kept in abeyance. As such, in the BE/RE-1996-97 and BE 1997-98 a token amount was provided to enable the Government to take action for raising the 3 rd (BK)BN. immediately after completion of raising of 3 rd Company of 2 nd (BK)BN; for complying with the orders of the apex court in the relevant case. As such, the saving is inevitable."				
1.(g). Loss on sale of subsidised foodstuff to				
National Volunteer Force Personnel-				
Supply of Foodstuff to National Volunteers Force				
		Personnel at Cencessional rates	50.00	..
				- 50.00
Reasons for non-utilisation of entire provision have not been intimated (September, 1998).				
4 - Other Items		88.20	9.63	- 78.57
Reasons for saving have not been intimated ( September, 1998 )				
(iv) Saving mentioned above was partly counter-balanced by excess mainly under :-				

**Grant No. 27. - Concl'd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2070-Other Administrative Services(Excluding Fire Protection and Control)</b>				
107-Home Guards				
Non Plan				
1(b) District Home Guards raised in connection with Emergency				
O	40,02 00	39,06 37	51,40 01	+ 12,33 64
R	- 95 63			

Reasons for anticipated saving as well as for final excess have not been intimated (September, 1998)

114-Purchase and Maintenance of Transport- Non-Plan				
1 Motor Vehicles				
O	7,51 75	8,86 76	8,56 18	- 30 58
R	1,35 01			

Reasons for enhancement of fund through reappropriation and for final saving have not been intimated (September, 1998)

.

800 - Other Expenditure -

    State Plan (Annual Plan and Ninth Plan)

01	Grants to West Bengal Financial Corporation for Running Entrepreneurs' Cell	2.50	56.32	+ 53.82
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    Reasons for excess have not been intimated ( September, 1998 ).

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## Grant No. 28 - Pensions and Other Retirement Benefits

Section and Major Head	Total grant / appropriation Rs	Actual expenditure Rs	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 2071 - Pensions and Other Retirement Benefits -</b>			
<b>Voted</b>	<b>Rs</b>		
Original	655,59,50,000	687,30,30,000	791,28,97,452 + 103,98,67,452
Supplementary	31,70,80,000		
Amount surrendered during the year			Nil
<b>Charged</b>			
Original	1,15,000	1,15,000	1,15,000
Supplementary			
Amount surrendered during the year			Nil

### Notes and Comments -

#### Voted

- (i) Expenditure exceeded the grant by Rs 103,98,67,452, the excess requires regularisation
- (ii) In view of the excess of Rs 103,98,67 lakhs in the grant, supplementary provision of Rs 31,70,80 lakhs obtained in March, 1998 proved too inadequate
- (iii) Substantial excess in the grant as a whole and excess/saving in individual sub heads marked (\*) occurred during the previous year also
- (iv) Excess occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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### 2071 - Pensions and Other Retirement Benefits --

#### 01 - Civil --

#### 101 - Superannuation and Retirement Allowances --

#### Non Plan

#### 05 Other Pensions\*

O	372,00,00	398,70,80	476,08,28	+ 77,37,48
S	26,70,80			

Additional provision was stated to be required for payment of pensions. Reasons for final excess have not been intimated (September, 1998)

## Grant No. 28 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
105 – Family Pensions*-			
Non Plan			
Family Pensions	55,00 00	81,73 32	+ 26,73 32

Reason for excess have not been intimated (September, 1998)

### 109-Pensions to Employees of State Aided Educational Institutions\*-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +	
Non Plan				
01 Pensions to Employees of Primary Schools	}			
02 Pensions to Employees of Secondary Schools				
03 Pensions to Employees of Other Educational Institutions/ Organisations				
04 Pensions to Employees of Colleges				
05 Commuted value of Pensions to Employees of State-Aided Educational Institutions				
06 Ad-hoc Relief	}			
O				90,00 00
S				5,00 00
	95,00 00	130,38 67	+ 35,38 67	

Additional provision was stated to be required for payment of pensions and other retirement benefits. Reasons for final excess have not been intimated (September, 1998)

### 110-Pensions to Employees of Local Bodies-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Non-Plan			
Pensions to Employees of Local Bodies	2,00 00	3,90 48	+ 1,90 48
Reasons for excess have not been intimated (September, 1998).			

(v) Excess mentioned above was partly set-off by saving mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2071 - Pensions and Other Retirement Benefits –</b>			
<b>01-Civil-</b>			
101-Superannuation and Retirement Allowances-			
02 Pensionary charges of the Oriental Gas Company Undertakings*	1,30 00	3 00	- 1,27 00



**Grant No. 28 - Concl.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
102 Commuted Value of Pensions- Non-Plan			
Commuted Value of Pensions	35,00.00	32,01.31	- 2,98.69
104 Gratuities- Non-Plan			
03. Retiring Gratuities*	80,00.00	55,78.14	- 24,21.86
04. Death Gratuities*	15,00.00	10,99.82	- 4,00.18
106 - Pensionary Charges in respect of Court Judges*			
Non Plan Pensionary Charges in respect of Court Judges	4,20.00	10.24	- 4,09.76
111 - Pensions to Legislators Non-Plan Pensions to Legislators	90.00	23.12	- 66.88

Reasons for saving in the above cases have not been intimated (September, 1998)..

**Charged --**

1) The entire appropriation of *Rs. 1.15 lakhs* remained unutilised and unsurrendered during the year.

## Grant No. 29 - Miscellaneous General Services (All voted)

Section and Major Head	Total grant Rs	Actual expenditure Rs	Excess + Saving - Rs.
<b>REVENUE</b>			
<b>Major Head : 2075 - Miscellaneous General Services -</b>			
	Rs		
Original	12,02,00,000	12,75,84,000	12,33,48,775
Supplementary	73,84,000		
Amount surrendered during the year			- 42,35,225
			7,43,246

### Notes and Comments -

(i) In view of overall saving of Rs. 42.35 lakhs in the grant, supplementary provision of Rs 73.84 lakhs obtained in March, 1998 proved excessive.

(ii) Out of saving of Rs. 42.35 lakhs in the grant, the department surrendered only Rs 7.43 lakhs during the year.

## Grant No. 30 - Education, Art and Culture

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2202 - General Education, 2203 - Technical Education and 2205 - Art and Culture -</b>			
Original	2729,76,40,000	2908,91,37,000	2496.04,79,535
Supplementary	179,14,97,000		
Amount surrendered during the year	...	..	1,27,78,106
<i>Charged</i>			
<i>O</i>	.	3,39,747	3,39,747
<i>S</i>	3,39,747		
<i>Amount surrendered during the year</i>	..	..	<i>Nil</i>

### CAPITAL :-

#### Major Head : 6202 - Loans for Education, Sports, Art and Culture -

Original	5,00,000	5,00,000	..
Supplementary	..		
Amount surrendered during the year	...	...	Nil

### Notes and Comments -

#### Revenue (Voted)

(i) In view of overall saving of Rs.412,86.57 lakhs in the grant, supplementary provision of Rs.179,14.97 lakhs obtained in March,1998 proved wholly unnecessary and unjustified

(ii) Out of total saving of Rs. 412,86.57 lakhs in the grant, a negligible amount of Rs. 1,27.78 lakhs only was surrendered by the department during the year.

(iii) In a large number of sub-head marked (\*) in the grant substantial saving/excess occurred during the previous years also. Such type of persisting abnormal variation between budget provision and actual expenditure disclosed lack of control over financial management and also points towards adoption of budget formulation on unrealistic basis.

(iv) Substantial saving occurred mainly under :-

Head	Total grant	Actual expenditure ( in lakhs of rupees )	Saving -
<b>2202 - General Education -</b>			
<b>01 - Elementary Education -</b>			
<b>053 - Maintenance of Buildings - Non Plan</b>			
1.Maintenance and Repairs of Primary School Buildings	1,60.00	58.00	- 1,02.00

**Grant No. 30 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
State Plan ( Annual Plan and Ninth Plan )			
01 - Free and Compulsory Primary Education(Universal) Improvement of Buildings of Existing Primary Schools*	17,45.00	8,23.55	- 9,21.45
State Plan(Annual Plan Eighth Plan and Committed)			
01 - Free and Compulsory Primary Education (Universal)-Improvement of Buildings of Existing Primary Schools(M.N.P)	2,40.00	56.00	- 1,84.00
(Reasons for saving have not been intimated(September,1998)			
102 - Assistance to Non-Government Primary Schools- Non-Plan			
01 - Schools for Boys and Girls	749,54.00		
O			
S	79,50.00		
	829,04.00	736,19.95	- 92,84.05
Augmentation of fund by supplementary provision was stated to be required for meeting larger establishment charges.			
Reasons for final saving have not been intimated (September,1998).			
104 - Inspection- Non-Plan			
01 - Primary Schools	13,74.15	12,87.98	- 86.17
State Plan(Annual Plan and Ninth Plan)			
01 - Strengthening of Administrative and Supervisory Staff(M.N.P.)	1,00.00	0.43	- 99.57
Reasons for saving in the above cases have not been intimated (September,1998)			
State Plan(Annual Plan Eighth Plan and Committed)			
01 - Strengthening of Administrative and Supervisory Staff (M.N.P)	50.00	...	- 50.00
Reasons for non-utilisation of entire budget provision have not been intimated (September,1998)			
105 - Non-formal Education- Non-Plan			
01 - Non-formal Education for Children at the Primary Stage (Mass Education)	1,84.00	14.03	- 1,69.97
State Plan(Annual Plan and Ninth Plan)			
01 - Non-formal Education for Children at the Primary Stage (Mass Education)	1,26.40	50.00	- 76.40

**Grant No. 30 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving
Central Sector(New Schemes)			
01 - Provision for Operation Black Board*	2,00 00	19 60	- 1,80 40
107- Teachers Training- Non-Plan			
01- Primary Teachers Training Institute-(Government, Government Sponsored and Non-Government Aided)	4,01.00	2,68.51	- 1,32.49
State Plan(Annual Plan and Ninth Plan)			
01- Improvement of Teachers Training facilities(M N P )	95.00	29.22	- 65 78
Reasons for saving in the above cases have not been intimated(September,1998). Centrally Sponsored(New Schemes)			
01 Strengthening of Teachers Training Institute			
O	2,00 00		
S	75.00		
	2,75.00	1,08 58	- 1,66 42
Augmentation of fund by supplementary provision was required for meeting larger establishment charges. Reasons for eventual saving have not been intimated (September,1998).			
108- Text Books- State Plan(Annual Plan, Eighth Plan and Committed)			
01- Printing of Nationalised Text Books for Children at the Primary Stage(M N P )	50.00	.	- 50 00
109 - Scholarships and Incentives- State Plan(Annual Plan and Ninth Plan)			
01- Provision for Incentive to the Development of Elementary Education (M N P.)*	6,68.00	19.01	- 6,48 99
State Plan(Annual Plan Eighth Plan and Committed)			
01- Provision for Incentive to the Development of Elementary Education (M.N P.)	2,00 00	..	- 2,00 00
800 - Other Expenditure - Non-Plan			
2. Mid - day Meals for Children	1,42.00	55.17	- 86.83

**Grant No. 30 - Contd.**

	Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
10	Free and Compulsory Primary Education ( Universal ) ( M N P ) Establishment of Primary School Teacher and Non Teacher Cost *	86.40	4.55	- 81.85
	State Plan(Annual Plan and Ninth Plan)	-		
01	Free and Compulsory Primary Education(Universal M N P)- Establishment of Primary School Teacher and Non Teacher Cost *	9.50 00	1,15.00	- 8.35 00
03	Establishment of a Board for Primary Education	60.00		60.00
06	Development of District Primary Education Council	60.00		- 60.00
07	Mid day Meals for Children(BMS)	11,90.00	4.14.50	- 7,75.50
Reasons for non-utilisation of entire funds/eventual saving in the above cases have not been intimated (September 1998)				
16 -	Establishment of Child Education Centre(B M S )			
	O			
	S	10,99.20		
		10.99.20		- 10,99.20
Creation of fund by supplementary provision was stated to be required for establishment of Child Education Centre. Reasons for non utilisation of the entire fund have not been intimated (September 1998)				
17	Assistance for upgradation of Education as Recommended by the 10 th Finance Commission *	8.81.80		- 8,81.80
18 -	District Primary Education Project for the Development of Primary Education	3.00.20	2,47.00	- 53.20
	State Plan(Annual Plan, Eighth Plan and Committed)			
06	Development of District Primary Education Council	50.00		- 50.00

**Grant No. - 30. Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving
17 - Assistance for up-gradation of Education as Recommended by the 10 <sup>th</sup> Finance Commission	3,00 00	...	- 3,00 00
02 - Secondary Education- 001 - Direction and Administration- Non Plan			
03 - Directorate of School Education	3,48 00	1,15.05	- 2,32.95
101 - Inspection- State Plan(Annual Plan and Ninth Plan)			
01 - Strengthening of Administrative Supervisory Staff	50.00	..	- 50 00
105 - Teachers Training- Non-Plan			
03 - Improvement of Teachers Training facilities *	5.02 00	2,15 68	- 2,86.32
109 - Government Secondary Schools- Non-Plan			
04 - Government Secondary Schools *	21,14 00	13,24.54	- 7,89.46
Reasons for non-utilisation of entire funds/saving in the above cases have not been intimated (September,1998)			
110 - Assistance to Non-Government Secondary Schools- Non Plan			
01 - Secondary Schools for Boys and Girls			
O 940,00.00	1009,50 00	983,93.40	- 25,56.60
S 69,50.00			
04 - Teaching and Educational facilities for Children of age group (11-14)			
O 105,00.00	108,82.00	97,32.64	- 11,49 36
S 3,82.00			
Augmentation of fund by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for eventual saving in the above cases have not been intimated (September,1998)			
06 - Assistance to Non-Government Higher Secondary Institutions	65,00.00	57,89.77	- 7,10.23
08 - Assistance to Non-Government Madrasah	9,45 00	8,98.91	- 46 09
09 - Expansion of Teaching and Educational facilities for Children of age group (14-16)	2,36.00	12.22	- 2,23.78

**Grant No. - 30. Contd**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
State Plan (Annual Plan and Ninth Plan)			
06 - Assistance to Non Government Higher Secondary Institution	4 70 00	2,50 70	- 2,19 30
Special Component Plan for Scheduled Castes			
08 - Expansion of Teaching and Educational facilities for Children of age group (14-16)	1,10 00	0 40	- 4,09 60
State Plan(Annual Plan, Eighth Plan and Committed)			
06 - Assistance to Non-Government Higher Secondary Schools	2,05 00	5 54	- 1 99 46
08 - Expansion of Teaching and Educational facilities for Children of age group (14-16)	2,50 00	30 23	- 2,19 77
800 - Other Expenditure- Non Plan			
06 - Expansion of Teaching and Educational facilities for Children of age group (11-14)	2,75 35	0 39	- 2,74 96
State Plan (Annual Plan and Ninth Plan)			
03 - Development of W B Board of Secondary Education	2,50 00	49 80	- 2,00 20
08 - Expansion of Teaching and Educational facilities for Children of age group (11-14, M N P ) *	10,99 50	2,45 89	- 8,53 61
State Plan (Annual Plan, Eighth Plan and Committed)			
07 - Development of West Bengal Council of Higher Secondary Education	1 50 00	18 13	- 1,31 87
08 - Expansion of Teaching and Educational facilities for Children of age group (11-14, M N P ) *	1,90 00	11 58	- 1,78 42
10 - Improvement and Development of Madrasah Education *	1,30 00		- 1,30 00
14 - Assistance to Non-Government Higher Secondary Institutions	1,45 00		- 1 45 00



**Grant No. 30 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
03 - University and Higher Education -			
001 - Direction and Administration - Non-Plan			
01 - Directorate of Education	3,90.00	2,77.77	- 1,12.23
102 - Assistance to Universities- Non-Plan			
01 - Calcutta University	39,20 00	34,76.73	- 4,43 27
03 - Kalyani University	9,86.00	9,33.61	- 52 39
05 - North Bengal University	9,85 00	8,97.44	- 87.56
06 - Rabindra Bharati University	6,40 00	3,88.37	- 2,51 63
State Plan (Annual Plan and Ninth Plan)			
01 - Development of Universities *	4,40.00	2,29.96	- 2,10 04
02 - Establishment of a New University at Midnapore	1,50 00	...	- 1,50 00
05 - Establishment of an Open University	50.00	5 00	- 45 00
103 - Government Colleges and Institutes Non-Plan			
09 - Government Colleges and Institutes *	39,39.70	22,48.72	- 16,90 98
10 - Establishment of New Government College – Bidhan Nagar Government College	1,32.50	44 44	- 88 06
11 - Haldia Government College State Plan(Annual Plan and Ninth Plan)	85 00	9.61	- 75.39
04 - Development of other Government Colleges	90.00	30 30	- 59 70
05 - Establishment of New Government College	70.00	22.64	- 47 36
104 - Assistance to Non-Government Colleges and Institutions - Non-Plan			
07 - Salary Deficit Schemes for Non-Government Colleges *	15,00.00	84.16	- 14,15 84
13 - Maintenance and Repairs of Non-Government College Building	60.00	15.30	- 44.70

**Grant No. 30 - Contd**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving
02 State Plan(Annual Plan and Ninth Plan) Development of Non Government Colleges	1,50 00	11 47	- 1,38 53
800 Other Expenditure Non Plan			
05 - Lump provision required for Implementation of Mehrotra Committee Recommendation *	5,00 00	3 61	- 4 96 39
01 State Plan(Annual Plan and Ninth Plan) Establishment of New Colleges including Diversification of Essential courses of Study in Existing Colleges	1,50 00	6 38	- 1 43 62
07 Assistance to the W B Council of Higher Education	50 00		- 50 00
04 State Plan(Eighth Plan and Committed)			
Establishment of New College including Diversification of Essential Courses of Study in Existing Colleges	60 00	11 91	- 48 09
04 - Adult Education			
200 - Other Adult Education Programmes- Non Plan			
04 - Literacy Programme(M N P ) *	2 56 00	91 59	- 1,64 41
05 Special Component Plan for Scheduled Castes - Literacy Programme(M N P ) *	71 00	2 71	- 68 29
800 - Other Expenditure - State Plan(Annual Plan and Ninth Plan)			
01 Literacy Programme (M N P ) *	3,07 00	1,23,10	- 1 83 90
03 Special Component Plan for Scheduled Castes - Literacy Programme(M N P ) *	1 51 00	0 44	- 1,50 56
80 - General -			
107 - Scholarships - Central Sector (New Schemes)			
01 National Scholarships	50 00	0 03	- 49 97
800 - Other Expenditure - Non Plan			
01 Strengthening of Social Education Service	2,12 70	1,46 39	- 66 31

### Grant No. 30 - Contd

Head	Total, grant	Actual expenditure ( In lakhs of rupees )	Saving -
25 - Lump provision *	40,00 00		- 40 00 00
26 - Lump provision for Transfer of Awards of Pay to G P Funds *	100 00 00	1 88 60	- 98 11 40
Reasons for non utilisation of entire funds/saving in the above cases have not been intimated (September 1998)			
29 - Directorate of Library Services			
O	20,32 00		
S	1 00 00		
	21,32 00	18 07 74	- 3,24 26
Augmentation of fund by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for eventual saving have not been intimated (September 1998)			
01 - State Plan (Eighth Plan and Committed) Development and Expansion of Library Services	87 00	40 91	46 09
2203 - Technical Education - 004 - Research Central Sector (New Schemes)			
02 - Scheme for Modernisation of Emergency Laboratories and Workshops *	1,00 00		- 1 00 00
Reasons for non utilisation of entire provision/saving in the above cases have not been intimated (September, 1998)			
102 - Assistance of Universities for Technical Education - Non-Plan			
01 - B L College, Howrah ( a deemed University)			
O	7 56 10		
R	- 46 27		
	7,09 83	5,58 27	- 1 51 56
Reasons for anticipated as well as final saving have not been intimated (September 1998)			
103 - Technical Schools - Non Plan			
01 - Grants to Non Government Technical Schools	3,99 30	3,49 44	- 49 86
105 - Polytechnics Non Plan			
03 - Grants to Non-Government Polytechnics State Plan (Annual Plan and Ninth Plan)	1,10 00	34 92	75 08

**Grant No. 30 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
01 - Polytechnics Diploma Courses	45.00	4.31	- 40.69
04 - World Bank Assistance for Strengthening of Technical Education	16,00.00	14,25.32	- 1,74.68
112 - Engineering/Technical Colleges and Institutes - Non-Plan			
08 - Maintenance of Post Graduate Course in Engineering Colleges State Plan(Annual Plan and Ninth Plan)	45.30	..	- 45.30
01 - Development of Engineering Colleges	75.00	...	- 75.00
07 - Establishment of a New Engineering College at Kalyani	2,55.00	1,67.13	- 87.87
800 - Other Expenditure - Non-Plan(Development)			
01 - Quality Improvement Programme for Teachers of Polytechnics, Engineering and Technical Colleges	50.00	8.85	- 41.15
Reasons for non-utilisation of entire fund/saving in the above cases have not been intimated (September,1998) Central Sector(New Schemes)			
01 - Computer Literature and Studies in Schools			
O	5.00		
S	1,13.93		
	1,18.93	...	- 1,18.93
Augmentation of fund by supplementary provision was stated to be required for Computer Literature and Studies in Schools. Reasons for non-utilisation of entire provision have not been intimated (September,1998).			
2205 - Art and Culture -			
105 - Public Libraries - Non-Plan			
01 - Public Libraries	3,00.00	38.77	- 2,61.23

Reasons for saving have not been intimated (September,1998).

(vi) Saving mentioned above was partly counter balanced by excess mainly as under :-

**Grant No. 30 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess +
<b>2202 – General Education -</b>			
01 - Elementary Education			
101 - Government Primary Schools - Non-Plan			
01 - Government Primary Schools	1,09.40	1,98.50	+ 89.10
107 - Teachers Training - Non-Plan			
02 - Provision of School Mothers and their Training	4.50	79.91	+ 75.41
108 - Text Books - State Plan(Annual Plan and Ninth Plan)			
01 - Printing of Nationalised Text Books for Children at the Primary State (M.N.P.) *	3,20.00	18,17.35	+ 14,97.35
109 - Scholarships and Incentives - Non Plan			
01 - Provision for Incentive to the Development of Elementary Education (M.N.P.)	1,15.00	2,88.87	+ 1,73.87
02 - Secondary Education -			
101 - Inspection - Non-Plan			
01 - Mens' Branch	10,75.00	12,87.67	+ 2,12.67
110 - Assistance to Non-Government Secondary Schools -			
State Plan (Annual Plan and Ninth Plan)			
02 - Strengthening of Science Laboratories in Secondary Schools	40.00	86.80	+ 46.80
800 - Other Expenditure - Non-Plan			
01 - Maintenance and Repairs of Non-Government Secondary Schools	1,60.00	17,77.26	+ 16,17.26
State Plan (Annual Plan and Ninth Plan)			
07 - Development of West Bengal Council of Higher Secondary Education	2,00.00	2,57.28	+ 57.28
10 - Improvement and Development of Madrasah Education	1,40.00	7,15.61	+ 5,75.61

**Grant No. 30 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess +
03 - University and Higher Education - 102 - Assistance to Universities - Non-Plan			
02 - Jadavpur University	25,50.00	26,55.74	+ 1,05.74

Reasons for excess in the above cases have not been intimated ( September, 1998 ).

104 - Assistance to Non-Government Colleges and Institutes - Non-Plan			
01 - Assistance to Non-Government Colleges and Institutes *			
O	150,45.00		
S	9,75.00		
	160,20.00	172,98.58	+ 12,78.58
04 - Professional Colleges	83.00	2,45.75	+ 1,62.75

Augmentation of fund in the 1st case by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for eventual excess in both the cases have not been intimated (September, 1998).

04 - Adult Education - 800 - Other Expenditure - State Plan(Annual Plan and Ninth Plan)			
02 - Development and Expansion of Audio-Visual Education(M N P.)	15.60	75.03	+ 59.43
Reasons for excess have not been intimated-(September, 1998). Centrally Sponsored (New Schemes)			
01 - Continuing Education for Neo-literature			
O	...		
S	1,00.00	2,97.73	+ 1,97.73

Creation of fund by supplementary provision was stated to be required for the education of neo-literates. Reasons for eventual excess have not been intimated (September, 1998).

05 - Language Development - 800 - Other Expenditure - Non-Plan			
03 - Grants to the Institutions for Education of the Handicapped			
O	1,23.25		
S	15.00	6,77.14	+ 5,38.89
	1,38.25		

### Grant No. 30 - Contd

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess +
Augmentation of fund by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for eventual excess have not been intimated (September, 1998)			
80 - General - 001 - Direction and Administration - Non-Plan			
01 - Directorate of Education(School)	50 00	90 35	+ 40 35
<b>2203- Technical Education -</b>			
105 - Polytechnics - Non-Plan			
01 - Polytechnics	13,79 30	15,02 42	+ 1,23 12
112 - Engineering/Technical Colleges and Institutes Non-Plan			
07 - Non Government Engineering Colleges and Institutes  State Plan(Annual Plan and Ninth Plan)	3,10 00	3,96 61	+ 86 61
05 - Development of the Non-Government Engineering Colleges - Regional Engineering College, Durgapur	50 00	90 45	+ 40 45
800 - Other Expenditure - Non-Plan			
05 - Assistance to Messes and Hostels attached to Government and Non Government Engineering O	49 00		
R	- 26 00	1,11 58	+ 88 58
Reasons for anticipated saving in the 2 nd case and eventual excess in both the cases have not been intimated ( September, 1998 )			

#### 2205-Art and Culture -

102 - Promotion of Arts and Culture -  
State Plan(Annual Plan and  
Ninth Plan)

**Grant No. 30 - Concl'd.**

Head		Total grant	Actual expenditure ( In lakhs of rupees )	Excess +
01 - Improvement and Development Organisations devoted to Cultural, Aesthetic and Educational Activities -				
O	1,21.00			
S	10.00	1,31 00	1,72.68	+ 41.68

Augmentation of fund by supplementary provision was stated to be required for meeting larger establishment charges and activities in the field of Cultural programme. Reasons for eventual excess have not been intimated (September, 1998).

*Charged appropriation :-*

(i) - The entire fund *Rs.3.40 lakhs* created by obtaining supplementary provision in March, 1998 for payment of decretal dues was fully utilised by the Department during the year.

**CAPITAL :**

(i) - The entire fund *Rs 5 lakhs* in the grant remained unutilised and unsurrendered during the year.

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## Grant No. 31 - Sports and Youth Services (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2204 - Sports and Youth Services -</b>			
Original	32,18,28,000		
Supplementary	72,32,000		
Amount surrendered during the year	..	..	56,53,286
	32,90,60,000	29,92,39,250	-2,98,20,750

### Notes and Comments -

(i) In view of the overall saving of Rs.2,98.21 lakhs in the grant, supplementary grant of Rs.72.32 lakhs obtained in March, 1998 proved unjustified.

(ii) Out of saving of Rs 2,98.21 lakhs in the grant only an amount of Rs 56.53 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2204 - Sports and Youth Services -</b>			
101 - Physical Education -			
State Plan (Annual Plan and Ninth Plan)			
21 Provision for Physical Education facilities in non-Govt. Colleges-	50.00	2.91	-47.09

Reasons for saving have not been intimated (September,1998).

102 - Youth Welfare Programmes for Students.  
Non-Plan

01 - National Cadet Corps

O	8,73.80		
S	36.52		
	9,10.32	7,93.58	-1,16.74

Augmentation of fund by supplementary provision in March,1998 was stated to be required for meeting larger establishment charges

Reasons for final saving have not been intimated (September,1998).

16 Youth Centre Schemes	1,84.00	86.12	-97.88
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Reasons for saving have not been intimated (September,1998).

State Plan ( Annual plan and Eighth plan and Committed )

08 -Setting up of youth Hostels outside and inside the state.

	33.00	..	-33.00
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10-Annual Youth Festivals of State Level

	1,25.00	82.44	-42.56
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Reasons for non-utilisation of entire provision in the first case and saving in the second one have not been intimated (September,1998).

(iv) Saving mentioned above was partly counter-balance by excess mainly under -

76484

**Grant No. 31 – Concl'd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2204 – Sports and Youth Services -			
102 Youth Welfare Programmes for Students- Non-Plan			
10 Purchase of Sports and Gymnastic Equipment	0 60*	25 80	+ 25 20
Reasons for excess have not been intimated (September, 1998)			
104 Sports and Games State Plan (Annual Plan and Ninth Plan)			
01 Improvement of Sports and Games			
O	85 00		
R	0 02		
	85 02	1,06 87	+ 21 85
Reasons for enhancement of fund by re-appropriation in March, 1998 and final excess have not been communicated also (September, 1998)			
800 Other Expenditure Non-Plan			
1 Development of National Discipline Schemes-			
O	2,23 50		
R	- 0 20		
	2,23 30	3,98 73	+1,75 43

Reasons for reduction of fund by re-appropriation in March, 1998 and final excess have not been  
communicated (September, 1998)

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## Grant No. 32 - Medical and Public Health ( Excluding Public Health )

Section and Major Head	Total grant or appropriation Rs	Actual expenditure Rs.	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 2210 - Medical and PulicHealth(Excluding Public Health)</b>			
<i>Voted</i>			
Original	702,63,00,000		
,Supplementary	-		
	702,63,00,000	574,91,32,020	- 127,71,67,980
Amount surrendered during the year	..		Nil
<i>Charged</i>			
Original	..		
Supplementary	3,75,83,019		
	3,75,83,019	3,75,83,019	
Amount surrendered during the year	...	...	Nil

Notes and Comments :-

Voted grant -

(i) No portion of the saving of Rs 127,71 68 lakhs in the grant was surrendered by the department during the year.

(ii) Significant saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
<b>2210-Medical and Public Health (Excluding Public Health)</b>			
<i>01-Urban Health Service- Allopathy</i>			
<i>001-Direction and Administration- Non-Plan</i>			
01- District Medical Establishment	14,99.70	14,05.63	- 94.07
02- Director of Health Services	10,27.80	9,64.51	- 63.29
<i>102-Employees' State Insurance Scheme-Non-Plan</i>			
02- Medical Benefit Scheme	10,02.00	8,02.30	- 1,99.70

## Grant No. 32-Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
04 Hospital cost for the Insured workers and their families	31,09.75	25,89.21	- 5,20.54
05. Opening of the Rayabuma Ousadhalayas	8,44.50	5,89.29	- 2,55.21
<b>State Plan (Annual Plan &amp; Ninth Plan)</b>			
01- Improvement of E S I (M B ) Scheme	1,53.00	41.32	- 1,11.68
02- Hospital cost for the Insured Workers and their families	3,09.00	20.15	-2,88.85
Reasons for saving in the above cases have not been intimated (September, 1998)			
04- Strengthening of the fleet of Vehicle under the E.S I (M B) Scheme	48.00	.	- 48.00
Reasons for non-utilisation of entire fund have not been intimated (September, 1998)			
<b>State Plan (Eighth Plan and Committed)</b>			
02- Hospital cost for the Insured Workers and their families	2,87.15	59.02	- 2,28.13
110-Hospitals and Dispensaries- Non-Plan			
10 - Aid to Mental Hospitals	5,55.00	1,62.14	- 3,92.86
<b>State Plan (Annual Plan and Ninth Plan)</b>			
14- Setting up of a Post graduate Medical College at Kalyani	70.00	20.24	- 49.76
17- State Health System Development Project-II Externally Aided Project	81,91.00	4,53.27	-77,37.73
21- Reproductive child Health Programme (Externally Aided Project)	4,00.00	51.23	- 3,48.77
Reasons for saving in the above cases have not been intimated (September, 1998)			

## Grant No. 32-Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
<b>Central Sector (New Schemes)</b>			
01- Safety of Blood and Strengthening of Blood Banking System	47 00		- 47 00
02- Externally Aided Programme Cobalt Therapy Unit	46 00		46 00
Reasons for non-utilisation of entire fund in both the above cases have not been intimated (September, 1998)			
<b>800-Other Expenditure - Non Plan</b>			
01- Original Works- Repairs Other Schemes	1,04 00	14 07	- 89 93
02- Urban Health Services - Other System of Medicines -			
102-Homoeopathy - Non-Plan			
02- Aid for Development of Homoeopathy	75 00	25 17	- 49 83
03 Rural Health Services - Allopathy -			
110-Hospitals and Dispensaries - Non-Plan			
01 Mufassil Hospitals and Dispensaries	11,53 00	10,44 61	- 1,08 39
02- Special Component Plan for Scheduled Castes – Creation of Medical Care Facilities in areas resided by Scheduled Castes Population	1,29 30	75 69	- 53 61
<b>800 Other Expenditure - Minimum Needs Programme -</b>			
03- Promotion of the Primary Health Care Services	3,33 50	1,83 51	- 1,49 99
Reasons for saving in the above cases have not been intimated (September, 1998)			
<b>State Plan(Annual Plan and Ninth Plan)</b>			
04- Improvement of Primary Health Centre(E A P )	30,00 00		= 30,00 00
05- Basic Minimum Services	8,98 00	.	- 8,98 00

## Grant No. 32-Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
06- Special Component Plan for Scheduled Castes – Basic Minimum Services	3,59.00	...	- 3,59.00
Reasons for non-utilisation of entire provisions in the above cases have not been communicated (September,1998).			
<b>State Plan(Eighth Plan and Committed)</b>			
02- Special Component Plan for Scheduled Castes – Establishment of Health Centres in Scheduled Castes Areas under M N P	63.50	11.06	- 52.44
04 Rural Health Services - Other Systems of Medicines -			
102 Homoeopathy -			
<b>State Plan(Annual Plan and Ninth Plan)</b>			
01- Development of Treatment Facilities in Homoeopathic System of Medicine in Rural Areas(M N P )	70.00	27.18	- 42.82
05- Medical Education, Training and Research –			
105-Allopathy – Education - Non-Plan			
02- School of Tropical Medicine, Calcutta	3,04.40	2,32.69	- 71.71
03- State Blood Transfusion Service	1,90.40	1,22.49	- 67.91
04- R.G.Kar Medical College	5,76.30	4,51.45	- 1,24.85
06- Dental College	2,09.80	1,60.62	- 49.18
07- Institute of P.G. Medical Education	5,81.10	5,39.49	- 41.61
08- National Medical College	4,54.40	3,54.51	- 99.89
12- North Bengal Medical College	3,37.10	2,28.74	- 1,08.36

## Grant No. 32-Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
105-Allopathy - Training - Non-Plan			
01-Training of Nurses Allopathy - Education -	3,66.80	2,12.96	- 1,53.84
<b>State Plan(Annual Plan and Ninth Plan)</b>			
01-Under Post-graduate Medical Education	2,30.00	92.58	- 1,37.42
Reasons for saving in the above cases have not been intimated (September,1998).			
06- Improvement of seven Medical Colleges according to M.C.I. Stipulation	65.00	..	- 65.00
Reasons for non-utilisation of entire fund have not been communicated (September,1998).			

(iii)-Saving mentioned above was partly counter-balanced mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2210-Medical and Public Health (Excluding Public Health)</b>			
01- Urban Health Services - Allopathy -			
104-Medical Stores Deposits - Non-Plan			
01- Medical Stores Deposits 110 Hospitals and Dispensaries - Non-Plan	31,12.90	29,97.60	+ 1,84.70
04- T.B.Hospitals	15,38.30	17,07.16	+ 1,68.86
06- Other General Hospitals	43,99.60	46,86.93	+ 2,87.33
07- District and Sub-divisional Hospitals	91,20.40	95,43.24	+ 4,22.84
11- Aid to Chittaranjan Cancer Hospital	1,80.00	4,43.50	+ 2,63.50
Reasons for excess in the above cases have not been intimated (September,1998).			
13- National Illness Fund	..	1,00.00	+ 1,00.00

## Grant No. 32-Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Reasons for incurring expenditure without budget provision have not been intimated (September,1998)			
<b>State Plan (Annual Plan and Ninth Plan)</b>			
01- District, Sub-division and Other Urban Hospitals	60 00	1,14 04	+ 54 04
<b>State-Plan (Eighth Plan and Committed)</b>			
02- Special Hospital	8 90	58 76	+ 49 86
03- Rural Health Services - Allopathy -			
103- Primary Health Centres - Non-Plan			
01 Health Units	77,84 90	90,39 61	+ 12,54 71
800- Other Expenditure -			
<b>State Plan (Annual Plan and Ninth Plan)</b>			
01- Primary Health Care Services(M N P )	20 00	1,05 34	+ 85 34
<b>State Plan (Eighth Plan and Committed)</b>			
01- Primary Health Care Services(M N P )	45 50	1,43 57	+ 98 07
04- Rural Health Services - Other Systems of Medicines -			
101- Ayurveda - Non Plan			
01 Ayurvedic Institution in Rural Areas	3,37 50	8,49 08	+ 5,11 58
102- Homoeopathy - Non-Plan			
01- Homoeopathic Institution in Rural Areas	4,71 50	6,21 61	+ 1,50 11
05 Medical Education, Training and Research -			
105- Allopathy – Education - Non-Plan			
18 Institute of Community Medical Service	1,86 40	3,31 00	+ 1,44 60



## Grant No. 32-Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>State Plan (Annual Plan and Ninth Plan)</b>			
02- Post Graduate Medical Education	2,40 00	3,31 68	+ 91 68
07. Extension of under-Graduate Medical Education	1 00	1,00.00	+ 99 00
Reasons for excess in the above cases have not been intimated (September,1998)			

### *Charged appropriation :-*

(i) The entire fund of Rs 3,75.83 lakhs created by supplementary provision in March, 1998 was fully utilised by the department during the year.

## Grant No. 33 - Medical and Public Health (Public Health)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2210 - Medical and Public Health (Public Health)</b>			
Voted			
Original	97,61,58,000		
Supplementary	12,28,78,000		
} 109,90,36,000			
Charged			
Original		50,000	
Supplementary	50,000	50,000	
} 50,000			
Amount surrendered during the year	..	..	Nil

### Notes and Comments –

#### Voted (grant)

- (i) In view of overall saving of Rs.20,98.17 lakhs in the grant, supplementary provision of Rs.12,28.78 lakhs obtained in March, 1998 proved unjustified.
- (ii) No portion of the huge saving of Rs 20,98.17 lakhs was surrendered by the department during the year
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2210 - Medical and Public Health (Public Health)</b>			
06 - Public Health			
001 - Direction and Administration - Non-Plan			
01 - Director of Health Services	7,01.77	6,19.50	- 82.27
02 - District Public Health Administration	8,65.18	8,15.06	- 50.12
101 - Prevention and Control of Diseases - Non-Plan			
(i) Malaria -			
01 - Control and Eradication of Malaria	31,61.98	27,26.62	- 4,35.36
Reasons for saving in the above cases have not been intimated (September, 1998).			
(ii) Leprosy -			
01 - Control of Leprosy			
O	12,50.39		
S	1,30.15		
} 13,80.54			
		13,05.56	- 74.98
(viii) Other Communicable Diseases -			
1 - Control of Other Epidemic Diseases	3,57.37	2,78.02	- 79.35
(ix) Calcutta Metropolitan Urban Health Organisation -			
01 - Calcutta Metropolitan Urban Health Organisation			
O	6,51.15		
S	3,30.48		
} 9,81.63			
		8,84.95	- 96.68

Augmentation of fund by obtaining supplementary provision in March, 1998 in the first and last cases were stated to be required for meeting larger establishment charges and also for Malaria Eradication Programmes. Reasons for final saving in the above cases have not been intimated ( September, 1998 )

**Grant No. 33 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Ninth Plan)			
(i) Tuberculosis (State's Share) -			
01 - Control of Tuberculosis	1,09.00	.	- 1,09.00
(iii) Malaria (State's Share) -			
01 - Malaria/Kala-Azar Eradication Programme	2,20.00	60.83	- 1,59.17
02 - Special Component Plan for Scheduled Castes- Programme for prevention and Control of Diseases in Scheduled Castes Areas	60.00	..	- 60.00
Reasons for non-utilisation of entire fund in the first and last cases and final saving in the 2 nd. case have not been intimated (September, 1998).			

Centrally Sponsored (New Schemes)

(I) Leprosy -			
03 - National AIDS Control Programme	4,86.50	67.35	- 4,19.15
(ii) Malaria -			
01 - Malaria Eradication Programme -			
(a) General			
O	..		
S	1,00.00	..	- 1,00.00

Central Sector (New Schemes and Committed)

(iii) Malaria			
01 - Malaria Eradication Programme			
O	.		
S	3,85.66	8.90	- 3,76.76

Creation of funds by obtaining supplementary provision in March, 1998 in 2 nd and last cases were stated to be required for meeting larger establishment charges to Malaria Eradication Programme

Reasons for non-utilisation of entire fund in the 2 nd case and final saving in the other cases have not been intimated (September, 1998).

State Plan (Annual Plan and Committed)

(i) Tuberculosis (State's Share)			
01 - Control of Tuberculosis	90.00	25.04	- 64.96
112 - Public Health Education -			
Non-Plan			
01 - Health Education	3,44.83	1,31.61	- 2,13.22

Reasons for saving in both the cases have not been intimated (September, 1998).

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

**Grant No. 33 - Concl'd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2210 - Medical and Public Health (Public Health) -</b>			
06 - Public Health -			
101 - Prevention and Control of Diseases - State Plan (Annual Plan and Ninth Plan)			
(iv) Other Control Programmes -			
(a) Gastroenteritis -			
01 - Control of Gastroenteritis and Other Diarrhoeal Diseases	18 00	70 86	+ 52 86
Centrally Sponsored (New Schemes)			
(i) Leprosy -			
01 - National Leprosy Control Programme	95 00	3,40 07	+ 2,45 07
800 - Other Expenditure - Non-Plan			
01 - Re-organisation and strengthening of Health Transport Services	6 23	2,13 23	+ 2,07 00

Reasons for excess in the above cases have not been intimated (September, 1998)

**Charged appropriation -**

- (i) The provision was utilised in full by the department during the year

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**Grant No. 34 - Family Welfare (All Voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE - Major Head : 2211 - Family Welfare -</b>			
Original Rs. 85,02,37,000	89,92,89,000	94,44,75,848	+4,51,86,848
Supplementary Rs. 4,90,52,000			
Amount surrendered during the year		..	Nil

**Notes and Comments -**

- (i) Expenditure exceeded the grant by Rs. 4,51,86,848; the excess requires regularisation.
- (ii) In view of the excess of Rs. 4,51.87 lakhs in the grant, supplementary provision of Rs.4,90.52 lakhs obtained in March,1998 proved inadequate.
- (iii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2211 - Family Welfare -</b>			
<b>101 - Rural Family Welfare Services -</b>			
Centrally Sponsored (New Schemes)			
01 - Establishment and maintenance of Rural Family Welfare Planning Centres			
O 18,62.63	20,90.00	23,48.66	+2,58.66
S 2,27.37			
02 - Establishment and maintenance of Rural Family Welfare Planning Sub-Centres			
O 32,25.40	34,24.40	42,84.49	+8,60.09
S 1,99.00			
105 - Compensation- Centrally Sponsored (New Schemes)			
02 - Compensation - Centrally Sponsored (New Scheme)			
02 - Compensation for Vasectomy			
O 75.00	79.32	1,26.90	+ 47.58
S 4.32			

Augmentation of funds by supplementary provisions in the above cases was stated to be required for meeting larger establishment charges.

Reasons for final excess have not been intimated (September,1998).

**Grant No. 34 –Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
03 – Compensation for J.U.D	75.00	1,37.98	+ 62.98
108 - Selected Area Programmes - Centrally Sponsored (New Schemes)			
Indian Population Project – VIII in Calcutta Metropolitan District	6,00.00	6,48.00	+ 48.00

Reasons for excess in the above cases have not been intimated ( September, 1998).

200 – Other Services and Supplies  
Centrally Sponsored  
(New Scheme)

03 – Post-Mortem Centres at  
Sub-divisional Hospitals

O	2,22.60	2,46.94	2,93.51	+ 46.57
S	24.34			

Augmentation of fund by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for final excess have not been intimated (September,1998).

(iv) Excess mentioned above was partly off set by saving as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2211 - Family Welfare -</b>			
101 - Rural Family Welfare Services - Centrally Sponsored (New Schemes)			
04 - Upgradation of selected B P H C.	50.00	..	- 50.00
103 – Maternity and Child Health - State Plan(Annual Plan and Ninth Plan)			
01 - Pulse Polio Immunisation Programme	68.00	..	- 68.00

Reasons for non-utilisation of the entire fund in the above cases have not been intimated (September, 1998 ).

105 - Compensation - Non-Plan			
02 - Compensation for Sterilization	1,70.00	1,24.84	- 45.16

**Grant No. 34 - Concl d**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
<b>Centrally Sponsored (New Schemes)</b>			
01 - Compensation for Tubectomy	6,30 00	1,82 17	- 4,47 83

Reasons for saving in the above cases have not been intimated (September 1998)

**200 Other Services & Supplies -**

**Centrally Sponsored (New Schemes)**

**02 Post Partum Centres at district level Hospitals**

O	1,84 15	1,87 50	1,22 19	- 65 31
S	3 35			

Augmentation of fund by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for final saving have not been intimated (September, 1998)

06	Grants to N G O's for family Welfare Programme under SCOVA I P P -VII	50 00	- 50 00
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Reasons for non-utilisation of entire fund have not been intimated (September, 1998)

**Grant No. 35 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) (All voted)**

Section and Major Head	Total grant Rs	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) -</b>			
Voted-	Rs.		
Original	2,61,48,50,000	2,32,75,68,475	-37,87,41,525
Supplementary	9,14,60,000		
Amount surrendered during the year	..	..	Nil

**CAPITAL -**

**Major Head : 6215 - Loans for Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) -**

Original	40,00,000	40,00,000	40,00,000
Supplementary	..		
Amount surrendered during the year	..	..	Nil

**Notes and Comments -**

**Revenue -**

(i) In view of overall saving of Rs.37,87.42 lakhs in the grant, supplementary provision of Rs 9,14.60 lakhs taken in March,1998 proved unnecessary.

(ii) No portion of the saving Rs 37,87.42 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
<b>2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)</b>			
01 - Water Supply-			
101- Urbann Water Supply- Non-Plan			
02 Neoravally Water Supply Schemes	3,00.00	1,51.76	-1,48.24
State Plan (Annual Plan and Ninth Plan)			
01 Urban Water Supply for Municipalities having population above 20,000	4,16,00	3,56,58	-59.42
Reasons for saving in the above cases have not been intimated (September,1998).			
State Plan (Annual Plan, Eighth Plan and Committed)			
05 Neoravally Water Supply Scheme			
O	50.00	..	-1,50.00
S	1,00.00		



### Grant No. 35 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<p>Augmentation of fund by supplementary provision was stated to be required for meeting larger establishment charges and for maintenance of Urban Water Supply. Reasons for non utilisation of entire provision have not been intimated (September,1998).</p>			
102 Rural Water Supply- Centrally Sponsored (New Schemes)			
01- Accelerated Rural Water Supply Programme	48,70.00	36,07.06	-12,62.94
06- Malda Arsenic Project	55,00 00	14,00 60	-40,99.40
800 Other Expenditure- Non-Plan			
01 Works	5,00.00	2,23.99	-2,76.01
State Plan (Annual Plan and Ninth Plan)			
01-Piped Water Supply Schemes for Rural Areas (MNP) (State's Share) (BMS)	15,66.50	14,42.89	-1,23.61
05-Externally Aided Water supply Project (MNP)(State's Share)	25 84.75	11,67.94	-14,16.81
07-Special Component Plan for Scheduled Castes in Rural Areas(MNP) (State's Share) (BMS)			
(b) Piped Water Supply Schemes (BMS)	6,02.50	2,22.10	-3,80 40
(c) Spares /Implements for Rig-Bored Tubewells (BMS)	1,12.50	27.13	-85.37
(e) Externally aided Water Supply Projects Reasons for saving in the above cases have not been intimated (September,1998)	10,53.75	2,30.84	-8,22.91
08-Water Supply Scheme for Arsenic-difficult Areas (BMS)			
O	9,78.25		
S	3,37.60		
	13,15 85	12,05.83	-1,10.02
09-Special Component Plan for Scheduled Castes- Water Supply Schemes for Arsenic areas (EAP)	1,00 00	38.76	-61.24
<p>Enhancement of fund in the first case by supplementary grant was stated to be required for establishment charges and for Water Supply Schemes for Arsenic difficult areas. Reasons for final saving in the above two cases have not been intimated (September,1998).</p>			
State Plan (Annual Plan, Eighth Plan and Committed)			
01-Piped Water Supply Schemes for Rural Areas(MNP) (State's Share)	1,50.00		-1,50 00
02-Sewerage and Sanitation -			
107 Sewerage Services -			

**Grant No. 35 – Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
State Plan (Annual Plan and Ninth Plan)			
02-Conversion of Dry latrines into Sanitary one-Schemes for Sewerage and Rural Sanitation	3 00.75 *	81 41	-2.19 34
Centrally Sponsored (New Schemes)			
01-Rural Sanitation Programme	3 00.00	1,67.31	-1,32.69

Reasons for saving in the last two cases and non-utilisation of entire provision in the first case have not been intimated (September,1998).

(iv) Saving mentioned above was partly counter-balanced by excess mainly under.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2215- Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)-			
01- Water Supply-			
001-Direction and Administration- Non-Plan			
01- Public Health Engineering			
O	33,80.00	43,21.45	+4,64.45
S	4,77.00		
	38,57.00		

Augmentation of fund by supplementary provision in March,1998 was stated to be required for meeting larger establishment charges. Reasons for final excess have not been intimated (September,1998)

8- Special Component Plan for Scheduled Castes-Urban Water Supply Schemes			
(a) Municipalities having Population of above 20,000	1,11 00	1,54.86	+43.86
102-Rural Water Supply- Non-Plan			
(i) Piped Water Supply Scheme (for rural areas)-	1,53.50	2,65.94	+1,12.44
(i and ii) Ranigunj Coal Field Area Water Supply Scheme- Phase-I	2,20.00	3,09 31	+89 31

**Grant No. 35 – Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
02-Raniganj Coalfield Area Water Supply Scheme- Phase-II	55.00	1,35.66	+80.66
Reasons for excess in none of aforesaid cases have been intimated (September,1998).			
799-Suspense-			
Non-Plan			
43 Suspense	10,00.00	42,36.93	+32,36.93
800-Other Expenditure- Non-Plan			
02(i)Piped Water Supply Scheme (for rural areas) (MNP) (State's Share)			
01-Piped Water, Supply Scheme (for rural areas)	60.00	3,45.18	+2,85.18
State Plan (Annual Plan and Ninth Plan)			
02-Rural Water Supply Schemes Spot Sources (MNP) (State's Share) (BMS)	3,75.00	4,40.16	+65.16
03-Rural Water Supply Schemes (MNP) (State's Share) Rig-Bored Tube Wells (BMS)	2,92.50	7,00.57	+4,08.07
04-Recurring Expenditure for Laboratories (MNP) (State's Share) (BMS)	13.00	2,06.48	+1,93.48
06-Water Supply Project for Arsenic Areas (EAP)	3,00.00	4,94.69	+ 1,94.69
07-Special Component Plan for Scheduled Castes in Rural Areas (MNP) (State's share) (BMP) –			
(a) Rural Water Supply Schemes (Spot Sources ) (BMS)	1,75.00	6,46.73	+ 4,71.73

Reasons for excess in the above cases have not been intimated (September,1998).

(v) Suspense : The expenditure in the grant (Revenue) includes Rs. 42,36.93 lakhs this year under the minor head 'Suspense'. This head accommodates interim transaction for purchase and supply of materials for Water Supply and Sanitation. The nature of accounting procedure of transaction under the head 'Suspense' have been explained in note (vi) under Revenue Section of the grant no. 66.

## Grant No. 35 – Concl'd.

The progressive transactions of each sub-head under 'Suspense' and given below :-

Major head and Detailed units	Opening Balance Debit + Credit -	Debit ( In lakhs of rupees )	Credit	Net Actuals	Closing Balance Debit + Credit -
2215 Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution )					
01 – Water Supply –					
Non Plan					
799- Suspense					
Purchase	- 20,03.99	28,78 62	14,44.57	+ 14,34.05	- 5,69.94
Stock	+ 3,24.65	7,69 91	12,11 30	- 4,41.39	- 1,16.74
Misc. Works					
Advance	+ 7,62.10	4,86 13	5,89.09	- 1,02.96	+ 6,59.14
Works					
Suspense	+ 5,22.40	1,02 27	2,17.59	- 1,15.32	+ 4,07.08
<b>Total</b>	<b>- 3,94 84</b>	<b>42,36 93</b>	<b>34,62 55</b>	<b>+ 7 74 38</b>	<b>+ 3,79.54</b>
(1) Water Supply Schemes for Arsenic-difficult areas (BMS) -					
(i) Spot Sources			3,76.25	4,53 27	+ 77.02

Reasons for excess in none of aforesaid cases have been intimated ( September, 1998 ).

Capital –

(i) The entire fund was utilised by the department during the year.

## Grant No. 36 - Housing

Section and Major Head	Total grant or appropriation Rs	Actual expenditure Rs	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 2216 - Housing -</b>			
<b>Voted -</b>			
Original	29,11,71,000	29,45,24,000	21,33,24,000
Supplementary	33,53,000		
Amount surrendered during the year			1,49,77,961
<b>Charged</b>			
Original	1,02,000	1,02,000	1,02,000
Supplementary	-		
Amount surrendered during the year			Nil
<b>CAPITAL -</b>			
<b>Major Heads : 4216 - Capital Outlay on Housing and 6216 - Loans for Housing —</b>			
Original	40,34,25,000	40,34,25,000	29,84,28,759
Supplementary	-		
Amount surrendered during the year			6,43,15,000

### Notes and Comments -

#### Revenue - (Voted grant) —

(i) In view of overall huge saving of Rs 8,12.00 lakhs in the grant supplementary provision of Rs 33.53 lakhs obtained in March, 1998 proved unnecessary

(ii) Out of saving of Rs 8,12.00 lakhs in the grant an amount of Rs 1,49.78 lakhs only was surrendered by the department during the year

(iii) The grant has been disclosing persistent saving aggregating 32 percent of the total provisions for the last five years. This points adoption of more real views on budget framing

(iv) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2216 - Housing —</b>			
01 Government Residential Buildings —			
700 - Other Housing —			
Non-plan			
2 Government Housing Schemes	1,89.00		- 1,89.00
Reasons for non-utilisation of entire provision have not been intimated (September, 1998)			

**Grant No. 36 - Contd**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
04	Estate Management				
	Non Plan				
1	Estate Directorate				
	O	15 28 83	14 36 17	13 35 91	- 1 00 26
	S	13 70			
	R	1,06 36			
2	Maintenance of Government Housing Estates				
	O	69 57	71 57	15 95	55 62
		2 00			

Allotment of Additional funds in both the cases by supplementary provision in March, 1998 was stated to be due to meeting larger establishment charges

Reasons for reduction of fund by re appropriation in the first case and final saving in both the cases have not been intimated (September 1998)

06-	Suspense-				
	Non Plan				
	Suspense		55 00	37 04	-92 04

Minus expenditure was due to purchase of materials and less adjustment  
Reasons for saving have not been intimated (September 1998)

03 Rural Housing-					
800 Other Expenditure					
State Plan (Annual Plan and Ninth Plan)					
03-Shelter Upgradation Scheme Rural Area			84 00		- 84 00
80 General					
001 Direction and Administration-					
	Non Plan				
01-Housing Directorate			6,29 50	5,42 42	- 87 08

Reasons for non utilisation of entire provision in the first case and final saving in the second one have not been intimated (September, 1998)

**Charged Appropriation**

(i) Entire provision of Rs 1 02 lakhs remained unutilised and unsurrendered by the department during the year

**Capital (Voted grant)**

(I) Out of total saving of Rs 10,49 96 lakhs in the grant an amount of Rs 6,43 15 lakhs only was surrendered by the department during the year

**Grant No. 36 - Contd.**

(ii) Saving occurred mainly under :-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4216 - Capital Outlay on Housing —</b>				
01. Government Residential Buildings —				
700 - Other Housing —				
Non-Plan				
43-	Suspense	1.00.00	56.36	- 43.64
02-	Urban Housing-			
101-	Salt Lake Scheme- Non Plan			
	Salt Lake Reclamation Scheme	7,47.25	6,10.57	- 1,36.68
	State Plan (Annual Plan and Ninth Plan)			
	101 (a) Extension of Building at Salt Lake School	52.60	4.55	- 48.05
No reason for saving in the above cases has been intimated (September, 1998).				
(f)	Development of Dhapa Resettlement Area	50.00	..	- 50.00
104- Middle Income Group Housing Schemes- State Plan (Annual Plan and Ninth Plan)				
01-	Construction of Houses under Middle Income Group Housing Scheme	90.00	.	- 90.00
Reasons for non-utilisation of entire provision in both the cases have not been intimated (September, 1998).				
105- Rental Housing Scheme- State Plan (Annual Plan and Ninth Plan)				
0200-	Rental Housing Scheme for Working Women-one-room Apartment			
	O	1,00.00		
	R	- 69.88		
			30.12	38.48
				+ 8.36
02-	Wages			
	O	7,00.00		
	R	- 71.14		
			6,28.86	6,24.92
				- 3.94
106 Low Income Group Housing Schemes:- State Plan (Annual Plan and Ninth Plan)				
0100	Construction of House under Low Income Group Housing Schemes			
	O	1,95.00		
	R	- 1,79.04		
			15.96	27.49
				+ 11.53
800- Other Expenditure State Plan (Annual Plan and Ninth Plan)				
0100	Land Acquisition and Development Scheme			
	O	2,00.00		
	R	- 94.64		
			1,05.36	1,36.87
				+31.51

**Grant No. 36 - Contd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
0200 Ownership Flat for State Govt. Employees				
O	1,00.00	45.46	12.33	- 33.13
R	- 54.54			

No Reason for reduction of funds by surrender/re-appropriation and final saving in the above cases has been intimated (September, 1998)

0700 (d) Replacement and Renovation of Existing Housing Estates

O	2,00.00	31.92	36.24	+ 4.32
R	- 1,68.08			

Reasons for anticipated saving and final excess have not been intimated (September, 1998)

0900 (f) Housing for Aged Persons

O	50.00
R	- 50.00

Reasons for withdrawal of entire fund through surrender/re-appropriation have not been intimated (September, 1998)  
(ii) Saving mentioned above was partly counter balanced by excess as under:-

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>4216 Capital Outlay on Housing-</b>				
02 Urban Housing				
101 Salt Lake Scheme				
State Plan (Annual Plan and Ninth Plan)				
101 (c) Widening of road along drainage Canal				
Phase II (Niccó Park and to E.M Bye-Pass)				
		12.40	1,24.61	+1,12.21

Reasons for excess have not been intimated (September, 1998)

105 Rental Housing Scheme-

State Plan (Annual Plan and Ninth Plan)

0100- Construction of Houses under Rental Housing Schemes for State Government Employees

O	8,00.00	9,20.22	9,21.12	+0.90
R	1,20.22			

Reasons for enhancement of fund by re-appropriation in March, 1998 as well as final excess have not been intimated (September, 1998).



## Grant No. 37 - Urban Development (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 2217 - Urban Development -</b>			
Original	455,37,00,000	381,31,76,466	- 125,74,23,534
Supplementary	51,69,00,000		
Amount surrendered during the year		..	14,04,39,510
<b>CAPITAL -</b>			
<b>Major Heads : 4217 - Capital Outlay on Urban Development and 6217 - Loans for Urban Development --</b>			
Original	24,43,00,000	24,57,65,000	- 1,35,35,000
Supplementary	1,50,00,000		
Amount surrendered during the year		..	7 00 000

### Notes and Comments -

#### Revenue -

(i) In view of overall saving of Rs. 125,74.24 lakhs in the grant, supplementary provision of Rs. 51,69.00 lakhs obtained in March, 1998 proved unjustified.

(ii) Out of overall saving of Rs. 125,74.24 lakhs in the grant an amount of Rs. 14,04.40 lakhs only was surrendered during the year.

(iii) Very wide variation under a good number of schemes under the Grant indicates back of control over budgetary system. Budget formation should be made on 'more' realistic basis.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2217 - Urban Development -</b>			
01 - State Capital Development -			
101 - Greater Calcutta Development Schemes --			
Non-Plan			
(ii) Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. --			
02 - Grants-in-aid for specific purposes --			
Dearness Concession to the employees of the Calcutta Municipal Corporation.			
	76,00 00	63,06.89	- 12,93 11

### Grant No. 37 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
08 Grants to Calcutta Municipal Corporation to supplement its water supply, sewerage and drainage account	50.00	..	-50.00

Reasons for saving in the first case and non-utilisation of entire provision in the last case have not been intimated (September, 1998)

#### 11 - Conversion of loans to C.M D A. into grants

O	} 5,27.00	19,81.00	..	- 19,81.00
S				
R				

Creation of fund by supplementary provision was stated to be made for conversion of the loan to CMDA into grant in order to maintain the Central Share and the State Share in the ratio 1:1.

Reasons for anticipated excess and non-utilisation of entire fund have not been intimated (September, 1998)

12 Grants to Calcutta Municipal Corporation for meeting energy bills	24,00.00	1,67.21	-22,32.79
03 Integrated Development of Small and Medium Towns	..		
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.- State Plan (Annual Plan and Ninth Plan)			
01 Integrated Development of Small and Medium Towns (State's Share)	3,50.00	88.67	-2,61.33
Centrally Sponsored (New Schemes)			
01. Integrated Development of Small and Medium Towns (Central Share)	3,00.00	35.48	- 2,64.52

Reasons for saving in the above cases have not been intimated (September, 1998)

#### 04 Slum Area Improvement-

191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.			
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## Grant No. 37 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>Non-Plan-</b>			
01- Grants to Calcutta Municipal Corporation to supplement its Bustee services account	1,00.00		- 1,00 00
Reasons for non-utilisation of entire provision have not been intimated (September, 1998)			
<b>State-Plan (Annual Plan and Ninth Plan)</b>			
03 Grants to C.M.D.A for Megacity Project			
O	50,00 00		
R	- 21,50.00	28.50 00	28 50.00
Reasons for reduction of fund through surrender/re-appropriation have not been intimated (September, 1998)			
07 Assistance to CMDA for Slum Improvement Programme (U.K. Assisted) – Phase II at Seven Municipalities (E.A.P)			
O	1.00.00		
R	- 1.00.00		
Reasons for withdrawal of entire fund through surrender/re-appropriation have not been intimated (September, 1998)			
08 Assistance to CMDA for Basic Minimum Services in CMDA Areas.	37,34.00	18,78.68	- 18,55.32
<b>05 Other Urban Development Schemes-</b>			
191 Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Board etc. --			
<b>Non-Plan</b>			
<b>01 Grants-in-aid for specific purposes-</b>			
31 (ii) Dearness Concession to the employees of the Urban Local Bodies	47,50.00	41,68.05	- 5,81.95

State Plan (Annual Plan and Ninth Plan)

### Grant No. 37 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
03 Special Component Plan for Scheduled Castes- Programme for liberation of Scavengers by conversion of service privies into sanitary latrines in Municipal towns (State's Share)	4,00 00	1.68	- 3,98.32

Reasons for saving in the above cases have not been intimated (September, 1998).

05- Development of Municipal areas-Water  
supply facilities (spot sources) to the Urban  
Local Bodies outside C M D A

O	1,00 00	1.50 00	53.29	- 96 71
S	50 00			

Augmentation of fund by supplementary provision was stated to be made for conversion of the loan to C'MDA into grant in order to maintain the Central Share and the State Share in the ratio 1:1.

Reasons for final saving have not been intimated (September, 1998).

09- Nehru Rojgar Yojana-			
(i) Urban Micro Enterprises	50 00	..	- 50.00
(ii) Urban Wage Employment	1,00.00	.	- 1,00.00
(iii) Housing and Shelter Upgradation	60.00	.	- 60 00
(v) Training and Infrastructure Support	55.00	..	- 55.00
10- Urban Basic Services for the poor (State's Share)	1,00 00	.	- 1,00 00

Reasons for non-utilisation of entire provisions in the above cases have not been intimated (September, 1998).

13- Development of Municipal Corporations  
outside Calcutta Metropolitan Area

O	1,63.00	2,04.00	40.73	- 1,63.27
S	41.00			

Enhancement of fund by supplementary provision was stated to be made for conversion of the loan to C'MDA into grant in order to maintain the Central Share and the State Share in the ratio 1:1.

Reasons for final saving have not been intimated (September, 1998).

14- Prime Minister's Integrated Urban Poverty Eradication Programme (IUPIEP)	4,00 00	..	- 4,00.00
17- Scheme of Special Employment Programme for the Urban and Semi Urban Areas(SEPUSUA)	15,00.00	0 66	- 14,99.34

Reasons for non-utilisation of entire provision in first case and saving in the other case have not been intimated (September, 1998)

### Grant No. 37 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
18- Grants to the Urban Local Bodies for implementation of National Slum Development Programme (NSDP)			
O	6.00.00		
S	41.28.00		
	47.28 00	36,12.34	- 11,15 66

Enhancement of fund by obtaining supplementary provision was stated to be made for conversion of the loan to CMDA into grant in order to maintain the Central Share and the State Share in the ratio 1:1.

Reasons for eventual saving have not been intimated (September, 1998)

20- Externally Aided project-			
(i) Slum Improvement Programme for six North Bengal Districts of West Bengal in 21 Towns (E.A.P)			
	5,00 00	..	- 5,00.00
(ii) Infrastructural Development in four Major Towns of West Bengal viz Howrah, Kharagpur, Siliguri and Asansol (E.A.P)			
	2,00.00	..	- 2,00 00
(iii) Community Based Child and Mother Health Services (EAP)			
	3,00.00	.	- 3,00,00

Reasons for non utilisation of entire provision in the above cases have not been intimated (September, 1998)

23- Grants to CMDA for construction of a slip road from Nazrul Islam Sarani (V I P Road) with a bridge over Kestopur Canal near Ultadanga Connecting E.M. Bye-pass (S C A)

O			
S	2.60 00		
	2,60.00	..	- 2,60 00

Creation of fund by obtaining supplementary provision in March, 1998 was stated to be made for construction of a slip road near Ultadanga Connecting E.M.Bye-pass.

Reasons for non-utilisation of entire provision have not been intimated (September, 1998).

80-General			
001- Direction and Administration- Non-Plan			
01-Municipal Administration	1,25.00	72.52	- 52.48
02- Directorate of Municipal Engineering	5,55.60	5,08 59	- 47 01

### Grant No. 37 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
191- Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.-			
Non-Plan			
01-Grants to the Corporations, Municipalities, CMDA and Other Local Bodies for maintenance of civic assets created in the CMDA	22,00.00	20,00.00	- 2,00 00

Reasons for saving in none of the aforesaid cases have been intimated (September, 1998).

#### 800 Other Expenditure-

##### State Plan (Annual Plan and Ninth Plan)

01- Grants to Urban Local Bodies for meeting their primary obligations as recommended by the Tenth Finance Commission (74th Amendment of the Constitution)	30,08 00	..	- 30,08 00
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Reasons for non-utilisation of entire provision have not been intimated (September, 1998).

(v) Saving mentioned above was partly counter-balanced by excess mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
<b>2217- Urban Development-</b>			
01- State Capital Development-			
101-Greater Calcutta Development Scheme-			
Non-Plan			
03- Grants to Calcutta Municipal Corporation to meet increased cost of pay of their employees	20,06.50	48,43.82	+ 28,37.32
04- Slum Area Improvement-			
191-Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.-			
State Plan (Annual Plan and Ninth Plan)			
02- Assistance to CMDA for slum Improvement other than O.D.A	1,70.00	2,11.45	+ 41.45

Reasons for excess in none of the aforesaid cases have been intimated (September, 1998).

**Grant No. 37 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
05- Assistance to CMDA for Special Problem of Slums in Calcutta-Tenth Finance Commission Award Special Problems			
O	12,00.00		
R	- 6,00.00		
	6,00.00	13,33.96	+ 7,33.96

Reasons for anticipated saving and final excess have not been intimated (September, 1998).

05- Other Urban Development Schemes-

191- Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.-  
Non-Plan

01 Grants-in-aid for specific purposes-

31 (i) Dearness concession to the employees of the Howrah Municipal Corporation

11,50.00                      14,93.15                      + 3,43.15

03- Grants to Local Bodies to meet increased cost of pay of their employees

13,89.00                      15,12.87                      + 1,23.87

04- Grants to Howrah Municipal Corporation to meet increased cost of pay of their employees

2,53.00                      3,04.91                      + 51.91

Reasons for excess in none of the above cases have been intimated (September, 1998)

State Plan (Annual Plan and Ninth Plan)

01- Development of Municipal areas

O	1,87.00
S	1,63.00

3,50.00                      5,27.85                      + 1,77.85

Augmentation of fund by supplementary provision was stated to be made for conversion of the loan to CMDA into grant in order to maintain the Central Share and the State Share in the ratio 1:1

Reasons for final excess have not been intimated (September, 1998)

19-Grants for Basic Minimum Services                      18,66.00                      36,80.82                      + 18,14.82

80-General-

191- Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.-

**Grant No. 37 - Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
State Plan (Annual Plan and Ninth Plan) 01- Grants to the Central Valuation Board, West Bengal	35 00	2,24 92	+ 1,89 92

Reasons for excess in none of the two cases have been intimated (September, 1998)

**Capital-**

(i) In view of overall saving of Rs 95 35 lakhs in the grant supplementary provision of Rs 1,50 00 lakhs obtained in March, 1998 proved excessive

(ii) Out of saving of Rs 95 35 lakhs in the grant an amount of Rs 7 00 lakhs only was surrendered during the year by the department

(iii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
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**6217 - Loans for Urban Development --**

03 - Integrated Development of Small & Medium Towns-

191 - Loans to Local Bodies, Corporations, etc -  
Centrally Sponsored (New Schemes)

55 - Loans for Integrated Development of Small and Medium Towns	3,50 00	97 66	- 2,52 34
-----------------------------------------------------------------	---------	-------	-----------

60 Other Urban Development Schemes

191- Loans to Local Bodies, Corporation etc -  
State Plan (Annual Plan and Ninth Plan)

4-Loans to Other Development Authority	1,30 00		-1 30 00
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Reasons for saving in the first case and non utilisation of entire provision in the last one have not been intimated (September, 1998)

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

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

**6217 - Loans for Urban Development -**

60-Other Urban Development Schemes-

191 - Loans to Local Bodies, Corporations, etc -



### Grant No. 37 – Concl d

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
State Plan (Annual Plan and Ninth Plan)			
3 Loans to Sihguri Jalpaiguri Development Authority for development of Sihguri Jalpaiguri area	2 00 00	3 00 00	+ 1 00 00
Loans to Striniket in Santiniketan Development authority (SSDA)		1 00 00	+ 1 00 00

Reasons for excess in the first case and incurring expenditure without budget provision in the second one have not been intimated (September 1998)

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## Grant No. 38 - Information and Publicity (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE:</b>			
<b>Major Head : 2220 - Information and Publicity –</b>			
Original	25,45,00,000		
Supplementary			
	Rs. ]		
	25,45,00,000	19,57,28,383	- 5,87,71,617
Amount surrendered during the year	..		Nil

### CAPITAL.

#### Major Heads : 4220 - Capital Outlay on Information and Publicity and 6220 - Loans for Information and Publicity --

Original	1,13,93,000		
Supplementary			
	] .		
	1,13,93,000	61,15,000	- 52,78,000
Amount surrendered during the year	.		Nil

#### Notes and Comments -

Revenue -  
(i) No portion of the saving of Rs. 5.87.72 lakhs in the grant was surrendered by the department during the year

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2220 - Information and Publicity –</b>			
01 - Films --			
001 - Direction and Administration --			
Non-Plan			
01. Salaries	13,67.50	8,11.19	- 5,56.31
60-Others -			
101- Advertisement and Visual Publicity			
26 – Advertising, Sales and Publicity Expenses	5,00.00	4,27.90	- 72.10
106 - Field Publicity --			
Non-Plan			
01. Field Publicity	45.00	5.47	- 39.53

**Grant No. 38 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
110 - Publications --			
Non-Plan			
16. Publications	1,50.25	1,22.13	- 28.12

Reasons for saving in the above cases have not been intimated. ( September, 1998 ).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2220 - Information and Publicity --</b>			
01 - Films --			
800 - Other Expenditure --			
State Plan (Annual Plan and Ninth Plan)			
02 – Modernisation of Studios/Laboratories	44.00	85.60	+ 41.60
60 – others			
800-Other Expenditure			
Non-Plan			
01-State Ceremonies	45.00	1,11.15	+ 66.15
02- Fair and Exhibitions	45.00	83.45	+ 38.45

Reasons for excess in the above cases have not been intimated. ( September, 1998 ).

Capital –

(i) No portion of saving of Rs. 52.78 lakhs in the grant was surrendered during the year by the department.

(ii) Saving occurred mainly as under :-

**Grant No.38 – Concl.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
<b>4220 - Capital Outlay on Information and Publicity --</b>			
01 Films --			
190 Investment in Public Sector and Other Undertakings			
State Plan (Annual Plan and Ninth Plan)			
02 Video Complex	30 00	5 00	- 25 00
Reasons for saving have not been intimated ( September 1998 )			

## Grant No. 39 - Labour and Employment (All voted)

Section and Major Head	Total grant Rs	Actual expenditure Rs.	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 2230 - Labour and Employment -</b>			
Original	48,12,25,000	52,31,65,000	39,48,95,850
Supplementary	4,19,40,000		
Amount surrendered during the year		..	6,35,900

### Notes and Comments -

(i) In view of overall saving of Rs.12,82.69 lakhs in the grant supplementary provision of Rs 4,19.40 Lakhs obtained in March, 1998 proved absolutely unnecessary .

(ii) Out of total saving of Rs. 12,82.69 lakhs in the grant a negligible amount of Rs. 6.36 lakhs only was surrendered by the department during the year..

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2230 - Labour and Employment -</b>			
01 Labour-			
001-Direction and Administration- Non-Plan			
01-Labour Commissioners			
O	2,79.76	3,11.86	2,66.30
S	32.10		
02-Enforcement of Minimum Wages for Agricultural Labourers			
O	4,14.50	4,73.40	4,30.31
S	58.90		

Augmentation of fund by supplementary provision in March, 1998 was stated to be due to meeting of larger establishment charges.

Reasons for final saving in none of the above cases have been intimated (September 1998)

101-Industrial Relations- State Plan (Annual Plan and Ninth Plan)			
07- Statewise Survey to identify Child Labour in different employment			
	75.00	0.94	- 74.06
02 - Employment -			
004 - Research, Survey and Statistics - State Plan (Annual Plan and Ninth Plan)			
01 - Self-Employment Scheme for the Registered Un-employed in West Bengal			
	2,16.00	2.14	- 2,13.86
03. Self-Employment Scheme for the Registered Unemployed in West Bengal (Special Component Plan for S.C)			
	66.00		- 66.00

### Grant No. 39 – Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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Reasons for saving in the first two cases and non utilisation of entire provision in the last case have not been intimated ( September, 1998 )

101 - Employment Services -  
Non Plan  
01 Employment Exchanges

	5,53.95 ]			
O	40.45 ]	6,11.05	5,22.26	- 88.79
S	16.65 ]			
R				

Augmentation of fund by supplementary provision in March, 1998 was stated to be due to meeting larger establishment charges

Reasons for anticipated excess and final saving have not been intimated ( September, 1998 )

03 Training -

003 - Training of Craftsmen and Supervisors -

01 Vocational Training Centres

	13,48.31 ]			
O	95.45 ]	14,43.76	11,70.08	- 2,73.68
S				

02 National Apprenticeship Training

	2,22.84 ]			
O	15.80 ]	2,38.64	1,54.57	- 84.07
S				

Enhancement of funds in both the cases by supplementary provision in March 1998 was stated to be due to meeting larger establishment charges

Reasons for final saving have not been intimated ( September, 1998 )

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## Grant No. 40 - Social Security and Welfare (Rehabilitation)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving Rs
<b>REVENUE -</b>			
<b>Major Head : 2235 - Social Security and Welfare (Rehabilitation) -</b>			
<i>Voted -</i>			
	Rs.		
Original	37,54,30,000	} 39,33,31,000	} 22,30,70,681
Supplementary	1,79,01,000		
Amount surrendered during the year	..	..	-17,02,60,319
			2,50,095
<i>Charged -</i>			
	Rs.		
Original	2,00,00,000	} 9,99,99,124	} 6,38,63,459
Supplementary	7,99,99,124		
Amount surrendered during the year	..	..	- 3,61,35,665
			NIL

### CAPITAL -

**Major Heads: -4235-Capital outlay on Social Security and Welfare (Rehabilitation) and 6235-Loans for Social Security and Welfare (Rehabilitation) -**

#### Voted -

Original	5,00,000	} 5,00,000	} 54,651
Supplementary	..		
Amount surrendered during the year	..	..	- 4,45,349
			NIL

### Notes and Comments -

Revenue (Voted grant) -

(i) In view of overall saving of Rs. 17.02,60 lakhs in the grant, supplementary provision of Rs.1.79,01 lakhs obtained in march '98 proved absolutely unjustified.

(ii) Out of overall saving of Rs. 17,02,60 lakhs in the grant, only a negligible amount of Rs. 2.50 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2235 - Social Security and Welfare (Rehabilitation) -</b>			
<b>01 - Rehabilitation -</b>			
<b>103 - Displaced persons from former East Pakistan-Non-Plan</b>			
01- Refugee Relief and Rehabilitation Directorate Establishments.	1,85.73	1,53.09	- 32.64

Reasons for saving have not been intimated (September 1998)

**Grant No. 40 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
03 District and Subdivisional Establishment			
O 2.95 78 ]	3,42.95	2,86.77	-56.18
S 30.46			
R 16.71 ]			

Augmentation of Fund by supplementary provision in March 1998 was stated to be required for meeting larger establishment charges.  
Reasons for enhancement of fund by reappropriation and eventual saving have not been intimated (September, 1998)

202-Other Rehabilitation schemes-  
Non-Plan

01 (1) Expenditure on P.T. Homes			
O 2.99.18 ]	3,11.98	1,19.26	-1,92.72
S 12.80 ]			
02 Expenditure on other Homes and Institutions	1,05.48	34.17	-71.31
05 Administration of Fulia Township and repair and maintenance of rent fetching buildings.	31.88	3.05	-28.83

Reasons for enhancement of fund reappropriation in the first case and saving in the above cases have not been intimated (September 1998).

0900-Other Schemes-  
Vocational Training and work Centres  
Educational Grants-

1009-Primary Education Schemes (Education)-			
O 3.25.00 ]	3,85.00	2,92.50	-92.50
S 60.00 ]			
1500-Advance to Industries- Government Production Centre			
O 1,25.00 ]	1,70.00	37.52	-1,32.48
S 45.00 ]			
1800-Other Rehabilitation Schemes			
O 50.00 ]	93.55	45.03	-48.52
S 43.55 ]			

Enhancement of fund by supplementary provision in March 1998 was stated to be required for meeting larger establishment charges  
Reasons for final saving in the above cases have not been intimated (September 1998)



**Grant No. 40 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
1951-Acquisition of Lands (Housing schemes)	3,50.00	1.06 68	- 2,43 32

Reasons for saving have not been intimated (September 1998)

**Central Sector (New Schemes)**

Other rehabilitation schemes.

Basic Infrastructural Facilities in the displaced person's colonies in West Bengal.

18,00.00	9,69.14	-8,30.86
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Reasons for saving have not been intimated (September 1998)

**800-Other Expenditure**

Non-Plan

0100-Miscellaneous expenditure

O	50.00	15 89	29.95	+ 14 06
R	- 34.11			

Reasons for anticipated saving and final excess have not been intimated (September, 1998).

(iv) Saving mentioned above was partly counter balanced by excess mainly under

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
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**2235 - Social Security and Welfare (Rehabilitation) -**

01 - Rehabilitation -

103- Displaced persons from former East Pakistan-  
Non-Plan

04-District and Sub-divisional Establishment (Education)	4.25	26.89	+ 22 64
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Reasons for excess have not been intimated (September, 1998)

202- Other Rehabilitation Schemes -  
Non-Plan

1600- Building and other materials for rehabilitation of displaced persons	..	35 68	+ 35.68
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Reasons for incurring expenditure without budget provision have not been intimated (September, 1998)

**Charged Appropriation**

(i) In view of overall saving of *Rs.3,61.36 lakhs* in the appropriation, supplementary provision of *Rs.7,99 99 lakhs* obtained in March, 1998 proved excessive.

(ii) No portion of the saving of *Rs.3,61.36 lakhs* in the appropriation was surrendered by the department during the year.

(iii) Saving occurred as under :-

### Grant No. 40 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2235-Social Security and Welfare (Rehabilitation)</b>			
01 Rehabilitation			
202 Other Rehabilitation Schemes- Non Plan			
1951 Acquisition of Lands (Housing Schemes)			
0	2 00 00		
	7,99 99		
	9 99 99	6 38 63	-3,61 36

Augmentation of fund by supplementary provision obtained in March, 1998 was stated to be required for meeting decretal dues. Reasons for final saving have not been intimated (September 1998)

**Capital-**

(1) No portion of the saving of Rs 4.45 lakhs in the grant was surrendered by the department during the year

**Grant No. 41 - Social Security and Welfare (Welfare of Scheduled Castes,  
Scheduled Tribes and Other Backward Classes) (All voted)**

Section and Major Head	Total Grant Rs.	Actual expenditure Rs.	Excess + Savings - Rs.
<b>REVENUE -</b>			
<b>Major Heads : 2202 – General Education (Tribal Areas Sub-Plan), 2204 – Sports and Youth Services (Tribal Areas Sub-Plan), 2210 – Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-Plan), 2210 - Medical and Public Health (Public Health) (Tribal Areas Sub-Plan), 2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) (Tribal Areas Sub-Plan), 2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, 2230 – Labour and Employment (Tribal Areas Sub-Plan), 2235 - Social Security and Welfare (Social Welfare) (Tribal Areas Sub-Plan), 2236 Nutrition (Tribal Areas Sub-Plan), 2250 - Other Social Services (Tribal Areas Sub-Plan), 2401 - Crop Husbandry (Excluding Horticulture and Vegetable Crops) (Tribal Areas Sub-Plan), 2401 – Crop Husbandry (Horticulture and Vegetable Crops)(Tribal Areas Sub-Plan), 2402 - Soil and Water Conservation (Tribal Areas Sub-Plan), 2403 - Animal Husbandry (Tribal Areas Sub-Plan), 2405 - Fisheries (Tribal Areas Sub-Plan), 2406 - Forestry and Wild Life (Tribal Areas Sub-Plan), 2408 - Food, Storage and Warehousing (Tribal Areas Sub-Plan), 2425 - Co-operation (Tribal Areas Sub-Plan), 2435 - Other Agricultural Programmes (Tribal Areas Sub-Plan), 2501 - Special Programmes for Rural Development (Tribal Areas Sub-Plan), 2515 - Other Rural Development Programmes (Community Development) (Tribal Areas Sub-Plan), 2575 - Other Special Areas Programmes (Tribal Areas Sub-Plan), 2702 - Minor Irrigation (Tribal Areas Sub-Plan), 2851 - Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan) --</b>			
	Rs.		
Original	2,01,15,84,000		
Supplementary	..		
Amount surrendered during the year		..	1,27,96,206
<b>CAPITAL -</b>			
<b>Major Heads : 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, 4250 – Capital Outlay on Other Social Services (Tribal Areas Sub-Plan), 4425 – Capital Outlay on Co-operation (Tribal Areas Sub-Plan), 4435 - Capital Outlay on Other Agricultural Programmes (Tribal Areas Sub-Plan), 4702 – Capital Outlay on Minor Irrigation (Tribal Areas Sub-Plan) , 4705 – Capital Outlay on Command Area Development (Tribal Areas Sub-Plan) 4851 - Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan), 5054 – Capital Outlay on Roads and Bridges (Tribal Areas Sub-Plan), 6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, 6250 + Loans for Other Social Services (Tribal Areas Sub-Plan), 6425 - Loans for Co-operation (Tribal Areas Sub-Plan), 6851 - Loans for Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan) -</b>			

**Grant No. 41 - Contd**

Section and Major Head		Total grant	Actual expenditure	Excess + Saving -
		Rs	Rs	Rs
Original	15,59 33 000	15 87 01 000	8 54 74 051	- 7 32 26 949
Supplementary	27 68 000			
Amount surrendered during the year				25,44 000

**Notes and Comments -  
Revenue**

(i) Out of over all saving of Rs 60 30 83 lakhs in the grant only a negligible amount of Rs 1 27 96 lakhs was surrendered by the department during the year

(ii) Saving occurred mainly under -

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

**2202-General Education-  
(Tribal Areas Sub-Plan)**

**01 - Elementary Education**

State Plan (Annual Plan and Ninth Plan)

2	Provision for incentive to the development of Elementary Education (MNP)	62 00	- 62 00
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8	Assistance for upgradation of Education as recommended by the Tenth Finance Commission	60 00	- 60 00
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Reasons for non utilisation of entire provision in the above cases have not been intimated (September, 1998)

State Plan (Annual Plan Eighth Plan and Committed)

1	Free and Compulsory Primary Education (Universal)	1,00 00	26 40	- 73 60
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Reasons for saving have not been intimated (September 1998)

2	Provision for incentive to the development of Elementary Education (MNP)	75 00	- 75 00
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Reasons for non utilisation of entire provision have not been intimated (September, 1998)

**02-Secondary -**

State Plan (Annual Plan and Ninth Plan)

796 - Tribal Areas Sub Plan

1	Expansion of teaching and educational facilities for children of age group 11-14	1,19 00	44 30	- 74 70
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**Grant No. 41 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan, Eighth Plan and Committed)			
796 Tribal Areas Sub Plan			
1 Expansion of teaching and educational facilities for children of age group 11-14	1,25 00	19 82	- 1 05 18
04 - Adult Education -			
796 Tribal Areas Sub-Plan			
State Plan (Annual Plan and Ninth Plan)			
1 Literacy Programme (MNP)	67 00	10 45	- 56 55
<b>2210 - Medical and Public Health (Excluding Public Health ) (Tribal Areas Sub-Plan)</b>			
03 Rural Health Service - Allopathy			
796 Tribal Areas sub Plan Non-Plan			
01 Establishment of General Hospitals and creation of other Medical Care facilities in Tribal Areas	1 65 80	1 14 08	51 72
Reasons for saving in the above cases have not been intimated (September 1998)			
State Plan (Annual Plan and Ninth Plan)			
03 - Basic Minimum Services in Tribal Areas	1,43 00		- 1 43 00
Reasons for non utilisation of entire provision have not intimated been intimated (September, 1998)			
<b>2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) - (Tribal Areas Sub-Plan)</b>			
01 - Water Supply -			
796 - Tribal Areas Sub-Plan			
State Plan (Annual Plan and Ninth Plan)			
5 Externally Aided Water Supply Project	3,61 50	82 33	- 2,79 17
<b>2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -</b>			
01 - Welfare of Scheduled Castes -			
277 - Education - Non-Plan			
0334-© Hostel Charges	5,32 68	2,80 42	- 2,52 26
State Plan (Annual Plan and Ninth Plan)			
0109 (a) Book grants and examination fees	4,25 00	3,81 36	- 43 64
0380 © Payment for maintenance charges to the students belonging to the families having income not exceeding Rs 3600/- per annum	3,76 00	1,84 52	- 1,91 48
Reasons for saving in the above cases have not been intimated (September, 1998)			

**Grant No. 41 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
0665 (ii) Construction of Hostel Buildings for Girl Students (State's Share)	67.00	..	- 67.00
Reasons for non-utilisation of the entire fund have not been intimated (September, 1998)			
0780 (iii) Construction, maintenance and improvement of Ashram Hostel Centrally Sponsored (New Schemes)	74.00	16.61	- 57.39
0112 (a) Scholarship to students (Stipend and Scholarship)	3,00.00	93.02	- 2,06.98
Reasons for saving in the above cases have not been intimated (September, 1998)			
0380 (c) Construction of Hostel for girls	67.00	.	- 67.00
Reasons for non-utilisation of the entire provision have not been intimated (September, 1998).			
State Plan (Annual Plan, Eighth Plan and Committed)			
0109 (a) Book grants and examination fees	1,10.00	59.47	- 50.53
0234 (b) Hostel Charges	2,00.00	33.27	- 1,66.73
793 - Special Central Assistance for Scheduled Castes Component Plan State Plan (Supplement Plan) Programme for the Development of Scheduled Castes	34,50.00	28,49.01	- 6,00.99
02 - Welfare of Scheduled Tribes -			
277 - Education - Non-Plan	.	.	.
0334 - Hostel Charges	3,77.25	2,52.50	- 1,24.75
0518 - Payment of maintenance charges to the students belonging to families having income not exceeding for Rs.3600/- per annum Maintenance of Hostel and School Buildings	94.10	40.34	- 53.76
794 - Special Central Assistance for Tribal Sub-Plan - State Plan (Supplement Plan) Integrated Tribal Areas Development Project	19,24.40	7,80.33	- 11,44.07
Reasons for saving in all the above cases have not been intimated (September, 1998)			
796 - Tribal Areas Sub-Plan - Non-Plan B - Education -			
0612 - Hostel charges-Stipends	49.60	..	- 49.60
Reasons for non-utilisation of entire provision in the above case have not been intimated (September, 1998).			
State Plan (Annual Plan and Ninth Plan)			
B - Education -			
0534 - Hostel charges	4,59.50	3,35.11	- 1,24.39
Reasons for saving in the above case have not been intimated (September, 1998).			

**Grant No. 41 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
17 - Scheme for R.I.D.F.	3,00.00	.	- 3,00.00
Reasons for non-utilisation of entire provision in the above case have not been intimated (September, 1998)			
State Plan (Supplement Plan)			
State Plan Schemes under proviso to Article 275 (I) of the Constitution of India			
3900 - Community Project for Tribal Development	4,17.75	1,39.25	- 2,78.50
State Plan (Annual Plan, Eighth Plan and Committed)			
B - Education -			
0534 - Hostel charges	75.00	9.55	- 65.45
80 - General -			
800 - Other Expenditure -			
Non-Plan			
01 - Education -			
0880 - Lump provision for Revision of Pay Scales of employees of Co Operatives under S.C. & T.W	1,50.00	46.13	- 1,03.87
State Plan (Annual Plan and Ninth Plan)			
Education -			
13 - Construction of new Ashram Hostels, for poor S.C. & S.T. students reading in primary and Junior basic level High School	1,42.20	27.60	- 1,14.60
Reasons for saving in all the above cases have not been intimated (September, 1998)			
<b>2406 - Forestry and Wild Life</b>			
<b>(Tribal Areas Sub-Plan)</b>			
02 - Environmental Forestry and Wild Life - Centrally Sponsored (New Schemes)			
Forest Produce			
02 - Conservation and Development of Non-Timber Forest Produce including Medicinal Plants	65.70	3.37	- 62.33
Nature Conservation -			
01 - Beneficiary oriented scheme for Tribal Development	50.00	3.60	- 46.39
03 - Eco-Development Programme around Tiger Resources Areas	50.00	1.88	- 48.12
Reasons for saving in the above cases have not been intimated (September, 1998)			
<b>2575 - Other Special Areas Programmes -</b>			
<b>(Tribal Areas Sub-Plan)</b>			
02 - Backward Areas -			
796 - Tribal Areas Sub-Plan			
State Plan (Annual Plan and Ninth Plan)			
02 - Development of Jhargram	65.00	1.00	- 64.00

**Grant No. 41 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2702 – Minor Irrigation – (Tribal Areas Sub-Plan)</b>			
796 Tribal Areas Sub-Pla – State Plan (Annual Plan and Ninth Plan)			
5 Shallow Tubewells Fitted with Submersible Pumps – RIDF Project II of NABARD	4,56 60	3,21 39	- 1,35.21

Reasons for saving in the above cases have not been intimated (September, 1998)

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2225 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>			
01 - Welfare of Scheduled Castes –			
277 - Education – Non Plan			
0109 (a) Book grants and examination fees Centrally Sponsored (New Schemes and Committed)	5,36 72	6,17 17	+ 80 45
0112 (a) Scholarships to students (Stipend and Scholarship)	60 00	1,06 12	+ 46 12
02 - Welfare of Scheduled Tribes –			
277 – Education – Non-Plan			
0109 - Book grants and examination fees	1,20 00	1,84 37	+ 64 37
80 - General – 800 Other Expenditure –			
State Plan (Annual Plan and Ninth Plan) Education –			
1100 - Additional financial assistance to Post-Matric hostellers	1,39 00	3,06 54	+ 1,67 54
15 Additional Financial benefits to Meritorious S C & S T Girl Students	36 00	83 30	+ 47 30



**Grant No. 41 - Concl'd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2501 – Special Programmes for Rural Development (Tribal Areas Sub-Plan)</b>			
02 - Drought Prone Areas Development Programmes			
796 - Tribal Areas Sub-Plan			
State Plan (Annual Plan and Ninth Plan)			
1 Drought Prone Areas Development Programmes –			
(g) Water Shed Development	40.00	4,12.86	+ 3,72.86

Reasons for excess in all the above cases have not been intimated (September, 1998).

Capital –

(i) Out of over all saving of Rs.7.32.27 lakhs in the grant, an amount of Rs.25.44 lakhs only was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>			
02 - Welfare of Scheduled Tribes			
190 - Investment in Public Sector and Other Undertakings –			
State Plan (Annual Plan and Ninth Plan)			
Investments –			
5. Scheme for R.I D.F.	2,00.00	1,00.00	- 1,00.00
<b>5054 – Capital Outlay on Roads and Bridges - ( Tribal Areas Sub-Plan)</b>			
796 - Tribal Areas sub-Plan –			
State Plan (Annual Plan and Ninth Plan)			
0100 - Development of State Roads	6,50.00	1,42.09	- 5,07.91

Reasons for saving in the above cases have not been intimated (September, 1998)

**Grant No. 42 - Social Security and Welfare (Social Welfare) (All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2235 - Social Security and Welfare (Social Welfare) -</b>			
<b>Voted -</b>			
Original	1,60,12,94,000		
Supplementary	30,87,86,000		
Amount surrendered during the year ..	..	..	1,53,34,025
	1,91,00,80,000	1,58,95,55,222	- 32,05,24,778

<b>CAPITAL -</b>			
<b>Major Head : 4235 – Capital Outlay on Social Security and Welfare (Social Welfare)</b>			
Original	2,50,00,000		
Supplementary			
Amount surrender during the year	..	..	Nil
	2,50,00,000	2,81,00,000	+ 31,00,000

**Notes and Comments :-**

Revenue –

- (i) In view of overall saving of Rs.32.05.25 lakhs in the grant , supplementary provision of Rs 30,87.86obtained in March, 1998 proved unnecessary
- (ii) Out of overall saving Rs.32,05.25 lakhs in the grant, an amount of Rs.1,53,34 only was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2235 - Social Security and Welfare (social Welfare) -</b>			
<b>02 - Social Welfare -</b>			
<b>001 - Direction and Administration - Non-Plan</b>			
<b>04 –Directorate of Relief and District Establishment (Relief)</b>			
O	10,18.25		
S	76.20		
7. Research, Training and Strengthening of the set up of the Department and Directorate of Social Welfare	10,94.45	9,79.86	- 1,14.59
<b>Vagrancy</b>			
O	3,27.80		
S	28.00		
101 - Welfare of Handicapped - Non Plan	3,55.80	2,73.77	- 82.03

**Grant No. 42 - Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
5. Assistance to Physically Handicapped in all districts				
O	85.00			
S	1,65.00	2,50.00	1,71.12	- 78.88
Augmentation of fund by supplementary provision in March, 1998 was stated to be required for assistance to physically handicapped of all districts and larger payment under Social Security Scheme.				
Reasons for final saving in the above cases have not been intimated (September, 1998).				
102 Child Welfare – Non Plan				
1 Govt. of India's Crash Programme of Nutrition for children		14,76.20	9,28.74	- 5,47.46
3 Family and Child Welfare Projects		3,20.00	2,22.35	- 97.65
8 Establishment of I.C.D.S Project		2,25.05	1,39.46	- 85.59
Central Sector (New Schemes)				
Grants for Training Programme of I.C.D.S.-				
Anganwadi Works		1,00.00	45.09	- 54.91
Reasons for saving in the above cases have not been intimated (September, 1998)				
103 - Women's Welfare – Non-Plan				
7 Grant of Pension to the destitute widows				
O	1,21.00			
S	2,42.00	3,63.00	2,79.21	83.79
Augmentation of fund by supplementary provision in March, 1998 was stated to be required for larger payment of pension to destitute widows.				
Reasons for final saving have not been intimated (September, 1998)				
104 - Welfare of Aged, Infirm and Destitute –				
State Plan (Annual Plan and Ninth Plan)				
4 Development and expansion of Soil Welfare Homes		1,60.00	1,04.86	- 55.14
Reasons for saving have not been intimated (September, 1998).				
200- Other Programmes –				
State Plan (Annual Plan and Ninth Plan)				
1 West Bengal Minorities Development And Finance Corporation				
O	1,50.00			
R	- 1,50.00	..	03.00	+ 03.00
Reasons for withdrawal of entire fund through re-appropriation/surrender and final excess have not been intimated (September, 1998).				

**Grant No. 42 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 - Other Expenditure – Non Plan			
7. Provision for Normal G R.- Food and Clothes (Relief Deptt )	10.00 00	7,67 55	- 2,32.45
12. A new scheme for Social Welfare	5.79.00	4,76 36	- 1,02.64

Reasons for saving in both the cases have not been intimated (September, 1998).

60 - Other Social Security and Welfare  
Programmes –

102 - Pensions under Social  
Security Schemes –  
Non-Plan

1. Grant of old-age pension to the old and infirm				
O	4,57,50	]		
S	9,00 00			
		13,57.50	10,82.31	- 2,75.19
2. Grant of old-age pension to Marginal farmers, share croppers and agricultural labourers				
O	4,05.00	]		
S	5,52.00			
		9,57.00	6,79.18	- 2,77.82

Augmentation of funds by supplementary provision in both the cases were stated to be required for larger payment of old age pension to old and infirm, marginal farmers, share croppers and agricultural labourers

Reasons for final saving in both the cases have not been intimated (September, 1998).

State Plan (Annual Plan and Ninth Plan)

National Old Age Pension  
Scheme (NOAPS)

	9,00 00	8,43.64	- 56.36
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Reasons for saving in the above case have not been intimated (September, 1998).

200 --Other Programmes –  
Non-Plan

6. Legal Aid Committees –

(i) Legal aid to poor persons

O	1,90.00	]		
S	13.50			
		2,03.50	1,53.35	- 50.15

Enhancement of fund by supplementary provision in March, 1998 was stated to be required for meeting larger office expenses towards Legal Aid to poor persons

Reasons for final saving have not been intimated (September, 1998).

**Grant No. 42 - Concl.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
25. Relief to victims/families of Victims caused by vehicles	1,30.00	70.06	- 59.94
Reasons for saving in the above case have not been intimated (September, 1998)			
34. Supply of rice to the people Below poverty line (B.P.L) under T.P.D.s at subsidised rate – Subsidy			
O			
S	5,50.00	..	- 5,50.00
Creation of fund by supplementary provision was stated be required for supply of rice to the people below poverty line at subsidised rate. Reasons for non-utilisation of entire provision have not been intimated (September, 1998)			

State Plan (Annual Plan and Ninth Plan)

4. New Provident Fund Scheme For Landless Agricultural Labourers	5,00.00	1.60	- 4,98.40
Reasons for saving in the above have not been intimated (September, 1998).			
(iv) Saving mentioned above was partly counter - balanced by excess mainly under :-			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2235 – Social Security and Welfare (Social Welfare) –</b>			
02 - Social Welfare –			
001 - Direction and Administration – Non-Plan			
1. Directorate of Social Welfare			
O	85.40		
S	12.50	1,45.82	+ 47.92

Augmentation of fund by supplementary provision was required for meeting increased cost of establishment charges.  
Reasons for final excess have not been intimated (September, 1998)

102 - Child Welfare –

Centrally Sponsored (New Schemes)

3. Integrated Child Development Services Project Schemes	50,00.00	57,62.49	+ 7,62.49
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Reasons for excess have not been intimated (September, 1998)

Capital –

- (i) The grant exceeded by Rs.31,00,000; the excess requires regularisation.

### Grant No. 43 - Nutrition (All voted)

Section and Major Head	Total grant Rs	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2236 - Nutrition -</b>			
	Rs.		
Original	14,87,75,000		
Supplementary	5,21,000		
	14,92,96,000	10,37,27,549	- 4,55,68,451
Amount surrendered during the year	.	..	Nil

**Notes and Comments -**

(i) In view of overall saving of Rs.4,55.68 lakhs in the grant, supplementary provision of Rs 5.21 lakhs obtained in March, 1998 proved fully unnecessary.

(ii) No portion of the substantial saving of Rs 4,55.68 lakhs in the grant was surrendered by the department during the year.

(iii) Wide variations between budget provision and actual expenditure persisting since 1991-92 indicates necessity of budget framing on more realistic basis

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees).	Saving -
<b>2236 - Nutrition -</b>			
02 - Distribution of Nutritious Food and Beverages - State Plan (Annual Plan and Ninth Plan)			
01 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers	9,30.00	6,69.05	- 2,60.95
Scheduled Castes Component Plan			
02 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers	1,62.00	1,17.13	- 44.87
State Plan (Seventh Plan Committed)			
1. Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers	2,65.00	1,22.20	- 1,42.80

Reasons for saving in all the above cases have not been intimated (September, 1998).

## Grant No. 44 - Relief on account of Natural Calamities (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2245 - Relief on account of Natural Calamities -</b>			
	Rs.		
Original	123,44,00,000		
Supplementary	10,00,000		
	123,54,00,000	55,12,76,967	- 68,41,23,033
Amount surrendered during the year	.	..	4,20,83,000

### Notes and Comments-

(i) In view of the huge saving of Rs 68,41.23 lakhs in the grant, supplementary provision of Rs 10 00 lakhs obtained in March, 1998 proved unjustified.

(ii) Out of huge saving of Rs.68,41.23 lakhs (55.37%) in the grant, a negligible amount of Rs 4,20.83 lakhs only was surrendered by the department during the year.

(iii) The grant discloses saving continuously since 1990-91. Under some sub-heads marked (\*) saving/excess of same nature was noticed in the previous years also. This necessitates more realistic approach in budget formulation.

(iv) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
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### 2245-Relief on account of Natural Calamities-

01- Drought-

101-Gratuitous Relief-

Non-Plan

2. Food and Clothings-

(a) Food*	80.00		- 80.00
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6. Subsidy for Agricultural Inputs to Small and Marginal Farmers and Agricultural Labourers.*	65.00		- 65.00
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Reasons for non-utilisation of entire fund in both the cases have not been intimated (September, 1998).

02- Floods, Cyclones etc.-

101-Gratuitous Relief-

Non-Plan

2. Foods and Clothings-

(a) Food\*

O	8,00.00		
R	- 1,72.54		
	6,27.46	90.06	- 5,37.40

(b) Clothings\*

O	1,50.00		
R	-0.32		
	1,49.68	64.69	- 84.99

## Grant No. 44 -Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3 Housing-			
(a) Housing			
O	6,57.00		
R	- 1,09.18	5,47.82	5,39.22
			- 8.60

Reasons for anticipated as well as final saving in the above cases have not been intimated (September, 1998).

### 102-Drinking Water Supply-

#### Non-Plan

2. Repair/Resinking of Tubewells.*	1,20.00	15.55	- 1,04.45
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Reasons for saving have not been intimated(September,1998).

### 107-Repairs and Restoration of Damaged Government Office Buildings-

#### Non-Plan

1 Repair of Health Centres.*	50.00	..	- 50.00
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### 114-Assistance to Farmers for Purchase of Agrarian Inputs-

#### Non-Plan

2 Repairs of Market Link Roads for Rural Huts Damaged due to Flood/Cyclone etc*	55.00	..	- 55.00
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### 05-Calamity Relief Fund-

#### 797-Transfer to Reserve Funds and Deposit Accounts-

#### Non-Plan

Calamity Relief Fund.*	54,16.00	..	- 54,16.00
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Reasons for non-utilisation of the entire provision in the above cases have not been communicated(September,1998)

### 80-General-

#### 800-Other Expenditure-

#### Non-Plan

#### 5. Supply of Tarpoulins, etc.

O	6,50.00		
R	-67.66	5,82.34	2,67.34
			- 3,15.00

Reasons for anticipated as well as final saving have not been intimated (September, 1998).



## Grant No. 44 -Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6. Expenditure in connection with Relief to Fire Victims	50.00	..	- 50.00
Reasons for non-utilisation of entire fund have not been intimated (September, 1998).			
8. Expenditure in connection with Rescue of Marooned People Affected by Flood, Cyclone, Tornado etc. and Expenditure for Setting of Relief Camps/ Centres			
O	2,50.00		
R	- 50.02		
	1,99.98	1,11.93	- 88.05
Reasons for anticipated as well as final saving have not been reported (September, 1998).			
9. Expenditure in connection with Repair of Educational Institutions and Repair/ Replacement of Furniture of those Institutions Affected by Natural Calamities.*	50.00	..	- 50.00
Reasons for non-utilisation of entire provision have not been intimated (September, 1998).			
10. Assistance to W.B.S.E.B for Restoration of Power Supply in the Areas Affected by Flood, Cyclone etc.*	65.00	12.94	- 52.06
11. Other Items*	1,20.00	1.50	- 1,18.50
Reasons for saving in the above cases have not been reported (September, 1998).			
12. Emergency Repair of Flood Protective Embankment Belonging to Irrigation and Waterways Department in connection with Flood of 1995 (N.F.C.R.).	3,20.00	..	- 3,20.00
13. Expenditure Belonging to Hill Affairs Department in connection with Flood of 1995 (N.F.C.R.).	50.00	..	- 50.00
14. Expenditure Belonging to Sunderbans Affairs Department in connection with Flood of 1995 (N.F.C.R.).	50.00	..	- 50.00
16. Expenditure Belonging to Other Departments in connection with Flood of 1995 (N.F.C.R.).	9,00.00	..	- 9,00.00

Reasons for non-utilisation of entire provision in the above cases have not been reported (September, 1998).

(v) Saving mentioned above was partly counter-balanced by excess mainly under:-

**Grant No. 44 -Concl.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2245-Relief on account of Natural Calamities-</b>			
02-Floods, Cyclone etc.-			
106 Repairs and Restoration of Damaged Roads and Bridges			
Non-Plan			
1. Emergency Repair of Roads Culverts, Bridges etc. Damaged/Destroyed by Natural Calamities for Restoration of Communication*			
	4,00.00	8,17.81	+4,17.81
114-Assistance to Farmers for Purchase of Agrarian Inputs-			
Non-Plan			
1. Supply of Seed/Fertilisers etc. for Raising, Alternative Crop in Flood/Cyclone Affected Areas*			
	2,50.00	3,65.00	+1,15.00
Reasons for excess in the above cases have not been reported (September, 1998).			
122-Repairs and Restoration of Damaged Irrigation and Flood Control Works-			
Non-Plan			
2. Emergency Repair of Flood Protective Embankments*			
O	10,60.00		
S	10.00		
	10,70.00	27,68.56	+ 16,98.56
Increase of fund by supplementary grant in March, 1998 was stated to be required for emergency repair works Reasons for final excess have not been intimated (September, 1998).			
193-Assistance to Local Bodies and Other Non-Government Bodies/ Institutions-			
Non-Plan			
1. Assistance to Local Bodies for Restoration of Supply of Drinking Water			
	25.00	1,02.00	+ 77.00
Reasons for excess have not been intimated (September, 1998).			

## Grant No. 45 - Secretariat - Social Services (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2251 - Secretariat - Social Services -</b>			
Original	15,00,30,000	16,17,80,000	12,91,36,635
Supplementary	1,17,50,000		
Amount surrendered during the year			51,46,119

### Notes and Comments :-

(i) In view of final saving of Rs.3,26.43 lakhs in the grant, supplementary provision of Rs 1,17.5 lakhs obtained in March, 1998 proved unjustified

(ii) Against the available saving of Rs 3,26.43 lakhs in the grant, a sum of Rs 51.46 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>090 - Secretariat -</b>			
<b>Non-Plan</b>			
<b>01 (a) Development of Health and Family Welfare</b>			
O	1,39.05	1,48.50	1,35.32
S	9.45		
			- 13.18
<b>03(a)(1) Education Department</b>			
O	2,45.10	2,70.15	1,87.35
S	25.05		
			- 82.80
<b>03(c) Department of Technical Education and Training</b>			
O	41.80	44.45	33.57
S	2.65		
			- 10.88
Augmentation of fund by supplementary provision in the above cases was stated to be required for meeting larger establishment charges. Reasons for final saving have not been intimated (September, 1998).			
<b>04- Transport Department</b>			
O	93.00	88.53	83.23
S	9.30		
R	- 13.77		
			- 5.30

**Grant No. 45 - Concl'd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<p>Enhancement of fund by supplementary provision and at the same time reduction of fund by surrender was stated to be due to requirement of meeting larger establishment charges and non occurrence of necessary situation respectively Reasons for final saving have not been communicated (September, 1998)</p>				
05. Department of Youth Services				
	O	48.80		
	S	5.30		
		54.10	43.50	- 10.60
06. Information and Cultural Affairs Department				
	O	1,32.85		
	S	8.85		
		1,41.70	1,19.60	- 22.10
07. Department of Labour				
	O	1,47.95		
	S	12.20		
		1,60.15	1,47.90	- 12.25
08. Department of Housing				
	O	1,17.10		
	S	9.40		
		1,26.50	96.97	- 29.53
09. Refugee, Relief and Rehabilitation Department				
	O	91.20		
	S	9.70		
		1,00.90	75.32	- 25.58
11. Department of sports and youth services- Sports				
	O	48.15		
	S	5.80		
		53.95	23.99	- 29.96

Augmentation of fund by supplementary provision in the above cases was stated to be required for meeting larger establishment charges. Reasons for final saving in any of the cases have not been intimated (September, 1998)

09. State Plan (Annual Plan and Ninth Plan)				
02. Minorities Department and Welfare Department				
	O	42.00		
	R	- 30.33		
		11.67	8.32	- 3.35

Anticipated saving was stated to be due to non-completion of the infrastructure of new department. Reasons for final saving have not been intimated (September, 1998)

## Grant No. 46 - Other Social Services (All voted)

Section and Major Head	Total grant or appropriation Rs	Actual expenditure Rs	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 2250 - Other Social Services-</b>			
Voted -			
Original	19,08,04,000	38,68,96,000	38,95,60,311
Supplementary	19,60,92,000		
Amount surrendered during the year			33,85,399

**CAPITAL -**  
**Major Heads : 4250 - Capital Outlay on Other Social Services and**  
**6250 - Loans for Other Social Services -**

Original	5,32,80,000	5,32,80,000	1,79,30,645	-- 3,53,49,355
Supplementary	..			
Amount surrendered during the year			2,34,000	

**Notes and Comments -**

Revenue ( Voted grant ) -

- (i) Expenditure exceeded the grant by Rs.26,64,311 ; the excess requires regularisation
- (ii) In view of overall excess of Rs.26.64 lakhs in the grant, supplementary provision of Rs.19,60.92 lakhs obtained in March,1998 proved inadequate.
- (iii) In view of excess of Rs.26.64 lakhs in the grant, surrender of Rs.33.85 lakhs during the year proved unjustified. This discloses lack of control over financial management.
- (iv) Excess occurred mainly under.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2250 Other Social Services</b>			
800 Other Expenditure- Non-Plan			
0900 Grants in lieu of remission of Taxes	..	23.29	+ 23.29
Amount paid to Sonar Bank- Bangladesh Prime Minister's relief fund to help the Cyclone effected people	..	1,00.00	+ 1,00.00

## Grant No. 46 -Contd.

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess +
Reasons for incurring expenditure without budget provision resulting eventual excess in the above cases have not been intimated (September,1998)			

State Plan (Annual Plan and Ninth Plan)

0900	Grants towards Marketing Facilities and Marketing Promotion			
	O	13,70.00	} 32,00 00	33,02.54
	S	18,30.00		

Augmentation of fund by supplementary provision in March,1998 was stated to be required for Marketing Promotion under plan scheme. Reasons for final excess have not been intimated (September,1998).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 - Other Expenditure - Non-Plan			
1400 Subsidies for interest liabilities in respect of share Croppers, small farmers and self-employed persons	45.00	..	- 45.00

Reasons for non-utilisation of entire provision have not been intimated (September,1998)

0234	Expenditure in connection with Gangasagar Mela				
	O	3,13.00	} 3,32.52	3,04.90	
	S	20 00			- 27.62
	R	- 0.48			

Augmentation of fund by supplementary provision in March,1998 was stated to be required for meeting for larger expenditure towards other social services-

Reasons for reduction of provision by re-appropriation as well as final saving have not been intimated (September,1998).

**Grant No. 46 -Contd.**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
0334	Expenditure in connection with carrying out the functioning of the Morgues				
	O				
	S	60.00	60.00		- 60.00

Creation of fund by supplementary provision obtained in March,1998 was stated to be required for meeting the expenditure in connection with modernisation of existing morgue at Howrah. Reasons for non-utilisation of entire provision have not been intimated (September,1998)

01	State Plan (Annual Plan and Ninth plan)				
	Scheme for Construction of Muslim Girls' Hostels in the Districts formulated by the Minority cell under Home department.				
	O	50.00			
	R	- 28.24	21.76	16.76	- 5.00

Part withdrawal of fund by re-appropriation in March,1998 was stated to be due to non-construction of Muslim Girls' Hostel for land dispute in some Districts. Reasons for final saving have not been intimated (September,1998)

Capital:

(i) Out of over all saving Rs 3,53.49 lakhs in the grant only a negligible amount of Rs 2.34 lakhs was surrendered by the department during the year

(ii) Saving occurred mainly under:

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4250</b>	<b>Capital Outlay on Other Social Services-</b>				
201	State Plan (Annual Plan and Ninth Plan)				
02	Model L. W Centres and Holiday Homes				
	O	70.00			
	R	- 0.94	69.06	26.73	- 42.33
04	Craftsman Training		60.00	35.07	- 24.93

Reasons for anticipated saving in the first case and final saving in both the cases have not been intimated. (September,1998)

**Grant No. 46 -Concl.**

	Head	Total grant	Actual expenditure (In lakhs)	Saving -
06	Implementation of shell Development Project	2,30.00	..	- 2,30.00
07	Constitution of State Board of Examinations	25.00	..	- 25.00
09	Upgradation of IIT's for improving the quality of Training	70.00	28.88	- 41.12

Reasons for non-utilisation of the entire provision in the first two cases and saving in the last case have not been intimated. (September,1998)

(iii) Saving mentioned above was partly counter balanced by excess as under:-

	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess +
4250	Capital Out lay on Other Social Services			
201	Labour-State Plan (Annual plan and Ninth Plan)			
03	National Apprenticeship Scheme	20.00	73.11	+ 53.11

Reasons for excess have not been intimated (September,1998).



### Grant No. 47 - Crop Husbandry (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE:-</b>			
<b>Major Head: 2401-Crop Husbandry-</b>			
	Rs.		
Original	108,91,64,000	109,12,93,000	95,72,18,217
Supplementary	21,29,000		
Amount surrendered during the year			6,70,58,000
<b>CAPITAL</b>			
<b>Major Heads: 4401- Capital Outlay on Crop Husbandry and 6401- Loans for Crop Husbandry-</b>			
Original	1,26,00,000	1,26,00,000	26,42,650
Supplementary	.		
Amount surrendered during the year			nil

**Notes and Comments-**

**Revenue-**

- (i) In view of overall saving of Rs. 13,40.75 lakhs in the grant, supplementary provision of Rs 21.29 lakhs obtained in March, 1998 proved unjustified.
- (ii) Out of overall saving of Rs 13,40 75 lakhs in the grant, a sum of Rs. 6,70 58 lakhs only was surrendered by the department during the year.
- (iii) Saving of remarkable nature persisting for consecutive years since 1994-95 reveals non-serious approach towards adoption of realistic views on budget formulation.
- (iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In Lakhs of rupees)	Saving -
<b>2401 - Crop Husbandry -</b>			
001 - Direction and Administration - Non-Plan			
01 Direction			
O	8,93.90	8,36.97	- 25.87
R	- 31.06		
05 World Bank Project on Agricultural Development - Improvement of Agricultural Extension and Research	25,87.40	23,65.68	- 2,21.72
103 - Multiplication and Distribution of Seeds - State Plan (Annual Plan and Ninth Plan) Special Component Plan for Scheduled Castes			
09 (a) Subsidised Sale of Quality Seeds	50.00	8.60	- 41.40

**Grant No. 47 – Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
107 – Plant Protection - State Plan (Annual Plan and Ninth Plan)				
07 Integrated Pest Management				
O	81.00	50.00	25.49	24.51
R	- 31.00			
108 – Commercial Crops - Central Sector (New Schemes)				
01 Scheme for Special Jute Development Programme		2.80 00	95.37	- 1,84.63
Reasons for anticipated saving in the first and fourth cases and final saving in all the cases above have not been reported (September, 1998).				
109 Extension and Training - Non-Plan				
03 Upgrading of Agricultural Training Centres				
O	65.10	22.32	22.45	+ 0.13
R	- 42.78			
Reasons for reduction of fund by surrender in March, 1998 and eventual excess have not been intimated (September, 1998).				
State Plan (Annual Plan and Ninth Plan)				
02 Popularisation of New Varieties and Packages of Practice through Minikits				
O	1,25.00	1,60.00	59.49	- 1,00.51
R	35.00			
Centrally Sponsored (New Schemes)				
02 Integrated Programme for Cereal Development-Rice				
O	1,35.00	1,44.00	54.83	- 89.17
R	9.00			
Reasons for anticipated excess and final saving in the above cases have not been intimated (September, 1998)				
Special Component Plan for Scheduled Castes				
02 Integrated programme for Cereal Development-Rice				
O	90.00	1,02.00	..	- 1,02.00
R	12.00			
Reasons for anticipated excess and non-utilisation of entire fund have not been intimated (September, 1998).				
800 - Other Expenditure – State Plan (Annual Plan and Ninth Plan)				

**Grant No. 47 – Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
01 Scheme for RIDF-II of the Agriculture Department			
O 2,80.00	..	0.75	+ 0.75
R - 2,80.00			
Special Component Plan for Scheduled Castes			
01 Scheme for RIDF-II of the Agriculture Department			
O 96.00		0.51	+ 0.51
R - 96.00			

Reasons for surrender of entire funds and final excess in both the cases have not been intimated (September, 1998).

(v) Saving mentioned above was partly counter-balanced by excess mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2401 - Crop Husbandry -</b>			
001 Direction and Administration - Non-Plan			
02-Superintendence			
O 4,89.35	4,72.35	5,44.10	+ 71.75
R - 17.00			
109- Extension and Training- Non-Plan			
04 Intensive Agricultural Programme			
O 2,09.90	2,07.90	2,64.04	+ 56.14
R - 2.00			

Reasons for anticipated saving and final excess in the above cases have not been intimated (September, 1998).

**State Plan (Annual Plan and Ninth Plan)**

06 – Popularisation of New Varieties and Packages of Practice through Minikits.

O 85.00	1,25.00	3,00.59	+1,75.59
R 40.00			

Reasons for enhancement of fund by reappropriation and final excess have not been intimated (September, 1998)

**Capital:-**

(i) No portion of the overall saving of Rs.99.57 lakhs in the grant was surrendered by the department during the year.

(ii) Saving occurred mainly under:-

## Grant No. 47 – Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>6401- Loans for Crop Husbandry -</b>			
800 – Other Agricultural Loans			
Non-Plan			
55     Advance to Cultivators -			
Land Improvement Loans	50.00	.	- 50.00
Reasons for non-utilisation of entire provision have not been intimated (September, 1998).			

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## Grant No. 48 - Soil and Water Conservation (All voted)

Section and Major Head	Total grant Rs	Actual expenditure Rs	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2402 - Soil and Water Conservation -</b>			
Original	19,37,00,000		
Supplementary	.		
Amount surrendered during the year		.	42,09,349
<b>CAPITAL</b>			
<b>Major Head : 4402 - Capital Outlay on Soil and Water Conservation -</b>			
Original	6,00,000		
Supplementary	..		
Amount surrendered during the year		..	Nil

### Notes and Comments -

#### Revenue -

(i) Out of overall saving of Rs 11,33.09 lakhs in the grant, only an amount of Rs.42.09 lakhs was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2402 - Soil and Water Conservation -</b>			
101. Soil Survey and Testing- State Plan (Annual Plan and Ninth Plan)			
03. Establishment of Central remote sensing laboratory for introducing remote sensing technique in soil conservation			
	15.00	.	- 15.00

Reasons for non-utilisation of entire provision in the above case have not been intimated (September, 1998)  
Central Sector (New Scheme)

#### 0100. Strengthening of the State land use Board

O	20.00		
R	- 10.05		
		9.95	4.27
			- 5.68

Reasons for anticipated as well as eventual saving have not been intimated (September, 1998).

#### 102 - Soil Conservation -

State Plan (Annual Plan and Ninth Plan)

### Grant No. 48 Contd.

Head	Total grant Rs.	Actual expenditure Rs.	Savings - Rs.
01. Protective afforestation and erosion control in land slides, slips, stream banks etc in forest areas	51 00	40 05	- 10.95

Reasons for saving have not been intimated (September, 1998)

02. Special component plan for Scheduled Castes-scheme for extension of soil conservation work on waste lands and agricultural lands on water shed basis in plains and hills-			
27 Minor works	40.00	..	- 40 00
11. Door to door soil and water conservation population approach in West Bengal	14 00	..	- 14.00
12. Water harvesting structure with antiseepage lining on water shed basis in the western district of West Bengal	50.00	..	- 50.00

Reasons for non-utilisation of entire provision in the above cases have not been intimated (September, 1998).

#### Centrally Sponsored (New Schemes)

01. Soil Conservation works in the upper catchment area of the Kangsabati River	2,90.62	17.93	- 2,72.69
02. Soil Conservation in the catchment of River Valley Project Teesta	57.26	24 95	- 32.31

Reasons for saving in both the cases have not been intimated (September, 1998).

#### 04. Integrated action plan for flood control in Ganga Basin

O	1,41.16	]      ]	1,24 16	12.41	- 1,11.75
R	- 17.00				

#### 05. Soil Conservation works in the upper catchment areas of Kangsabati River for benefit of Scheduled Castes population

O	16.80	]      ]	10.68	4.00	- 6.68
R	- 6.12				

**Grant No. 48 Concl'd.**

Head	Total grant Rs.	Actual expenditure Rs	Savings Rs
08 Integrated action plan for flood control in Ganga Basin for benefit of Scheduled Castes population			
O	18.00		
R	- 6.66		
	11.34	1.00	- 10.34

Reasons for reduction of fund through surrender as well as for final saving in the above cases have not been intimated (September, 1998).

1200. National water shed Development project in Rainfed Areas (NWDPRRA)	6,01.96	68.37	- 5,33.59
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Reasons for saving have not been intimated (September, 1998).

(iii) Saving mentioned above was partly counter-balanced by excess as under:-

101. Soil Survey and Testing

Non-Plan

04 Integrated scheme for re-organisation and extension of Soil survey in West Bengal	30.30	47.63	+ 17.33
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102 - Soil Conservation  
Non-Plan

03. Soil Conservation works on waste lands and agricultural lands on watershed basis	1,45.20	1,59.94	+ 14.74
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Reasons for excess in both the cases have not been intimated (September, 1998)

State Plan (Annual Plan and Ninth Plan)

03. Scheme for extension of soil conservation work on waste lands and agricultural lands on watershed basis in plains and hills.	..	19.62	+ 19.62
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Reasons for incurring expenditure without budget provision have not been intimated (September, 1998).

**CAPITAL -**

(i) The entire provision of Rs.6.00 lakhs in the grant was neither utilised nor surrendered by the department during the year.

## Grant No. 49 - Animal Husbandry (All voted)

Section and Major Head	Total grant Rs	Actual expenditure Rs	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 2403 - Animal Husbandry -</b>			
	Rs.		
Original	83,02,16,000		
Supplementary	3,14,50,000		
Amount surrendered during the year	..		
	86,16,66,000	69,22,59,798	- 16,94,06,202
			3,65,58,115
<b>CAPITAL</b>			
<b>Major Head : 4403 - Capital Outlay on Animal Husbandry (Excluding Public Undertakings)</b>			
Original	6,27,00,000		
Supplementary	..		
	6,27,00,000	19,04,714	- 6,07,95,286
Amount surrendered during the year			Nil

### Notes and Comments -

#### Revenue -

(i) In view of overall saving of Rs. 16,94.06 lakhs in the grant supplementary provision of Rs. 3,14.50 lakhs obtained in March, 1998 proved unnecessary.

(ii) Though there was overall saving of Rs.16,94.06 lakhs in the grant , an amount of Rs.3.65.58 lakhs was surrendered by the department during the year which points towards requirement of more careful watch over financial management.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2403 - Animal Husbandry -</b>			
<b>001 - Direction and Administration -</b>			
<b>Non-Plan</b>			
<b>06 Common Services at Haringhata-Kalyani Complex under the Directorate of Animal Husbandry</b>			
O	3,82.55		
S	20.76		
	4,03.31	1,97.48	- 2,05.83

Anticipated excess was stated to be due to less provision of fund. Reasons for final saving have not been intimated (September, 1998).



**Grant No. 49 - Contd**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
101 -	Veterinary Services and Animal Health - Non-Plan.			
02.	Veterinary Hospitals			
	O	4,70.22		
	S	42.99	4,26.57	4.38 92
	R	- 86.64		+ 12 35
06	Aid Centres and Clinics			
	O	4,01.50		
	S	28.98	3,37.36	3.87 97
	R	- 93 12		+ 50 61

Augmentation of fund by obtaining supplementary grant in March, 1998 was stated to be required for meeting larger establishment charges in both the cases. Reasons for anticipated saving and final excess in both the cases also have not been intimated (September, 1998).

102	Cattle and Buffalo Development - Non-Plan			
02	State Livestock Farm			
	O	7,99 60		
	S	43.17	8,49.74	6,83.38
	R	6.97		- 1,66 36
03	Intensive Cattle Development Project			
	O	6,47.15		
	S	44.18	7,19.96	3,57.23
	R	28.63		- 3,62.73

In both the above cases augmentation of fund by supplementary Provision was stated to be required for meeting larger establishment charges. Anticipated excess was attributed to less provision of fund in comparison with actual requirement. Reasons for final saving have not been intimated (September, 1998).

07	Assistance to Small/Marginal Farmers and Agricultural labourers for Rearing of Cross-bred Heifer			
	O	1,15.90		
	R	26 85	1,42.75	39.15
				- 1,03.60

Anticipated excess was stated to be due to less provision of fund. Reasons for final saving have not been intimated (September, 1998).

**Grant No. 49 - Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Centrally Sponsored (New Schemes)			
1 Extension of Frozen Semen Technology for Cattle and Buffalo Development outside operation flood project	1,70.00	.	- 1,70.00

Reasons for non-utilisation of entire provision, have not been intimated (September, 1998).

State Plan (Annual Plan and Ninth Plan)

01 Strengthening of existing A I Centres	50.00	8.79	- 41.21
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Reasons for saving have not been intimated (September, 1998).

105 Piggery Development -

Centrally Sponsored (New Schemes) -

01 Integrated Piggery Development Programme	60.00	.	- 60.00
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Reasons for non-utilisation of entire provision have not been intimated (September, 1998).

107 Fodder and Feed Development -

State Plan (Annual Plan and Ninth Plan)

06 World Bank Forestry Development Project - Fodder and Livestock Programme			
O	2,00.00		
R	- 44.62		
	1,55.38	6.64	- 1,48.74

Reasons for anticipated as well as final saving have not been communicated (September, 1998)

800 - Other Expenditure -

Non-Plan

01 New Veterinary Dispensaries -

O	2,79.70		
R	- 48.16		
	2,31.54	2,10.77	- 20.77

Reasons for reduction of fund through surrender and final saving have not been intimated (September, 1998).

**Grant No. 49 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>Centrally Sponsored (New Schemes)</b>			
01 Central Sector Pilot Project on special livestock Dutch Programme Reasons for non-utilisation of entire provision have not been intimated (September, 1998).	88.00	..	- 88.00

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2403 – Animal Husbandry –</b>			
<b>102 Cattle and Buffalo Development – State Plan (Seventh Plan committed)</b>			
01 Intensive Cattle Development Project	.	2,76.45	+ 2,76.45
02 Strengthening of existing A.I Centres and Adoption of Frozen Semen Technology	..	40.31	+ 40.31
03 Assistance to Small/Marginal Farmers and Agricultural Labourers for Rearing of cross-bred Heifer Reasons for incurring expenditure without budget provision have not been intimated (September, 1998)	.	67.25	+ 67.25
<b>800 - Other Expenditure State Plan (Seventh Plan Committed)</b>			
01 Special Component Plan for Scheduled Castes			
(i) Animal Health Centre (Vety Dispensary)	.	45.86	+ 45.86

Reasons for incurring expenditure without budget provision resulting eventual excess have not been intimated (September 1998)

**Capital – (Voted)**

(i) No portion of the huge saving of Rs.6,07.95 lakhs in grant was surrendered by the department during year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4403 –Capital Outlay on Animal Husbandry (excluding Public Undertakings) –</b>			
<b>102 - Cattle and Buffalo Development – State Plan (Annual Plan and Ninth Plan)</b>			
01 Strengthening of A.I Services Reasons for non-utilisation of entire provision have not been intimated (September, 1998).	4,00.00	..	- 4,00.00

**Grant No. 49 - Concl.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
103	Poultry Development- State Plan (Annual Plan and Ninth Plan)			
01	Poultry Development in the Districts Infrastructure Development including Construction/Repair/Fencing etc.	1,50.00	0.85	-1,49.15
	Reasons for saving have not been intimated (September,1998).			
800-	Other Expenditure State Plan (Annual Plan and Ninth Plan)			
01	Assistance to West Bengal University of Animal and Fishery Science	75.00	..	- 75.00
	Reasons for non-utilisation of entire fund have not been intimated (September,1998).			

## Grant No. 50 - Dairy Development (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2404 - Dairy Development -</b>			
<b>Voted -</b>			
Original	112,81,38,000	120,01,50,000	111,14,47,128
Supplementary	7,20,12,000		
Amount surrendered during the year			1,45,67,000

**CAPITAL -**  
**Major Head : 4404 - Capital Outlay on Dairy Development**  
**(Excluding Public Undertakings) -**

Original	6,95,44,000	6,95,44,000	80,13,858
Supplementary	..		
Amount surrendered during the year (March 1998)			2,64,92,468

**Notes and Comments -**

**Revenue**

(i) In view of overall saving of Rs. 8,87.03 lakhs in the grant, supplementary provision of Rs. 7,20.12 lakhs obtained in March 1998 proved unjustified.

(ii) Out of available saving of Rs. 8,87.03 lakhs in the grant, a negligible amount of Rs. 1,45.67 lakhs only was surrendered by the department during the year.

(iii) Substantial saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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**2404 - Dairy Development -**

**192 - Greater Calcutta Milk Supply Scheme -**

**Non-Plan**

**01. Administration**

O	5,40.53	6,54.13	5,66.85
S	90.94		
R	22.66		

**02 - Procurement**

O	66,64.73	68,64.07	66,94.87
S	1,80.70		
R	18.64		

**03 - Processing**

O	13,41.16	14,72.53	13,28.85
S	1,15.49		
R	15.88		

**Grant No. 50 - Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
04 - Distribution				
O	12,83.58	15,46.78	13,41.13	- 2,05.65
S	2,61.24			
R	1.96			

Augmentation of fund in the above cases by supplementary provision obtained in March, 1998, was stated to be required for procurement of materials under Greater Calcutta Milk Supply Scheme and also for meeting larger establishment charges. Reasons for enhancement of fund through re-appropriation as well as for final saving in the above cases have not been intimated (September, 1998)

193 Durgapur Milk supply scheme-  
Non-Plan

02. Procurement				
O	3,21.05	2,14.29	2,34.80	+ 20.51
R	1,06.76			

Reasons for anticipated saving as well as final excess have not been intimated (September, 1998).

194 Burdwan Milk Supply Scheme-  
Non-Plan

02. Procurement				
O	3,49.10	3,22.08	2,96.51	- 25.57
S	19.05			
R	- 46.07			

Augmentation of fund by obtaining supplementary provision in March, 1998 was stated to be required for procurement of materials under Burdwan Milk Supply Scheme and also for meeting larger establishment charges. Reasons for anticipated as well as final saving have not been intimated (September, 1998)

195 - Krishnanagar Milk Supply Scheme -  
Non-Plan

02 - Procurement				
O	2,87.85	2,49.60	2,30.64	- 18.96
R	- 38.25			

Reasons for reduction of fund through re-appropriation and those for final saving have not been intimated (September, 1998).

**CAPITAL -**

(i) Out of total saving of Rs.6,15.30 lakhs in the grant only a negligible amount of Rs 2,64.92 lakhs was surrendered during the year by the department.

(ii) Saving occurred mainly under :-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4404 - Capital Outlay on Dairy Development (Excluding Public Undertakings) -</b>				
102 - Cattle -cum-Dairy Development Project -				
State Plan (Annual Plan and Ninth Plan)				
02 Rural Dairy Extension(M&E)				
Rural Infra Structure Development Fund				
O	2,00.00	..	..	..
R	- 2,00.00			

**Grant No. 50 - Concl.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Central Sector (New Schemes)			
02. Implementation of the Integrated Dairy Development Project	2,50.00	..	- 2,50.00

Reasons for withdrawal of entire fund through re-appropriation in the first case and non-utilisation of entire fund in the last one have not been intimated (September, 1998).

110. Greater Calcutta Milk Supply Scheme-

State Plan (Annual Plan and Ninth Plan)

52. Machinery and Equipment

O	75.00	33.97	11.52	- 22.45
R	- 41.03			

Reasons for anticipated saving as well as for final one have not been intimated (September, 1998)

191 - Investment in Dairy Co-operatives -

State Plan (Annual Plan and Ninth Plan)

01 Investment in share capital of West Bengal Co-operative Milk producers Federation Ltd.	66.64	..	- 66.64
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Reasons for non-utilisation of entire fund have not been intimated (September, 1998)

## Grant No. 51 - Fisheries (All voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2405 - Fisheries --</b>			
Original	59,32,20,000	59,32,20,000	22,03,41,020
Supplementary	..		
Amount surrendered during the year			Nil

<b>CAPITAL -</b>			
<b>Major Heads : 4405 - Capital Outlay on Fisheries and 6405 - Loans for Fisheries --</b>			
Original	9,71,60,000	9,87,00,000	9,76,52,100
Supplementary	15,40,000		
Amount surrendered during the year			Nil

### Notes and Comments -

#### Revenue -

(i) No portion of the huge saving of Rs. 37,28.79 lakhs in the grant was surrendered during the year by the Department.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2405 - Fisheries –</b>			
<b>001- Direction and Administration-</b>			
<b>State Plan (Annual Plan and Ninth Plan)</b>			
02. Scheme for acquisition and management of properties for Administrative Unit	82.00	40.08	- 41.92
Reasons for saving have not been intimated (September, 1998).			
03. Acquisition and management of properties for Administrative Unit (RIDF)	50.00	..	- 50.00

Reasons for non-utilisation of the entire provision have not been intimated (September, 1998).

#### 101. Inland Fisheries- State Plan (Annual Plan and Ninth Plan)

##### (a) Project on Brackish Water Fish Farming



**Grant No. 51 – Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
through Brackish Water Fish Farmers' Development Agency	50.00	1.97	- 48.03
(k) Shrimp and Fish Culture Project under World Bank Assistance (Negotiates)	30,00.00	3,00.00	- 27,00.00
Reasons for saving in the above cases have not been intimated (September, 1998).			
(p) Minor Fishing Harbour and Fish Landing Centres (RIDF)	2,50.00	..	- 2,50.00
(q) Development of Inland Fisheries in comparatively backward areas (RIDF)	50.00	..	- 50.00
Reasons for non-utilisation of the entire provision in the above cases have not been intimated (September, 1998).			
15 Minor Fishing Harbour and Fish Landing Centres	70.00	11.03	- 58.97
Centrally Sponsored (New Schemes)			
02. Scheme for development of aquaculture under F.F.D.A Programmes	2,50.00	1,89.69	- 60.31
Reasons for saving in the above cases have not been intimated (September, 1998).			
103. Marine Fisheries- Centrally Sponsored (New Schemes) Enforcement of Marine Fisheries Regulation Act and Introduction of artificial Reefs and Sea Farming on a Pilot basis	1,50.00	..	- 1,50.00
Central Sector (New Schemes)			
Marine Fishing Regulation and Introduction of artificial Reefs and Sea Farming on a Pilot basis	50.00	..	- 50.00
105. Processing, Preservation and Marketing-			
Centrally Sponsored (New Schemes)			
02. Regulation of Fish market, provision of required Infrastructure	60.00	..	- 60.00
Reasons for non-utilisation of the entire provision in the above cases have not been intimated (September, 1998).			

**Grant No. 51 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>800. Other Expenditure-</b>			
State Plan (Annual Plan and Ninth Plan)			
04. Scheme for setting up of ideal Fishery Village with total development of Pisciculture	90.00	9.22	- 80.78

Reasons for saving have not been intimated (September, 1998).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
<b>2405-Fisheries-</b>			
001-Direction and Administration-Non-Plan			
01. Directorate of Fisheries	4,24.85	5,34.79	+ 1,09.94
101 Inland Fisheries-			
State Plan (Annual Plan and Ninth Plan)			
Special Component Plan for Scheduled Castes-			
09. Scheme on Development of aquaculture (F.F.D.A) (Formerly World Bank Project) and introduction of Aerator for enhanced Fish Production	86.50	1,60.21	+ 73.71

Reasons for excess in the above cases have not been intimated (September, 1998).

**Capital:-**

(i) In view of overall saving of Rs.10.48 lakhs in the grant, supplementary provision of Rs.15.40 lakhs obtained in March, 1998 proved excessive.

(ii) No portion of the saving of Rs.10.48 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>6405- Loans for Fisheries-</b>			
195-Loans to Fisheries Co-operatives-Non-Plan (Developmental)			
Component Plan for Scheduled Castes-			
0223. Loans to Primary/Central Fishermen's Co-operatives	1,00.00	42.13	- 57.87

Reasons for saving have not been intimated (September, 1998).

## Grant No. 51 - Concl.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
<b>6405 - Loans for Fisheries --</b>			
195 - Loans to Fisheries Co-operatives --			
Non-Plan (Developmental)			
Special Component Plan --			
0123. Loans to Primary/Central Fishermen's Co-operative Societies to avail of N.C.D.C. assistance	4,00.00	4,49.41	+ 49.41

Reasons for excess have not been intimated (September, 1998).

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## Grant No. 52 - Forestry and Wild Life

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2406 - Forestry and Wild Life -</b>			
Voted-	Rs.		
Original	91,61,75,000		
Supplementary	1,75,20,000		
Amount surrendered during the year		..	..
		93,36,95,000	90,92,52,733
			-2,44,42,267
		..	..
			Nil
<i>Charged -</i>			
Original	40,00,000		
Supplementary	9,50,000		
Amount surrendered during the year		..	..
		49,50,000	39,47,156
			-10,02,844
		..	..
			Nil
<b>CAPITAL -</b>			
<b>Major Heads : 4406 - Capital Outlay on Forestry and Wild Life and 6406 - Loans for Forestry and Wild Life-</b>			
Voted -			
Original	24,00,000		
Supplementary	..		
Amount surrendered during the year		.	..
		24,00,000	..
			-24,00,000
		.	..
			Nil

### Notes and Comments -

#### Revenue (Voted grant) -

(i) In view of overall saving of Rs. 2,44 42 lakhs in the grant, supplementary provision of Rs.1,75.20 lakhs obtained in March, 1998 proved unnecessary.

(ii) No portion of the substantial saving of Rs.2,44.42 lakhs in the grant was surrendered by the department during the year.

(iii) Though the net saving in the grant did not exceed the approved limit of 5% of the total grant, wide variations of saving/excess occurred in the following cases.

#### (a) Saving -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2406 - Forestry and Wild Life -</b>			
<b>01 - Forestry -</b>			
<b>001 - Direction and Administration -</b>			
<b>Non-Plan</b>			
01 - General Direction	5,43.15	1,79.90	-3,63.25
04 - Western Circle	7,82.00	7,04.12	-77.88

**Grant No. 52 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
101 - Forest Conservation, Development and Regeneration – Centrally Sponsored (New Schemes)			
03- Integrated Aforestation and Eco-Development Project	1,88.50	34.75	-1,53.75
02 - Social and Farm Forestry - Non Plan			
05 – West Bengal Forestry Project	3,85.00	1,46.71	-2,38.29
02 - Environmental Forestry and wild life-			
110 - Wild Life - Centrally Sponsored (New Schemes)			
11 – India Eco-Development Programme (G.I.C)	3,15.00	1,75.61	-1,39.39

Reasons for saving in none of the aforesaid cases have been intimated (September, 1998).  
(b) Excess:-

Head	Total grant	Actual expenditure ( In lakhs of rupees)	Excess +
<b>2406-Forestry and Wild Life-</b>			
01 – Forestry -			
001 – Direction and Administration- Non-Plan			
03 - Central Circle	3,92.00	5,78.10	+1,86.10
07 - Wild Life Unit	3,55.00	5,13.59	+1,58.59
10 - Soil Conservation(South Circle)	3,21.00	4,98.10	+1,77.10
12 - Biosphere Reserve wing	99.00	2,03.45	+1,04.45
17 - Social Forestry(North) Circle	43.65	2,32.08	+1,88.43
02 - Environmental Forestry and Wild Life -			
110- Wild Life- Non-Plan			
Protection and Improvement of Wild Life	3,37.75	4,18.85	+81.10

Reasons for excess in the above cases have not been intimated (September, 1998).

**Revenue (Charged Appropriation)-**

(i) In view of the overall saving of Rs.10.03 lakhs in the appropriation supplementary provision of Rs.9.50 lakhs obtained in March, 1998 proved excessive.

(ii) No portion of the substantial saving of Rs.10.03 lakhs in the appropriation was surrendered during the year by the department.

(iii) Saving occurred mainly under:-

**Grant No. 52 - Concl.**

Head	Total appropriation	Actual expenditure ( In lakhs of rupees)	Saving -
<b>2406-Forestry and wild life-</b>			
01 – Forestry-			
800-Other Expenditure- Non Plan			
11-Soil Conservation (South Circle)			
<i>Charged</i>	21.00	13.35	-7.65

Reasons for saving have not been intimated (September,1998).

14 – Biosphere Reserve wing			
<i>Charged</i>			
<i>O</i>	..		
<i>R</i>	9.50	..	-9.50

Creation of fund by supplementary provision was stated to be required for meeting decretal dues. Reasons for non-utilisation of entire provision have not been intimated (September,1998).

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

Head	Total appropriation	Actual expenditure ( In lakhs of rupees)	Excess +
<b>2406 – Forestry and Wild Life-</b>			
01- Forestry -			
800-Other Expenditure - Non-Plan			
06- Western Circle	18.00	25.52	+7.52

Reasons for excess have not been intimated (September,1998).

Capital-

(i) The entire budget provision remained unutilised and unsurrendered by the department during the year.

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## Grant No. 53 - Plantations (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs	Excess + Saving - Rs.
<b>CAPITAL --</b>			
<b>Major Heads: 4407 - Capital Outlay on Plantations and 6407 - Loans for Plantations --</b>			
Original	2,35,00,000	2,75,00,000	2,19,00,000
Supplementary	40,00,000		
Amount surrendered during the year		..	..
			Nil

### Notes and Comments -

#### Capital-

(i) In view of overall saving of Rs.56.00 lakhs in the grant, supplementary provision of Rs.40.00 lakhs obtained in March, 1998 proved unnecessary.

(ii) No portion of the final saving of Rs.56.00 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4407- Capital Outlay on Plantations-</b>			
<b>01- Tea-</b>			
<b>190- Investment in Public Sector and Other Undertakings-</b>			
<b>State Plan (Annual Plan and Ninth Plan)</b>			
0100 Setting up of West Bengal Tea Development Corporation Ltd.			
O	1,20.00	90.00	- 30.00
S			

Enhancement of fund by supplementary provision in March, 1998 was stated to be required for investment in West Bengal Tea Development Corporation Ltd. Reasons for final saving have not been communicated (September, 1998).

**6407- Loans for Plantations-**  
**01- Tea-**  
**190- Investment in Public Sector  
and Other Undertakings-**  
**Non-Plan**

**Grant No. 53 – Concl.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
55	Loans for West Bengal Tea Development Corporation Ltd.	80.00	64.00
	Reasons for saving have not been communicated (September, 1998).		- 16.00

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## Grant No. 54 - Food, Storage and Warehousing (All voted).

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2408 - Food, Storage and Warehousing -</b>			
Original	56,95,50,000	63,34,25,000	51,00,24,028
Supplementary	6,38,75,000		
Amount surrendered during the year		...	.. 4,52,03,724

### CAPITAL -

<b>Major Head : 4408 - Capital Outlay on Food, Storage and Warehousing -</b>			
Original	11,70,50,000	25,62,10,000	21,62,73,280
Supplementary	13,91,60,000		
Amount surrendered during the year		...	.. 3,92,15,720

#### Notes and Comments :- Revenue -

(i) In view of the overall saving of Rs. 12,34.01 lakhs in the grant supplementary provision of Rs. 6,38.75 lakhs obtained in March, 1998 proved fully unnecessary. Saving of almost same nature occurring each year since 1995-96 discloses non-realistic approach towards budget framing.

(ii) Out of the final saving of Rs. 12,34.01 lakhs in the grant, the department surrendered Rs.4,52.04 lakhs only during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -	
<b>2408 - Food, Storage and Warehousing -</b>				
<b>01 - Food -</b>				
<b>001 - Direction and Administration - Non - Plan</b>				
<b>01. Directorate of District Distribution, Procurement and Supply</b>				
O	2,40.37	2,07.73	1,47.70	
S	9.18			- 60.03
R	-41.82			

**Grant No. 54 - Contd.**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02	Town Rationing (Other than Calcutta including Industrial Area)				
	O	2,45.55			
	S	18.27	2,56.60	1,09.06	- 1,47.54
	R	- 7.22			
03.	Calcutta (Including Industrial Area) Rationing		•		
	O	14,24.35			
	S	82.65	14,77.40	12,91.93	- 1,85.47
	R	- 29.60			
04.	District Distribution				
	O	30,22.20			
	S	2,01.30	30,94.28	29,39.90	- 1,54.38
	R	- 1,29.22			

Augmentation of funds by supplementary provision in all the above cases was stated to be required for meeting larger establishment charges. Anticipated saving was stated to be due to non-filling of vacant posts, adoption of economy measures, and inability of processing some cases of payment in time. Reasons for final saving in the cases have not been intimated (September, 1998).

**102-Food Subsidies-  
Non-Plan**

**01. Scheme for Subsidy for Procurement and Disposal of Potato in the State**

O	..				
S	1,00.00	57.48	40.96	- 16.52	
R	- 42.52				

Creation of fund by supplementary provision was stated to be required for meeting larger establishment charges. Anticipated saving was stated to be due to non-receipt of concrete proposal for subsidies from District Magistrates\District Controllers. Reasons for final saving have not been intimated (September, 1998).

**02- Storage and Warehousing-**

**101-Rural Godown Programme-  
State Plan (Annual Plan and Ninth Plan)**

**04 Setting up of New Rice Mills**

O	1,00.00				
R	- 1,00.00				

Withdrawal of entire fund by surrender in March, 1998 was attributed to non-receipt of concrete proposal from C&SI Department empowered to process the saving. Non-utilisation of the same amount as provided in the last year's Budget also indicates non-realistic approach towards budget formulation.

**Grant No. 54 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>800- Other Expenditure- State Plan (Annual Plan and Ninth Plan)</b>			
<b>12. Subsidy Against Consumption of Electricity by Cold Storages to be paid to W.B.S.E.B.</b>			
O	..		
S	1,40.00		
		1,40 00	..
			- 1,40.00

Creation of fund by supplementary provision was stated to be required for payment towards subsidy against consumption of electricity by the cold storages in the State. Reasons for non-utilisation of entire fund have not been intimated (September, 1998).

**Capital-**

(i) In view of overall saving of Rs.3,99.37 lakhs in the grant, supplementary provision of Rs.13,91 60 lakhs obtained in March, 1998 proved excessive.

(ii) Out of final saving of Rs.3,99.37 lakhs in the grant, the department surrendered Rs.3,92.16 lakhs only during the year.

(iii) Non-utilisation of entire fund in different sub-heads for consecutive years discloses lack of control over the budgetary system by the department.

(iv) Saving occurred mainly under:-

**4408 - Capital Outlay on Food, Storage and Warehousing -**

**01 - Food -**

**101 - Procurement and Supply -**

**(A) Cost of Purchase of Grains - Non-Plan**

**01. Purchase of Foodgrains other than Wheat**

O	1,00.30			
R	- 1,00.30			

**Purchase of Wheat and Wheat Products**

O	1,00.20			
R	- 1,00.20			

Withdrawal of entire fund by surrender in March, 1998 in the above cases was reported to be required for non-receipt of any proposal from the implementing agency.

## Grant No. 54 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>00-800-Other Expenditure-</b>			
Non-Plan			
Turn Over Tax /Sales Tax and Surcharge on Purchase from F.C.I.			
O	8,70.00		
S	0.29		
R	- 1,91.61		
	6,78.68	6,78.68	..

Augmentation of fund by supplementary provision was reported to be required for payment of Sales Tax on purchase from the F.C.I Part withdrawal of fund by surrender in March, 1998 was attributed to the non-utilisation of fund for want of detail particulars.

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## Grant No. 55 - Agricultural Research and Education (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2415 - Agricultural Research and Education -</b>			
	Rs.		
Original	38,96,90,000		
Supplementary	..		
	38,96,90,000	33,22,31,504	-5,74,58,496
Amount surrendered during the year		..	1,83,000

**CAPITAL -**  
**Major Head : 4415 - Capital Outlay on Agricultural Research and Education -**

Original	12,00,000		
Supplementary	..		
	12,00,000	..	- 12,00,000
Amount surrendered during the year		..	Nil

**Notes and Comments -**  
**Revenue -**

(i) Out of huge saving of Rs. 5,74.58 lakhs in the grant, a meagre amount of Rs. 1.83 lakhs was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2415 - Agricultural Research and Education --</b>			
<b>01 - Crop Husbandry --</b>			
<b>004 - Research --</b>			
<b>State Plan (Annual Plan and Ninth Plan)</b>			
05 Potato Research and Development	40.00	..	-40.00
Reasons for non-utilisation of entire budget provision have not been intimated (September, 1998).			
<b>277 - Education --</b>			
<b>Non-Plan</b>			
02 Small Workshop Scheme in Development Blocks	1,76.45	1,39.83	-36.62
03 Workshop under Directorate of Agricultural Engineering	58.45	37.20	-21.25
Reasons for saving in the above cases have not been intimated ( September, 1998 ).			
04 North Bengal Campus of Bidhan Chandra Krishi Viswavidyalaya	1,61.82	..	-1,61.82
Reasons for non-utilisation of entire budget provision have not been intimated (September, 1998).			

**Grant No. 55 - Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>State Plan (Annual Plan and Ninth Plan)</b>			
01 Development of Agricultural Education at Bidhan Chandra Krishi Viswavidyalaya and Other Universities.	3,45.00	98.92	-2,46.08
02. North Bengal Campus of Bidhan Chandra Krishi Viswavidyalaya and Krishi Vijnan Kendra.	1,65.00	12.06	-1,52.94
<b>State Plan (Annual Plan, Eighth Plan and Committed)</b>			
02 North Bengal Campus of Bidhan Chandra Krishi Viswavidyalaya and Krishi Vijnan Kendra	1,00.00	13.83	86.17
<b>03 - Animal Husbandry -</b>			
004 - Research -- Non-Plan			
02 Central Livestock Research cum-Breeding Station	2,98.20	1,98.54	-99.66
03 Production of Vaccine for B Q H S Poultry Disease and Development of Veterinary Research Organisation	1,93.60	38.67	-1,54.93

Reasons for eventual saving in the above cases have not been intimated (September, 1998).

(iii) Saving mentioned above was partly counter balanced by excess as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
<b>2415- Agricultural Research and Education-</b>			
<b>01 Crop Husbandry-</b>			
004-Research- Non-Plan			
01 Agricultural Experiment and Research	2,54.30	2,74.48	+20.18
03 Study of Water Management of Crops	10.30	63.39	+53.09
<b>277- Education- Non-Plan</b>			
01 Bidhan Chandra Krishi Viswavidyalaya	17,77.40	21,11.86	+3,34.46

### Grant No. 55 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
<b>03- Animal Husbandry-</b>			
004 Research-			
, Non-Plan			
01 Production of Vaccine for B Q H S Poultry Disease and Development of Veterinary Research Organisation	29.60	90.81	+61.21
<b>04- Dairy Development-</b>			
004-Research-			
State Plan (Annual Plan, Eighth Plan and Committed)			
01 Co-ordinated Research Project to Evolve Economic Method for Utilisation of Surplus/Substandard Milk at Haringhata	6.00	49.93	+43.93

Reasons for excess in the above cases have not been intimated (September,1998).

#### Capital-

(i) The entire budget provision of Rs 12.00 lakhs in the grant remained unutilised and unsurrendered by the department during the year.

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**Grant No. 56 – Horticulture and Vegetable Crops  
(All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2401 – Crop Husbandry (Horticulture and Vegetable Crops)-</b>			
Original	Rs. 17,47,55,000		
Supplementary	..		
Amount surrendered during the year	..	..	Nil
	17,47,55,000	2,95,08,315	- 14,52,46,685
<b>CAPITAL -</b>			
<b>Major Heads : 4401 - Capital Outlay on Crop Husbandry (Horticulture and Vegetable Crops) and 6860 - Loans for Consumer Industries (Foods and Beverages) -</b>			
Original	42,00,000		
Supplementary	..		
Amount surrendered during the year	..	..	Nil
	42,00,000	26,98,020	- 15,01,980

**Notes and Comments -**

Revenue -

- (i) No portion of the substantial and abnormal saving of Rs. 14,52.47 lakhs in the grant was surrendered by the department during the year.
- (ii) The new grant disclosed saving to the extent of 83.45% of its total budget provisions. This points adoption of budget formulation on realistic basis.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2401 – Crop Husbandry (Horticulture and Vegetable Crops) -</b>			
119 – Horticulture and Vegetable Crops - Non-Plan			
03 Horticulture including Fruits and Vegetables	69.33	52.97	- 16.36
05 Horticulture Development	29.44	13.02	- 16.42
09 Agricultural Experiment and Research	95.00	49.92	- 45.08
State Plan (Annual Plan and Ninth Plan)			
01 Re-organisation of Horticulture Set up	46.00	6.52	- 39.48
02 Research on Horticulture including Spices, Plantation Crops, Mushroom, Root Crops, Aromatic and Medicinal Plants	30.00	3.45	- 26.55
03 Modernisation of Horticulture Farms	25.00	14.68	- 10.32



**Grant No. 56 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
15 Rural Integrated Development (RIDF)	5,00.00	10.50	- 4,89.50
Reasons for saving in the above cases have not been intimated (September, 1998).			
Special Component Plan for Scheduled Castes			
01 Re-organisation of Horticulture Set up	18.20	..	- 18.20
10 Development of Horticulture including Spices, Plantation Crops, Root Crops, Mushroom, Aromatic and Medicinal Plants, Betelvine etc.	25.80	.	- 25.80
Reasons for non-utilisation of entire provision in the above cases have not been reported (September, 1998).			
Centrally Sponsored (New Schemes)			
02 Integrated Development of Tropical and Arid Zone Fruits	80.00	1.46	- 78.54
03 Use of Plastic in Agriculture	30.00	1.17	- 28.83
Reasons for saving in the above cases have not been intimated (September, 1998).			
Central Sector (New Schemes)			
05 Production of Fruits and Vegetables - Increasing Production/Productivity through Distribution of Seeds and Minikits	30.00	..	- 30.00
06 Scheme for Mushroom Cultivation	20.00	..	- 20.00
Reasons for non-utilisation of estimated entire fund in the above cases have not been reported (September, 1998).			
07 Scheme for Commercial Horticulture	15.00	0.37	- 14.63
Reasons for saving have not been intimated (September, 1998).			
<b>852 – Industries (Foods and Beverages) -</b>			
<b>60 - Others -</b>			
<b>102 – Foods and Beverages -</b>			
<b>State Plan (Annual Plan and Ninth Plan)</b>			
01 Assistance for Promotion of Food Processing Industries	1,00.00	4.94	- 95.06
02 Infrastructure for Food Processing Industries	85.00	1.00	- 84.00
Central Sector (New Schemes)			
01 Other Assistance for Promotion of Food Processing Industries	2,25.00		- 2,25.00
Reasons for non-utilisation of entire funds in the above cases have not been intimated (September, 1998).			

## Grant No. 56 - Concl.

### Capital-

(i) No portion of the overall saving of Rs. 15.02 lakhs in the grant was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>6860 – Loans for Consumer Industries (Foods and Beverages ) -</b>			
<b>60 – Others -</b>			
<b>102 – Foods and Beverages -</b>			
State Plan (Annual Plan and Ninth Plan)			
Loans to Teesta Fruit and Vegetables Processing Ltd.	15.00	1.98	- 13.02

Reasons for saving have not been intimated (September, 1998).

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## Grant No. 57 - Co-operation (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2425 - Co-operation --</b>			
Original	36,56,88,000	36,56,88,000	25,24,38,238
Supplementary	..		
Amount surrendered during the year			10,13,32,921
<b>CAPITAL -</b>			
<b>Major Heads : 4425 - Capital Outlay on Co-operation and 6425 - Loans for Co-operation -</b>			
Original	11,83,16,000	13,37,27,000	12,83,26,601
Supplementary	1,54,11,000		
Amount surrendered during the year			Nil

### Notes and Comments -

- (i) Out of overall saving of Rs 11,32.50 lakhs in the grant, an amount of Rs 10,13.33 lakhs was surrendered by the department during the year.
- (ii) Persisting saving of remarkable amount for the last 7 years in the grant proves lack of control over budgetary system on the part of the Financial Executives
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2425 - Co-operation -</b>			
001 - Direction and Administration -			
Non-Plan			
01. Direction and Administration			
O	8,75.68	8,12.18	8,03.68
R	- 63.50		

Reasons for anticipated saving was reported to be as non-filling of vacant posts, non-appointment of extra temporary staff, economy on tour programme, non-payment of rent of a Range Office and some administrative difficulties.

Reasons for final saving have not been communicated (September, 1998).

**Grant No. 57 - Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>101 - Audit of Co-operatives -</b>				
Non-Plan				
<b>01. Audit of Co-operatives</b>				
O	6,19.30			
R	- 11.61	6,07.69	5,69.90	- 37.79
Reasons for anticipated as well as final saving have not been reported (September, 1998).				
<b>106 - Assistance to Multipurpose Rural Co-operatives -</b>				
III Processing Co-operatives -				
State Plan (Annual Plan and Ninth Plan)				
Establishment of Cold Storages				
O	36.00			
R	- 36.00	..	..	
<b>107 - Assistance to Credit Co-operatives -</b>				
State Plan (Annual Plan and Ninth Plan)				
21 Assistance for Universal Membership				
O	72.00			
R	- 72.00	..	..	..
Reasons for withdrawal of entire provision by surrender in the above cases were reported to be due to non-acceptance of bills preferred to Cal PAO				
24 Strengthening of P.A.C.S.				
O	1,44.00			
R	- 1,12.92	31.08	31.08	..
Special Component Plan for Scheduled Castes				
28 Assistance for Universal Membership				
O	22.00			
R	- 22.00	..	..	..
31. Strengthening of P.A.C.S.				
O	44.00			
R	- 33.23	10.77	10.77	..

Reasons for part-withdrawal of fund in first and third cases and total withdrawal of fund in the second one were stated to be due to non-receipt of qualified proposals.

**Grant No. 57 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>39. Assistance for Off-setting Imbalances in Central Co-operative Bank</b>			
O	2,00.00		
R	- 2,00.00		

**Centrally Sponsored (New Schemes)**

**03. Assistance for Off-setting Imbalances in the Central Co-operative Bank**

O	1,00,000		
R	- 1,00,000		

Reasons for withdrawal of entire provision in the above cases were stated to be due to non-receipt of approval of the schemes by the Govt. of India.

**108 - Other Co-operatives -**

**Non-Plan**

**09. Grants to Co-operative Societies for Enhancement of Emoluments of their Employees**

O	6,00.00	3,00,000	3,00,000	
R	- 3,00.00			

Part withdrawal of fund was reported to be due to non-sanctioning of more fund under the head by the Govt.

**Capital -**

(i) In view of the overall saving of Rs.54.00 lakhs in the grant, supplementary provision of Rs. 1,54.11 lakhs obtained in March, 1997 proved excessive.

(ii) No portion of the saving of Rs.54.00 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

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

**4425 -Capital Outlay on Co-operation -**

**106 - Investment in Multipurpose Rural Co-operatives -**

**II Warehousing and Marketing Co-operatives -**

**State Plan (Annual Plan and Ninth Plan)**

**Grant No. 57 - Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>Agricultural Marketing Societies (Primary)</b>				
O	53.25			
R	- 53.25	..	.	
<b>Establishment of Rural Godowns</b>				
O	72.00			
R	- 72.00	..	..	..
<b>Special Component Plan for Scheduled Castes</b>				
<b>Establishment of Rural Godowns</b>				
O	22.00			
R	- 22.00	..	..	..
<b>III Processing Co-operatives -</b>				
<b>State Plan(Annual Plan and Ninth Plan)</b>				
<b>Development of Processing Societies</b>				
O	20.88			
R	- 20.88		..	..
Reasons for surrender of the entire fund in the above cases were reported to be due to non-receipt of any proposal.				
<b>IV Consumers' Co-operatives -</b>				
<b>Non-Plan (Developmental)</b>				
<b>1622 Distribution of Consumers' Articles in Rural Areas</b>				
O	50.00			
R	- 34.20	15.80	15.80	..
Anticipated saving was reported to be due to non-receipt of good number of financial proposals.				
<b>107 - Investment in Credit Co-operatives -</b>				
<b>Non-Plan (Developmental)</b>				
<b>1822 Integrated Co-operative Development Project</b>				
O	80.00			
R	- 42.44	37.56	37.56	..

**Grant No. 57 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Anticipated saving was reported to be due to non-approval of more fund by the N.C.D.C.			
<b>6425 - Loans for Co-operation -</b>			
106 - Loans for Multipurpose Rural Co-operatives -			
II Warehousing and Marketing Co-operatives -			
Non-Plan (Developmental)			
55 Loans for Establishment of Co-operative Storage Godowns and Cold Storages			
O	1,60.00		
R	- 1,46.25	13.75	13.75
III Processing Co-operatives -			
Non-Plan (Developmental)			
55 Loans for Development of Co-operative Processing Societies and Cold Storages			
O	50.00		
R	- 50.00	..	..
Part withdrawal of fund in the first case and withdrawal of entire fund in the latter one was attributed to the fact that N.C.D.C. did not approve any proposal sent to them.			
108 - Loans for Other Co-operatives -			
VI Other Co-operatives -			
State Plan (Annual Plan and Ninth Plan)			
55 Loans for Establishment of Cold Storages			
O	72.00		
R	- 72.00	..	..
Special Component Plan for Scheduled Castes			
55 Loans for Establishment of Cold Storages			
O	22.00		
R	- 22.00	..	..

Withdrawal of entire fund in the above cases was reported to be due to non-receipt of any proposal.

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

**Grant No. 57 - Concl'd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>4425 - Capital Outlay on Co-operation -</b>				
106- Investment in Multipurpose Co-operatives -				
III Processing Co-operatives -				
Non-Plan (Developmental)				
10 Development of Co-operative Processing Societies and Cold Storages				
O	20.00			
R	47.79	67.79	67.79	..

Reasons for anticipated excess was stated to be due to receipt of approval of additional fund from the N.C.D.C'

107 - Investment in Credit Co-operatives -				
State Plan (Annual Plan and Ninth Plan)				
2922 Investment in Shares of Co-operative Organisations				
O	40.00			
S	1,54.11	8,88.24	7,34.13	- 1,54.11
R	6,94.13			

Augmentation of fund by supplementary provision was reported to be required for investment in shares of Co operative organisations. Reasons for anticipated excess were stated to be due to receipt of approval of additional sums from NABARD for the same purpose. Reasons for final saving have not been intimated (September, 1998).



## Grant No. 58 - Other Agricultural Programmes (All voted).

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 2435 - Other Agricultural Programmes -</b>			
Original	13,27,90,000	13,29,60,000	3,91,70,303
Supplementary	1,70,000		
Amount surrendered during the year			3,62,98,000
<b>CAPITAL -</b>			
<b>Major Head : 4435 - Capital Outlay on Other Agricultural Programmes -</b>			
Original	87,95,000	87,95,000	9,22,010
Supplementary	..		
Amount surrendered during the year			66,91,000

### Notes and Comments -

#### Revenue -

(i) In view of the overall saving of Rs. 9,37.90 lakhs in the grant, supplementary provision of Rs. 1.70 lakhs obtained in March, 1998 proved absolutely unjustified.

(ii) Out of final saving of Rs. 9,37.90 lakhs in the grant, only an amount of Rs.3,62.98 lakhs was surrendered by the department during the year.

(iii) Persistent saving exceeding 58% of the original provision for the last five years indicates deficiency on the part of the department over financial control and management.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2435 - Other Agricultural Programmes -</b>			
01 - Marketing and Quality Control -			
101 - Marketing Facility –			
State plan (Annual Plan and Ninth Plan)			
03 Subsidy for Maintenance of Staff (Regulated Market)			
O	16.30	1.27	+ 1.27
R	- 16.30		

Reasons for anticipated saving and final excess have not been intimated (September, 1998).

## Grant No. 58 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
05 Scheme for Development of Farm to Market Link Roads			
O 34.00 ]			
R - 10.07 ]	23.93	7.00	- 16.93
Reasons for anticipated as well as final saving have not been intimated (September, 1998).			
06 Development of Rural and Primary Markets			
O 30.00 ]			
R - 30.00 ]	..	..	..
08 Scheme for R I D F.			
O 2,10.00 ]			
R - 2,10.00 ]	..	..	..
Special Component Plan for Scheduled Castes			
02 Development of Rural and Primary Markets			
O 29.00 ]			
R - 29.00 ]	..	..	..
04 Scheme for R I D F.			
O 72.00 ]			
R - 72.00 ]	..	..	..
Reasons for withdrawal of entire fund by surrender/re-appropriation in the above cases have not been intimated (September, 1998).			
60 - Others -			
101 - Scheme for Debt Relief to Farmers - Non-Plan (Developmental)			
01 Agricultural and Rural Debt Relief Scheme in Co-operative Sector in West Bengal, 1990			
O 5,40.00 ]			
S 1.70 ]	5,41.70	..	- 5,41.70

Augmentation of fund by supplementary provision in March, 1998 was reported to be required for writing off loans under Agricultural and Rural Debt Relief Scheme.

Reasons for non-utilisation of entire fund by the department have not been intimated (September, 1998).

Entire provision under this scheme has been remaining unutilised for the last three years. It points to the necessity of framing budget provision on more realistic views.

(v) Saving mentioned above was partly counter-balanced by excess as under:-

**Grant No.58 – Concl.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
<b>2435-Other Agricultural Programmes-</b>			
01- Marketing and Quality Control-			
101- Marketing Facility-			
State Plan (Annual Plan and Ninth Plan)			
01 Improvement and Extension of Market Intelligence			
O	6.60		
R	7.87		
	14.47	20.02	+ 5.55
Reasons for anticipated as well as final excess have not been intimated (September, 1998).			
02 Strengthening of Staff of the Marketing Branch of the Directorate of Agriculture			
O	9.90		
R	19.71		
	29.61	29.48	- 0.13
Reasons for anticipated excess and final saving have not been intimated (September, 1998).			

**Capital -**

(I) Out of final saving of Rs.78.73 lakhs in the grant, an amount of Rs.66.91 lakhs was surrendered by the department during the year.

(ii) Saving of major part of the estimated amount for years together indicates adoption of more realistic views on budget formulation.

(iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
<b>4435 - Capital Outlay on Other Agricultural Programmes -</b>			
01 - Marketing and Quality Control -			
101 - Marketing Facility -			
State Plan (Annual Plan and Ninth Plan)			
03 Development of Regulated Markets			
O			
R			

Reasons for withdrawal of entire provision by surrender/re-appropriation have not been intimated (September, 1998).

## Grant No. 59-Special Programmes for Rural Development(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head: 2501-Special Programmes for Rural Development-</b>			
Original	47,22,25,000	18,98,22,961	- 29,43,40,039
Supplementary	1,19,38,000		
Amount surrendered during the year		..	Nil

### Notes and Comments-

(i) In view of overall saving of Rs 29,43.40 lakhs in the grant, supplementary provision of Rs 1,19.38 lakhs obtained in March, 1998 proved absolutely unjustified.

(ii) No portion of the huge saving of Rs.29,43.40 lakhs which is more than 62 percent of the total provision was surrendered during the year by the department.

(iii) Similar substantial saving of more than 50% of the total grant persisting year after year which discloses lack of control over budgetary system.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Saving-
<b>2501 - Special Programmes for Rural Development -</b>			
01- Integrated Rural Development Programmes- 001- Direction and Administration - State Plan (Annual Plan and Eighth Plan)			
01- Strengthening of Block level Administration O	1,10.00	71.76	- 38.24
S	1,10.00		

Creation of fund by obtaining supplementary provision was attributed to strengthening of block level administration. Reasons for final saving have not been intimated (September, 1998).

003- Training-

State Plan (Annual Plan and Ninth Plan)			
0100- Training (TRYSEM)	3,82.00	2,83.36	- 98.64
101 - Subsidy to District Rural Development Agencies- State Plan(Annual Plan and Ninth Plan)			
01- Intensive and Integrated Rural Development Programme under other blocks	22,82.50	6,32.30	- 16,50.20

Reasons for saving in the above cases have not been intimated (September, 1998).

02 - Special Component Plan for Scheduled Castes-Intensive and Integrated Rural Development Programme under other Blocks	15,97.75	..	- 15,97.75
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## Grant No. 59-Concl'd.

Head	Total grant	Actual expenditure ( In lakhs of rupees)	Saving -
Reasons for non-utilisation of entire provision have not been communicated ( September, 1998 ).			
800- Other expenditure-			
.State Plan (Annual Plan and Ninth Plan)			
02 - Ganga Kalyan Joyana	2,00.00	1,54.37	- 45.63
Reasons for saving have not been intimated (September, 1998)			
(iii) Saving mentioned above was partly counter-balance by excess mainly as under :-			
Head	Total grant	Actual expenditure ( In lakhs of rupees)	Excess +
<b>2501- Special Programmes for Rural Development-</b>			
01 - Integrated Rural Development Programme-			
800 Other Expenditure			
State Plan (Annual Plan and Ninth Plan)			
01 - Development of women and children services programme in rural areas	1,00.00	1,45.19	+ 45.19
02 - Drought Prone Areas Development Programme-			
101 Minor Irrigation			
State Plan (Annual Plan and Ninth Plan)			
03 - Watershed Development	55.00	1,15.81	+ 60.81
Reasons for excess in the above cases have not been intimated (September, 1998)			
Special Component Plan for Scheduled Castes (DPAP)			
Minor Irrigation Schemes			
04 - Agriculture	..	3,32.04	+ 3,32.04
Reasons for incurring expenditure without budget provision have not been intimated (September, 1998)			
06- Water Shed Development	90.00	1,53.43	+ 63.43
Reasons for excess have not been intimated (September, 1998).			

## Grant No. 60 – Rural Employment (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2505-Rural Employment -</b>			
Original	290,64,80,000	446,26,80,000	332,06,68,163
Supplementary	155,62,00,000		
Amount surrendered during the year	..	..	5,39,31,529

### Notes and Comments -

(i) In view of overall saving of Rs.114,20.12 lakhs in the grant, supplementary provision of Rs 155,62.00 lakhs obtained in March, 1998 proved too excessive.

(ii) Out of the huge saving of Rs.114,20.12 lakhs in the grant only a meagre amount of Rs.5,39.32 lakhs was surrendered by the department during the year.

(iii) Huge variation against each scheme under the grant indicates making budget provision with more realistic view.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2505-Rural Employment-</b>			
<b>01-National Programmes-</b>			
<b>701-Jawahar Rozgar Yojana Scheme-</b>			
State Plan (Annual Plan and Ninth Plan)			
01. State Share of Expenditure under			
Jawahar Rozgar Yojana			
	68,23 00	45,50.71	- 22,72.29
Reasons for saving have not been intimated (September,1998).			
State Plan (Supplement Plan)			
01 Jawahar Rozgar Yojana Scheme(1st Stream)			
02 Million Wells Scheme (MWS)			
03 Indra Awas Yojana(IAY)			
O	143,76.00	161,40.00	93,88.89
S	17,64.00		

**Grant No. 60 -Concl'd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
60-Other Programmes- 800-Other Expenditure- State Plan (Annual Plan and Ninth Plan) 01 District Plan Scheme				
	O	12,44.80		
	S	30,00.00		
	R	-5,21.32		
		37,23.48	31,17.77	- 6,05.71

Augmentation of fund in the above cases by obtaining supplementary provision in March, 1998 was stated to be required for implementation of programmes under Jawahar Rozgar Yojana and also for implementation of the programme under Basic Minimum Services through District Planning Committee. Reasons for anticipated saving in the latter one and final saving in both the cases have not been intimated (September, 1998)

02. Employment Assurance Schemes	33,77.00	17,22 30	- 16,54.70
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Reasons for saving have not been intimated (September ,1998).

(v) Saving mentioned above was partly neutralised by excess as under:-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2505-Rural Employment- 60-Other Programmes- 800-Other Expenditure-  State Plan (Annual Plan and Ninth Plan)				
03.Assistance to District Planning Committee/D.G H C./Other Implementing Agencies (BMS)				
	O	24,90.00		
	S	107,28.00		
	R	-18.00		
		132,00.00	136,23.62	+ 4,23.62

Augmentation of fund by obtaining supplementary provision in March, 1998 was stated to be required for implementation of programmes under Jawahar Rozgar Yojana and also for implementation of the programme under Basic Minimum Services through District Planning Committee. Reasons for anticipated saving and final excess have not been intimated (September, 1998).

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## Grant No. 61 - Land Reforms (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2506 - Land Reforms -</b>			
Original	20,68,60,000	20,68,60,000	6,89,50,278
Supplementary	Rs. .		
Amount surrendered during the year			Nil

### Notes and Comments -

(i) No portion of the huge saving of Rs. 13.79 10 lakhs in the grant was surrendered by the department during the year.

(ii) The grant discloses uninterrupted saving of substantial nature (more than 25% of the provision on average) each year since 1992-93. This indicates the need of budget formulation on more realistic basis.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2506-Land Reforms-</b>			
101 - Regulation of Land Holding and Tenancy- Non Plan			
01 Integrated Scheme on Land Reforms	12,48.60	1,25.43	- 11,23.17
State Plan (Annual Plan and Ninth Plan)			
01 (a) Modernisation of R I Office	60.00	24.97	- 35.03
State Plan (Annual Plan, Eighth Plan and Committed)			
01 Integrated Scheme on Land Reforms	5,75.00	3,39.70	- 2,35.30
Reasons for saving in all the above cases have not been intimated (September, 1998)			



## Grant No. 62-Other Rural Development Programmes (Panchayati Raj)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE-</b>			
<b>Major Heads: 2515 - Other Rural Development Programmes (Panchayati Raj), 3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Panchayati Raj) -</b>			
<b>Voted-</b>			
Original	212,31,92,000	220,00,52,000	178,06,35,754
Supplementary	7,68,60,000		
Amount surrendered during the year			6,82,11,014
<b>Charged</b>			
Original	2,000	2,000	..
Supplementary	..		
Amount surrendered during the year			<i>Nil</i>

### CAPITAL--

#### Major Head : 6515- Loans for Other Rural Development Programmes (Panchayati Raj) -

<b>Voted-</b>			
Original	1,00,000	1,00,000	..
Supplementary	..		
Amount surrendered during the year			1,00,000

### Notes and Comments—

#### Revenue (Voted)-

(i) In view of overall saving of Rs.41,94.16 lakhs in the grant, supplementary provision of Rs.7,68.60 lakhs obtained in March, 1998 proved absolutely unnecessary.

(ii) Though the overall saving worked out to Rs.41,94.16 lakhs in the grant, Rs.6,82.11 lakhs only were surrendered by the department during the year.

**Grant No. 62 - Contd.**

(iii) Persistent wide variation between budgets and actuals in a good number of schemes under the grant discloses defective control over financial management.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2515- Other Rural Development Programmes (Panchayati Raj)-</b>			
001- Direction and Administration- State Plan (Annual Plan and Ninth Plan)			
02- Re-construction of Panchayat Bhaban			
O	1,00.00	..	..
R	- 1,00.00	..	..
Withdrawal of entire provision by surrender was attributed to non-acceptance of proposals by the Finance Department			
003- Training-			
State Plan (Annual Plan and Ninth Plan)			
0180- Training of Functionaries of Panchayats			
O	75.00	23.10	7.28
R	- 51.90	-	- 15.82
Anticipated saving was stated to be due to non-receipt of proposals from the districts. Reasons for eventual saving have not been intimated ( September, 1998 ).			
101- Panchayati Raj-			
Non- Plan			
0209- Contributions towards salaries of Chowkidars and Dafadars and Panchayat Karmees			
	29,50.00	27,95.97	- 1,54.03
1809- Contributions towards salaries of the employees of Panchayat Samities			
	11,10.00	2,28.44	- 8,81.56
1909- Grants-in-aid/Contributions to Panchayat Samities for meeting the cost of T.A.D A. etc. of their members and remuneration of office bearers and other Contingent expenditure			
	3,50.00	2,22.93	- 1,27.07

**Grant No. 62 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2309- Grants-in-aid/Contributions to Pension Deposit Account of Panchayat Bodies	5,00.00	3,63.65	- 1,36.35

Reasons for saving in the above cases have not been intimated (September, 1998).

800-Other Expenditure- State Plan (Annual Plan and Ninth Plan)			
0200 Assistance to Panchayat Bodies recommended by the tenth Finance Commission (73 rd amendment of the Constitution)-			
(b) Creation of Remuneration Assets and Other Development Programmes in Panchayat Bodies			
O	41,68.00		
R	- 20,84.00	20,84.00	28.97
			- 20,55.03

Reduction of fund by surrender/reappropriation was stated to be due to non-release of Fund by the Government of India. Reasons for final saving have not been intimated (September, 1998).

**3604- Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Panchayati Raj)-**

**200- Other Miscellaneous Compensation and Assignments- Non-Plan**

1801- Grants to Zilla Parishads in lieu of Landlords' Tenants' Share of Cesses			
O	8,40.00		
R	- 1,49.86	6,90.14	6,90.14
			..

Reasons for anticipated saving have not been intimated (September, 1998).

1804- Grants to Gram-Panchayats in lieu of taxes realised on trades profession and callings			
O	1,40.00		
R	- 70.00	70.00	58.82
			- 11.18

Reasons for anticipated as well as final saving have not been intimated (September, 1998).

State Plan (Annual Plan and Ninth Plan)			
01. Incentive Scheme for Decentralised Resource Mobilisation in the District	3,25.00	5.19	- 3,19.81

Reasons for saving have not been intimated (September, 1998).

(v) Saving mentioned above was partly counter-balanced by excess mainly under:-

**Grant No. 62 - Concl'd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2515- Other Rural Development Programmes (Panchayati Raj)-</b>			
<b>101- Panchayati Raj- Non-Plan</b>			
0409- Contributions towards Salaries of Job Assistants under Gram Panchayats	16,20.00	17,22.08	+ 1,02.08
1709- Grants-in-aid/Contributions to the Gram Panchayats for meeting the cost of T.A.,D.A etc. of their members and remuneration of office bearers and other Contingent expenditure	6,20 00	7,57.64	+ 1,37.64
Grants-in-aid /Contributions to the Zilla Parishads-			
2009- Contributions towards Salaries of the employees of the Zilla Parishads	8,00.00	8,75.64	+ 75.64
2209- Grants-in-aid/Contributions to the Zilla Parishads for meeting the cost of T.A.,D.A etc. of their members and remuneration of office bearers and other Contingent expenditure	65.00	1,76.56	+ 1,11.56

Reasons for excess in the above cases have not been intimated (September, 1998).

**800-Other Expenditure-  
Non-Plan**

**0209- Panchayat Elections**

O	2,00.00	}	8,40.05	10,76.77	+ 2,36.72
S	7,68.60				
R	- 1,28.55				

Augmentation of fund by supplementary provision was stated to be required for meeting charges for conduct of Panchayat Election. Anticipated saving was attributed to non-release of proposed fund by the Finance Department. Reasons for final excess have not been intimated (September, 1998).

**State Plan (Annual Plan and Ninth Plan)**

**0200- Assistance to Panchayat Bodies  
as recommended by the tenth Finance Commission  
( 73 rd Amendment of the Constitution)-**

**(a) Infrastructural Development of  
Panchayat Bodies**

O	41,68.00	}	62,52.00	58,12.09	- 4,39.91
R	20,84.00				

Enhancement of fund by re-appropriation was stated to be made under the orders of Finance Department vide No. Gr.N'U/O. No.2528 dt. 30.09.98. Reasons for final saving have not been intimated (September, 1998).

**Revenue (Charged)-**

(i) The entire provision of Rs.0.2 lakh was surrendered by the department during the year.

**Capital-**

(i) The entire provision of Rs.1.00 lakh was surrendered by the department during the year.

**Grant No. 63 - Other Rural Development Programmes(Community Development) (All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2515 - Other Rural Development Programmes (Community Development) -</b>			
	Rs.		
Original	60,99,95,000		
Supplementary	2,62,55,000		
Amount surrendered during the year	..	..	Nil
	63,62,50,000	52,88,15,136	- 10,74,34,864
<b>CAPITAL -</b>			
<b>Major Heads : 4515 - Capital Outlay on Other Rural Development Programmes (Community Development) and 6515 - Loans for Other Rural Development Programmes (Community Development) -</b>			
Original	92,00,000		
Supplementary	..		
Amount surrendered during the year.	..	..	23,23,484
	92,00,000	43,32,229	- 48,67,771

**Notes and Comments -**

(i) In view of the overall saving of Rs. 10,74.35 lakhs in the grant, supplementary provision of Rs.2,62.55 lakhs obtained in March, 1998 proved unjustified.

(ii) No portion of the huge saving of Rs.10,74 35 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2515 - Other Rural Development Programmes (Community Development) --</b>			
102 - Community Development -			
1- Direction and Administration -			
Non-Plan			
01 - Block Head quarters			
O	53,37.20		
S	2,06.35		
	55,43.55	45,82 04	- 9,61.51

Enhancement of fund by supplementary grant in March, 1998 was stated to be required for meeting larger establishment charges. Reasons for final saving have not been intimated (September, 1998).

**State Plan (Annual Plan and Ninth Plan)  
Converted Blocks -**

0121 (a) Provisions for providing vehicles to the Block Development Officers	80.00	13.31	- 66 69
Reasons for saving have not been intimated (September, 1998).			

**Capital-**

(I) Out of overall saving of Rs. 48.68 lakhs in the grant, an amount of Rs. 23.23 lakhs was surrendered by the department during the year.

## Grant No. 64 - Hill Areas (All voted )

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2551 - Hill Areas -</b>			
Original	1,42,57,65,000	97,83,59,834	- 44,74,05,166
Supplementary	..		
Amount surrendered during the year	..	.	43,10,19,178

**CAPITAL -**  
**Major Heads : 4551 - Capital Outlay on Hill Areas and**  
**6551 - Loans for Hill Areas -**

Original	3,45,00,000	3,55,00,000	3,11,00,000	- 44,00,000
Supplementary	10,00,000			
Amount surrendered during the year	.	..	.	Nil

**Notes and Comments -**

**Revenue -**

(i) Out of over all saving of Rs. 44,74.05 lakhs in the grant an amount of Rs.43,10.19 lakhs was surrendered during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -	
<b>2551 - Hill Areas -</b>				
60 - Other Hill Areas -				
101 - Development of Hill Areas -				
Non-Plan				
13. Chinchona Plantation Management				
O	3,22.13	3,17.52	2,66.16	- 51.36
R	- 4.61			
Operation and Maintenance				
O	9,00.20	8,94.37	8,10.23	- 84.14
R	- 5.83			
State Plan (Supplement Plan)				
01-Accelerated Development of Hill Areas				
O	5,00.00	1,06.00	1,06.00	..
R	- 3,94.00			

Reasons for reduction of funds by surrender in march, 1998 in the above cases and final saving in the first and second cases have not been intimated (September,1998).

**Grant No. - 64 - Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
191 - Assistance to Darjeeling Gorkha Hill Council -				
Non-Plan				
24-Other Departmental Sector				
O	60.00	..	..	..
R	- 60.00			

Reasons for withdrawal of entire provision by surrender in March, 1998 have not been intimated (September, 1998).

State Plan (Supplement Plan)

31-Grants-in-aid

O	55,00.00	10,01.00	10,01.00	..
R	- 44,99.00			

Reasons for anticipated Saving have not been intimated (September, 1998)

(iii) Saving mentioned above was partly counter-balanced by excess as under

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
60-Other Hill Areas-				
101-Development of Hill Areas-				
Non Plan-				
03-Directorate of Cinchona and Other Medicinal Plants (C&T) Schemes				
O	1,18.50	85.07	1,59.63	+ 74.56
R	- 33.43			
04-Ipecac Cultivation--				
O	2,96.80	2,89.69	3,78.17	+88.48
R	- 7.11			

Reasons for anticipated saving and final excess have not been intimated (September, 1998 )

191-Assistance to Gorkha Hill Council-  
Non-Plan

02-Agriculture Sector

O	1,25.00	1,73.96	1,73.96	..
R	48.96			

**Grant No. - 64 - Concl'd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>09-Cottage and Small Scale Industries (Village and Small Industries)</b>				
<b>Sector</b>				
O	1,20.00			
R	1,17.40	2,37.40	2,37.40	..
<b>11-Hill Affairs Sector-</b>				
O	3,30.00			
R	1,16.66	4,46.66	4,46.66	..
<b>22-Education Sector (Secondary)</b>				
O	10,00.00			
R	2,24.99	12,24.99	12,24.99	..
<b>23-Education Sector(Primary)</b>				
O	9,00.00			
R	2,02.50	11,02.50	11,02.50	..

Reasons for anticipated excess have not been intimated (September, 1998).



## Grant No. 65 - Other Special Areas Programmes (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2575 - Other Special Areas Programmes -</b>			
Original	56,55,75,000	56,55,75,000	40,02,43,661
Supplementary	..		
Amount surrendered during the year	..		12,56,71,521
<b>CAPITAL -</b>			
<b>Major Head : 4575 - Capital Outlay on Other Special Areas Programmes -</b>			
Original	34,43,00,000	34,43,00,000	19,77,46,586
Supplementary	..		
Amount surrendered during the year	..		4,85,61,411

### Notes and Comments -

(i) Out of final saving of Rs.16,53.31 lakhs in the grant, an amount of Rs.12,56.72 lakhs was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2575 - Other Special Areas Programmes -</b>			
<b>02 - Backward Areas -</b>			
<b>101 - Area Development -</b>			
<b>State Plan (Annual Plan and Ninth Plan)</b>			
<b>01 Development of Sundarban</b>			
O	4,00.00	3,55.43	2,66.03
R	- 44.57		
03. Development of Sundarban areas as recommended by the Tenth Finance Commission (Special Problems)			
O	9,00.00	8,71.83	7,23.61
R	- 28.17		

Anticipated saving in the above two cases was stated to be due to non-receipt of bills and vouchers from Contractors and Supplying Agencies.

Reasons for eventual saving in both the cases have not been intimated (September, 1998).

04. Development of Sundarban areas out of RIDF	5,00.00	..	- 5,00.00
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Reasons for non-utilisation of entire provision have not been intimated (September, 1998).

**Grant No. 65 - Contd.**

**10. Special Component Plan  
for Scheduled Castes-Agricultural  
Development of North Bengal-  
Dutch assisted Project**

O	3,15.00	}	3,00.00	2,72.78	- 27.22
R	- 15.00				

**Centrally Sponsored (New Schemes)**

**01 Integrated Rural Energy Planning  
Programme (IREP)**

O	90.45	}	3.33	5.70	+ 2.37
R	- 87.12				

Reasons for anticipated saving and final saving/excess have not been intimated (September, 1998).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
60 - Others -			
800 - Other Expenditure -			
State Plan (Supplement Plan) Border Area Development Programme			
01. Police Sector	1,00.00	..	- 1,00.00

Reasons for non-utilisation of entire provision have not been intimated (September, 1998).

**06. Social Welfare Sector**

O	60.00	}	..	..	..
R	- 60.00				

**08. Public Health Engineering Sector**

O	50.00	}	..	..	..
R	- 50.00				

Withdrawal of entire provision in both the cases was stated to be due to non-release of fund by the govt. of India during the financial year.

**12. General Administration Sector**

O	4,00.00	}	1.33	86.30	+ 84.97
R	- 3,98.67				

**14. Irrigation Sector**

O	5,20.00	}	..	..	..
R	- 5,20.00				

Reduction of provision in the first case and withdrawal of entire provision in the second one by surrender/re-appropriation was attributed to non-release of fund by the govt. of India during the financial year. Reasons for eventual excess in the former case have not been intimated (September, 1998).

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under:-

**Grant No. 65 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2575 - Other Special Areas Programmes -</b>			
<b>02 - Backward Areas -</b>			
<b>101 - Area Development Non-Plan</b>			
<b>02. Development of Jhargram Areas</b>	<b>24.10</b>	<b>81.71</b>	<b>+ 57.61</b>

Reasons for excess have not been intimated ( September, 1998 ).

State Plan (Annual Plan and Ninth Plan)  
05. Development of Jhargram Area

O	1,05.00	] 94.13	1,86.72	+ 92.59
R	- 10.87			
<b>07. Comprehensive Area Development Project</b>	<b>9,30.00</b>	<b>10,17.87</b>	<b>+ 87.87</b>	
<b>09. Agricultural Development of North Bengal - Dutch assisted Project</b>				
O	3,00.00	] 2,85.00	3,46.37	+ 61.37
R	- 15.00			

Reasons for reduction of fund through surrender in the first and last cases and final excess in all the cases have not been intimated ( September, 1998 ).

60-Others-  
800- Other Expenditure- /  
State Plan (Supplement Plan)

<b>13. Education Sector</b>				
O	10.00	] 92.68	82.65	- 10.03
R	82.68			

Reasons for anticipated excess and final saving have not been intimated (September, 1998).

**CAPITAL -**

(i) Out of over all saving of Rs.14,65.53 lakhs in the grant, the department surrendered only Rs.4,85.61 lakhs during the year.

(ii) Saving occurred mainly under :--

**Grant No. 65 - Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4575 - Capital Outlay on Other Special Areas Programmes -				
60 - Others -				
800 - Other Expenditure -				
State Plan (Annual Plan and Ninth Plan)				
02. Development of Digha		1,30.00	79.41	- 50.59
Reasons for saving have not been intimated ( September, 1998 ).				
State Plan (Supplement Plan)				
Border Area Development Programme -				
01 Police Sector				
O	2,50.00			
R	- 1,92.52	57.48	17.23	- 40.25
03. Irrigation and Flood Control Sector				
O	2,40.00			
R	- 65.00	1,75.00	7.03	- 1,67.97
Reasons for anticipated as well as final saving in both the cases have not been intimated (September, 1998).				
07 Road Sector				
O	14,00.00			
R	84.10	14,84.10	..	- 14,84.10
Reasons for enhancement of fund by re-appropriation and non-utilisation of entire fund have not been communicated (September, 1998).				
08. Power Sector				
O	2,00.00			
R	- 1,00.00	1,00.00	1,00.00	..
Reasons for anticipated saving have not been communicated (September, 1998)				
(iii) Saving mentioned above was partly counter-balanced by excess mainly as under				

## Grant No. 65 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
4575 – Capital Outlay on Other Special Areas Programme –			
60 – Others –			
800 – Other Expenditure –			
State Plan (Supplement Plan)			
Border Area Development Programme -			
02. Social Welfare Sector-Flood Shelters	..	52.16	+ 52.16

Reasons for incurring expenditure without budget provision have not been intimated (September, 1998).

04. PW(Roads) Sector			
O	11,50.00		
R	- 1,84.75		
	} 9,65.25	17,06.08	+ 7,40.83

Reasons for anticipated saving and final excess have not been intimated (September, 1998).

## Grant No. 66 - Major and Medium Irrigation

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2701 - Major and Medium Irrigation -</b>			
Voted -	Rs.		
Original	94,96,03,000		
Supplementary	23,30,54,000		
	1,18,26,57,000	1,16,84,64,786	- 1,41,92,214
Amount surrendered during the year			7,56,000
<b>CAPITAL -</b>			
<b>Major Head : 4701 - Capital Outlay on Major and Medium Irrigation -</b>			
Voted -			
Original	3,05,07,75,000		
Supplementary			
	3,05,07,75,000	1,48,69,46,886	-156,38,28,114
Amount surrendered during the year			64,04,00,000
Charged			
Original			
Supplementary		61,405	61,405
Amount Surrendered during the year			Nil

### Notes and Comments - Revenue (Voted)

- (i) In view of the final saving of Rs. 1,41.92 lakhs in the grant, the supplementary grant of Rs. 23,30.54 lakhs obtained in March, 1998 proved excessive.
- (ii) Against the available saving of Rs. 1,41.92 lakhs, a negligible sum of Rs. 7.56 lakhs only was surrendered during the year by the department
- (iii) In a good number of cases marked (\*) recurrence of excess/saving is persisting for years together.
- (iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2701 - Major and Medium Irrigation -</b>			
01 - Major Irrigation (Commercial) - Non-Plan			
101 - Mayurakshi Reservoir Project - 18 Irrigation Scheme			
O	1,20.00		
R	-1,20.00		
	..		
Reasons for withdrawal of entire fund through re-appropriation have not been intimated (September, 1998).			
103 - Damodar Valley Project - Non-Plan			
(a) Direction and Administration			
O	13,07.17		
S	1,75.00		
R	3,99.18		
	18,81.35	7,61.34	- 11,20.01
27 Maintenance			
O	2,30.00		
S	7,70.00		
R	-4,00.00		
	6,00.00	7,92.17	+ 1,92.17

Augmentation of fund by supplementary provision was stated to be required for meeting larger establishment charges and towards cost of maintenance of Irrigation Projects. Reasons for anticipated excess/saving and final saving/excess in the above cases have not been intimated (September, 1998).

**Grant No. 66 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02- Major Irrigation (Non-Commercial)- Non - Plan			
101 - Damodar Valley Scheme-			
(a) Direction and Administration			
O	7,38.05		
S	1,19.25		
R	- 0.90		
	8,56.40	7,26.87	- 1,29.53

Augmentation of fund by supplementary grant was stated to be required for meeting larger establishment charges and towards cost of maintenance of Irrigation Projects. Reasons for anticipated excess and final saving have not been intimated (September, 1998).

80 - General -  
005 - Survey and Investigation -

State Plan (Annual Plan and Ninth Plan)			
III- Investigation and Planning Organisation (including field investigation works) -			
(a) Direction and Administration			
O	2,00.00		
R	10.40		
	2,10.40	1,41.49	- 68.91

Reasons for enhancement of fund through re-appropriation and for final saving have not been intimated (September, 1998).

80- General-  
799 - Suspense -\*  
Non-Plan

Stock			
O	24.00		
S	3,31.00		
	3,55.00	1,84.37	- 1,70.63

Miscellaneous Works Advance

O			
S	3,30.00		
	3,30.00	1,13.07	- 2,16.93

Augmentation of fund in the first case and creation of fund in the last case by obtaining supplementary provision were stated to be required for meeting larger establishment charges and towards cost of maintenance of Irrigation Projects. Reasons for saving in both the cases have not been intimated (September, 1998).

(V) Saving mentioned above was partly counter-balanced by excess mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2701 - Major and Medium Irrigation -</b>			
01 ; Major Irrigation (Commercial) - Non-Plan			
101 - Mayurakshi Reservoir Project -			
52 Machinery and equipment	42.00	89.35	+ 47.35
50 Other Charges	1,25.96	2,29.62	+1,03.66

Reasons for excess in the above cases have not been intimated (September, 1998).

27 Maintenance			
O	3,00.00		
S	1,94.17		
R	1,20.00		
	6,14.17	5,81.72	- 32.45

## Grant No. 66 - Contd.

Augmentation of fund by obtaining supplementary grant was stated to be required for meeting larger establishment charges and towards cost of maintenance of Irrigation Projects. Reasons for anticipated excess as well as for final saving have not been intimated (September, 1998).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
102- Kangsabati Reservoir Project- Non-Plan			
50 Other Charges	11,05.20	13,49.04	+ 2,43.84
27 Maintenance*	50.00	2,04.30	+ 1,54.30
103-Damodar Valley Project- Non-Plan			
18 (c) Irrigation Schemes	3,25.00	11,36.13	+ 8,11.13

Reasons for excess in the above cases have not been intimated (September, 1998).

80 - General -			
005 - Survey and Investigation - State Plan (Annual Plan and Ninth Plan)			
1- Survey and Investigation in Puruha including Area Survey-			
(a) Direction and Administration			
O	11.50	}      41.50	1,68.74
S	30.00		
			+ 1,27.24

Augmentation of fund by supplementary grant was stated to be required for meeting larger establishment charges and towards cost of maintenance of Irrigation Projects. Reasons for excess have not been intimated (September, 1998).

800 - Other Expenditure - State Plan (Annual Plan and Ninth Plan)			
1 Construction and setting up of infrastructural Complex in connection with Associated Water Development under Irrigation Sector			
O	70.00	}      71.00	2,36.56
R	1.00		
			+ 1,65.56

Reasons for anticipated excess as well as for final one have not been intimated (September, 1998).

(vi) **Suspense** : The expenditure under revenue section of the grant included Rs. 3,37.89 lakhs under "Suspense". The minor head "Suspense" is not a final head of account. It accommodates interim transaction for which further operations (generally of payment or adjustment of value) are necessary before the transaction can be considered completely and finally accounted for. The operations in 1997-98 under the minor heads were under the sub-heads (1) Purchases, (2) Stock and (3) Miscellaneous Works Advances.

The transactions under each of the heads are explained below :-

(1) **Purchase** : 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 works or stock. When payment is made, the head "Purchases" is debited. The head "Purchases" therefore, shows a negative (credit) balance which indicates that the stores were received but the value thereof was not paid for.

(2) **Stock** . This head is debited with all expenditure connected with acquisition of stock of materials and with manufacturing operations relating thereof. 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** : Accommodate (a) sales on credit, (b) expenditure incurred on deposit works in excess of deposit received (c) losses, retrenchment, 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 the head represents recoverable amounts. The transactions during 1997-98 under the various sub-heads of "Suspense" operated in the grant are given below :-



**Grant No. 66 - Contd.**

Major Head and detailed units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
(In lakhs of rupees)					
<b>2701 - Major and Medium Irrigation -</b>					
<b>101 - Mayurakshi Reservoir Project - Non-Plan</b>					
Purchase	- 56.69	..	..		- 56.69
Stock	+ 14.96	0.10	..	+ 0.10	+ 15.06
Miscellaneous					
Works Advance	+ 3.48	..	..		+ 3.48
Cash Settlement					
Suspense Accounts	..	..	..	..	..
<b>Total :</b>	<b>- 38.25</b>	<b>0.10</b>	<b>..</b>	<b>+ 0.10</b>	<b>- 38.15</b>
<b>103 - Damodar Valley Project -</b>					
Purchase	- 2,36.72	..	..	..	- 2,36.72
Stock	+ 1,28.47	..	..	..	+ 1,28.47
Miscellaneous					
Works Advance	+ 1,66.74	..	..	..	+ 1,66.74
Cash Settlement					
Suspense Accounts	+ 0.39	..	..	..	+ 0.39
<b>Total :</b>	<b>+ 58.88</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>+ 58.88</b>
<b>80 - General - Non-Plan</b>					
<b>799 - Suspense -</b>					
Purchase	- 79.39	38.35	24.41	+13.94	- 65.45
Stock	+51.40	1,84.37	3,15.86	- 1,31.49	- 80.09
Miscellaneous					
Works Advance	+1,22.53	1,13.07	2,05.78	- 92.71	+ 29.82
Cash Settlement					
Suspense Accounts	+6.91	2.00	5.17	- 3.17	+ 3.74
<b>Total :</b>	<b>+1,01.45</b>	<b>3,37.79</b>	<b>5,51.22</b>	<b>- 2,13.43</b>	<b>- 1,11.98</b>
<b>Total : Major Head - 2701 - Major and Medium Irrigation</b>	<b>+ 1,22.08</b>	<b>3,37.89</b>	<b>5,51.22</b>	<b>- 2,13.33</b>	<b>- 91.25</b>

**Capital (Voted)**

- (i) In view of overall saving of Rs.1,56,37.67 lakhs in the grant, surrender of Rs 64,04.00 lakhs by the department during the year proved lack of control over financial management.
- (ii) Wide variations in a good number of cases denote defective control over budgetary system.
- (iii) Wide variation also noticed in respect of schemes marked\*
- (iv) Saving occurred mainly under :-

## Grant No. 66 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4701 - Capital Outlay on Major and Medium Irrigation -</b>				
01 - Major Irrigation - (Commercial) -				
103 - Damodar Valley Project -				
Non-Plan				
<b>E Major/Minor Works-</b>				
<b>A - D V Irrigation and Flood Control Schemes -</b>				
0100 (i) Additional Expenditure on				
Irrigation and Flood Control other than				
Interest *				
		2,25.10	..	- 2,25.10
0216	(ii) Barrage *	1,40.00	..	- 1,40.00
0313	(iii) Water Courses *	60.00	.	- 60.00
<b>B - D.V Power Scheme -</b>				
0400 Additional Expenditure on Power				
other than interest *				
		1,42,32.65	..	- 1,42,32.65
Reasons for non-utilisation of entire fund in the above cases have not been intimated (September, 1998).				
104 - Teesta Barrage Project -				
State Plan (Annual Plan and Ninth Plan)				
04 E. Wages*				
	O	65,50.00	} .	}
	R	- 20,00.00		
		45,50.00	50,19.63	+ 4,69.63
Reasons for reduction of fund through surrender and final excess have not been intimated (September, 1998)				
109 - Subarnarekha Barrage Project -				
State Plan (Annual Plan and Ninth Plan)				
43 c. Suspense				
	O	50.00	} .	}
	R	- 40.00		
		10.00	..	- 10.00
0417E. Major / Minor Works				
	O	4,50.00	} .	}
	R	- 60.00		
		3,90.00	3,17.11	- 72.89
Reasons for reduction of fund in both the cases and those for non-utilisation of the rest of the fund in the former case and final saving in the latter one have not been intimated (September, 1998).				
<b>III Participation in Capital Component of Tenughat Dam-</b>				
0134D. Other Expenditure				
	O	50.00	} .	}
	R	- 50.00		
		..	..	..
Reasons for withdrawal of fund through re-appropriation have not been intimated (September, 1998).				
113- Special Repairs of existing Major Irrigation Project-				
State Plan (Annual Plan and Ninth Plan)				
Mayurakshi Reservoir Project-				
0116 E. Major/Minor Works				
	O	2,25.00	} .	}
	R	75.00		
		3,00.00	1,55.69	- 1,44.31
Reasons for anticipated excess and final saving have not been intimated (September, 1998).				
114- Land Acquisition in Maithan and Panchet Reservoir				
	O	50.00	} .	}
	R	- 50.00		
		..	..	..

**Grant No. 66 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
116- Schemes under NABARD- RIDF-III			
O                                 30,00.00		..	..
R                                 - 30,00.00			
Reasons for withdrawal of entire fund through surrender by the department in the above cases have not been intimated (September, 1998).			
04 - Medium Irrigation - Non-Commercial -			
101 - Medium Irrigation Schemes -			
State Plan (Annual Plan and Ninth Plan)			
3700. 37 Scheme under NABARD-RIDF-II, Lump Provisions			
O                                 7,04.00		..	..
R                                 - 7,04.00			
3800. 38 Scheme under NABARD-RIDF-III; Lump Provisions			
O                                 12,72.00		7.78	+ 7.78
R                                 - 12,72.00			

Reasons for withdrawal of entire fund through re-appropriation/surrender in both the cases and final excess in the latter case have not been intimated (September, 1998)

3900. 38 Provision for extension of distribution system from 40 HA- Block to 5/8 HA Block in respect of completed and ongoing Schemes as per guideline of the Planning Commission			
O                                 45.00		..	..
R                                 - 45.00			

Reasons for withdrawal of entire fund through re-appropriation have not been intimated (September, 1998).  
(v) Saving mentioned above was partly counter-balanced by excess mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4701 - Capital Outlay on Major and Medium Irrigation-			
01 - Major Irrigation - (Commercial) -			
102 - Kangsabati Reservoir Project -			
State Plan (Annual Plan and Ninth Plan)			
A. Direction and Administration*	6,50.00	7,25.32	+ 75.32
C. Suspense*	15.00	3,05.23	+2,90.23
Reasons for excess in the above cases have not been intimated (September,1998).			
E. Major/Minor Works *			
O                                 3,35.00	6,70.00	5,91.83	-78.17
R                                 3,35.00			
Reasons for anticipated excess and final saving have not been intimated (September, 1998).			
104 - Teesta Barrage Project -			
State Plan (Annual Plan and Ninth Plan)			
(A) Direction and Administration*	9,00.00	10,82.94	+ 1,82.94
B Machinery and Equipment	2,50.00	3,64.47	+ 1,14.47
Reasons for excess in the above cases have not been intimated (September, 1998).			
03. C. Suspense *			
O                                 3,00.00	1,00.00	45,90.52	+44,90.52
R                                 - 2,00.00			
Reasons for excess in the above cases have not been intimated (September, 1998).			

**Grant No. 66 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>03- Drainage-</b>			
<b>102 Hinglo Irrigation Project- State Plan (Annual Plan and Ninth Plan)</b>			
<b>0116 E Major/Minor Works *</b>			
O	52 00	1,27.73	+40.73
R	35 00		
<b>04- Medium Irrigation (Non-Commercial)-</b>			
<b>101- Medium Irrigation Schemes- State Plan (Annual Plan and Ninth Plan)</b>			
<b>E. Major/Minor works-</b>			
06006. Patloi Irrigation Scheme, Purulia	25.00	1,11.45	+86.45
100010. Futiary Irrigation Scheme, Purulia	20.00	3,45.94	+3,25.94
<b>3200. 32 (a) Jengal Mahal Ganity Irrigation Schemes, Burdwan</b>			
O	21 00	86.48	+21.48
R	44.00		

Reasons for enhancement of fund through re-appropriation in the first and third cases and final excess in all the cases have not been intimated (September, 1998).

Suspense : The expenditure in the capital section of the Grant included Rs. 48,95.75 lakhs under "Suspense". The transactions under each sub-head of "Suspense" in 1997-98 are given below :-

Major Head and detailed units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
(In lakhs of rupees)					
<b>4701 - Capital Outlay on Major and Medium Irrigation -</b>					
<b>01 - Major Irrigation (Commercial) - Non-Plan</b>					
<b>101 - Mayurakshi Reservoir Project -</b>					
<b>(1) Reservoir -</b>					
Purchase	+ 7.64				+ 7.64
Stock	- 2.33				- 2.33
Misc. Works Advance	..				..
<b>Total :</b>	<b>+ 5.31</b>				<b>+ 5.31</b>
<b>(2) Dam and Apartment Works -</b>					
Purchase	- 7.50	..	..	..	- 7.50
Stock	+ 0.06	..	..	..	+ 0.06
Misc. Works Advance	+ 26.94	..	..	..	+ 26.94
<b>Total .</b>	<b>+ 19.50</b>				<b>+ 19.50</b>
<b>(3) Barrage -</b>					
Purchase	- 1,89.21	..	..	..	- 1,89.21
Stock	+ 3.94	..	..	..	+ 3.94
Misc. Works Advance	+ 34.44	..	..	..	+ 34.44
<b>Total :</b>	<b>- 1,50.83</b>				<b>- 1,50.83</b>

**Grant No. 66 - Concl'd.**

Major Head and detailed units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
(In lakhs of rupees)					
<b>State Plan (Annual Plan and Eighth Plan)</b>					
<b>102 - Kangsabati Reservoir Project -</b>					
Purchase	+ 9.68	76.57	79.63	- 3.07	+ 6.61
Stock	- 77.39	1,74.53	1,51.05	+ 23.48	- 53.91
Misc. Works Advance	- 27.95	51.73	44.59	+ 7.15	- 20.80
Cash Settlement Suspense Accounts	+ 61.24	2.40	2.15	+ 0.25	+ 61.49
<b>TOTAL :</b>	<b>- 34.42</b>	<b>3,05.23</b>	<b>2,77.42</b>	<b>+ 27.81</b>	<b>- 6.61</b>
<b>104 - Teesta Barrage Project -</b>					
Purchase	- 30,61.41	6,60.84	7,68.64	- 1,07.80	- 31,69.21
Stock	- 12,36.34	26,49.71	20,31.00	+ 6,18.71	- 6,17.63
Misc. Works Advance	+ 24,33.58	2,08.15	10,82.94	- 8,74.79	+ 15,58.79
Cash Settlement Suspense Accounts	21,11.39	10,71.82	12,97.34	- 2,25.52	+ 18,85.87
<b>Total :</b>	<b>+ 2,47.22</b>	<b>45,90.52</b>	<b>51,79.92</b>	<b>- 5,89.40</b>	<b>- 3,42.18</b>
<b>109- Subarnarekha Barrage Project-</b>					
Stock	- 9.02	..	..	..	- 9.02
<b>Total :</b>	<b>- 9.02</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>- 9.02</b>
<b>02-Major Irrigation (Non-Commercial)-</b>					
<b>102-Kangsabati Reservoir Project-</b>					
<b>State Plan (Annual Plan and Ninth Plan)</b>					
Purchase	- 8,29.80	..	..	..	- 8,29.80
Stock	+ 1,93.45	..	..	..	+ 1,93.45
Misc. Works Advance	+ 3,14.25	..	..	..	+ 3,14.25
Cash Settlement Suspense Accounts	- 0.03	..	..	..	- 0.03
<b>Total :</b>	<b>- 3,22.13</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>- 3,22.13</b>
<b>Total :4701</b>	<b>- 2,44.37</b>	<b>48,95.75</b>	<b>54,57.34</b>	<b>- 5,61.59</b>	<b>- 8,05.96</b>

**Notes and Comments-  
Capital (Charged)-**

(i) A small amount of Rs.61,405 incurred for payment of decretal dues resulted as excess in the appropriation; the excess requires regularisation.

## Grant No. 67 - Minor Irrigation and Command Area Development (All voted)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Heads : 2702 - Minor Irrigation and 2705 - Command Area Development -</b>			
Original	189,03,50,000		
Supplementary	189,03,50,000	1,57,89,81,405	- 31,13,68,595
Amount surrendered during the year			Nil
<b>CAPITAL -</b>			
Original	24,31,81,000		
Supplementary	25,37,71,000	11,32,06,406	- 14,05,64,594
Amount surrendered during the year			Nil

### Notes and Comments -

#### Revenue -

- (i) No portion of the saving of Rs 31,13, 69 lakhs in the grant was surrendered by the department during the year
- (ii) Substantial saving excess under almost all the sub-heads in the grant indicates making of budget estimation with non-realist views
- (iii) Saving occurred mainly under.-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2702 - Minor Irrigation -</b>			
01 - Surface Water -			
800-Other Expenditure-			
State Plan(Annual Plan and Ninth Plan)			
01 - Boro Bundhs	59.28	..	- 59.28
Reasons for non-utilisation of entire provision have not been intimated (September, 1998)			
<b>02 -Ground Water -</b>			
103-Tube Wells-			
Non-Plan			
01-Deep Tube Well Irrigation	39,37.57	36,79.33	- 2,58.24
02-Maintenance of State-owned shallow Tubewells	1,46.30	49.38	-96.92
Reasons for saving in both the cases have not been intimated (September, 1998).			

**Grant No. 67 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>State Plan (Annual Plan and Eighth Plan).</b>			
<b>02-Lump provision for Work under RIDF Project</b>			
II NABARD Loan	45,00.00	..	- 45,00.00
Reasons for non-utilisation of entire fund have not been intimated (September, 1998)			
<b>80 - General -</b>			
<b>799-Suspense-Non-Plan</b>			
100-Agricultural Directorate	5,15.00	3.90	- 5,11.10
Reasons for saving have not been communicated(September,1998)			
<b>800-Other Expenditure</b>			
<b>State Plan (Annual Plan and Ninth Plan)</b>			
<b>12 Special Component plan for Scheduled Castes, -</b>			
<b>Lump provision for works under RIDF project NABARD Loan</b>			
	5,00.00	..	- 5,00.00
Reasons for non-utilisation of entire fund have not been intimated (September,1998).			
(iv) Saving mentioned above was partly counter balanced by excess as under :-			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2702-Minor Irrigation-</b>			
<b>01-Surface Water-</b>			
<b>102-River lift Irrigation Schemes-Non-Plan-</b>			
01-River lift Irrigation	48,04.45	51,53.75	+ 3,49.30
<b>State Plan (Annual Plan, Eighth Plan and Committed)</b>			
01-River lift Irrigation	10.00	72.27	+ 62.27
<b>02-Grand Water</b>			
<b>103-Tube Wells</b>			
<b>Sate Plan (Annual Plan and Ninth Plan)</b>			
01-Deep Tubewell-Irrigation	9.87	53.32	+ 43.45
04-Development of state-owned shallow tube wells	15.00	2,87.19	+ 2,72.19
06-Special Component Plan for Scheduled Castes-Development of state-owned shallow tubewells	5.00	1,36.81	+ 1,31.81
Reasons for excess in the above cases have not been intimated ( September,1998)			

**Grant No. 67 - Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
10-Development of State owned Shallow Tubewells-			
27-Minor works (ii) RIDF project of NABARD. Development of Minor irrigation-Completion of incomplete Schemes of WBMIP(a) NABARD Loan	..	1,03.07	+ 1,03.07
24-Development of Diesel operated shallow Tubewell -Development of Minor irrigation NABARD loan	..	48.65	+ 48.65
Reasons for incurring expenditure without budget provision in both the cases have not been intimated (September,1998)			
<b>80 - General -</b>			
001 - Direction and Administration -			
01 - Scheme for strengthening extension and administration under the Directorate of Water Resources Development	19,43.35	21,84.09	+ 2,40.74
190-Assistance to public sector and other undertakings- State Plan (Annual Plan and Ninth Plan)			
01-West Bengal Minor Irrigation Water rate subsidy	1,45.00	5,11.85	+ 3,66.85
03 West Bengal State Minor Irrigation Corporation Grants-in-aid for payment to Financial Institution	38.00	1,23.53	+ 85.53
Reasons for excess in the above cases have not been intimated (September,1998)			
04 - West Bengal State Minor Irrigation Corporation Grants-in-aid for meeting administrative expenses	..	2,80.72	+ 2,80.72
Reasons for incurring expenditure without budget provision have not been intimated (September,1998)			
05-Special component plan for Scheduled Castes-West Bengal State Minor Irrigation Corporation Water rate subsidy	15.00	1,39.63	+ 1,24.63
800-Other Expenditure- Non-Plan			
06-Electricity Charges payable for WBSEB on account of Minor Irrigation Schemes	10,40.00	11,33.24	+ 93.24
Reasons for excess in both the cases have not been intimated (September,1998)			



## Grant No. 67 – Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Purchase of High Speed Diesel Oil	..	..	+ 7,39.45

Reasons for incurring expenditure without budget provision resulting eventual excess have not been intimated (September, 1998)

### 2705-Command Area Development-

800-Other Expenditure -  
Centrally Sponsored (New Schemes)

01-Command Area Development programme in selected areas in West Bengal	65.60	1.14.43	+ 48.83
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Reasons for excess have not been intimated (September, 1998)

### Capital

(i) In view of overall saving of Rs. 14,05.65 lakhs in the grant, supplementary provision of Rs. 1,05.90 obtained in March, 1998 proved unjustified.

(ii) No portion of huge saving of Rs 14,05.65 lakhs in the grant, was surrendered by the department during the year.

(iii) Saving occurred mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4702 - Capital Outlay on Minor Irrigation -</b>			
101 - Surface Water -			
State Plan (Annual Plan and Eighth Plan).			
02-Special Component Plan for Scheduled Castes-River lift Irrigation	50.00	2.99	- 47.01
04-River lift Irrigation	70.00	20.62	- 49.38
07-Diesel operated Major R.I. Schemes RIDF Project II of NABARD Schemes State share	1,15.50	5.45	- 1,10.05
28-Lump Provision for RIDF Project II of NABARD Schemes	8,00.00	..	- 8,00.00
29-Special Component Plan for Scheduled Castes-Lump provision of RIDF Project II of NABARD	2,00.00	..	- 2,00.00

Reasons for non-utilisation of entire provision in the above cases have not been intimated (September, 1998)

**Grant No. 67 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
102 – Ground Water - State Plan (Annual Plan and Ninth Plan)			
07-RIDF Project II of NABARD Schemes development of Minor Irrigation-Deep Tubewells and medium duty tubewells			
O	88.50		
R	75.90		
	1,64.40	23.84	- 1,40.56

Augmentation of fund by Supplementary provision was required for meeting larger expenditure on deep tubewell and medium duty tubewell schemes under RIDF Project II

Reasons for final saving have not been intimated ( September, 1998)

800-Other Expenditure-  
State Plan (Annual Plan  
and Ninth Plan)

03-Construction of Store-cum Inspection Bunglow	50.00	9.33	- 40.67
08-Construction of Official Buildings at the districts and sub-divisional levels under the Development of Agriculture	1,50.00	10.55	- 1,39.45

Reasons for saving in both the cases have not been communicated (September, 1998)

(iv) Saving mentioned above was partly counter balance by excess mainly under:-

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Excess +
<b>4702 - Capital Outlay on Minor Irrigation -</b>			
101 - Surface Water - State Plan (Annual Plan and Ninth Plan).			
03-Surface Drainage and Irrigation Schemes	45.00	93.12	+ 48.12
Reasons for excess have not been intimated (September, 1998)			
15-River lift Irrigation			
(i) RIDF Project on Development of Minor Irrigation-(A)Completion of incomplete Schemes of WBMIP			
(a)NABARD loan	..	51.41	+ 51.41
16-River lift Irrigation			
(i) RIDF Project of NABARD - Development of Minor Irrigation- (B)Completion of incomplete Schemes outside WBMIP Pump house and pipeline			
(a)NABARD loan			
53-Major Works	..	60.33	+ 60.33

## Grant No. 67 - Concl.

### 102 - Ground Water -

State Plan (Annual Plan and Ninth Plan )

Deep Tubewells & Irrigation  
(1) RIDF Project of NABARD on development  
of Minor Irrigation for completion of incomplete Schemes  
under WBMIP (a)NABARD loan-

53-Major Works	..	1,24.90	+ 1,24.90
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Reasons for incurring expenditure without budget provision resulting eventual excess have not been intimated ( September, 1998).

### 4705 - Capital Outlay on Command Area Development -

#### 800 -Other Expenditure -

State Plan (Annual Plan and Ninth Plan )

Command Area Development Programme	1,12 00	1,59.45	+ 47 45
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Reasons for excess have not been intimated (September, 1998).

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## Grant No. 68 - Flood Control and Drainage

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2711 - Flood Control and Drainage -</b>			
Voted -	Rs.		
Original	51,44,26,000	56,39,46,000	52,29,52,479
Supplementary	4,95,20,000		
Amount surrendered during the year		..	..
Charged -			
Original	1,00,000	1,00,000	..
Supplementary	.		
Amount surrendered during the year		..	..
<b>CAPITAL -</b>			
<b>Major Head : 4711 - Capital Outlay on Flood Control Projects-</b>			
Voted -	Rs.		
Original	76,43,00,000	76,43,00,000	62,05,48,854
Supplementary	..		
Amount surrendered during the year		..	..

**Notes and Comments -**

Revenue (Voted) --

(i) In view of overall saving of Rs. 4,09.94 lakhs in the grant, supplementary provision of Rs. 4,95 20 lakhs obtained in March, 1998 by the department proved excessive

(ii) No portion of the saving of Rs. 4,09.94 lakhs in the grant was surrendered by the department during the year.

(iii) In a good number of cases marked (\*) recurrence of saving / excess have been going on for last few years.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2711 - Flood Control and Drainage --</b>			
01 - Flood Control -			
103 - Civil Works- Non-Plan			
0100 - Flood Control Schemes-			
02 Wages			
O	6,50.00	..	- 8,00.00
S	1,50.00		
	8,00.00		

**Grant No. 68 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
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Augmentation of fund by supplementary provision in March, 1998 was stated to be made for maintenance of Flood Control Projects. Reasons for non-utilisation of entire provision have not been intimated (September, 1998).

800 - Other Expenditure -

Non-Plan			
0118. Flood Control and other Allied Schemes *	1,70 00	60.00	- 1,10 00

Reasons for saving have not been intimated (September, 1998).

03 - Drainage -  
103 - Civil Works -

Non - Plan

19 (Vii) Drainage and Navigation Schemes *	13,99.00	12,62.50	- 1,36 50
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Reasons for saving have not been intimated (September, 1998).

(v) Saving mentioned above was partly counter-balanced by excess mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2711 - Flood Control and Drainage -</b>			
01.- Flood Control -			
103 - Civil Works- Non-Plan			
0100 - Flood Control Schemes*- 27 Maintenance			
O	6,45 00	12,22 53	+ 4,22.53
S	1,55.00		
799 - Suspense - Non - Plan			
Stock	58.00	1,03.59	+ 45.59

Augmentation of fund by supplementary provision in March, 1998 in the first case was stated to be made for maintenance of Flood Control Projects and also for meeting larger establishment charges. Reasons for excess in both the cases have not been intimated (September, 1998).

03 -Drainage -			
799 -Suspense - Non-Plan			
Stock	..	90.62	+90.62

Reasons for incurring expenditure without budget provision have not been intimated (September, 1998).

**Grant No. 68 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +	
800 - Other Expenditure – Non-Plan				
1. Interest				
O	16,39.09	16,65.51	18,82.67	+2,17.16
S	26.42			

Augmentation of fund by supplementary provision in March, 1998 was stated to be made for meeting larger interest charges. Reasons for final excess have not been intimated (September, 1998).

**Suspense :** The expenditure under revenue section for the grant included Rs. 2,58.60 lakhs under "Suspense" The head accommodates interim transactions for purchase and supply of materials for construction and maintenance works of the department. The nature and accounting procedure of the transaction under the head have been explained in note (vi) under Revenue (voted) Section of Grant No. 66 - Major and Medium Irrigation.

The transactions during 1997 - 98 under each sub-head of "Suspense" are given below :-

Major head and detailed units	Debit	Credit	Net actuals	Closing balance Debit + Credit -	
Opening balance					
Debit + Credit --					
(In lakhs of rupees)					
<b>2711 - Flood Control and Drainage -</b>					
<b>01 - Flood Control -</b>					
799 - Suspense - Non - Plan					
Purchase	- 76.09	25.85	17.85	+8.00	- 68.09
Stock	+ 56.80	1,03.59	94.01	+ 9.58	+ 66.38
Misc. Works Advance	+ 1,18.85	2.38	3.83	- 1.45	+ 1,17.40
Cash Settlement Suspense Accounts	+59.30	0.35	16.75	- 16.40	+ 42.90
<b>Total</b>	<b>+1,58.86</b>	<b>1,32.17</b>	<b>1,32.44</b>	<b>- 0.27</b>	<b>+ 1,58.59</b>
<b>03 - Drainage -</b>					
799 - Suspense – Non - Plan					
Purchase	- 19,22.68	..	3.17	- 3.17	-19,25.85
Stock	+ 5,95.75	90.62	85.99	+ 4.63	+ 6,00.38
Misc. Works Advance	+ 6,81.42	35.81	27.84	+7.97	+6,89.39
Cash Settlement Suspense Accounts	+ 40.49	..	..	..	+ 40.49
<b>Total :</b>	<b>- 6,05.02</b>	<b>1,26.43</b>	<b>1,17.00</b>	<b>+ 9.43</b>	<b>- 5,95.59</b>
<b>Total : 2711</b>	<b>-4,46.16</b>	<b>2,58.60</b>	<b>2,49.44</b>	<b>+9.16</b>	<b>- 4,37.00</b>

## Grant No. 68 – Contd.

### Revenue (Charged)

(i) The entire provision of Rs. 1.00 Lakh remained un-utilised and un-surrendered during the year.

### Capital (Voted )

(i) Though there was final saving of Rs. 14,37.51 lakhs in the grant, the department surrendered Rs 19,96.00 lakhs during the year. This indicates lack of control on the part of the executives over financial management

(ii) In a good number of cases marked (\*) recurrence of saving/excess have been going on for last few years.

(iii) Saving occurred mainly under : -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4711 - Capital Outlay on Flood Control Projects- -</b>			
<b>01 - Flood Control -</b>			
103 - Civil Works -			
Non-Plan			
Protection of right bank of river Ganga/Padma			
at Village Sekhalipur and Chintamani near			
Lalgola, Murshidabad	70.00	..	- 70.00

Reasons for non-utilisation of entire fund have not been intimated (September, 1998)

01 - Flood Control-

103 - Civil Works-

State Plan (Annual Plan and Ninth Plan)

(i) Scheme under NABARD - RIDF-11-

Lump provision

O	9,05.00	}
R	-9,05.00	

..

(ii) Scheme under NABARD-RIDF-III-

Lump provision

O	8,62.00	}
R	- 8,62.00	

..

Entire provision was withdrawn by the department through surrender in both the cases. No reason for such withdrawal has been intimated (September, 1998).

481- Recommendation of the Tenth Finance Commission- Anti-erosion Programme (Special problems)-

(b) Anti-erosion Schemes on river Ganga downstream in the District of Murshidabad\* 2,00.00      ..      -2,00.00

(c) Anti-erosion Works on the left bank of river Ganga, District Malda. 2,00.00      81.92      - 1,18.08

Reasons for non-utilisation of entire provision in the former case and saving in the latter one have not been intimated (September, 1998).

**Grant No. 68 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
498 Land acquisition charges for the Schemes under Flood Control Sector			
O	1,50.00 ]	..	..
R	-1,50.00 ]	..	..
<b>03 - Drainage -</b>			
103 - Civil Works - State Plan (Annual Plan and Ninth Plan) Schemes for NABARD -RIDF-II-Lump provisions			
O	6,10.00 ]	..	..
R	-6,10.00 ]	..	..
Scheme under NABARD-RIDF-111-			
Lump Provisions			
O	6,47.00 ]	..	..
R -	6,47.00 ]	..	..
365 (a) Comprehensive Drainage Scheme for Haldia Petro-chemicals Complex and adjoining Industrial Areas			
O	50.00 ]	2.13	+ 2.13
R -	50.00 ]	..	..
372 (a) Dredging of selected reaches of different rivers in the State			
O	2,00.00 ]	..	..
R -	2,00.00 ]	..	..

Reasons for withdrawal of entire provisions through surrender/re-appropriation in the above cases and final excess in the fourth case have not been intimated by the department (September, 1998).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>4711- Capital Outlay on Flood Control Projects-</b>			
01- Flood Control-			
103- Civil Works-			
State Plan (Annual Plan and Ninth Plan)			
0100 North Bengal River Commission and execution of Flood Control Schemes *		8,92.00	+ 47.58
0300 3 Mahananda embankment Scheme in the District of Malda *			
O	16.00 ]	33.00	+ 1,14.97
R	17.00 ]	1,47.97	



**Grant No. 68 - Contd.**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
9900	Construction of Pucca surface Road on the Ganga-Bhagirathi embankment from Panditpur to Sekhalipur, P.S.Lalgola, District Murshidabad		2.00	50.78	+ 48.78
9900	Protection of left bank of river Atrai from erosion and Spur at Mouza Raimondal and Krishnapur under Samija in P.S. Kumarganj, District West Dinajpur		6.00	47.39	+ 41.39
9900	Anti-erosion works on the bank of river Damodar, Hooghly (Group of Schemes)		11.00	1,10.98	+ 99.98
	Reasons for anticipated excess in the 2 nd case and final excess in none of cases have been intimated (September, 1998).				
517.	Protective Works on the right bank of river Ganga/Padma down stream of Farakka Barrage upto Jalangi Bazar, Murshidabad				
	O	1,50.00			
	R	3,57.00	5,07.00	6,00.18	+ 93.18
518.	Protective Works on the left bank of river Ganga upstream of Farakka Barrage upto Manickchak ghat, Malda				
	O	1,50.00			
	R	2,00.00	3,50.00	4,15.37	+ 65.37
	Reasons for anticipated as well as final excess in both the cases have not been intimated (September, 1998).				
519	Strengthening of ring Bundh in connection with Construction of retired embankment (including production Works ) at Nanditala in Bhutnidiara in P S. Manickchak, Malda				
	O	20.00			
	R	1,00.00	1,20.00	93.70	- 26.30

**Grant No. 68 - Concl'd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
520 Construction of retired embankment in the left bank of river Ganga including protective works on Channel protection at Aswintala from 0.00 M.P to 1500 M.P S. Manickchak, Malda			
O 1,00.00	2,20.00	7,02.53	+ 4,82.53
R 1,20.00			
Reasons for enhancement of fund through re-appropriation in both the cases and ultimate saving in the former case and excess in the latter one have not been intimated (September, 1998).			
<b>03 - Drainage -</b>			
103 - Civil Works - State Plan (Annual Plan and Ninth Plan)			
0700 Urgent development in Sundarbans, District 24-Parganas (South)			
O 1,00.00	3,08.00	5,88.24	+ 2,80.24
R 2,08.00			
1900 East Mograhat basin Drainage Scheme, District 24-Parganas			
O 30.00	53.00	72.05	+ 19.05
R 23.00			
2000 Nowai Basin Drainage Scheme in the District of 24 Parganas *			
O 4.00	78.00	79.10	+ 1.10
R 74.00			
2600 Construction of additional Pump House at Uttarbhag, District 24-Parganas	8.00	77.89	+ 69.89
2700 (a) Improvement of lower Damodar Area- Stages - I, II, III, Howrah *			
O 25.00	1,05.00	1,91.31	+ 86.31
R 80.00			
3100 Ghea-Kunti Basin Drainage Scheme in the District of Hooghly *			
O 45.00	2,00.00	2,12.57	+ 12.57
R 1,55.00			
3900 Kharia Buxi Basin Drainage Scheme in P.S. Panskura, Debra and Kharagpur			
O 17.00	27.00	63.69	+ 36.69
R 10.00			

Reasons for anticipated as well as final excess in the above cases have not been intimated (September, 1998).

## Grant No. 69 - Power (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2801 - Power -</b>			
	Rs.		
Original	57,00,00,000	90,69,00,000	90,69,09,814
Supplementary	33,69,00,000		
Amount surrendered during the year	..	..	634

### CAPITAL -

#### Major Heads : 6801 – Loans for Power Projects and 6860- Loans for Consumer Industries-

Original	1,221,41,00,000	1,221,41,00,000	906,47,17,400	-314,93,82,600
Supplementary				
Amount surrendered during the year		..	.	310,61,58,000

### Notes and Comments -

#### Revenue --

(i) Expenditure exceeded the grant by Rs 9,814; the excess requires regularisation

(ii) In view of negligible excess of Rs 0.10 lakh in the grant, supplementary provision of Rs 33,69.00 lakhs obtained in March, 1998 proved justified.

(iii) Excess occurred mainly under:-

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

#### 2801 - Power --

##### 80- General-

101 Assistance to Electricity Boards-  
Non-Plan  
Integrated Rural Energy Planning Programme-

02 Subsidy to the West Bengal State  
Electricity Board on account of  
Rural Electrification

O	55,00.00	88,69.00	90,00.00	+1,31.00
S	33,69.00			

## Grant No. 69 - Contd.

Increase of fund by obtaining supplementary provision in March, 1998 was stated to be required for payment of subsidy to the West Bengal State Electricity Board by the State Government under the Rural Electrification Project. Reasons for final excess have not been intimated (September, 1998).

(iv) Excess stated above was partly offset by saving under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
<b>2801- Power-</b>			
<b>06-Rural Electrification-</b>			
<b>300 - Other Expenditure-</b>			
State Plan (Annual Plan and Ninth Plan). Grant to W.B.S.E.B for Lok-Deep Scheme			
O	2,00.00	1,99.99	50.00
R	-.01		

Reasons for anticipated as well as final saving have not been furnished (September, 1998).

Capital-

(i) Out of saving of Rs 314,93.83 lakhs in the grant, an amount of Rs 310,61.58 lakhs was surrendered by the department during the year.

(ii) Huge variation between budget estimate and actual expenditure in the grant as a whole, as well as, in some sub-heads reveals necessity of budget formulation on more realistic basis.

(iii) Saving occurred mainly under-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
<b>6801- Loans for Power Projects-</b>			
<b>202-Thermal Power Generation-</b>			
State Plan (Annual Plan and Ninth Plan)			
<b>65 Loans and Advances-</b>			
<b>1 Loans to the West Bengal State Electricity Board on account of OECF Teesta Canal Fall</b>			
O	61.50.00	41,86.83	41,91.20
R	-19,63.17		

Reasons for anticipated saving and final excess have not been intimated (September, 1998).

**Grant No. 69 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
1(a) Loans to State Electricity Board for Teesta Canal fall (State Share)			
O	10,85.00		
R	-10,85.00		
	..	..	

Reasons for withdrawal of entire provision by surrender have not been intimated (September,1998).

2 Loans to the West Bengal State Electricity Board on account of OECF Purulia Plant			
O	30,54.00		
R	-12,36.28	18,17.72	17,32.33
			-85.39

Reasons for reduction of fund have not been intimated (September,1998).

The eventual saving was due to a correction of a misclassification pertaining to earlier year.

2(a) Loans to State Electricity Board for Purulia Plant (State Share)			
O	4,56.00		
R	-4,56.00	..	..

Reasons for withdrawal of entire provision by surrender in March,1998 have not been intimated (September,1998).

6 Loans for Durgapur Project Ltd.			
O	3,96.00		
R	-1,00.00	2,96.00	2,96.00
7 Loans for the West Bengal Power Development Corporation Ltd. for OECF Project			
O	740,00.00		
R	-417,82.69	322,17.31	322,17.32
			+0.01
8 Loans for the West Bengal Power Development Corporation Ltd. (State Share of EAP)			
O	147,00.00		
R	-23,71.00	123,29.00	123,28.61
			-0.39

Reasons for reduction of funds by surrender in the above cases and final excess/saving have not been intimated (September,1998).

**Grant No. 69 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
205- Transmission and Distribution Schemes- Centrally Sponsored (New Schemes)			
55 Loans and Advances- Loans to the West Bengal State Electricity Board for Construction of Inter-State Transmission Lines			
O	1,00,00 00		
R	-1,00,00 00	..	..

Reasons for withdrawal of entire provision have not been communicated (September,1998).

**6860-Loans for Consumer Industries-**

60- Others-			
600- Others- Non-Plan			
55 Loans to Durgapur Project Ltd (Coke Oven and Gas)	1,00.00	..	-1,00.00
State Plan (Annual Plan and Ninth Plan)			
55 Loans to Durgapur Project Ltd.			
O	3,00.00		
R	-50.00	2,50.00	..

Reasons for reduction of fund by surrender in March,1998 in the second case and non-utilisation of entire/ rest of the provision in the above cases have not been intimated (September,1998).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
6801- Loans for power Projects- 202-Thermal Power Generation-			

**Grant No -.69 Concl'd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
<b>State Plan (Annual Plan and Ninth Plan)</b>			
<b>55 Loans to the W B State Electricity Board-</b>			
Loans for Market Borrowing		55,81.66	+ 55,81.66
Reasons for incurring expenditure without budget provision have not been intimated (September, 1998).			
<b>State Plan (Annual Plan and Ninth Plan)</b>			
<b>3 Loans to the West Bengal State Electricity Board towards Adjust- ment of dues of Central Public Sector Undertakings</b>			
O	216,00.00		
R	180,82.50		
	396,82.50	341,00.06	-55,82.44

Reasons for anticipated excess and final saving have not been intimated (September, 1998).

## Grant No. 72 - Non-Conventional Sources of Energy (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2810 - Non-Conventional Sources of Energy --</b>			
Original	Rs. 1,22,00,000		
Supplementary	1,22,00,000	67,80,000	- 54,20,000
Amount surrendered during the year	..	..	54,20,000

### Notes and Comments -

(i) Entire saving of Rs. 54.20 lakhs in the grant was properly surrendered by the department during the year.

(ii) Saving occurred mainly under :-

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

### 2810 - Non-Conventional Sources of Energy --

01 - Biogas --

800 - Other Expenditure -

State Plan (Annual Plan and Ninth Plan)

Subsidy/Assistance/Other Miscellaneous

Expenses for implementation of Biogas

Schemes

O	20.00	] 10.50	
R	-9.50		

.. - 10.50

Reasons for reduction of fund by surrender and non-utilisation of the rest of the fund have not been intimated. (September 1998).

03 - Wind

103 - Demonstration

State Plan (Annual Plan and Ninth Plan)

01 - Scheme for procurement/

Installation of Wind Pump/Wind

farms etc.

O	12.00	] ..	
R	12.00		

.. .. ..

Reasons for withdrawal of entire provision by surrender have not been intimated (September, 1998).



**Grant No. 73 - Village and Small Industries  
(Excluding Public Undertakings) (All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head :- 2851 Village and Small Industries (Excluding Public Undertakings) -</b>			
<b>Voted</b>	Rs		
Original	82,83,47,000	84,97,57,000	65,34,00,915
Supplementary	2,14,10,000		
Amount surrendered during the year			- 19,63,56,085

**Capital -**

**Major Heads : 4851 - Capital Outlay on Village and Small Industries  
(Excluding Public Undertakings) -**

**6851 - Loans for Village and Small Industries  
(Excluding Public Undertakings) -**

**6860 - Loans for Consumer Industries  
(Excluding Public Undertakings and Small Industries)**

Original	22,76,78,000	23,51,98,000	24,32,29,205	+ 80,31,205
Supplementary	75,20,000			
Amount surrendered during the year			..	..

Nil

**Notes and Comments -**

(i) In view of overall saving of Rs.19,63.56 lakhs in the grant, supplementary provision of Rs.214.10 lakhs obtained in March, 1998 proved unnecessary.

(ii) Out of final saving of Rs.19,63.56 lakhs in the grant, the department surrendered a negligible amount of Rs 65.06 lakhs during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2851 - Village and Small Industries (Excluding Public Undertakings) -</b>			
<b>001- Direction and Administration - Non-Plan</b>			
<b>03- Directorate of C &amp; S.S.I.</b>			
O	5,66.24	5,93.55	4,84.64
S	27.31		
			- 1,08.91

## Grant No. 73 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<p>Enhancement of fund by supplementary provision in March, 1998, was stated to be required for meeting larger establishment charges. Reasons for final saving have not been intimated (September, 1998).</p>			
102- Small Scale Industries - State Plan (Annual Plan and Ninth Plan)			
09-	Scheme for Development of S.S I.	6,37.81	3,27.01 - 3,10.80
Central Sector (New Schemes)			
1.	Prime Ministers Rozgar Yojana	1,55.59	15.01 - 1,40.58
2.	Collection of Statistics of Small Scale Industries	49.80	0.07 - 49.73
Reasons for saving in the above cases have not been intimated. (September, 1998)			
103- Handloom Industries- Non-Plan			
08-	Schemes for Handloom Industries	3,75.71	1,42.63 - 2,33.08
Reasons for saving have not been intimated (September, 1998).			
Central Sector (New Schemes)			
1	Setting up of Handloom Development Centres and Quantity Dyeing Units-	1,61.29	.. - 1,61.29
Reasons for non-utilisation of entire provision have not been intimated. (September, 1998).			
104- Handicrafts Industries State Plan (Annual Plan and Ninth Plan)			
06A	Development Schemes for Handicrafts Industries	1,02.06	10.18 - 91.88
107- Sericulture Industries Non-Plan (Developmental)			
01-	Intensive Sericulture Development Schemes	45.00	4.97 - 40.03
State Plan (Annual Plan and Ninth Plan)			
3	Other Developmental Schemes for Sericulture Industries	4,03.50	48.20 - 3,55.30
14.	Other Development Scheme for Sericulture Industries	1,44.50	11.29 - 1,33.21
110- Composite Village and Small Industries and Co-operatives - Non-Plan (Development)			
02-	Subsidy on Sales of Handloom Cloth (Rebate)	19,45.00	2,84.79 - 16,60.21

## Grant No. 73 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>State Plan (Annual Plan and Ninth Plan)</b>			
07- Relief on Interest charges on Working Capital	5,00.00	3,86.72	- 1,13.28
Reasons for saving in the above cases have not been intimated (September, 1998)			
<b>Centrally Sponsored (New Schemes)</b>			
05- Subsidy on Sales of Handloom Cloth (Rebate)	1,05.00	..	- 1,05.00
<b>Central Sector (New Schemes)</b>			
1. Project Package Scheme for Handloom Weavers -			
Setting of Handloom Development Centres and Quality Dyeing Units	65.41	..	- 65.41
Reasons for non-utilisation of entire provisions in both the cases have not been intimated (September, 1998)			
800 Other Expenditure Non-Plan			
01 Other Miscellaneous Cottage Industries	192.84	71.12	- 1,21.72
Reasons for saving have not been intimated (September, 1998).			
(iv) Saving mentioned above was partly counter-balanced by excess mainly under:-			
Head	Total grant expenditure	Actual (In lakhs of rupees)	Excess +
<b>2851- Village and Small Industries (Excluding Public Undertakings)-</b>			
102 Small Scale Industries- Non-Plan			
08 Scheme for S.S.I.	4,29.73	5,81.26	+ 1,51.53
Reasons for excess have not been intimated (September, 1998)			
<b>State Plan (Annual Plan Eighth Plan and committed)</b>			
05 District Industries Centre	..	1,20.86	+ 1,20.86

**Grant No. 73 - Contd.**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Reasons for incurring expenditure without budget provision have not been intimated.(September,1998)					
103	Handloom Industries Non-Plan				
07	Directorate of Handloom and Textiles.				
	O	73.72	1,72.28	3,10.87	+ 138.59
	S	98.56			

Augmentation of Fund by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for final excess have not been intimated.(September,1998)

104	Handicrafts Industries- Non-Plan				
04	Handicrafts		59.33	1,49.59	+ 90.26
105	Khadi and Village Industries- State Plan (Annual Plan and Ninth Plan)				
01	Strengthening of Administrative Infrastructure		15.00	73.45	58.45
03	Marketing Assistance Programme for Khadi and Village Industries under B.S.A I. Act,1931		197.50	297.50	+ 1,00 00

Reasons for excess in the above cases have not been intimated (September,1998)

107	Sericulture Industries- Non-Plan				
13	Directorate of Sericulture Industries				
	O	142.67	213.40	370.24	+ 156.84
	S	73.23			
	R	- 2.50			
14	Scheme for Sericulture Industries				
	O	479.82	417.27	596.88	+ 179.61
	R	- 62.55			

Additional provision by supplementary grant in the first case was stated to be required for meeting larger establishment charges.

Reasons for anticipated saving and final excess in both the cases have not been intimated (September,1998).  
State Plan (Annual Plan &  
8th Plan and Committed)

13	National Sericulture Project (World Bank Project)			280.49	+ 280.49
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**Grant No. 73 - Contd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
14	Scheduled Caste Component Plan National Sericulture Project (World Bank Project)		66.66	+ 66.66
24	Other Development Scheme for Sericulture Industries		55.72	+ 55.72

Reasons for incurring expenditure without budget provision in the above cases have not been communicated (September, 1998)

110	Composite Village and Small Industries and Co-operatives-  State Plan (Annual Plan and Ninth Plan)			
10	Market Development Assistance Scheme for Marketing of Handloom Products.	646.00	744.00	+ 98.00
	Centrally Sponsored (New Schemes)			
10	Market Development Assistance for Marketing Handloom Products.	100.00	333.74	+ 233.74

Reasons for excess in both the cases have not been intimated. (September, 1998).

**Capital**

(i) Expenditure exceeded the grant by Rs. 80,31,205. The excess requires regularisation.

(ii) In view of excess of Rs. 80.31 lakhs in the grant by supplementary provision of Rs 75.20 lakhs obtained in March, 1998 proved inadequate.

(iii) Excess occurred mainly under:-

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4851	Capital Outlay on Village and Small Industries (Excluding Public Undertakings)			

**Grant No. 73 - Contd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
109	Composite Village and Small Industries Co-operatives- Non-Plan (Developmental)			
0122	Participation in the Equity share of proposed Co-operative spinning Mills  State Plan (Annual Plan and Ninth Plan)	1,00.00	2,55.00	+ 1,55.00
03	Share participation in the West Bengal State Handloom Weavers' Co-operative Society Ltd	30.00	2,10.00	+ 1,80.00
1322	State Participation in Share Capital of Hosiery Co-operative Societies- (d) Kalyani Spinning Mills Ltd	34.00	113.65	+ 79.65

Reasons for excess in the above cases have not been intimated (September,1998).

6860	Loans for Consumer Industries (Excluding Public Undertaking Village and Small Industries)			
01	Textile			
190	Loans to Public Sector and Other Undertakings- Non-Plan			
55	Loans and Advances			
1	Kalyani Spinning Mill			
	O	8,00.00	10,60.88	+ 230.88
	S	30.00		
		8,30.00		

Enhancement of fund by supplementary grant was stated to be required for disbursement of larger non-plan loans to Kalyani Spinning Mill.

Reasons for excess have not been intimated (September,1998).

**Grant No. 73 - Contd.**

(V) Excess mentioned above was partly off set by saving mainly under:-

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4851</b>	<b>Capital Outlay on Village and Small Industries (Excluding Public Undertakings)</b>				
103	Handloom Industries-				
	State Plan (Annual Plan and Ninth Plan)				
01	West Bengal Handloom and Powerloom Development Corporation				
	O	1,30.00	}	50.00	- 87.20
	S	7.20			
			1,37.20		

Augmentation of fund by supplementary provision was stated to be required for larger investment in the West Bengal Handloom and Powerloom Development Corporation. Reasons for final saving have not been intimated (September, 1998).

**6851 Loans for Village and Small Industries (Excluding Public Undertakings)-**

195	Loans for Composite Village and Small Industries Non-Plan (Developmental)				
	(a) Industrial Co-operatives-				
55	Loans for Establishment of Handlooms Development Centre as quality area Centre		50.00	..	-50.00

Reasons for non-utilisation of entire provision have not been intimated (September, 1998).

State Plan (Annual Plan  
and Ninth Plan)

(b) Handloom-

55	Loans and Advances Loans for Project Package Scheme for Handloom		50.00	6.25	- 43.75
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Reasons for saving have not been intimated (September, 1998).

### Grant No. 73 - Concl'd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6860	Loans for Consumer Industries.(Excluding Public Undertakings, Village and Small Industries)			
01	Textile-			
190	Loans to Public Sector and Other Undertakings- Non-Plan			
55	Loans and Advances-			
2	Loans to Kalyani Spinning Mill for Bank Dues	2,50.00		- 2,50.00
4	West Dinajpur Spinning Mill for Bank Dues	50.00	..	- 50.00

Reasons for non-utilisation of entire provision in both the cases have not been intimated (September,1998)-

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## Grant No. 74 - Industries (Closed & Sick Industries)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2852 - Industries (Closed and Sick Industries) --</b>			
Voted	Rs.		
Original	81,80,000		
Supplementary	5,97,40,000		
	6,79,20,000	3,04,07,221	- 3,75,12,779
Amount surrendered during the year	..	..	24,13,224
<b>CAPITAL -</b>			
<b>Major Heads :</b>			
<b>4858 - Capital Outlay on Engineering Industries (Closed and Sick Industries)</b>			
<b>4860 - Capital Outlay on Consumer Industries (Closed and Sick Industries)</b>			
<b>4875 - Capital Outlay on Other Industries (Closed and Sick Industries)</b>			
<b>6858 - Loans for Engineering Industries (Closed and Sick Industries), and</b>			
<b>6860 - Loans for Consumer Industries (Closed and Sick Industries)</b>			
Voted-	Rs.		
Original	43,82,50,000		
Supplementary	.		
	43,82,50,000	31,68,96,464	- 12,13,53,536
Amount surrendered during the year	..	..	13,53,35,837
Charged -			
Original	30,50,000		
Supplementary			
	30,50,000	30,49,860	- 140
Amount surrendered during the year	..	..	Nil

### Notes and Comments -

#### Revenue(Voted) --

(i) In view of overall saving of Rs. 375.13 lakhs in the grant, supplementary provision of Rs 5,97.40 lakhs obtained in March,1998 proved unjustified.

(ii) An amount of Rs.24.13 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

**Grant No. 74 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2852 - Industries (Closed and Sick Industries)</b>			
08 - Consumer Industries			
215 - Paper and Newsprint			
Non-Plan			
01 - Revival of closed and Sick Industries			
O			
S	5,95.00	2,63.45	- 3,31.55

Creation of fund by supplementary provision in March, 1998 was stated to be required for carrying out the conversion of loan into grant. Reasons for saving have not been intimated (September, 1998).  
Capital (Voted)

i) - In view of overall saving of Rs. 12,13.54 lakhs in the grant an amount of Rs 13,53.36 lakhs was surrendered by the department during the year.

ii) - Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4860 : Capital Outlay on Consumer Industries (Closed and Sick Industries)</b>			
60 - Others -			
600 - Others -			
State Plan(Annual Plan and Ninth Plan)			
01 - Revival and closed and Sick Industrial Units	50.00	.	- 50.00

Reasons for non-utilisation of entire provision have not been intimated (September, 1998).

**6858 : Loans for Engineering Industries  
(Closed and Sick Industries)**

02 - Other Industrial Machinery			
800- Other Loans			
State Plan(Annual Plan and Ninth Plan)			
01 - National Iron and Steel Co. Ltd.	50.00	..	- 50.00

Reasons for non-utilisation of entire provision in the above case have not been intimated (September, 1998).

60 - Others -  
190 - Loans to Public Sector and  
    Other Undertakings  
    Non-Plan  
55 - Loans to Closed and Sick Industrial  
    Units for payment of arrear Sales Tax dues.

**Grant No. 74 - Contd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
i)	Rayrolle Beern Ltd			
ii)	Braithwate & Co. Ltd.			
	O	2,00.00		
	R	- 87.84		
		1,12.16	95.15	- 17.01

Reasons for anticipated as well as saving have not been intimated (September,1998).

55 -	Loans for payment of arrear Sales Tax dues of the Central Public Sector Undertaking Units			
	O	1,00.00		
	R	- 1,00.00		

Withdrawal of entire provision by surrender was stated to be due to non-finalisation as to the actual amount of arrear sales tax dues in respect of few BIFR approved cases within the financial year.

**6860 : Loans for Consumer Industries  
(Closed and Sick Industries)**

60 -	Others			
190 -	Loans to Public Sector and Other Undertakings - Non-Plan			
55 -	Loans to Closed and Sick Industrial Units for payment of arrear Sales Tax dues			
	O	3,00.00		
	R	- 3,00.00		
55 -	Loans for payment of arrear Sales Tax dues of Central Public Sector Undertaking Units			
	O	2,00.00		
	R	- 2,00.00		

Reasons for withdrawal of entire provision by surrender in the above cases have not been intimated (September,1998)

**State Plan(Annual Plan and Ninth Plan)**

2) -	Loans to Krishna Silicate and Glass (1987) Ltd.			
	O	2,00.00		
	R	- 2,00.00		
4) -	Loans to Lity Biscuit Co(P) Ltd.			
	O	50.00		
	R	- 27.86		
		22.14		- 22.14

Reasons for withdrawal of entire provision in the first case and reduction of fund by surrender and subsequent non-utilisation of the rest of the fund in the second case have not been intimated (September,1998).

iii) Saving mentioned above was partly counter – balanced by excess mainly under :-

**Grant No. 74 – Concl'd**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+
<b>6858 : Loans for Engineering Industries (Closed and Sick Industries)-</b>				
02 - Other Industrial Machinery-				
800 - Other Loans - State Plan (Annual Plan and Ninth Plan)				
04 - Britania Engineering Ltd.				
O	1,50.00			
R	- 1,30.55			
		19.45	103.28	+ 83.83

Reasons for reduction of fund through surrender as well as final excess have not been intimated (September,1998).

60 - Others -				
190 - Loans to Public Sector and Other Undertakings - State Plan (Annual Plan and Ninth Plan)				
Electro Medical & Allied Industries		..	1,00.00	+ 1,00 00

Reasons for incurring expenditure without budget provision have not been intimated (September,1998).

**6860 : Loans for Consumer Industries  
(Closed and Sick Industries)**

60 - Others				
190 - Loans to Public Sector and Other Undertakings - Non-Plan				
Loans to Lily Biscuit Co.(P) Ltd.				
O	1,91.59			
R	28 84			
		2,20.43	2,57.43	+ 37.00

Reasons for anticipated as well as final excess have not been intimated (September,1998).

**Charged Appropriation**

The entire provision was utilised by the department during the year (September,1998).

**Grant No. 75 - Industries (Excluding Public Undertakings and Closed & Sick Industries) (All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 2852 - Industries (Excluding Public Undertakings and Closed and Sick Industries and Food Beverages) --</b>			
Voted	Rs.		
Original	57,03,00,000		
Supplementary	1,78,57,000		
	58,81,57,000	34,96,34,190	- 23,85,22,810
Amount surrendered during the year	..	..	35,91,222

**Notes and Comments -**

Revenue --

(i) In view of overall saving of Rs. 23,85.23 lakhs in the grant supplementary provision of Rs. 1,78.57 lakhs obtained in March, 1998 proved unjustified.

(ii) Out of overall of Rs.23,85.23 lakhs in the grant only an amount of Rs.35.91 lakhs was surrendered by the department during the year

(iii) Non-utilisation of entire funds in a large number of subheads discloses non-realistic views on the part of the controlling executive in respect of budget estimation.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2852 - Industries (Excluding Public Undertakings and Closed and Sick Industries and Food Beverages)</b>			
80 - General --			
003 Industrial Education, Research and Training State Plan (Annual Plan and Ninth Plan)			
03 - Setting up of extension centre of the Central Institute of Plastics Engineering and Tools	1,00.00	..	- 1,00.00
800- Other Expenditure - State Plan (Annual Plan and Ninth Plan)			
01 - State Governments grants to WBIDC for development in infrastructure facilities in the "No Industry District"	3,00.00	..	- 3,00.00
02 - State Governments grant for Industrial Promotional Activities	1,00.00	..	- 1,00.00
03 - State Governments Grant for Promotion of Industrial Infrastructure	1,68.00	..	- 1,68.00

**Grant No. 75 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
04 - Setting up of Trade Fair Complex	50.00	.	- 50.00
Reasons for non-utilisation of entire provisions in the above cases have not been intimated (September,1998).			
06 - Engineering Industries -			
103 - Other Engineering Industries – StatePlan(Annual Plan and Ninth Plan)			
01 - Setting up of Export Promotional Industrial Park at Durgapur(State Shares)	1,50 00		- 1,50.00
Centrally Sponsored (New Schemes)			
01 - Setting up of Export Promotion Industrial Park at Durgapur	4,25.00	.	- 4,25.00
07 - Telecommunication and Electronics Industries -			
202 - Electronics-			
01 - West Bengal Electronics Industries Development Corporation Ltd	2,00.00	1,00.00	- 1,00 00
Reasons for non utilisation of entire provisions in the above 1st two cases and saving in the 3rd case have not been communicated (September,1998).			
08 - Consumer Industries -			
204 - Leather - State Plan (Annual Plan and Ninth Plan)			
01 - Setting up of Leather Complex			
O	80.00		
S	1,68 00		
	2,48.00	2.85	- 2,45.15
Augmentation of fund by obtaining supplementary provision in March,1998 was stated to be required for meeting larger expenditure towards setting up of a Leather Complex in Calcutta. Reasons for final saving have not been intimated (September,1998).			
08 - Consumer Industries -			
600 - Others - Non-Plan			
03 - Palta Brick Factory -			
a) Mechanised Process -			
ii) Operation and Maintenance	3,81.70	97.15	- 2,84.55

**Grant No. 75 - Concl'd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
04 - Akra Brick Factory -			
a) Manual Process -			
(ii) Operation & Maintenance	6,27.00	12.34	- 6,14.66

Reasons for saving in both the cases have not been intimated.

(v) Saving mentioned above was partly counter balanced by excess mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2852 Industries (Excluding Public Undertakings and Closed and Sick Industries and Food Beverages) -</b>			
08 - Consumer Industries -			
600 - Others -			
Non-Plan			
02 - Development and Administration -			
(i) Directorate of Brick Production	1,31.85	3,09.16	+ 1,77.31
03 - Palta Brick Factory -			
(a) - Mechanised Process -			
(i) Management -	78.20	1,49.69	+ 71.49
25 - Other Brick Factory -			
(a) Manual Process -			
(i) Operation and Maintenance	2,88.70	6,25.53	+ 3,36.83
State Plan (Annual Plan and Ninth Plan)			
01 - Improvement and Expansion of mechanised Brick Factory at Palta	3,00.00	..	- 3,00.00

Reasons for excess in the above cases have not been intimated (September, 1998).

## Grant No. 76 - Non-Ferrous Mining and Metallurgical Industries (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2853 - Non-Ferrous Mining and Metallurgical Industries --</b>			
	Rs.		
Original	2,03,10,000		
Supplementary	16,90,000		
	2,20,00,000	1,62,27,671	- 57,72,329
Amount surrendered during the year	..	.	17,74,536

### Notes and Comments -

(i) In view of ultimate saving of Rs.57.72 lakhs in the grant, supplementary provision of Rs.16.90 lakhs obtained in March, 1998 proved unjustified.

(ii) Out of overall saving of Rs.57.72 lakhs in the grant, an amount of Rs 17.74 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2853 - Non-Ferrous Mining and Metallurgical Industries -</b>			
<b>02 - Regulation and Development of Mines - ,</b>			
<b>102 - Mineral Exploration-</b>			
<b>Non - Plan</b>			
<b>1. Geological Prospecting Branch</b>			
O	47.25		
S	13.50		
R	0.13		
	60.88	41.97	- 18.91

Augmentation of fund by obtaining supplementary provision was stated to be required for meeting larger establishment charges. Reasons for anticipated excess and final saving have not been intimated ( September, 1998 ).



## Grant No. 77-Ports and Light Houses(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE-</b>			
<b>Major Head : 3051-Ports and Light Houses -</b>			
	Rs.		
Original	1,55,00,000	1,14,19,110	- 59,33,890
Supplementary	18,53,000		
Amount surrendered during the year		..	14,77,476

### Notes and Comments-

(i) In view of the saving of Rs.59.34 lakhs in the grant,supplementary provision of Rs.18.53 lakhs obtained in March, 1998 proved unjustified.

(ii) Out of overall saving of Rs.59.34 lakhs in the grant, the department surrendered Rs.14.77 lakhs only during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving --
<b>3051-Ports and Light Houses-</b>			
<b>01-Major Ports-</b>			
<b>800 - Other Expenditure-</b>			
<b>Non - Plan</b>			
01 Pooled Launches			
O	1,24.45	94.70	- 44.46
S	14.71		
	1,39.16		

Augmentation of fund by obtaining supplementary provision in March, 1998 was stated to be required for meeting larger establishment charges. Reasons for final saving have not been intimated ( September, 1998 ).

**Grant No. 78 - Civil Aviation(All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs	Excess + Saving - Rs.
<b>REVENUE-</b>			
<b>Major Head : 3053-Civil Aviation --</b>			
	Rs.		
Original	42,70,000		
Supplementary	1,30,000		
		44,00,000	19,99,183
			- 24,00,817
Amount surrendered during the year		..	24,66,626

**Notes and Comments-**

(i) Out of overall saving of Rs.24.01 lakhs in the grant, the department surrendered Rs.24.67 lakhs during the year. This points out defective control over estimation.

(ii) In view of the saving of Rs.24.01 lakhs in the grant, supplementary provision of Rs. 1.30 lakhs obtained in March, 1998 proved absolutely unjustified.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>3053-Civil Aviation-</b>			
<b>003 - Training and Education-</b>			
State Plan(Annual Plan and Ninth Plan)			
<b>02 Development of Flying Training Institute of Behala</b>			
O	20.00		
R	- 20.00		
		..	..

Reasons for anticipated saving have not been intimated (September, 1998).



**Grant No. 79 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>3054 - Roads and Bridges -</b>			
03 - State Highways -			
337 - Road Works -			
Non-Plan			
27(c) Maintenance and Repairs	7,40.00	29.62.41	+ 22,22.41
Reasons for excess have not been intimated (September, 1998).			
04 - District and Other Roads-			
800 - Other Expenditure -			
Non-Plan			
27(c) Maintenance and Repairs			
O	37,98 00		
S	1 88		
	37,99 88	44,76.80	+ 6,76.92

Augmentation of fund by supplementary provision was stated to be due to maintenance and repair works.

Reasons for final excess have not been intimated (September, 1998).

**80 -General -**

001 - Direction and Administration -

Non - Plan

0100 Establishment charges transferred from the revenue head "2059-Public Works"	..	1,17.61	+ 1,17.61
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Reasons for incurring expenditure without budget provision have not been intimated (September,1998).

(v) Saving:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>3054 -Roads and Bridges -</b>			
03 - State Highways -			
337 - Road Works -			
State Plan (Annual Plan and Ninth Plan)			
02(a) Works-charged Establishment	7,00.00	6,14.01	- 85.99
27(b) Minor Works (Construction)	1,80.00	99.27	- 80.73
State Plan (Annual Plan, Eighth Plan and Committed)			
27(c) Maintenance and Repairs	5,00.00	11 84	- 4,88.16

**Grant No. 79 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
04 -District and Other Roads -			
800 -Other Expenditure -			
Non-Plan			
53(b) Major Works (Construction)	1,20.00	31.66	- 88.34
State Plan (Annual Plan and Ninth Plan)			
02(a) Works-charged Establishment	6,00.00	5,02.52	- 97.48
State Plan (Annual Plan, Eighth Plan and Committed)			
27(c) Maintenance and Repairs	5,00.00	5.28	- 4,94.72
80-General-			
001- Direction and Administration			
Non-Plan			
02 Public Works (Roads) Directorate	31,11.07	25,84.88	- 5,26.19
107- Railway Safety Works-			
Non-Plan			
53(a) Major Works (Construction)	3,50.00	1,45.31	- 2,04.69

} Reasons for substantial saving in the above cases have not been intimated (September,1998).

**Suspense:-** The expenditure in the grant (Revenue) included Rs. "Nil" this year under the minor head "Suspense". This head accommodates interim transaction for purchase and supply of materials for construction of Road etc. The nature of accounting procedure of transaction under the head 'Suspense' have been explained in Note (vi) under Revenue Section of the grant no. 66.

The Progressive transactions of each sub-head under 'Suspense' are given below:-

**Grant No. 79 - Contd.**

Major Head and detailed Units	Opening Balance Debit + Credit -	Debit +	Credit -	Net Actuals	Closing Balance Debit + Credit -
<b>3054-Roads and Bridges-</b>					
Purchase	- 3,06.73		..*	..	- 3,06.73
Stock	+ 4,30.82		..	..	+ 4,30.82
Workshop Suspense- Miscellaneous Works	1,55.81		..	..	1,55.81
Advances	+1,00.20		..	..	+1,00.20
Cash Settlement Suspense Account	+ 2.90		..	..	+2.90
<b>Total</b>	<b>+ 71.38</b>		..	..	<b>+ 71.38</b>

**Revenue (Charged)**

(i) No portion out of ultimate saving of Rs 2.38 lakhs in the appropriation, was surrendered by the department during the year.

**Capital (Voted grant)-**

- (i) No portion of the saving of Rs 11,96.16 lakhs in the grant was surrendered during the year.
- (ii) In view of overall saving of Rs 11,96 16 lakhs in the grant supplementary provision of Rs. 49.47 87 lakhs obtained in March,1998 proved excessive.
- (iii) Substantial saving/excess were noticed in the following sub-heads.
- (iv) Saving :-

	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
<b>5054 - Capital Outlay on Roads and bridges-</b>			
03- StateHighways-			
101- Bridges-			
State Plan (Annual Plan and Ninth Plan)			
01- Development of State Roads-			
53- Major Works (Construction of a bridge on river Ichamati)	1,00.00	- 77.44	-1,77.44
Minus expenditure was attributed to forfeiture of Earnest Money Deposits, Bank Guarantees/Securities etc. of the contractor entrusted with this work by the concerned authority.			

### Grant No. 79 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
337- Road Works - State Plan (Annual Plan and Ninth Plan)			
53(c) Major Works (Improve- ment of Panagarh-Moregram Road (EAP)	34,00.00	30,31.50	- 3,68.50
Reasons for saving have not been intimated (September, 1998).			
799- Suspense- State Plan(Annual Plan and Ninth Plan)			
01 - Development of State - Roads -			
00 Purchase			
O	20,00.00		
S	29,00.00		
	49,00.00	1,54.60	- 47,45.40
Augmentation of fund by obtaining supplementary provision in March, 1998 was stated to be made for development of State Roads. Reasons for saving have not been intimated (September, 1998).			
800- Other Expenditure - State Plan (Annual Plan and Ninth Plan)			
0100 Development of State Roads	5,00.00	1,52.00	- 3,48.00
0200 Road Scheme outside the Falta Export Process- ing Zone Area (C & I Department)	1,40.00	28.04	- 1,11.96
04- District and Other Roads - 800- Other Expenditure - State Plan (Annual Plan and Ninth Plan) (Other than MNP)			
00(b) Rural Roads	2,90.00	75.54	- 2,14.46
Reasons for saving in the above cases have not been intimated (September, 1998).			
Scheme under R.I.D.F.-P.W. (Roads) Deptt.			
O	30,50.00		
S	20,47.00		
	50,97.00	60.21	- 50,36.79
Augmentation of fund by supplementary provision in March, 1998 was stated to be made for R I D F programme. Reasons for eventual saving have not been intimated (September, 1998).			
Scheme under R I D.F. P.W. (Deptt.)			
	20,00.00	..	- 20,00.00

**Grant No. 79 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
0300-Special Component Plan for Scheduled Castes -			
(i) Construction	9,20.00	4,79.41	- 4,40.59
(ii) Improvement of Panagarh- Monogram Road (EAP)	14,00.00	..	- 14,00.00
80- General -			
800- Other Expenditure- State Plan (Annual Plan and Ninth Plan)			
01- Development of State Roads -			
(a) Establishment for Develop- ment of State Roads (other than Special Roads)	5,00.00	6.95	- 4,93.05
Reasons for non-utilisation of the entire provision in the 1st and 3rd cases and those for saving in other cases have not been intimated (September, 1998).			
(v) Excess -			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
<b>5054 – Capital Outlay on Roads and Bridges -</b>			
03- State Highways-			
State Plan (Annual Plan and Ninth Plan)			
01 Develop of State Roads	7,20.00	8,80.11	+ 1,60.11
337- Road Works-			
State Plan (Annual Plan and Ninth Plan)			
53(b) Major Works (Improvement/ Widening and Strengthening)	2,00.00	4,40.92	+ 2,40.92
Reasons for excess in the above cases have not been intimated (September, 1998).			
799- Suspense-			
State Plan (Annual Plan and Ninth Plan)			
01 Development of State Roads -			
00 Stock	..	47,70.65	+ 47,70.65
00 CESSA	..	30,92.25	+ 30,92.25
00 Miscellaneous Works Advances	..	20,69.82	+ 20,69.82



**Grant No. 79 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
04- District and Other Roads-			
337- Road Works-			
State Plan (Annual Plan and Ninth Plan)-Other than MNP			
01- Develop of State Road Schemes under P.W Deptt.	..	4,69.00	+ 4,69.00

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (September, 1998).

800- Other Expenditure-			
State Plan (Annual Plan and Ninth Plan) (MNP)			
0100 Development of State Roads	14,88.00	22,16.12	+ 7,28.12
80- General-			
800- Other Expenditure-			
State Plan (Annual Plan and Ninth Plan)			
02- Work Charged , Establishment for Development of State Roads	15,00.00	41,12.23	+ 26,12.23

Reasons for excess in any of the cases have not been intimated (September, 1998).

Suspense:- The expenditure in the grant includes Rs.1,00,87.32 lakhs under minor head 'Suspense'. The transactions under each sub-head of suspense are given below:-

**Grant No. 79 - Concl'd.**

Major Head and detailed units	Opening Balance		Debit (In lakhs of rupees)	Credit	Net Actuals	Closing Balance Debit + Credit -
	Debit +	Credit -				
<b>5054 – Capital Outlay on Roads and Bridges-</b>						
<b>799 Suspense-</b>						
<b>State Plan (Annual Plan and Ninth Plan)</b>						
<b>01- Development of State Roads</b>						
Stock	+ 1,14,36.20		47,70.65	39,04.23	+ 8,66.42	+ 1,23,02.62
Purchase	- 63,24.78		1,54.60	.	+ 1,54.60	- 61,70.18
Workshop						
Suspense	2,46.75		..	.		-2,46.75
<b>Miscellaneous work</b>						
advance	+ 31,58.21		20,93.10	11,35.14	+ 9,57.96	+ 41,16.17
Cash						
Settlement						
Suspense Accounts + 24,08.26			+ 17,80.08	30,68.97	24,40.79	+ 6,28.18
<b>Total</b>	<b>+ 98,02.96</b>		<b>1,00,87.32</b>	<b>74,80.16</b>	<b>+ 26,07.16</b>	<b>+ 1,24,10.12</b>

**Capital (Charged Appropriation)**

(i) No portion of ultimate saving of Rs.6.19 Lakhs in the appropriation was surrendered by the department during the year.

(ii) Saving occurred as under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>5054-Capital Outlay on Roads and Bridges -</b>			
<b>01- National Highway-</b>			
<b>337 Roads Works-</b>			
<b>Non-Plan</b>			
<b>0180 Lump provisions for meeting awarded costs</b>			
<b>O</b>			
<b>S</b>			
		5.56	- 5.56

Creation of fund by supplementary provision in March, 1998 was stated to be made for recoupment of advances drawn from the Contingency Fund of West Bengal for payment of decretal dues. Reasons for non-utilisation of entire provision have not been intimated (September, 1998).

## Grant No. 80-Road Transport(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs
<b>REVENUE-</b>			
<b>Major Heads : 3055 - Road Transport and 3056-Inland Water Transport-</b>			
<b>Voted --</b>			
Original	Rs. 111,06,69,000	120,24,77,000	120,04,15,957
Supplementary	9,18,08,000		
Amount surrendered during the year			28,96,924
<b>CAPITAL-</b>			
<b>Major Heads : 5055 - Capital Outlay on Road Transport, 5056 - Capital Outlay on Inland Water Transport and 7055 -Loans for Road Transport --</b>			
<b>Voted --</b>			
Original	70,47,00,000	72,19,80,000	61,51,58,312
Supplementary	1,72,80,000		
Amount surrendered during the year			14,16,87,607

### Notes and Comments - Revenue

(i) Out of available saving of Rs.20.61 lakhs in the grant, a sum of Rs.28.97 lakhs only was surrendered by the department during the year which proves lack of control over financial management on the part of the Controlling Authority

(ii) In view of the final saving of Rs. 20.61 lakhs in the grant , supplementary provision of Rs. 9.18.08 lakhs obtained in March, 1998 appeared excessive.

(iii) Saving occurred mainly under :-

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

### 3055-Road Transport-

#### 800-Other Expenditure- Non-Plan

#### 0580. Lump provision for Additional Dearness Allowance

O	5,49.00	..	..
R	- 5,49.00		

Reasons for withdrawal of entire fund through re-appropriation have not been intimated (September, 1998).

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

**Grant No. 80 - Contd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>3055-Road Transport-</b>				
190- Assistance to Public Sector and other Undertakings- Non Plan				
0133 Subsidy to Calcutta State Transport Corporation				
O	50,65.00	56,27.73	56,27.73	..
S	4,85.00			
R	77.73			
0233. Subsidy to the Calcutta Tramways Company (1978) Ltd				
O	26,93.00	31,12.69	31,12.69	.
S	3,65.00			
R	54.69			
0333. Subsidy to South Bengal State Transport Corporation				
O	10,45.00	11,94.72	11,85.78	- 8.94
S	68.08			
R	81.64			
0433. Subsidy to North Bengal State Transport Corporation.				
O	16,18.00	19,64.57	19,64.57	.
R	3,46.57			

Enhancement of fund in the first three cases by supplementary provision in March, 1998 was stated to be required for payment of larger quantum of subsidies to the C.S.T.C., C.T.C Ltd. and S.B.S.T.C.

Reasons for anticipated excess in the above cases and final saving in the 3rd case have not been intimated (September, 1998).

**Capital --**

(i) In view of final saving of Rs.10,68.22 lakhs in the grant, supplementary provision of Rs. 1.73 lakhs obtained in March, 1998 proved absolutely unnecessary.

(ii) Though the net saving in the grant worked out to Rs. 10,68.22 lakhs, the department surrendered Rs.14,16.88 lakhs during the year which also proves defective control over budget estimation financial management.

**Grant No. 80 - Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
(iii) Saving occurred mainly under :-			
<b>5055 - Capital Outlay on Road Transport -</b>			
800 - Other Expenditure -			
State Plan (Annual Plan and Ninth Plan)			
0400. Transportation Improvement Programme, Road Safety, setting up of Check Posts			
O	1,50.00	54.99	34.36
R	- 95.01		
Reasons for anticipated saving as well as for final saving have not been intimated (September, 1998).			
1000. Design and Construction of Fly-overs/ Passing space/Pedestrian walkways/Road intersections etc.			
O	50.00	..	..
R	- 50.00	..	..
Reasons for withdrawal of entire fund by surrender have not been intimated (September, 1998).			
1100. Calcutta Transport infrastructure Development Project- Design and Construction of Fly-overs improvement of Road inter sections through OECE Loan Assistance			
O	23,70 00	15,59 88	11,59.78
R	- 8,10 12		
1300. Capital contribution to W B. Transport infrastructure Development Corporation Ltd.			
O	2,50.00	41.54	1,33.96
R	- 2,08.46		
Reasons for reduction of fund through surrender and final saving/excess in the above cases have not been intimated (September, 1998).			
1400. Capital contribution for Transport related joint sector Projects			
O	50.00	..	..
R	- 50.00	..	..
Reasons for withdrawal of entire fund through surrender have not been intimated (September, 1998).			

**Grant No. 80 - Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>5056 - Capital Outlay on Inland Water Transport -</b>			
190- Investment in Public Sector and Other Undertakings-			
State Plan (Annual Plan and Ninth Plan)			
01 Capital contribution to West Bengal Inland Water Transport Corporation Ltd. (Re-named as W.B Surface Transport Corporation Ltd.)			
	1,00.00	..	- 1,00.00

Reasons for non-utilisation of entire fund have not been intimated (September, 1998).

<b>800 - Other expenditure -</b>			
State Plan (Annual Plan and Ninth Plan)			
0100. Development of Minor Ports			
O	50.00	}	..
R	- 50.00		
0300. Acquisition of Ferry Vessels/ L.C.T			
	1,00.00	..	- 1,00.00
0600. Hydrographic and Navigational Survey of Inland Waterways and Development and maintenance of Inland Waterways			
O	50.00	}	..
R	- 50.00		

Reasons for withdrawal of entire fund through surrender in the first and third case and non-utilisation of entire fund in the second case have not been intimated (September, 1998).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>5055- Capital outlay on Road Transport-</b>			
<b>800- Other Expenditure-</b>			
State Plan (Annual Plan and Ninth Plan)			
0600 Road safety Division/Rescue Aidposts, Road safety Education, acquisition of necessary Equipment			
	15.00	1,13.89	+ 98.89
0700. Creation of Transport Directorate and additional Boarder Check Posts			
	40.00	1,43.01	+ 1,03.01
Reasons for excess in the above cases have not been intimated (September, 1998).			
0800. Computerisation of M.V. Data			
O	50.00	}	+ 68.76
R	- 19.69		
	30.31	99.07	

Reasons for reduction of fund through surrender as well as final excess have not been intimated (September, 1998).

**Grant No. 80 - Concl'd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +	
<b>5056- Capital Outlay on Inland Water Transport-</b>				
<b>800-Other Expenditure-</b>				
<b>State Plan (Annual Plan and Ninth Plan)</b>				
0400 Ferry Services across the river Hooghly at selected sites	2,00.00	4,60.00	+ 2,60.00	
<b>7055 - Loans for Road Transport -</b>				
<b>190 - Loans for Public Sector and Other</b>				
<b>Undertakings -</b>				
<b>State Plan (Annual Plan and Ninth Plan)</b>				
55. Loans for Development of North Bengal State Transport Corporation	10,00.00	10,50.00	+ 50.00	
Reasons for excess in the above cases have not been intimated (September, 1998).				
55. Loans for Development of South Bengal State Transport Corporation				
O	8,50.00	] 9,50.00	] 10,12.00	] + 62.00
S	1,00.00			
55. Loans for Development of Calcutta Tramways Company Ltd				
O	6,00 00	] 6,72 80	] 8,17 89	] + 1,45.09
S	72.80			

Augmentation of fund by supplementary provision in March, 1998 was stated to be required for payment of larger quantum of subsidies to the S.B.S.T.C and C.T.C Ltd. Reasons for eventual excess in the above cases have not been intimated (September, 1998).

## Grant No. 81-Other Transport Services(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>CAPITAL -</b>			
<b>Major Head : 7055 - Loans for Other Transport Services -</b>			
Original	24,47,00,000	} 27,00,00,000	12,45,00,000
Supplementary	2,53,00,000		
			- 14,55,00,000
Amount surrendered during the year			2,50,00,000

### Notes and Comments-

(i) In view of the final saving of Rs.14,55.00 lakhs in the grant, the supplementary provision of Rs.2,53.00 lakhs obtained in March, 1998 proved absolutely unnecessary.

(ii) Against the available saving of Rs.14,55.00 lakhs in the grant, a sum of rupees 2,50.00 lakhs only was surrendered by the department during the year which proves imprudence in budget control.

(iii) Large scale saving was occurred against the same schemes during previous year also. This indicates lack of financial management and control over estimation.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>7075 - Loans for Transport Services -</b>			
<b>01-Roads and Bridges-</b>			
<b>800 - Other Loans -</b>			
<b>Non - Plan</b>			
<b>55.Loans for construction of Second Bridge over Hooghly River</b>			
O	17,22.00	} 19,75.00	7,00.00
S	2,53.00		
			- 12,75.00

Enhancement of provision by supplementary grant in March, 1998 was stated to be required for meeting larger quantum of non-plan loan to the H.R.B.C for construction of the second Bridge over Hooghly River.

Reasons for substantial saving have not been intimated (September, 1998).  
State Plan (Annual Plan and Ninth Plan)

55. Loans for construction of second Bridge over Hooghly River	2,75.00	..	- 2,75.00
Reasons for saving have not been intimated (September, 1998)			



## Grant No. 81-Concl'd

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>5075-Capital outlay on other Transport Services (Public Undertakings)-</b>			
60-Others-			
800-Other Expenditure-			
State Plan (Annual Plan and Ninth Plan)			
Land acquisition for Howrah-Amta and Howrah-Champadanga Broad gauge Railway Lines	..	70 00	+ 70.00

Expenditure was incurred for payment of compensation for Land acquired for Howrah-Amta-Champadanga Broad Gauge Railway Line. The reasons for incurring expenditure without budget provision have not been intimated (September, 1998).

7075 – Loans for Other Transport Services –  
01 – Roads and Bridges –  
800 – Other Loans –

State Plan (Annual Plan and Ninth Plan)

55 Loans for meeting the State Share of the proportionate cost over-run in respect of second Bridge over Hooghly River

O	4,50.00	}	2,00.00	4,75.00	+ 2,75.00
R	- 2,50.00				

Reasons for anticipated saving and for final excess have not been intimated (September, 1998).

**Grant No. 82-Other Scientific Research(All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE:-</b>			
<b>Major Head : 3425-Other Scientific Research-</b>			
	Rs.		
Original	5,27,000		
Supplementary	2,31,000		
	7,58,000	3,31,241	- 4,26,759
Amount surrendered during the year	..	...	Nil

**Notes and Comments-**

(i) In view of the saving of Rs.4 27 lakhs in the grant, supplementary provision of Rs.2 . 31 lakhs obtained in March, 1998 proved unnecessary.

(ii) No portion of the saving of Rs. 4.27 lakhs in the grant was surrendered by the department during the year.

## Grant No. 83 - Secretariat -- Economic Services(All Voted)

Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 3451 - Secretariat -- Economic Services --</b>			
Voted -			
Original	24,70,65,000		
Supplementary	4,15,05,000		
Amount surrendered during the year	..	..	3,32,90,859
	28,85,70,000	20,92,05,595	- 7,93,64,405

### Notes and Comments -

(i) In view of overall saving of Rs.7,93.64 lakhs in the grant supplementary provision of Rs.4,15.05 lakhs obtained in March, 1998 proved unnecessary..

(ii) Out of overall saving of Rs.7,93 64 lakhs in the grant an amount of Rs.3,32.91 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>3451- Secretariat –Economic Services-</b>			
<b>090 - Secretariat -</b>			
<b>Non-Plan</b>			
<b>02 (b) Department of Water Investigation &amp; Development</b>			
O	87.70		
S	26.40		
	1,14.10	79.81	- 34 29

Augmentation of fund by obtaining supplementary provision in March, 1998 was stated to be made for meeting larger establishment charges. Reasons for final saving have not been intimated (September, 1998).

### 06. Development and Planning Department -

#### (a) Development Branch

O	1,21.70		
S	20.45		
R	- 31.53		
	1,10.62	1,14.12	+ 3,50

### 06- Urban Development Department-

#### (b) Town and Country Planning Branch

O	4,18 00		
S	1,24.55		
R	- 76.85		
	4,65.70	3,05.47	- 1,60.23

Augmentation of fund in both the cases by obtaining supplementary provision in March, 1998 was stated to be made for meeting larger establishment charges.

Reasons for anticipated saving and final excess/saving in the above cases have not been intimated (September, 1998).

**Grant No. 83 - Concl'd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
08.	Public Works (Roads) Department			
	O	1,15.00		
	S	15.15		
		1,30.15	1,07.98	-22.17
10	Department of Commerce and Industries			
	O	1,58.50		
	S	26.70		
		1,85.20	1,61.53	- 23.67
15-	Department of Irrigation and Waterways			
	O	95.50		
	S	10.85		
	R	- 17.04		
		89.31	78.90	- 10.41
16 (a)	Panchayat Branch			
	O	80.60		
	S	13.40		
		94.00	70.70	- 23.30
(b)	Community Development Branch			
	O	94.00		
	S	8.55		
		1,02.55	68.25	- 34.30

State Plan (Annual Plan, Eighth Plan and Committed)

03- Science and Technology Department-

(a) Science and Technology

O	31.50			
S	6.50			
		38.00	3.52	- 34.48

Enhancement of fund by obtaining supplementary provision in March, 1998 in the above cases was stated to be made for meeting larger establishment charges.

Reasons for anticipated saving in the third case and final saving in all the cases have not been intimated (September, 1998).

## Grant No. 84 - Tourism (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 3452 - Tourism -</b>			
Original	7,76,85,000		
Supplementary	.		
Amount surrendered during the year			47,25,000

**CAPITAL -**  
**Major Head - 5452 -Capital Outlay on Tourism -**

Original	40,00,000		
Supplementary	.		
Amount surrendered during the year.			Nil

**Notes and Comments -**

**Revenue -**

- (i) Out of over all saving of Rs.2,47.57 lakhs in the grant, the department surrendered Rs.47.25 lakhs only during the year.
- (ii) Saving Occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>3452-Tourism-</b>			
<b>01-Tourist Accommodation-</b>			
<b>101-Tourist Centres-</b>			
<b>Non-Plan</b>			
<b>01-Tourist Transport including Water Craft</b>			
O	34.00		
R	- 13.50		
	20.50	20.07	- 0.43

Reasons for anticipated as well as final saving have not been intimated (September, 1998).

**State Plan (Annual Plan and Ninth Plan)**

**01-Tourist Transport including Water Crafts**  
**02- Replacement of Tourist Coaches**

40.00	8.76	- 31.24
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**800-Other Expenditure-**

**State Plan (Annual Plan and Ninth Plan)**

**02-Tourist Organisation including**  
**Re-organisation of Tourist Information and**  
**Assistance Services**

19.00	0.11	- 18.89
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**Grant No. 84 – Contd.**

Section and Major Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
0700- Expansion/Improvement of Tourist Lodges75 00	39.56	- 35.44	
<b>Central Sector (New Schemes)</b>			
2000-Construction of Tourist Lodge at Sankarpur	20.00	..	- 20 00
3300- Wayside facilities at Dalkhola	12.00	..	- 12.00

Reasons for saving in the first three cases and non-utilisation of entire provision in the other two cases have not been intimated (September, 1998)

80 General-  
800-Other Expenditure-  
State Plan (Annual Plan and Ninth Plan)  
0300-Tourist publicity  
(including Festival Advertising  
sales as publicity) expenses

O	75.00	67.94	60.11	- 7.83
R	- 7 06			

Reasons for anticipated as well as final saving have not been intimated (September, 1998).

(iii) Saving mentioned above was partly counter-balanced by excess as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>3452-Tourism-</b>			
01-Tourist Accommodation-			
800-Other Expenditure- Central Sector (New Schemes)			
5100-Expansion and upgradation of Malancha Tourist Lodge at Barrackpur	..	10.50	+ 10 50

Reasons for incurring expenditure without budget provision have not been communicated (September, 1998)

Capital-

(i) Expenditure exceeded the grant by Rs.85,26,129; the excess requires regularisation.

(ii) Excess occurred under :-

## Grant No. 84 – Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>5452 - Capital Outlay on Tourism –</b>			
01 - Tourist Infrastructure -			
190 -Investment in Public Sector and Other Undertakings - State Plan (Annual Plan and Ninth Plan)			
01 - Tourist Transport Service.-			
10. Contribution to Share Capital of the proposed West Bengal Tourism Develop- ment Corporation Ltd,	40 00	1,25.26	+ 85 26

Reasons for excess have not been intimated (September, 1998).

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## Grant No. 85 - Census, Surveys and Statistics (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 3454 - Census, Surveys and Statistics --</b>			
Original	Rs. 6,63,20,000		
Supplementary	. ]		
	6,63,20,000	5,71,24,276	- 91,95,724
Amount surrendered during the year	..	..	Nil

### Notes and Comments -

(i) No portion of the saving of Rs.91.96 lakhs in the grant was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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### 3454 - Census, Surveys and Statistics -

01 - Census - 800 - Other Expenditure Non-Plan			
02 - Census Establishment, 1991	10.20	..	- 10.20

Reasons for non utilisation of entire fund have not been intimated (September, 1998).

### 02 - Surveys and Statistics -

#### 800 - Other Expenditure --

#### Non-Plan

01 Bureau of Applied Economics and Statistics	3,76.00	3,46.68	- 29.32
02. Strengthening of the Method Branch and other offices of the Bureau	46.30	2.55	- 43.75
03. Participation in the National Sample Survey Collaboration Programme	98.20	87.88	- 10.32

Reasons for saving in all the above cases have not been intimated (September, 1998).

(iii) Saving mentioned above was partly counter-balanced by excess as under :-



## Grant No. 85 – Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>3454 – Census, Surveys and Statistics -</b>			
01 Census –			
800 –Other Expenditure –			
Centrally Sponsored (New Schemes)			
01 Conduct of Fourth Economic Census	..	15.67	+ 15.67

Reasons for incurring expenditure without budget provision resulting eventual excess have not been intimated (September, 1998).

## Grant No. 86 - Civil Supplies (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 3456 - Civil Supplies -</b>			
Original	4,94,40,000	3,72,11,065	- 1,76,48,935
Supplementary	54,20,000		
Amount surrendered during the year	..		

### Notes and Comments -

(i) In view of the overall saving of Rs.1,76.49 lakhs in the grant, supplementary provision of Rs.54.20 lakhs obtained in March, 1998 proved unjustified.

(ii) No portion of the saving of Rs.1,76.49 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>3456 - Civil Supplies -</b>			
<b>001-Direction and Administration- Non-Plan</b>			
<b>1 Directorate of Non-cereal Essential Commodities</b>			
O	36.85	24.33	- 5.57
S	2.35		
R	- 9.30		
<b>2 Directorate of Consumer Goods</b>			
O	1,72.95	1,66.42	- 23.92
S	12.00		
R	5.39		

Enhancement of fund by supplementary provision in March, 1998 was stated to be required for meeting larger establishment charges. Reasons for anticipated as well as final saving have not been intimated (September, 1998).

<b>2 Directorate of Consumer Goods</b>			
O	1,72.95	1,66.42	- 23.92
S	12.00		
R	5.39		

Enhancement of fund by supplementary provision in March, 1998 was required for meeting larger establishment charges. Reasons for anticipated excess and final saving have not been intimated (September, 1998).

<b>800 - Other Expenditure - State Plan (Annual Plan and Ninth Plan)</b>			
<b>2. Implementation of Consumer Protection Act, 1986 - Setting up of State Commission and District Forums</b>			
	1,64.00	66.12	- 97.88
Reasons for saving have not been intimated (September, 1998).			

### Central Sector (New Schemes)

<b>1. Strengthening of Consumer Disputes Redressal Commission</b>			
O	15.00	19.82	- 31.03
S	35.85		

Enhancement of fund by supplementary provision in March, 1998 was stated to be required for meeting charges towards strengthening of Consumer Disputes Redressal Commission.

Reasons for final saving have not been intimated (September, 1998).

**Grant No. 87 - Investment in general Financial and Trading Institution  
(All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs
<b>CAPITAL -</b>			
<b>Major Heads: 5465 - Investment in General Financial and Trading Institutions and 7465 - Loans for general Financial and Trading Institutions -</b>			
Original	2,87,50,000	2,62,00,000	- 25,50,000
Supplementary	..		
Amount surrendered during the year	..	..	Nil

**Notes and Comments -**

(i) No portion of the saving of Rs 25.50 lakhs in the grant was surrendered by the department during the year.

(ii) Saving occurred mainly as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>7465 - Loans for General Financial and Trading Institutions -</b>			
<b>102 - Loans to Trading Institution -</b>			
<b>State Plan (Annual Plan and Ninth Plan)</b>			
55- Loans to West Bengal Mineral Development and Trading Corporation	2,50.00	2,39.50	- 10.50
No reason for saving has been intimated (September, 1998).			

## Grant No. 88 - Other General Economic Services (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 3475 - Other General Economic Services-</b>			
Original	4,75,65,000		
Supplementary	..		
	4,75,65,000	4,09,30,943	- 66,34,057
Amount surrendered during the year	.	..	2,63,141

### Notes and Comments -

(i) Out of overall saving of Rs.66.34 lakhs in the grant, only an amount of Rs.2.63 lakhs was surrendered by the department during the year. Similar substantial saving was also noticed in the grant during the previous year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>3475 - Other General Economic Services -</b>			
106 - Regulation of Weights and Measures -			
Non-Plan			
1. Adoption of Metric System of Weights and Measures			
	2,80.10	2,33.85	- 46.25
<b>State Plan (Annual Plan and Ninth Plan)</b>			
1. Change over to the Metric System of Weights and Measures			
	30.00	6.99	- 23.01

Reasons for saving in both the above cases have not been intimated (September, 1998).



**Grant No.89 – conclud.**

Head		Total grant	Actual expenditure ( In lakhs of rupees )	Excess + Saving -
State Plan (Annual Plan and Ninth Plan)				
05 - Ganga Action Plan (U.D.)				
O	11,00.00	5,00.00	5,00.00	..
R	6,00.00			

Reasons for reduction of fund through reappropriation have not been intimated (September,1998)

13 - Industrial Pollution Control Project (DECF)		10,00.00	4,80.00	- 5,20.00
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Reasons for saving have not been intimated (September,1998).

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**Grant No. 90 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj)**

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 3604 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) --</b>			
<b>Voted -</b>			
	Rs.		
Original	216,25,33,000		
Supplementary	..		
		216,25,33,000	196,09,47,884
Amount surrendered during the year		..	..
			Nil
<b>Charged -</b>			
Original	8,44,000		
Supplementary	..		
		8,44,000	..
Amount surrendered during the year		..	..
			Nil

**Notes and Comments -**

Voted grant -

(i) No portion of the saving of Rs.20,15.85 lakhs in the grant was surrendered by the department. Substantial saving was also occurred during the previous year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>3604 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) -</b>			
<b>Local Bodies --</b>			
<b>103 - Entertainment Tax --</b>			
<b>Non-Plan</b>			
31 – Grants-in-aid to Calcutta Municipal Corporation	7,97.63	7,10.39	- 87.24

**Grant No. 90 - Concl'd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
106- Taxes on Vehicles- Non-Plan			
31 Grants-in-aid to Calcutta Municipal Corporation	3,37.50	2,98.56	- 38.94
200 - Other Miscellaneous Compensation and Assignments -- Non-Plan			
31- Other Grants-in-aid	5,65.50	69.83	- 4,95.67
State Plan (Annual Plan and Ninth Plan)			
31- Grants-in-aid to Calcutta Municipal Corporation for Developmental Schemes/Activities	47,60.00	41,80.68	- 5,79.32
31 Grants -in-aid to Municipalities in C.M D A. Area for Developmental Schemes/Activities	23,80.00	19,78.21	- 4,01.79
31- Grants-in-aid to Municipalities outside C M D A Area for Developmental Schemes/ Activities	13,60.00	12,60.26	- 99.74
31- Grants-in-aid to Calcutta Metropolitan Development authority for Developmental Schemes/Activities	16,00.00	12,45.11	- 3,54.89

Reasons for substantial saving in none of the above cases have been intimated (September, 1998).

*Charged Appropriation-*

- (i) No portion of the saving was surrendered by the department during the year.  
(ii) Saving occurred mainly under:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>3604 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) Local Bodies -</b>			
200 - Other Miscellaneous Compensation and Assignments -- Non-Plan			
31- Grants-in-aid to Calcutta Municipal Corporation in lieu of fines etc. under Calcutta Municipal Act	6.50	..	- 6.50

Reasons for non-utilisation of entire provision have not been intimated (September, 1998).



## Grant No. 92 -Industries ( Public Undertakings ) ( All Voted )

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs
<b>CAPITAL -</b>			
<b>Major Heads : 4408 - Capital Outlay on Food,Storage and Warehousing (Public Undertakings), 4857 - Capital Outlay on Chemical and Pharmaceutical Industries (Public Undertakings), 4860 - Capital Outlay on Consumer Industries (Public Undertakings), 6401 - Loans for Crop Husbandry (Public Undertakings), 6857 - Loans for Chemical and Pharmaceutical Industries (Public Undertakings), 6858 - Loans for Engineering Industries (Public Undertakings), and 6860 - Loans for Consumer Industries (Public Undertakings).-</b>			
Original	Rs. 30,66,00,000	32,30,00,000	34,32,99,614
Supplementary	1,64,00,000		
Amount surrendered during the year			47,00,386
<i>Charged</i>			
<i>Original</i>	.	1,45,00,000	1,45,00,000
<i>Supplementary</i>	1,45,00,000		
Amount surrendered during the year			Nil

### Notes and Comments -

- (i) Expenditure exceeded the grant by Rs. 2,02,99,614 , the excess requires regularisation.
- (ii) In view of excess of Rs. 2,03.00 lakhs in the grant, supplementary provision of Rs.1,64.00 lakhs obtained in March, 1998 proved inadequate.
- (iii) In view of the excess of Rs.2,03.00 lakhs in the grant, the surrender of Rs. 47.00 lakhs by the department proved unjustified.
- (iv) Excess occurred mainly under :-

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess +
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### 4858-Capital Outlay on Engineering Industries (Public Undertakings)- 60- Other Engineering Industries-

#### 800- Other Expenditure- Non-Plan

#### 1. Electro Medical and Allied Industries Ltd.

O	1,50.00 50.00	2,00.00	2,00.00	..
S				
R				

**Grant No. 92 –Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess +
<b>4860 - Capital Outlay on Consumer Industries ( Public Undertakings ) -</b>			
60 - Others -			
190 - Investment in Public Sector and other Undertakings - Non-Plan Saraswati Press Ltd			
O	..		
S	14.00	1,60.00	..
R	1,46.00		

Creation of fund by supplementary provision in the above case and subsequent enhancement of the same through reappropriation was stated to be required for conversion of a part of the loan into equity.

**6857 - Loans for Chemical and Pharmaceutical Industries  
( Public Undertakings ) -**

190 Loans to Public Sector and Other Undertakings –  
01- Chemicals and Pesticides Industries

**State Plan (Annual Plan and Ninth Plan)**

55- Loans and Advances

1 Loans to Durgapur Chemical Ltd

O	2,00.00		
R	1,00.00	3,00.00	3,00.00

Enhancement of fund by reappropriation was stated to be due to launching of stable Bleaching Powder Project of the Company

02- Drugs and Pharmaceutical Industries-

190- Loans to Public Sector and Other Undertakings-  
Non-Plan

55 Loans and Advances

1. Loans to Gluconate Health Ltd

O	2,55.00		
R	- 14.36	2,40.64	2,90.64 + 50.00

Reduction of fund was stated to be due to less requirement of fund by the company. Reasons for final excess have not been intimated (September, 1998).

**State Plan (Annual Plan and Ninth Plan)**

55 Loans to Gluconate Health Ltd

O	50.00		
R	55.03	1,05.03	1,05.03

Anticipated excess was stated to be due to payment of arrear bank dues on settlement.

**Grant No. 92 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of ruppes )	Excess +
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**6858 - Loans for Engineering Industries ( Public Undertakings ) –**  
04 Other Engineering Industries-

800 Other Loans-

**State Plan (Annual Plan and Ninth Plan)**

55.Loans and Advances-

1 Loans to Shalimar Works(1980) Ltd.

O	1,00 00	}	1,60.00	1 60 00	
S	60.00				

Enhancement of fund by supplementary provision was stated to be required for meeting expenditure on Additional Ship Building orders by the Company.

**6860 -Loans for Consumer Industries (Public Undertakings)-**

60-Others

190-Loans to Public Sector and Other Undertakings-

55 Loans and Advances

1 Durgapur Project Ltd. (Coke, Oven, Gas)	..	1,00.00	+ 1,00 00
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Reasons for incurring of expenditure without budget provision have not been intimated (September, 1998).

**State Plan (Annual Plan and Ninth Plan)**

55 -Loans and Advances-

2. Loans to Swaraswaty Press?(1984) Ltd.

O	2,00 00	}	..	2,50 00	+ 2,50 00
R	- 2,00 00				

Withdrawal of entire provision by re-appropriation in March, 1998 was stated to be due to non utilisation of Govt Loan consequent on lifting of proposed Non-SLR Bonds.

Reasons for subsequent expenditure incurred resulting final excess have not been intimated (September, 1998).

(v) Excess mentioned above was partly off set by saving mainly under:-

Head	Total grant	Actual expenditure ( In lakhs of ruppes )	Excess +
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**4408 -Capital Outlay on Food, Storage and Warehousing**  
**(Public Undertakings)-**

02-Storage and Warehousing-

101- Rural Godown Programmes-

**State Plan (Annual Plan and Ninth Plan)**

1.W B. State Warehousing Corporation

O	50.00	}	..	..	
R	- 50.00				

Withdrawal of entire provision by reappropriation in March, 1998 was stated to be due to non-requirement of fund by the Company.

**Grant No. 92 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of ruppees )	Excess +
<b>6857-Loans for Chemical and Pharmaceutical Industries (Public Undertakings-</b>			
01- Chemical and Pesticides Industries-			
190- Loans to Public Sector and Other Undertakings-			
Non-Plan			
55 Loans and Advances-			
1.Loans to Durgapur Chemicals Ltd.-			
O	4,00.00		
R	- 30 88		
	3,69.12	3,70.33	+ 1.21
Reduction of fund by surrender in March, 1998 was stated to be due to less requirement of non-plan provision by the company. Reasons for final excess have not been intimated (September, 1998).			
02- Drugs and Pharmaceutical Industries-			
190- Loans to Public Sector and Undertakings-			
Non Plan			
55. Loans and Advances-			
2. Loans for PI/ESI and Bank dues of Glucanate Health Ltd	50 00	..	- 50.00
Reasons for non-utilisation of entire provision have not been intimated (September,1998).			
<b>6858-Loans for Engineering Industries (Public Undertakings)-</b>			
60-Others-			
190-Loans to Public Sector and Other Undertakings-			
<b>State Plan (Annual Plan and Ninth Plan)</b>			
55 Loans and Advances-			
2. Loans to Electro Medical and Allied Industries Ltd.			
O	2,00.00		
R	- 1,00.00		
	1,00.00	..	- 1,00.00
<b>6860- Loans for Consumer Industries(Public Undertakings)-</b>			
60-Other Loans-			
190-Loans to Public Sector and Other Undertakings			
Non-Plan			
55. Loans and Advances			
1. Loans to Eastern Distilleries and Chemicals Ltd. (A newly taken over unit)			
O	25.00		
R	- 25.00		
		..	..

**Grant No. 92 - Concl.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
<b>State Plan (Annual Plan and Ninth Plan)</b>			
55. Loans and Advances-			
1. Loans to Eastern Distilleries & Chemical Ltd.			
O	1,00.00		
R	- 25.78	74.22	74.22
			..

Reduction of fund by re-appropriation /surrender in March, 1998 in the first and third cases and withdrawal of entire fund in the second case was stated to be due to less requirement of fund and better financial performance by the company respectively.

Reasons for final saving in the first case have not been intimated (September, 1998)

***Charged Appropriation-***

(1) The entire fund of Rs 1,45 00 lakhs created by supplementary provision was utilised by the department during the year.

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**Grant No. 93 - Petro-Chemical and Consumer Industries  
(Excluding Public Undertakings) (All Voted)**

Section and Major Head	Total grant Rs	Actual expenditure Rs.	Excess + Saving - Rs.
<b>CAPITAL -</b>			
<b>Major Heads : 4856 - Capital Outlay on Petro-Chemical Industries, 4860 - Capital Outlay on Consumer Industries, 4885 - Other Capital Outlay on Industries and Minerals (Excluding Public Undertakings) and 6885 - Loans for Other Industries and Minerals (Excluding Public Undertakings) --</b>			
Original	Rs 1,04,95,00,000	1,06,74,01,157	+ 1,29,01,157
Supplementary	50,00,000		
Amount surrendered during the year	..	..	21,14,000

**Notes and Comments -**

- (i) Expenditure exceeded the grant by Rs 1,29,01,157; the excess requires regularisation.
- (ii) In view of overall excess of Rs.1,29.01 lakhs in the grant, supplementary provision of Rs.50.00 lakhs obtained in March, 1998 proved inadequate.
- (iii) In view of excess of Rs.1,29 01 lakhs in the grant, surrender of Rs.21 14 lakhs during the year proved unjustified
- (iv) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4860- Capital Outlay on Consumer Industries (Excluding Public Undertakings)</b>			
03- Leather			
800- Other Expenditure			
State Plan (Annual Plan and Ninth Plan)			
1) Other Charges		2,34.75	+ 2,34.75
2) Proceeding Infrastructural facilities for setting up on Calcutta Leather Complex Project		4,25.00	+ 4,25.00

Reasons for incurring expenditure without budget provision in both the cases have not been intimated (September, 1998)

**4885 Other Capital Outlay on Industries and Minerals  
(Excluding Public Undertakings)-**

01- Investment in Industrial Financial Institutions- 190- Investments in Public Sector and Other Undertakings-			
State Plan (Annual Plan and Ninth Plan)			
02- West Bengal Industrial Develop- ment Corporation Ltd.	20,00.00	26,00.00	+6,00.00
03- West Bengal Infrastructure Development Finance Corporation Ltd.			
O	..		
S	50.00		
R	14,50.00	15,00.00	..

## Grant No. 93 – Concl.

Creation of fund by supplementary provision in March, 1998 and its enhancement by reappropriation was stated to be required to fulfil the programme of investing Rs 15 crores in WBIDFC.

(v) Excess mentioned above was partly off set by saving mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4856 - Capital Outlay on Petro-Chemical Industries (Excluding Public Undertakings) --</b>			
190 - Investment in Public Sector and Other Undertakings --			
State Plan (Annual Plan and Ninth Plan)			
01- Setting up of a Petrochemical Complex at Haldia.			
O	75,00.00		
R	-14,50.00		
	60,50.00	54,10.71	-6,39 29

Reduction of fund by reappropriation was stated to be required for investment in WBIDFC. Reasons for final saving have not been intimated (September, 1998).

6885 Loans for other Industries and Minerals  
(Excluding Public Undertakings)  
01- Loans to Industrial Financial Institution-  
190- Loans to Public Sector & Other Undertakings-

State Plan (Annual Plan and Ninth Plan)

55. Loans to West Bengal Industrial Development Corporation Ltd in lieu of market borrowing	4,60.00	..	- 4,60.00
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Reasons for non utilisation of the entire provision have not been intimated (September, 1998).

**Grant No. 94 - Telecommunication and Electronic Industries (All Voted)**

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
<b>CAPITAL -</b>			
<b>Major Heads : 4859 - Capital Outlay on Telecommunication and Electronic Industries and 6859 - Loans for Telecommunication and Electronic Industries -</b>			
Original	Rs. 16,00,00,000	16,00,00,000	..
Supplementary	. ]		
Amount surrendered during the year		..	Nil

**Notes and Comments :**

**Capital-**

(i) The provision was fully utilised during the year.

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**Grant No. 95 - Consumer Industries (Excluding Public Undertakings and Closed & Sick Industries)**

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>CAPITAL -</b>			
<b>Major Heads : 4860 - Capital Outlay on Consumer Industries, 6857 - Loans for Chemical and Pharmaceutical Industries and 6860 - Loans for Consumer Industries (Excluding Public Undertakings and Closed &amp; Sick Industries) -</b>			
<b>Voted -</b>			
Original	20,85,00,000	} 20,90,00,000	16,83,09,757
Supplementary	5,00,000		
Amount surrendered during the year			
			- 4,06,90,243
			Nil
<b>Charged -</b>			
Original	3,50,000	} 3,50,000	..
Supplementary	..		
Amount surrendered during the year..			

**Notes and Comments -**  
Capital (Voted) -

(i) In view of overall saving of Rs.4,06.90 lakhs in the grant, supplementary provision of Rs.5.00 lakhs obtained in March, 1998 proved unjustified.

(ii) No portion of the saving of Rs.4,06.90 lakhs in the grant, was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant Rs.	Actual expenditure (In lakhs of rupees) Rs.	Saving - Rs.
<b>6860 - Loans for Consumer Industries (Excluding Public Undertakings and Closed &amp; Sick Industries) -</b>			
<b>04- Sugar-</b>			
<b>190- Loans to Public Sector and Other Undertakings- State Plan (Annual Plan and Ninth Plan)</b>			
<b>55. Loans to West Bengal Sugar Industries Development Corporation</b>			
	1,25.00	1,00.00	- 25.00
Reasons for saving have not been intimated (September, 1998).			
<b>317 - Jute -</b>			
<b>Non-Plan</b>			
<b>55. Loans to New Central Jute Mill for modernisation</b>			
	1,00.00	..	- 1,00.00

**Grant No. 95 – Concl'd.**

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
55. Loans to Jute Mills for payment of arrear Sales Tax and Raw Jute dues under Jute Modernisation Fund Scheme.	5,50.00	2,47.64	- 3,02.36

Reasons for non-utilisation of the entire provision in the first case and saving in the second one have not been intimated (September, 1998).

*Charged Appropriation*

- (i) The entire fund of *Rs 3.50 lakhs* remained un-utilised and un-surrendered during the year.

**Grant No. 96 - Loans for Other Industries (Excluding Closed & Sick Industries and Public Undertakings) (All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>CAPITAL -</b>			
<b>Major Heads : 6875 - Loans for Other Industries (Excluding Closed &amp; Sick Industries and Public Undertakings) and 6885 - Loans for Other Industries and Minerals (Excluding Closed and Sick Industries) --</b>			
Original	Rs. 15,20,00,000		
Supplementary	..		
	15,20,00,000	6,66,50,000	- 8,53,50,000
Amount surrendered during the year	.	..	Nil

**Notes and Comments -**

- (i) No portion of the saving of Rs.8,53.50 lakhs which is 56% of the total grant was surrendered by the department during the year
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>6875 - Loans for Other Industries (Excluding closed &amp; Sick Industries) --</b>			
60 - Other Industries --			
800 - Other Loans --			
Non-Plan			
55. Loans and Advances-			
3. Loans to Basumati Corporation for payment of arrear P.F/E.S.I/Bank dues	30.00	..	- 30.00
State Plan (Annual Plan and Ninth Plan)			
55. Loans to Basumati Corporation	20.00	..	- 20.00
Reasons for non utilisation of entire provision in both the cases have not been intimated (September,1998).			
<b>6885 - Loans for Other Industries and Minerals (Excluding Closed and Sick Industries)- --</b>			
60 - Others --			
800 - Other Loans --			
State Plan (Annual Plan and Ninth Plan)			
55. Loans and Advances-			
Loans to W.B. Industrial Infrastructure Development Corporation	7,00.00	3,20.00	- 3,80.00
Loans under Incentive Scheme for Industrial Growth in West Bengal	5,00.00	75.00	- 4,25.00
Reasons for saving in both the cases have not been intimated.(September,1998).			

## Grant No. 96 - Concl'd

(iii) Saving mentioned above was partly counter-balanced by excess mainly as under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>6875 - Loans for Other Industries and Minerals (Excluding Closed &amp; Sick Industries) --</b>			
60 - Other Industries --			
800 - Other Loans --			
Non-Plan			
55. Loans to Basumati Corporation	1,55.00	1,71.50	+ 16.50

Reasons for excess have not been intimated (September, 1998)

**Grant No. 97 - Other Capital Outlay on Industries and Minerals (Excluding Public Undertakings and Closed & Sick Industries) (All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>CAPITAL -</b>			
<b>Major Head : 4885 - Capital Outlay on Other Industries and Minerals (Excluding Public Undertakings and Closed &amp; Sick Industries) -</b>			
Original	Rs. 1,33,00,000		
Supplementary	..		
	1,33,00,000	61,88,049	- 71,11,951
Amount surrendered during the year	.	..	Nil

**Notes and Comments -**

- (i) No portion of the saving of Rs.71.12 lakhs in the grant was surrendered during the year.
- (ii) Remarkable saving in the grant for years together indicates lack of realistic views on the part of the controlling authorities in budget framing.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4885 - Capital Outlay on other Industries and Minerals -</b>			
60 - Others -			
800 - Other Expenditure -			
State Plan (Annual Plan and Ninth Plan)			
0100. State Government's subvention for promotional Institution for preparation of self project reports	60.00	19.56	- 40.44
0200. Export Processing Zone of Falta	73.00	42.32	- 30.68

Reasons for saving in the above cases have not been intimated (September, 1998). Similar saving under the above units was also noticed during the previous year.

## Appropriation No. 98 - Public Debt. ( All charged )

Section and Major Head	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>CAPITAL:-</b>			
<b>Major Head : 6003 - Internal Debt of the State Government and 6004 - Loans and advances from the Central Government-</b>			
<i>Charged-</i>			
<i>Original</i>	<i>Rs. 19,92,61,95,000</i>	19,92,61,95,000	32,84,34,07,023 + 12,91,72,12,023
<i>Supplementary</i>	<i>..</i>		
<i>Amount surrendered during the year</i>	.	..	<i>1,71,00,000</i>

**Notes and Comments :-**

(i) Expenditure exceeded the appropriation by Rs.12,91,72,12,023; the excess requires regularisation.

(ii) In view of the overall excess of Rs. 12,91,72.12 lakhs in the appropriation , surrender of Rs. 1,71.00 lakhs by the department in March, 1998 proved unjustified.

(iii) Excess occurred mainly under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees.)	Excess +
<b>6003 - Internal Debt of the State Government –</b>			
110 -Ways and Means Advances from the Reserve Bank of India –			
0100 -Ways and Means Advances from the Reserve Bank of India	15,00,00 00	28,23,23 69	+ 13,23,23.69
Reasons for huge excess have not been intimated (September, 1998).			

**6004 –Loans and Advances from the Central Government –**

01 - Non-Plan Loans –

102 -Share of Small Savings Collections –

0156 – Share of Small Savings Collections	1,84,03.50	1,85,91.81	+ 1,88.31
-------------------------------------------	------------	------------	-----------

The excess was due to account adjustment of the identical amount deducted by the Govt. of India during 1995-96 but not adjusted during that year for want of classification

03 - Loans for Central Plan Schemes –

800 -Other Loans –

0456 - Loans for Minor Irrigation, Soil Conservation and Area Development –

(iv) Accelerated Irrigation Benefits Programme	..	12.50	+ 12.50
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04 - Loans for Centrally Sponsored Plan Schemes –

800 - Other Loans -

0556 - Loans for Civil Supplies –

(iii) Construction of Godown by the Oil Supply Corporation in North Eastern Region	..	13.68	+ 13.68
------------------------------------------------------------------------------------	----	-------	---------

Reasons for incurring expenditure without budget provision resulting eventual excess in the above cases have not been intimated (September, 1998).

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

**Grant No. - 98- Contd.**

Head	Total appropriation	Actual expenditure (In lakhs of rupees.)	Saving -
<b>6003 -Internal Debt of the State Government –</b>			
101- Market Loans –			
(a) Market Loans bearing Interest	29,45.00	28,73.69	- 71.31
103 - Loans from the Life Insurance Corporation of India	6,50.00	5,13.60	- 1,36.40
104 - Loans from General Insurance Corporation of India	4,50.00	3,76.73	- 73.27
106 - Compensation and Other Bonds – West Bengal Estate Acquisition Compensation Bonds	30.00	7.96	- 22.04
Reasons for saving in the above cases have not been intimated (September, 1998).			
108 - Loans from National Cooperative Development Corporation			
O	7,00.00		
R	20.00		
	7,20.00	6,88.44	- 31.56
Reasons for enhancement of fund by re-appropriation and final saving have not been intimated (September, 1998)			
109 - Loans from Other Institutions –			
1123 - Loans from National Bank for Agriculture and Rural Development-			
(a) Loans under the Scheme for Debt Relief to farmers			
O	2,10.00		
R	- 1,91.00		
	19.00		- 19.00
Anticipated saving was attributed to less requirement for repayment of NABARD loan (Debt Relief Scheme). Reasons for non-utilisation of rest of the provision have not been intimated (September, 1998).			
<b>6004 - Loans and Advances from the Central Government –</b>			
01 - Non Plan Loans –			
800 - Other Loans –			
0556 - Loans for Roads and Buildings –			
(i) Construction of Second Bridge over Hooghly river including Kona Express Way	11,11.52	10,74.04	- 37.48
Reasons for excess have not been intimated (September, 1998).			
02 -Loans for State Plan Schemes –			
101- Block Loans	1,00,72.51	76,98.54	- 23,73.97
The final saving was due to rectification of misadjustment amounting to Rs.24,88,83,586/- pertaining to earlier year.			
04 -Loans for Centrally Sponsored Schemes –			
800 - Other Loans –			
0256 - Loans for Corporation –			
(ii) Credit Co-operative –			
Assistance to Co-operative Credit Institution	32.58	19.25	- 13.33

**Grant No. - 98- Concl.**

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
0856 - Loans for Power Projects – Transmission and Distribution Scheme – (1) Inter-State Transmission Scheme	1,81.96	1,74.45	- 7.51
Reasons for saving in the above cases have not been intimated (September, 1998).			
800 - Other Loans – 0156 - Adjustments on account of write-off amounts in terms of recommendation of the Tenth Finance Commission	3,75.38	..	- 3,75.38

The saving of entire provision was due to charging the write-off amount under the concerned sub-heads of accounts instead of this particular Sub-head to avoid small residual balances under various loan heads/Schemes.



## Grant No. 99 - Loans and Advances (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs
<b>CAPITAL -</b>			
<b>Major Head : 7610 - Loans to Government servants etc. and 7615 -Miscellaneous Loans -</b>			
Original	Rs. 62,20,00,000	62,20,00,000	35,11,45,218
Supplementary	.		
Amount surrendered during the year			6,15,50,715

### Notes and Comments -

(i) Out of substantial saving of Rs.27,08 55 lakhs in the grant, only a negligible amount of Rs.6,15.51 lakhs was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
7610 - Loans to Government servants etc.-			
201 - House Building Advances			
Non-Plan			
O	55,00.00	48,86.96	33,28.46
R	- 6, 13.04		
202- Advances for purchase of Motor Conveyances			- 49 80
800- Other Expenditure- Non-Plan			
55- Loans and Advances-			
Advances in connection with marriage, illness etc.			
O	3,00.00	2,97.60	74.24
R'	- 2.40		

Reasons for anticipated saving in the first and the third cases and reasons for final saving in all the cases have not been intimated (September, 1998).

7615 - Miscellaneous Loans -

200 - Miscellaneous Loans -

**Grant No. 99 - Concl.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>Non-Plan</b>			
55- Loans and Advances- Other Miscellaneous Loans and Advances	2,20 00	..	- 2,20.00

Reasons for non-utilisation of entire provision have not been intimated (September, 1998). Such non-utilisation of entire provision has since been persisting for years together. This indicates adoption of realistic views in budget framing.

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## APPENDIX

### Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts for 1997-98 (Referred to in the Summary of Appropriation Accounts at Page 16 )

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More(+)/ Less(-)
(1)	(2)	(3)	(4)
	Rs.	Rs	Rs.
4 - Administration of Justice			
Revenue			
Voted	5,00,000	.	- 5,00,000
7 - Land Revenue—			
Revenue	20,000	..	- 20,000
Capital	30,000		- 30,000
8 - Stamps and Registration---			
Revenue	10,00,000	8,33,793	- 1,66,207
22 - Jails---			
Revenue	20,00,000	.	- 20,00,000
24 - Stationery and Printing—			
Revenue	70,000	.	- 70,000
25 - Public Works --			
Revenue	97,00,00,000	92,39,11,803	- 4,60,88,197
35 - Water Supply and Sanitation			
Revenue	10,00,00,000	34,62,54,792	+ 24,62,54,792
36 - Housing—			
Revenue	55,00,000	..	- 55,00,000
Capital	3,00,05,000	1,37,04,564	- 1,63,00,436
41.(c) Welfare of Scheduled Castes,Scheduled Tribes and Other Backward Classes—			
Revenue	14,20,000	..	- 14,20,000
44 - Relief on account of Natural Calamities—			
Revenue	54,16,00,000	..	- 54,16,00,000
47 - Crop Husbandry—			
Revenue	10,00,000	.	- 10,00,000
54 - Food, Storage and Warehousing—			
Capital	3,00,00,000	4,34,05,520	+ 1,34,05,520
57 - Co-operation—			
Capital	31,00,000	2,53,41,563	+ 2,22,41,563
65 - Other Special Areas Programmes--			
Revenue	..	4,725	+ 4,725
66 - Major and Medium Irrigation—			
Revenue	44,70,000	5,51,21,542	+ 5,06,51,542
Capital	146,57,75,000	54,57,33,243	- 92,00,41,757

**APPENDIX—Concl.**

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More(+)/ Less(-)
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
67 - Minor Irrigation --			
Revenue	5,15,00,000	9,78,668	- 5,05,21,332
68 - Flood Control and Dramage--			
Revenue	90,00,000	2,49,44,485	+ 1,59,44,485
79 - Roads and Bridges--			
Revenue	2,33,50,000	64,96,310	- 1,68,53,690
Capital	29,45,00,000	76,13,39,541	+ 46,68,39,541
<b>Total —</b>			
REVENUE	171,14,30,000	135,85,46,118	- 35,28,83,882
CAPITAL	182,34,10,000	138,95,24,431	- 43,38,85,569
<b>GRAND TOTAL</b>	<b>353,48,40,000</b>	<b>274,80,70,549</b>	<b>- 78,67,69,451</b>

**Notes and Comments—**

Reasons for significant variations have not been intimated (September, 1998).

ERRATA

**Appropriation Accounts for 1997-98 in respect of Government of West Bengal**

<i>Sl. No.</i>	<i>Reference Page No.</i>	<i>Line/Column etc.</i>	<i>For</i>	<i>Read</i>
1.	24	2nd line from top	Section and Major Head	Head
	24	2nd line, 2nd col.	Grant	grant
2.	35	13th line from top	Supplementary	Supplementary
3.	35	20th line from bottom	Tasex	Taxes
4.	48	2nd line from bottom	expenditure	expenditure
5.	49	1st line from bottom	has	have
6.	66	7th line from bottom	committed	committed
7.	66	27th line from bottom	ruppes	rupees
8.	145	2nd line from bottom	annun	annum
9.	148	7th line from top	pla	Plan
10.	150	18th line from bottom	social	Social
11.	163	6th line from top	carring	carrying
12.	164	4th line from top	In lakhs	In lakhs of rupees
13.	165	24th line from top	wa	was
14.	170	8th line from top	component plan	Component Plan
15.	178	3rd line from bottom	Infra Structure	Infrastructure
16.	205	13th line from bottom	occured	occurred
17.	217	26th line from top	portioin	portion
18.	234	22nd line from top	realist	realistic
19.	243	11th line from bottom	withdrawn	withdrawn
20.	266	9th line from top	Plane	Plan
21.	268	2nd line from bottom	supplementary	supplementary
22.	271	15th line from bottom	supplimentary	supplementary
23.	274	11th line from bottom	bridges	Bridges
24.	276	9th line from top	Morogram	Moregram
25.	276	16th line from bottom	Develop	Development
26.	277	14th line from top	intimatated	intimated
27.	281	22nd line from bottom	infrastructure	Infrastructure
28.	281	13th line from bottom	infrastructure	Infrastructure
29.	282	15th line from top	expendiure	Expenditure
30.	285	6th line from top	outlay/otner	Outlay/Other
31.	287	1st line from top	Voted	voted
32.	287	2nd line from top	Head	Section and Major Head
33.	289	22nd line from top	Occurred	occurred
34.	297	2nd line from top	Voted	voted
35.	297	7th line from bottom	Planl	Plan
36.	301	1st line from top	Voted	voted
37.	303	12th line from bottom	ruppes	rupees
38.	303	4th line from top	ruppes	rupees
39.	304	4th line from top	ruppes	rupees
40.	306	2nd line from top	Voted	voted
41.	309	14th line from bottom		delete Rs./Rs./Rs.
42.	310	2nd line from top	Section and Major Head	Head
43.	310	3rd line from top	Total grant or appropriation	Total grant
44.	310	3rd line from top	Rs./Rs./Rs.	(In lakhs of rupees)
45.	314	6th line from top	Head	Heads
46.	314	7th line from top	advances	Advances
47.	317	6th line from top	Head	Heads
48.	317	20th line from top	servant	Servants
49.	317	20th line from top		omit 'Excess+'
50.	317	6th line from top	servant	Servants

