



सत्यमेव जयते

GOVERNMENT OF WEST BENGAL

APPROPRIATION ACCOUNTS

1994-95

IX  
54A



**GOVERNMENT OF WEST BENGAL**

**APPROPRIATION ACCOUNTS**

**1994-95**

IX  
59

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1994-95 presents the Accounts of sums expended in the year ended the 31st March 1995 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

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	5,26,10,000	4,89,22,501	.
	Charged	5,17,000	3,27,138	.
2	Governor			
	Revenue -			
	Charged	1,30,81,000	1,09,11,663	.
3	Council of Ministers			
	Revenue -			
	Voted	1,61,90,000	1,29,84,307	..
4	Administration of Justice			
	Revenue -			
	Voted	39,00,49,000	33,69,97,755	.
	Charged	9,92,51,000	8,71,71,057	.
5	Elections			
	Revenue -			
	Voted	26,67,95,000	19,72,88,341	.
	Charged	4,000	4,000	.
6	Collection of Taxes on Income and Expenditure			
	Revenue -			
	Voted	3,08,31,000	2,55,12,502	..
	Charged	2,000	2,000	.
7	Land Revenue			
	Revenue -			
	Voted	112,34,12,000	100,05,58,429	.
	Charged	1,09,600	1,09,600	.
	Capital -			
	Voted	72,30,000	36,50,252	.
	Charged	38,423	3,000	.
8	Stamps and Registration			
	Revenue -			
	Voted	20,15,40,000	16,13,68,826	.
9	Collection of Other Taxes on Property and Capital Transactions			
	Revenue -			
	Voted	21,30,000	15,77,195	.

**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	17,85,01,000	13,11,96,875	4,73,04,125
	<i>Charged</i>	<i>18,289</i>	<i>18,289</i>	
11	Sales Tax Revenue - Voted	29,93,50,000	24,98,49,517	4,95,00,483
12	Taxes on Vehicles Revenue - Voted	4,37,00,000	3,64,24,143	72,75,857
13	Other Taxes and Duties on Commodities and Services Revenue - Voted	10,77,65,000	8,29,10,539	2,48,54,461
14	Other Fiscal Services Revenue - Voted	4,80,00,000	4,32,21,832	47,78,168
16	Interest Payments Revenue - Voted	31,00,000	52,14,181	21,14,181
	<i>Charged</i>	<i>1347,50,80,000</i>	<i>1326,86,13,209</i>	<i>20,64,66,791</i>
17	Public Service Commission Revenue - <i>Charged</i>	<i>2,49,24,000</i>	<i>2,29,54,187</i>	<i>19,69,813</i>
18	Secretariat - General Services Revenue - Voted	25,72,20,000	23,51,87,953	2,20,32,047
19	District Administration Revenue - Voted	26,66,00,000	24,08,25,606	2,57,74,394
20	Treasury and Accounts Administration Revenue - Voted	19,94,23,000	17,86,15,068	2,08,07,932

**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
21	Police Revenue -				
	Voted	4,85,48,56,000	4,62,98,92,939	22,49,63,061	
	Charged	4,31,570	4,35,070		3,500
22	Jails Revenue -				
	Voted	28,13,38,000	25,83,25,997	2,30,12,003	
24	Stationery and Printing Revenue -				
	Voted	12,26,45,000	8,37,77,308	3,88,67,692	
	Capital -				
	Voted	1,60,000		1,60,000	
25	Public Works Revenue -				
	Voted	1,41,40,53,000	1,67,34,07,866		25,93,54,866
	Charged	2,21,83,704	1,59,86,300	61,97,404	
	Capital -				
	Voted	62,81,42,000	42,10,18,234	20,71,23,766	
	Charged	40,22,671	31,39,276	8,83,395	
26	Other Administrative Services (Fire Protection and Control) Revenue -				
	Voted	33,84,02,000	21,75,72,330	12,08,29,670	
	Charged	59,559	59,559		
27	Other Administrative Services (Excluding Fire Protection and Control) Revenue -				
	Voted	75,72,27,000	67,43,66,679	8,28,60,321	
28	Pensions and Other Retirement Benefits Revenue -				
	Voted	3,75,51,85,000	4,01,27,12,711		25,75,27,711
	Charged	1,56,000		1,56,000	
29	Miscellaneous General Services Revenue -				
	Voted	6,05,45,000	4,61,04,214	1,44,40,786	

**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	21,11,73,27,000	17,53,42,49,961	3,58,30,77,039	
Capital -				
Voted	5,10,000	- 720	5,10,720	
31. Sports and Youth Services				
Revenue -				
Voted	22,31,63,000	20,85,89,101	1,45,73,899	..
32. Medical and Public Health (Excluding Public Health)				
Revenue -				
Voted	4,09,74,78,000	3,87,07,72,904	22,67,05,096	..
Charged	4,67,640	3,71,857	95,783	..
Capital -				
Voted	54,00,000	..	54,00,000	..
33. Medical and Public Health (Public Health)				
Revenue -				
Voted	74,24,84,000	66,20,88,297	8,03,95,703	..
34. Family Welfare				
Revenue -				
Voted	69,10,91,000	71,66,54,140	..	2,55,63,140
35. Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)				
Revenue -				
Voted	128,91,67,000	154,18,74,790	..	25,27,07,790
Capital -				
Voted	67,53,000	67,53,000	..	..
36. Housing				
Revenue -				
Voted	23,65,67,000	21,01,65,553	2,64,01,447	..
Charged	52,000	..	52,000	..
Capital -				
Voted	29,45,56,000	14,28,94,465	15,16,61,535	..
Charged	2,54,048	..	2,54,048	..

**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
37	Urban Development			
	Revenue -			
	Voted	285,46,53,000	256,61,87,391	28,84,65,609
	Capital -			
	Voted	96,25,20,000	94,98,48,952	1,26,71,048
38	Information and Publicity			
	Revenue -			
	Voted	15,94,74,000	12,62,90,162	3,31,83,838
	Capital -			
	Voted	1,24,93,000	90,50,687	34,42,313
39	Labour and Employment			
	Revenue -			
	Voted	41,09,80,000	29,30,93,484	11,78,86,516
40	Social Security and Welfare (Rehabilitation)			
	Revenue -			
	Voted	25,35,39,000	11,37,90,259	13,97,48,741
	Charged	2,00,00,000	1,15,40,809	84,59,191
	Capital -			
	Voted	5,00,000	1,38,450	3,61,550
41	Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)			
	Revenue -			
	Voted	1,51,11,58,000	1,13,86,17,528	37,25,40,472
	Capital -			
	Voted	14,28,94,000	12,71,37,409	1,57,56,591
42	Social Security and Welfare (Social Welfare)			
	Revenue -			
	Voted	1,09,75,60,000	99,18,32,106	10,57,27,894
	Charged	82,200	88,200	6,000
43	Nutrition			
	Revenue -			
	Voted	9,16,37,000	5,75,61,152	3,40,75,848

**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
44	Relief on account of Natural Calamities			
	Revenue -			
	Voted	80,00,00,000	18,74,93,337	61,25,06,663
	Capital -			
	Voted	1,69,000	1,68,692	308
45	Secretariat - Social Services			
	Revenue -			
	Voted	10,51,15,000	9,23,20,278	1,27,94,722
46	Other Social Services			
	Revenue -			
	Voted	34,16,97,000	34,82,73,960	65,76,960
	<i>Charged</i>	<i>12,00,000</i>	<i>12,00,000</i>	
	Capital -			
	Voted	4,21,69,000	1,86,83,568	2,34,85,432
47	Crop Husbandry			
	Revenue -			
	Voted	97,75,00,000	68,61,35,287	29,13,64,713
	Capital -			
	Voted	7,86,00,000	47,62,335	7,38,37,665
48	Soil and Water Conservation			
	Revenue -			
	Voted	15,10,65,000	13,64,59,615	1,46,05,385
	Capital -			
	Voted	5,50,000	28,000	5,22,000
49	Animal Husbandry			
	Revenue -			
	Voted	53,54,83,000	48,01,24,217	5,53,58,783
	Capital -			
	Voted	79,30,000	1,19,34,109	40,04,109



**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	90,27,23,000	79,63,97,038	10,63,25,962	..
Charged	2,45,000		2,45,000	
Capital -				
Voted	1,01,00,000	3,37,34,771	..	2,36,34,771
51 Fisheries				
Revenue -				
Voted	26,25,87,000	22,35,26,515	3,90,60,485	..
Capital -				
Voted	3,75,03,000	1,89,10,150	1,85,92,850	..
52 Forestry and Wild Life				
Revenue -				
Voted	80,39,35,000	72,50,73,508	7,88,61,492	..
Charged	53,23,000	27,66,645	25,56,355	
Capital -				
Voted	25,00,000	1,74,99,955	..	1,49,99,955
53 Plantation				
Capital -				
Voted	2,00,00,000	2,00,00,000	..	..
54 Food, Storage and Warehousing				
Revenue -				
Voted	40,88,50,000	34,38,61,194	6,49,88,806	..
Capital -				
Voted	71,50,00,000	72,78,29,382	..	1,28,29,382
Charged	1,26,110	76,110	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
55	Agricultural Research and Education			
	Revenue -			
	Voted	27,39,95,000	4,93,44,763	
	Capital -			
	Voted	5,70,000	5,70,000	
57	Co-operation			
	Revenue -			
	Voted	20,38,31,000	4,57,57,233	
	Capital -			
	Voted	11,54,48,000	3,34,74,385	
58	Other Agricultural Programmes			
	Revenue -			
	Voted	17,73,97,000	7,51,66,531	
	Capital -			
	Voted	35,00,000	13,39,867	
	Charged	8,09,964		10,00,050
59	Special Programmes for Rural Development			
	Revenue -			
	Voted	46,75,75,000		12,30,40,019
60	Rural Employment			
	Revenue -			
	Voted	639,50,47,000	279,85,03,832	
61	Land Reforms			
	Revenue -			
	Voted	18,52,28,000	8,84,54,368	
62	Other Rural Development Programmes (Panchayati Raj)			
	Revenue -			
	Voted	100,31,50,000	21,59,93,893	
	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	48,48,76,000	40,28,51,181	8,20,24,819	..
Capital -				
Voted	85,00,000	53,20,534	31,79,466	.
64 Hill Areas				
Revenue -				
Voted	83,81,92,000	74,43,91,876	9,38,00,124	..
Capital -				
Voted	2,86,50,000	2,85,50,000	1,00,000	..
65. Other Special Area Programmes				
Revenue -				
Voted	33,87,66,000	30,53,62,431	3,34,03,569	.
Capital -				
Voted	21,01,01,000	22,28,88,020	.	1,27,87,020
66. Major and Medium Irrigation				
Revenue -				
Voted	66,24,96,000	77,59,58,428	.	11,34,62,428
Charged	1,07,927	1,07,927		
Capital -				
Voted	225,62,18,000	103,74,02,277	121,88,15,723	..
Charged	27,56,481	28,14,575	.	58,094
67 Minor Irrigation and Command Area Development				
Revenue -				
Voted	106,72,53,000	100,86,17,917	5,86,35,083	..
Capital -				
Voted	34,47,25,000	21,57,17,248	12,90,07,752	..
Charged	1,88,957	2,01,500	..	12,543
68. Flood Control and Drainage				
Revenue -				
Voted	42,21,56,000	41,54,08,715	67,47,285	.
Charged	1,00,000	1,700	98,300	
Capital -				
Voted	36,40,00,000	38,04,31,940	..	1,64,31,940
Charged	6,31,838	6,31,838	.	

**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
69	Power				
	Revenue -				
	Voted	366,00,00,000	50,00,00,000	316,00,00,000	
	Capital -				
	Voted	429,62,83,000	520,36,89,000		90,74,06,000
72	Non-Conventional Sources of Energy				
	Revenue -				
	Voted	99,00,000	82,13,476	16,86,524	
73	Village and Small Industries (Excluding Public Undertakings)				
	Revenue -				
	Voted	79,00,44,000	60,59,95,495	18,40,48,505	
	Charged	28,785	28,785		
	Capital -				
	Voted	28,93,81,000	8,26,28,801	20,67,52,199	
74	Industries (Closed and Sick Industries)				
	Revenue -				
	Voted	42,92,000	29,68,962	13,23,038	
	Charged	64,932	64,932		
	Capital -				
	Voted	37,59,00,001	19,91,66,099	17,67,33,902	
	Charged	30,49,860	22,87,395	7,62,465	
75	Industries (Excluding Public Undertakings and Closed & Sick Industries)				
	Revenue -				
	Voted	29,57,62,000	39,06,21,869		9,48,59,869
76	Non-Ferrous Mining and Metallurgical Industries				
	Revenue -				
	Voted	1,76,10,000	1,37,31,800	38,78,200	
77	Ports and Lighthouses				
	Revenue -				
	Voted	1,17,35,000	84,15,364	33,19,636	
78	Civil Aviation				
	Revenue -				
	Voted	43,30,000	16,13,431	27,16,569	

**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	87,93,00,000		27,43,97,488
	Charged	48,480	9,942	
	Capital -			
	Voted	99,04,10,000		2,49,14,245
	Charged	33,95,574	28,86,601	
80	Road Transport			
	Revenue -			
	Voted	96,08,33,000	24,86,888	
	Capital -			
	Voted	41,64,28,000	1,16,00,038	
81	Other Transport Services			
	Capital -			
	Voted	27,90,42,000	25,40,42,000	
82	Other Scientific Research			
	Revenue -			
	Voted	4,00,000	98,778	
83	Secretariat - Economic Services			
	Revenue -			
	Voted	17,17,04,000	2,18,57,693	
	Charged	4,05,63,336	74,124	
84	Tourism			
	Revenue -			
	Voted	3,76,00,000	34,44,099	
	Capital -			
	Voted	22,00,000	11,00,000	
85	Census, Survey and Statistics			
	Revenue -			
	Voted	4,77,93,000	1,08,90,183	

**Summary of Appropriation Accounts - Contd**

	Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
				Saving	Excess
				(4)	(5)
	(1)	(2)	(3)	Rs	Rs
		Rs	Rs	Rs	Rs
86	Civil Supplies Revenue - Voted	2,98,00,000	2,12,71,357	85,28,643	
87	Investment in General Financial and Trading Institutions Capital - Voted	2,77,50,000	2,42,89,000	34,61,000	
88	Other General Economic Services Revenue - Voted	3,69,61,000	2,75,83,389	93,77,611	
89	Water Supply & Sanitation (Prevention of Air and Water Pollution) Revenue - Voted	8,67,00,000	3,40,85,400	5,26,14,600	
90	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) Revenue - Voted	234,02,76,000	203,54,47,131	30,48,28,869	
	Charged	8,44,000		8,44,000	
92	Industries (Public Undertakings) Capital - Voted	29,12,50,000	52,00,46,775		22,87,96,775
93	Petro-Chemical Fertiliser and Consumer Industries Capital - Voted	128,79,00,000	116,31,48,985	12,47,51,015	
94	Telecommunication and Electronic Industries Capital - Voted	40,21,00,000	40,11,00,000	10,00,000	
95	Consumer Industries (Excluding Public Undertakings and Closed & Sick Industries) Capital - Voted	21,65,37,000	37,14,14,407		15,48,77,407
	Charged	3,50,000	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
			(4)	(5)
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
96. Other Industries and Minerals (Excluding Closed and Sick Industries) Capital - Voted	11,10,00,000	7,36,28,128	3,73,71,872	..
97. Industries and Minerals (Excluding Public Undertakings and Closed & Sick Industries) Capital - Voted	82,00,000	..	82,00,000	..
98. Public Debt Capital - Charged	1534,32,88,000	1562,33,56,082	..	28,00,68,082
99. Loans and Advances Capital - Voted Total - Voted - Revenue Capital Total : Voted  Charged - Revenue Capital Total : Charged  Grand Total :	55,50,00,000    7704,17,02,000 1585,68,72,001  9289,85,74,001  1370,49,47,022 1535,89,11,926  2906,38,58,948  12196,24,32,949	42,83,29,020    6382,80,77,859 1440,21,77,880  7823,02,55,739  1346,31,56,788 1563,51,78,763  2909,83,35,551  10732,85,91,290	12,66,70,980    1462,32,28,593 285,53,75,725  1747,86,04,318  24,17,99,734 48,71,932  24,66,71,666  1772,52,75,984	..    140,96,04,452 140,06,81,604  281,02,86,056  9,500 28,11,38,769  28,11,48,269  309,14,34,325

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

EXCESS OVER THE FOLLOWING VOTED/CHARGED GRANTS REQUIRES REGULARISATION

Number and Name of the grant	Section
16 Interest Payments	Revenue (Voted)
21 Police	Revenue (Charged)
25. Public Works	Revenue (Voted)
28 Pensions and Other Retirement Benefits	Revenue (Voted)
34 Family Welfare	Revenue (Voted)
35. Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)	Revenue (Voted)
42. Social Security and Welfare (Social Welfare)	Revenue (Charged)
46 Other Social Services	Revenue (Voted)
49 Animal Husbandry	Capital (Voted)
50. Dairy Development	Capital (Voted)
52 Forestry and Wild Life	Capital (Voted)
54 Food, Storage and Warehousing	Capital (Voted)
58 Other Agricultural Programmes	Capital (Charged)
59 Special Programmes for Rural Development	Revenue (Voted)
65 Other Special Area Programmes	Capital (Voted)
66 Major and Medium Irrigation	Revenue (Voted) & Capital (Charged)
67 Minor Irrigation and Command Area Development	Capital (Charged)
68. Flood Control and Drainage	Capital (Voted)
69 Power	Capital (Voted)
75 Industries (Excluding Public Undertakings and Closed and Sick Industries)	Revenue (Voted)
79. Roads and Bridges	Revenue (Voted) & Capital (Voted)
92 Industries (Public Undertakings)	Capital (Voted)
95. Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)	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 36,44,001 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
5.	2015 - Elections	3,96,180
54	2408 - Food Storage and Warehousing	4,65,300
25	4059 - Capital Outlay on Public Works	62,779
67	4702 - Capital Outlay on Minor Irrigation	48,864 (Originally Rs 2,50,364 were drawn out of which Rs 2,01,500 were recouped)
68	4711 - Capital Outlay on Flood Control Projects	97,078
79	5054 - Capital Outlay on Roads and Bridges	25,73,800 (Originally Rs 28,97,950 were drawn out of which Rs 3,24,150 were recouped )
	Total	----- Rs 36,44,001 -----

## 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 1994-95 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	6382 80,77,859	1346 31 56,788	1440,21,77,880	1563,51,78,763
Deduct - Recoveries shown in Appendix	98,46,25,699		121,05,01,729	
Net total expenditure as shown in Statement No 10 of the Finance Accounts	6284,34,52,160	1346,31,56,788	1319,16,76,151	1563,51,78,763

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirement of Article 149 and 151 of the Constitution of India and Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my report on the accounts of the Government of West Bengal for the year 1994-95

New Delhi,  
The 1996



(C.G. SOMIAH)  
Comptroller and Auditor General of India

6 MAR 1996

## 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>			
<b>Voted -</b>			
Original	5,01,22,000	5,26,10,000	- 36,87,499
Supplementary	24,88,000		
Amount surrendered during the year		..	Nil
<b>Charged -</b>			
Original	3,42,000	5,17,000	- 1,89,862
Supplementary	1,75,000		
Amount surrendered during the year			Nil

**Notes and Comments -:**

- (i) No portion of saving of Rs 36 87 lakhs was surrendered by the department during the year
- (ii) In view of overall saving of Rs 36 87 lakhs supplementary provision of Rs 24 88 lakhs obtained in March, 1995 proved excessive
- (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>103- Legislative Secretariat -</b>			
<b>01- Assembly Secretariat</b>			
O	3,29 02	2,86 40	- 31 44
R	- 42 62		

Reasons for anticipated as well as for final saving have not been intimated ( September, 1995 )

**Grant No. 1 - Concl'd**

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<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>			
( )	1 69 39 ]		
S	24 88	2 33 92	- 2 97
R	42 62 ]		

Augmentation of fund by taking supplementary provision was stated to be due to larger establishment charges. Reasons for anticipated excess as well as for final saving have not been intimated ( September 1995 )

## 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>			
	Rs		
<i>Original</i>	1,21,91,000	1,30,81,000	1,09,11,663
<i>Supplementary</i>	8,90,000		
	}		- 21,69,337
<i>Amount surrendered during the year (March 1995)</i>			21,65,306

### Notes and Comments -

(i) In view of overall saving of Rs 21.69 lakhs, supplementary provision of Rs 8.90 lakhs obtained in March, 1995 proved excessive

(ii) Out of the final saving of Rs 21.69 lakhs in the appropriation, Rs 21.66 lakhs were surrendered during the year

### 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	1,46,75,000	1,61,90,000	1,29,84,307
Supplementary	15,15,000		
Amount surrendered during the year			Nil

**Notes and Comments -**

(i) No portion of saving of Rs 32.06 lakhs in the grant, was surrendered by the department during the year

(ii) In view of overall saving of Rs 32.06 lakhs, supplementary provision of Rs 15.15 lakhs obtained in March, 1995 proved excessive

(iii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2013 - Council of Ministers -</b>			
Non - Plan			
104 - Entertainment and Hospitality Expenses			
O	70.00	73.00	39.33
S	3.00		

Augmentation of fund by obtaining supplementary grant was made for meeting larger establishment charges. Reasons for final saving have not been intimated ( September, 1995 )

## Grant No. 4 - Administration of Justice

Section and Major Head	Total grant or appropriation Rs	Actual expenditure Rs	Excess + Saving - Rs
<b>RI VI NUI -</b>			
<b>Major Head 2014 - Administration of Justice -</b>			
<b>Voted -</b>			
Original	35 68 23 000	} 39 00 49 000	33 69 97 755
Supplementary	3 32 26 000		
Amount surrendered during the year			
<b>Charged</b>			
Original	8 87 13 000	} 9 92 51 000	8 71 71 057
Supplementary	1 05 38 000		
Amount surrendered during the year			

### Notes and Comments -

Voted Grant -

(i) No Portion of the saving of Rs. 5 30 51 lakhs was surrendered during the year

(ii) In view of overall saving of Rs. 5 30 51 lakhs in the grant supplementary provision of Rs. 3 32 26 lakhs obtained in March 1995 proved excessive

(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 - Non-Plan</b>			
02 Process Serving Establishment	1 25 50	1 6 39	- 1 09 11
05 Judicial Magistrate's Courts -	4 90 97	1 73 39	- 3 17 58
06 Process Serving Establishment of Judicial Magistrate's Courts	31 65	2 32	- 29 33
Reasons for saving in the above cases have not been intimated ( September 1995 )			
<b>107 - Presidency Magistrate's Courts -</b>			
O	76 17	} 1 16 36	75 12
S	40 19		
<b>114 - Legal Advisors and Counsels -</b>			
<b>03 Government Pleader and Public Prosecutors etc -</b>			
O	2 98 53	} 3 45 09	1 98 49
S	46 56		

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## Grant No. 4 - Contd

Supplementary provisions in the above cases were required for meeting larger establishment charges. Reasons for final saving have not been intimated ( September, 1995 )

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2014 - Administration of Justice -</b>			
<b>105 - Civil and Session Courts -</b>			
Non-Plan			
01 Civil and Sessions Courts			
O	18.31 87		
S	1.59 62		
	19.91 49	21.52.29	+ 1,60.80
<b>108 - Criminal Courts -</b>			
01 Police Case Hospitals			
O	87 68		
S	9 16		
	96 84	1.46 07	+ 49 23

Supplementary provisions were stated to be required for meeting larger establishment charges. Reasons for final excess in both the cases have not been intimated ( September, 1995 )

### Charged Appropriation-

- (i) No portion of the saving was surrendered during the year
- (ii) In view of overall saving of Rs 120 80 lakhs in the grant supplementary provision of Rs 1,05 38 lakhs obtained in March, 1995 proved excessive.
- (iii) Substantial saving occurred as under -

Head	Total Appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>2014 - Administration of Justice -</b>			
<b>102 - High Courts -</b>			
Non-Plan			
01 - Judges			
O	1,33 91		
S	28.56		
	1,62 47	1,20 99	- 41 48
02 -.Original side			
O	2,47 85		
S	33 06		
	2,80 91	2,39 86	- 41 05



### Grant No. 4 - Concl'd

Head		Total Appropriation	Actual expenditure (In lakhs of rupees)	Saving -
03 - Appellate side				
	O	5 03 26		
	S	40 17	5 43 43	5 10 06
				33 37

Supplementary provisions in the above three cases were stated to be required for meeting larger establishment charges. Reasons for final saving have not been intimated ( September 1995 )

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## Grant No. 5 - Elections

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2015 - Elections-</b>			
<b>Voted -</b>			
Rs			
Original                      22,99.00 000	}                      26,67,95 000	19,72,88 341	- 6,95,06.659
Supplementary              3,68,95.000			
Amount surrendered during the year			Nil
<b>Charged -</b>			
Original                              4,000	}                      4,000		- 4,000
Supplementary			
Amount surrendered during the year			Nil

**Notes and Comments -**  
Voted grant

- (i) No Portion of the saving of Rs. 6.95.06 lakhs was surrendered by the Department during the year
- (ii) In view of overall saving of Rs. 6.95.06 lakhs in the grant supplementary provision of Rs. 3,68.95 lakhs obtained in March, 1995 proved excessive.
- (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 -			
0305-1 Issue of Photo Identity Cards to Voters	10.00 00		- 10,00 00
Reasons for non-utilisation of fund have not been intimated ( September, 1995 )			
104 Charge for conduct of Election for Lok Sabha and State Legislative Assemblies when held simultaneously	1.00 00	16 02	- 83 98
106 Charge for conduct of Election to State Legislative	50 00	16.69	- 33 31

Reasons for saving in both the cases have not been intimated ( September, 1995 ).

**Grant No. 5 - Concl'd**

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

Head	Total grant or appropriation	Actual expenditure (In lakhs of rupees)	Excess +
<b>2015 - Elections -</b>			
103- Preparation and printing of Electoral Rolls -			
01 - Parliamentary Constituencies			
02 - Assembly Constituencies			
O	8.00 00		
S	3.50.00		
	} 11.50 00	15,13.04	+ 3,63.04

Augmentation of provision by obtaining supplementary grant was made for meeting larger establishment charges on account of issue of Photo Identity Cards

Reasons for excess have not been intimated ( September, 1995 )

105 - Charges for conduct of Election to Parliament	50.00	72.82	+ 22.82
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Reasons for excess have not been intimated ( September, 1995 )

800 - Other Expenditure -

01 - West Bengal Election Commission for conducting election to Panchayats, Municipalities, Other Local Bodies.

O			
S	18 95		
	} 18 95	63 40	+ 44 45

Augmentation of provision by obtaining supplementary grant in March, 1995 made for meeting larger establishment charges and for repayment of advance drawn from the contingency fund during the year .

Reasons for final excess have not been intimated ( September, 1995 )

## 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	2,82,88,000		
Supplementary	25,43,000		
	3,08,31,000	2,55,12,502	- 53,18,498
Amount surrendered during the year			Nil
<b>Charged -</b>			
Original	2,000		
Supplementary			
Amount surrendered during the year		2,000	- 2,000
	2,000		Nil

### Notes and Comments -

#### Voted grant -

(i) No portion of the saving of Rs 53 18 lakhs in the grant was surrendered during the year

(ii) In view of overall saving of Rs 53 18 lakhs in the grant, supplementary provision of Rs 25 43 lakhs obtained in March, 1995 proved excessive

(iii) Saving occurred mainly under -

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Saving -
<b>2020-Collection of Taxes on Income and Expenditure-</b>			
<b>104 - Collection Charges-Agricultural Income Tax-Non-Plan</b>			
1 Agricultural Income Tax-Reasons for saving have not been intimated ( September, 1995 )	1.15 88	82 94	- 32 94
<b>105(1)- Collection Charges-Taxes on Profession, Trades, Callings and Employment Non - Plan</b>			
O	1 67 00		
S	25 43		
	1,92 43	1,72 19	- 20 24

Augmentation of fund by obtaining supplementary grant was made for meeting larger establishment charges

Reasons for eventual saving have not been intimated( September,1995 )

## 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	Rs. 1,02,85,17,000		
Supplementary	9,48,95,000		
Amount surrendered during the year (March, 1995)		..	2,31,12,075
Charged -			
Original	1,00,000		
Supplementary	9,600		
Amount surrendered during the year (March, 1995)		..	1,00,000
<b>CAPITAL -</b>			
<b>Major Head : 5475 - Capital Outlay on Other General Economic Services -</b>			
Voted -			
Original	72,30,000		
Supplementary			
Amount surrendered during the year (March, 1995)		..	3,30,759
Charged -			
Original			
Supplementary	38,423		
Amount surrendered during the year..		..	Nil

### Notes and Comments -

#### Revenue (Voted) -

(i) In view of overall saving of Rs. 12,28.54 lakhs in the grant, supplementary provision of Rs. 9,48.95 lakhs obtained in March, 1995 proved unnecessary.

(ii) Though the saving at the end of the year was Rs. 12,28.54 lakhs in the grant, an amount of Rs. 2,31.12 lakhs only was surrendered during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2029 - Land Revenue -</b>			
001 - Direction and Administration -			
Non-Plan			
General Establishment -			
(a) Land Acquisition Establishment -			
01 (i) Excluding Damodar Valley			
Corporation			
O	9,49.84		
R	- 1,09.18		
		8,40.66	7,39.13
			- 1,01.53
Reasons for anticipated as well as for final saving have not been intimated ( September, 1995 ).			

**Grant No. 7 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>101 - Collection Charges - Non-Plan</b>			
<b>01 - Establishment and Other Charges</b>			
O	12,67.17	10,74.23	8,58.85
S	66.33		
R	- 259.27		
<b>102 - Survey and Settlement Operation - Non-Plan</b>			
<b>03 - Settlement Operation in connection with Estates Acquisition and Land Reforms Schemes</b>			
O	70,01.93	78,26.55	74,92.32
S	8,24.62		

Augmentation of fund by obtaining supplementary provision in March, 1995 in both the cases was stated to be due to requirement for meeting larger establishment charges an account of Dearness Allowance. Reasons for anticipated saving in the former case and final saving in both the cases have not been intimated ( September, 1995 ).

State Plan (Annual Plan and Eighth Plan)

<b>0600 - Strengthening of Revenue Administration and Updating of Land Records - Modernisation of Survey Works Centrally Sponsored (New Schemes)</b>			
	2,00.00	18.30	- 1,81.70
<b>0100 - Strengthening of Revenue Administration and Updating of Land Records - Modernisation of Survey Works</b>			
	1,10.90	14.73	- 96.17

Reasons for saving in both the cases have not been intimated ( September, 1995 ).

**105 - Management of Ex-Zamindary Estate - Non-Plan**

<b>Temporary Establishment and Other Charges of Payment of Compensation -</b>			
<b>02. - Final Compensation</b>			
O	3,51.57	3,87.32	2,65.83
S	35.75		

Augmentation of fund by obtaining supplementary provision in March, 1995 was stated to be due to requirement for meeting larger establishment charges on account of Dearness Allowance. Reasons for final saving have not been intimated ( September, 1995 ).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2029 - Land Revenue -</b>			
<b>001 - Direction and Administration - Non-Plan</b>			
<b>General Establishment -</b>			
<b>(b) Certificate Establishment</b>			
O	1,53.16	2,22.66	- 39.43
	2,62.09		
R	1,08.93		

Reasons anticipated excess as well as final saving have not been intimated ( September, 1995 ).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
102 - Survey and Settlement Operations - State Plan (Annual Plan and Eighth Plan)			
03 Setting up of a State Level Analysis, Research and Training Institute at Salboni	10 00	1,02 84	+ 92 84

Reasons for excess have not been intimated ( September, 1995 ).

*Charged appropriation -*

- (i) In view of overall saving of Rs 1 09 lakhs in the appropriation, supplementary provision of Rs 0 10 lakhs obtained in March, 1995 proved unnecessary
- (ii) Though final saving worked out to Rs 1 09 lakhs, an amount of Rs 1 00 lakh was surrendered by the Department during the year

**Capital (Voted) -**

- (i) Out of overall saving of Rs 35 80 lakhs in the grant only an amount of Rs 3.31 lakhs was surrendered during the year

*Charged -*

- (i) In view of final saving Rs 0 35 lakhs in the appropriation supplementary provision of Rs 0 38 lakhs obtained in March, 1995 proved excessive
-

### 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	18,01,00,000	20,15,40,000	16,13,68,826
Supplementary	2,14,40,000		
Amount surrendered during the year			
			- 4,01,71,174
			Nil

**Notes and Comments -**

- (i) No portion of saving of Rs. 4,01 71 lakhs was surrendered by the department during the year
- (ii) In view of overall saving of Rs 4,01 71 lakhs in the grant, supplementary provision of Rs 2.14 40 lakhs obtained in March, 1995 proved injudicious
- (iii) Saving occurred mainly under -

Head	Total Grant	Actual Expenditure (In lakhs of Rupees )	Saving -
<b>2030 - Stamps and Registration -</b>			
<b>01 - Stamps - Judicial -</b>			
<b>Non-Plan</b>			
102 - Expenses on Sale of Stamps			
40 - Expenses on Sale of Stamps	1,00 00	68 56	-- 31 44
<b>02 - Stamps - non-judicial -</b>			
<b>Non-Plan</b>			
<b>101 - Cost of Stamps</b>			
30 - Cost of Stamps Stores	1,80 00	1,39 05	-- 40 95
Reasons for saving in the above cases have not been intimated ( September, 1995 ),			
<b>03 - Registration -</b>			
<b>Non-Plan</b>			
<b>001 - Direction and Administration -</b>			
<b>02 - District Charges -</b>			
O	14,50 00	16,56 40	13,44 40
S	2,06 40		
			- 3,12 00

Augmentation of fund by obtaining supplementary grant in March, 95 was made for meeting larger establishment charges

Reasons for final saving have not intimated ( September, 1995 ).



**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	20,72,000		
Supplementary	58,000		
		21,30,000	15,77,195
			- 5,52,805
Amount surrendered during the year		..	...
			Nil

**Notes and Comments -**

- (i) No portion of saving of Rs. 5.53 lakhs was surrendered by the department during the year
- (ii) In view of overall saving of Rs. 5.53 lakhs in the grant, supplementary provision of Rs. 0.58 lakh obtained in March, 1995 proved unjustified.

## Grant No. 10 - State Excise

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2039 - State Excise-</b>			
<i>Voted -</i>			
Original	16,05,16,000	17,85,01,000	13,11,96,875
Supplementary	1,79,85,000		
} - 4,73,04,125			
Amount surrendered during the year (March 1995)	..	..	4,32,04,549
<i>Charged -</i>			
Original		18,289	- 18,289
Supplementary	18,289		
} - 18,289			
Amount surrendered during the year	..	..	Nil

### Notes and Comments -

#### Revenue (Voted) -

(i) In view of overall saving of Rs. 4,73.04 lakhs in the grant, supplementary provision of Rs. 1,79,85 lakhs obtained in March, 1995 proved unnecessary.

(ii) Though the saving at the end of the year was Rs. 4,73.04 lakhs in the grant, an amount of Rs. 4,32.05 lakhs only was surrendered 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>			
<b>I. Superintendence</b>			
O	7,25.50	3,67.03	2,85.39
R	- 3,58.47		
} - 81.64			

Anticipated saving was stated to be due to less establishment cost. Reasons for eventual saving have not been intimated ( September, 1995 ).

**Grant No. 10 - Concl'd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2. District Charges -				
O	8,45.25			
S	1,79.85	9,60.71	9,92.04	+ 31.33
R	- 64.39			

Augmentation of Fund by obtaining supplementary provision in March, 1995 was made for meeting larger establishment charges. Anticipated saving was stated to be due to less establishment Cost. Reasons for eventual excess have not been intimated. ( September, 1995 ).

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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>			
	Rs.		
Original	25,00,00,000	} 29,93,50,000	24,98,49,517
Supplementary	4,93,50,000		
Amount surrendered during the year			Nil

**Notes and Comments -**

- (i) No portion of the saving of Rs 4.95 00 lakhs was surrendered during the year.
- (ii) In view of overall saving of Rs 4.95 00 lakhs in the grant, supplementary provision of Rs 4.93 50 lakhs obtained in March, 1995 proved unnecessary
- (iii) Saving occurred mainly under

Head	Total grant	Actual Expenditure (In lakhs of rupees)	- Saving
<b>2040-Sales Tax-</b>			
101- Collection Charges- Non-Plan			
1 General Establishment			
O	21,26 67	} 25,30 76	20,64 42
S	4,04 09		
			- 4,66 34

Augmentation of fund by obtaining supplementary grant was made for meeting larger establishment charges

Reasons for huge saving have not been intimated( September, 1995 ).

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

Section and Major Head	Total grant Rs	Actual expenditure Rs	Excess + Saving - Rs
<b>RIVINUF -</b>			
<b>Major Head - 2041 - Taxes on Vehicles -</b>			
	Rs		
Original	4 10 50 000	4 37 00 000	3 64 24 143
Supplementary	26 50,000		
			- 72,75 857
Amount surrendered during the year(March,1995)			85 58 401

### Notes and Comments -

(i) In view of overall saving of Rs 72.76 lakhs in the grant supplementary provision of Rs 26.50 lakhs obtained in March 1995 proved unnecessary

(ii) Though the ultimate saving worked out to Rs 72.76 lakhs in the grant the department surrendered Rs 85.58 lakhs during the year. This proved unjustified

(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	2 39 09	2 19 62	+ 8 42
S	26 50		
R	- 54 39		
	2 11 20		

Augmentation of fund by obtaining supplementary grant was made for meeting larger establishment charges

Anticipated saving was stated to be due to observation of economy by the Government. Reasons for eventual excess have not been intimated ( September, 1995 )

101- Collection Charges- Non-Plan			
1 Collection Charges			
O	1 62 95	1 40 21	1 36 13
R	- 22 74		

Anticipated saving was stated to be due to observation of economy by the Government. Reasons for final saving have not been intimated ( September, 1995 )

**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>			
	Rs		
Original	9,87,27,000		
Supplementary	90,38,000		
	10,77,65,000	8,29,10,539	- 2,48,54,461
Amount surrendered during the year		..	Nil

**Notes and Comments -**

- (i) No portion of the saving of Rs 2,48 54 lakhs in the grant was surrendered during the year  
(ii) In view of overall saving of Rs 2,48 54 lakhs in the grant, supplementary provision of Rs 90 38 lakhs obtained in March, 1995 proved injudicious  
(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	42 59		
S	39 51	82 10	31 07
			- 51 03
<b>103 Collection Charges- Electricity Duty-Non-Plan</b>			
1 Electric Inspector			
O	50 41		
S	0 58	50 99	34 72
			- 16 27
<b>4 Charges connected with the Administration of the Bengal Electricity Duty Act, 1935-</b>			
O	58 40		
S	14 80	73 20	43 81
			- 29 39

**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	7.54 70			
S	31 79	7.86 49	6.47 05	- 1.39 44

Augmentation of fund by obtaining supplementary grant in all the cases was made for meeting larger establishment charges. Reasons for saving have not been intimated ( September, 1995 )

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

Section and Major Head	Total grant Rs	Actual expenditure Rs	Excess + Saving - Rs
RI VI NUL -			
Major Head : 2047 - Other Fiscal Services-			
			Rs
Original	4,24,70,000	4,80,00,000	4,32,21,832
Supplementary	55,30,000		
Amount surrendered during the year			Nil

**Notes and Comments -**

- (i) No portion of the saving was surrendered during the year
- (ii) In view of final saving of Rs. 47.78 lakhs in the grant supplementary provision of Rs. 55.30 lakhs obtained in March 1995 proved excessive
- (iii) Saving occurred under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
103 - Promotion of Small Savings			
O	4,24,70	4,80,00	4,32,21
S	55,30		
			- 47,79

Additional provision was required for meeting larger expenditure on establishment. Reasons for final saving have not been intimated ( September, 1995 )



## 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	Rs. 31,00,000		
Supplementary	..		
	31,00,000	52,14,181	+ 21,14,181
Amount surrendered during the year (March, 1995)	..	..	4,05,000
<i>Charged -</i>			
Original	13,42,35,02,000		
Supplementary	5,15,78,000		
	13,47,50,80,000	13,26,86,13,209	- 20,64,66,791
Amount surrendered during the year (March, 1995)	.	..	17,00,000

### Notes and Comments -

#### Voted grant -

- (i) Expenditure exceeded the grant by Rs. 21,14,181; the excess requires regularisation.
- (ii) In view of excess of Rs 21.14 lakhs in the grant surrender of Rs. 4.05 lakhs by the Department proved unjustified. It indicates lack of control over budgetary system.
- (iii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess -
<b>2049 - Interest Payments -</b>			
60 - Interest on Other obligations -			
701 - Miscellaneous -			
0325 - Other items	1.00	48.80	+ 47.80

Reasons for excess have not been intimated (September, 1995).

#### *Charged Appropriation -*

(i) Out of overall saving Rs. 20,64.67 lakhs in the appropriation Rs. 17.00 lakhs only were surrendered during the year.

(ii) In view of the overall saving Rs. 20,64.67 lakhs in the appropriation supplementary provision of Rs. 5,15.78 lakhs obtained in March, 1995 proved unnecessary.

**Grant No. 16 - Contd.**

(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	2,40,11 00	2,44,35 00	2,36,46 96
R	4,24 00		

Anticipated excess was due to larger payment of interest. Reasons for eventual saving have not been intimated (September, 1995)

200 - Interest on Other Internal Debts -

(i) Cash-Credit and Ways and Means Advances -

0125 - Interest on Cash-Credit advances from the State Bank of India	50 00	..	- 50.00
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Reasons for non-utilisation of fund have not been intimated (September, 1995).

(ii) Other items -

0325 - Interest on loans from Life Insurance Corporation of India			
O	11,50 00	10,50 00	9,49 45
R	1,00 00		

Anticipated saving was attributed to lesser payment of interest to the L.I.C., G.I.C. and N.C.D.C. Reasons for final saving have not been intimated (September, 1995).

0425 - Interest on loans from the General Insurance Corporation of India			
O	5,25 00	5,00 00	5,13 39
R	25 00		

0925 - Interest on loans from National Cooperative Development Corporation			
O	4,50 00	3,50 00	3,51 54
R	1,00 00		

**Grant No. 16 - Contd.**

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
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Anticipated saving was attributed to lesser payment of interest to the L.I.C., G.I.C. and N.C.D.C. Reasons for final excess in the above cases have not been intimated (September, 1995).

1925 - Interest on loans from Tribal  
Cooperative Marketing Development  
Federation of India Ltd.

<i>O</i>	7.78	] 8.00	..	- 8.00
<i>R</i>	0.22			

2025 - Interest on loans from Cooperative  
Bank for Agriculture and Rural Development  
under Scheme of Debt relief to farmers

<i>O</i>	91.65	] 1,20.00	..	- 1,20.00
<i>R</i>	28.35			

Anticipated excess was attributed to larger payment of interest to the Tribal Cooperative Marketing Development Federation of India Ltd. and towards Cooperative Bank for Agriculture and Rural Developments. Reasons for non-utilisation of fund in the above cases have not been intimated (September, 1995).

305 - Management of Debt -

0100 - Expenditure connected with  
the issue of new loans

<i>O</i>	56.00	] 35.00	..	- 35.00
<i>R</i>	- 21.00			

Anticipated saving was attributed to lesser payment of interest. Reasons for non-utilisation of fund have not been intimated (September, 1995).

03 - Interest on Small Savings, Provident Funds, etc. -

104 - Interest on State Provident Funds -

0125 - Interest on General Provident Fund

<i>O</i>	1,13,04.00	] 1,10,00.00	99,30.00	- 10,70.00
<i>R</i>	- 3,04.00			

Anticipated saving was attributed to lesser payment of interest towards G.P.Fund. Reasons for final saving have not been intimated (September, 1995).

**Grant No. 16 - Contd.**

Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>0425 - Interest on All India Service Provident Fund</b>				
<i>O</i>	1,18.22			
<i>R</i>	11.78			
		1,30.00	1,05.00	- 25.00

Anticipated excess was attributed to larger payment of interest towards All India Service Provident Fund. Reasons for final saving have not been intimated (September, 1995).

<b>0525 - Interest on Contributory Provident Fund</b>				
<i>O</i>	59.71			
<i>R</i>	- 9.71			
		50.00	50.00	

Anticipated saving was attributed to lesser payment of interest towards Contributory Provident Fund.

**04 - Interest on Loans and Advances from Central Government -**

**101 - Interest on loans for State / Union Territory Plan Schemes -**

<b>0125 - Interest on Block Loans</b>				
<i>O</i>	1,46,12.26			
<i>R</i>	- 1,60.85			
		1,44,51.41	1,44,52.19	+ 0.78

Anticipated saving was attributed to lesser payment of interest on Block Loans. Reasons for final excess have not been intimated (September, 1995).

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

<b>0125 - Interest on loans for integrated development of Small and Medium Towns</b>				
<i>O</i>	1,14.27			
<i>R</i>	- 11.54			
		1,02.73	1,02.72	- 0.01

**0425 - Interest on loans for Transmission Scheme -**

**(i) Loans for Inter-State Transmission Scheme**

<i>O</i>	2,73.84			
<i>R</i>	- 35.25			
		2,38.59	2,38.59	

**Grant No. 16 - Contd.**

Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>1025 - Interest on loans for Minor Irrigation, Soil Conservation and Area Development -</b>				
Soil Conservation Schemes				
<i>O</i>	1,17.81			
<i>R</i>	- 9.39	1,08.42	1,08.40	- 0.02
<b>1225 - Interest on loans for Tribal Development -</b>				
(i) Loans for development of Oil Seeds and Oil of Trees and Forest Origin in the tribal areas				
<i>O</i>	14.64			
<i>R</i>	- 0.48	14.16	5.66	- 8.50
<b>104 - Interest on loans for Non-Plan Schemes -</b>				
<b>0325 - Interest on loans for share of Small Savings Collections</b>				
<i>O</i>	6,12,32.02			
<i>R</i>	- 1,69.21	6,10,62.81	6,10,62.80	- 0.01

Anticipated saving in the above cases was attributed to lesser payment of interest. Reasons for final saving have not been intimated (September, 1995).

**2625 - Interest on loans for Agriculture -**

(i) Manures and Fertilisers				
Interest on loans for purchase and distribution of fertilisers, seeds and pesticides				
<i>O</i>	65.81			
<i>R</i>	- 64.46	1.35	1.35	..

Anticipated saving was attributed to lesser payment interest (September, 1995).

**3925 - Interest on loans for Roads and Bridges -**

(i) Loans for construction of Second Bridge over Hooghly river including Kona Express Way				
<i>O</i>	21,92.27			
<i>R</i>	- 1,74.41	20,17.86	20,17.86	..

Anticipated saving was attributed to lesser payment of interest (September, 1995).



**Grant No. 16 - Contd.**

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
1725 - Interest on loans from National Bank for Agriculture and Rural Development	50 00	1,31 98	+ 81.98

Reasons for excess have not been intimated (September, 1995).

04 - Interest on loans and Advances from  
Central Government -

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

0325 - Interest on Other Loans

O	35,35.53	}	35,50.03	35,50 03
R	14.50			

104 - Interest on loans for Non-Plan Schemes -

0425 - Interest on loans for Modernisation  
of Police Force

O	31.20	}	36 85	36.84	- 0.01
R	5.65				

1625 - Interest on loans for Public Health -  
Sanitation and Water Supply -

(i) Neorakhola Water Supply Scheme

O	1,08.47	}	1,22.97	1,22.96	- 0.01
R	14.50				

Anticipated excess in the above cases was attributed to larger payment of interest. Reasons for final saving have not been intimated (September, 1995).

107 - Interest on Pre-1984-85 Loans -

0725 - Interest on Other loans -

(a) 1979-84 consolidated loans repayable over  
25 years

O	25,05.99	}	25,11.96	25,11.96
R	5.97			

Anticipated excess was attributed to larger payment of interest.

**Grant No. 16 - Concl'd.**

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
60 - Interest on other obligations -			
101 - Interest on Deposits -			
0525 - Interest on Deposit made by C.M.D.A.			
O			
R	6,00 00	5,92.44	- 7.56

Provision of fund by re-appropriation was attributed to larger payment of interest on Deposit made by C.M.D.A. Reasons for final saving have been intimated (September, 1995).

701 - Miscellaneous

0225 - Interest on Accident Reserve Fund for Flying Training Institute		17.40	+ 17.40
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Reasons for incurring expenditure without budget provision have not been intimated.

0525 - Other items			
O	50 00		
R	50.00	1,82.78	+ 82.78

Anticipated excess was attributed to larger payment of interest for Miscellaneous loans. Reasons for final excess have not been intimated (September, 1995).



**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>			
<i>Original</i> 2,32,55,000	2,49,24,000	2,29,54,187	- 19,69,813
<i>Supplementary</i> 16,69,000			
<i>Amount surrendered during the year</i>			<i>Nil</i>

**Notes and Comments -**

- (i) No portion of the saving was surrendered during the year.
- (ii) In view of the overall saving of Rs. 19.70 lakhs in the *appropriation*, supplementary provision of Rs. 16.69 lakhs obtained in March, 1995 proved unnecessary.
- (iii) Saving occurred under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>2051-Public Service Commission-</b>			
102 - State Public Service Commission			
Non-Plan			
<i>O</i> 2,32.55	2,49.24	2,29.54	- 19.70
<i>S</i> 16.69			

Reasons for saving have not been intimated ( September, 1995 ).

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## Grant No. 18 - Secretariat - General Services (All voted)

Section and Major Head	Total grant Rs	Actual expenditure Rs	Excess + Saving - Rs
<b>RI VI NUL -</b>			
<b>Major Head : 2052 - Secretariat - General Services-</b>			
Original	24 95,00,000	} 25,72,20,000	} 23,51,87,953
Supplementary	77,20,000		
Amount surrendered during the year (March, 1995)			72,30 424

### Notes and Comments -

- (i) Out of overall saving of Rs 2.20 32 lakhs in the grant, only an amount of Rs 72 30 lakhs was surrendered by the Department during the year
- (ii) In view of final saving of Rs 2.20 32 lakhs in the grant supplementary provision of Rs 77 20 lakhs obtained in March 1995 by the Department proved unnecessary
- (iii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Savings -	
<b>090-Secretariat-</b>				
<b>Non-Plan</b>				
<b>1 Home Department (excluding Transport and Passport Branches etc) -</b>				
O	5,05 55	} 4 97 67	} 5,00 43	
S	43 65			
R	- 51 53			
Augmentation of fund by supplementary provision was required for meeting larger establishment charges				
Anticipated saving was stated to be due to some vacant posts and non-payment of rent Reasons for eventual excess have not been intimated (September 1995)				
9	Department of Land and Land Reforms	1 12 70	88 76	- 23 94
10	Public Works Department	1 16 10	- 94 92	- 21 18
14	Department of Parliamentary Affairs	41 35	16 29	- 25 06
<b>091 - Attached Offices-</b>				
<b>Non-Plan</b>				
3	Other Passport Establishments	39 95	11 68	- 28 27
Reasons for saving in the above cases have not been intimated (September, 1995)				

### Grant No. 18 - Concl'd

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
090--Secretariat Non-Plan			
4. Finance Department (including Department of Excise)	9,29.15	9,54.25	+ 25.10

Reasons for excess have not been intimated (September, 1995).

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## 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	25,01,38,000	26,66,00,000	24,08,25,606
Supplementary	1,64,62,000		
Amount surrendered during the year (March, 1995)			50,92,106

### Notes and Comments -

(i) Out of overall saving of Rs 2,57 74 lakhs in the grant, only an amount of Rs 50 92 lakhs was surrendered by the Department during the year

(ii) In view of final saving of Rs 2,57 74 lakhs in the grant, supplementary provision of Rs 1,64 62 lakhs obtained in March, 1995 proved unnecessary

(iii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Savings -
<b>093 - District Establishment -</b>			
<b>Non-plan</b>			
01 General Establishment -			
O	17,86 81	17,76 86	16,16 37
S	62 00		
R	-71 95		
<b>094 - Other Establishments -</b>			
<b>Non-Plan</b>			
01 Sub-divisional Establishment			
O	6,59 01	7,55 56	7,41 99
S	1,02 62		
R	-6 07		

In each of the above cases augmentation of fund was required for meeting larger establishment charges. Anticipated saving was stated to be due to non-filling up of vacancies. Reasons for eventual saving in both the cases have not been intimated ( September, 1995 )

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

Section and Major Head	Total grant Rs	Actual expenditure Rs	Excess + Saving - Rs
<b>RI VENUE -</b>			
<b>Major Head : 2054 - Treasury and Accounts Administration -</b>			
	Rs		
Original	17,44,15,000		
Supplementary	2,50,08,000	19,94,23,000	17,86,15,068
			- 2,08,07,932
Amount surrendered during the year (March, 1995)			8,15,566

### Notes and Comments -

- (i) Out of overall saving of Rs. 2.08 08 lakhs in the grant, only an amount of Rs. 8.16 lakhs was surrendered by the Department during the year
- (ii) In view of final saving of Rs. 2.08 08 lakhs in the grant, supplementary provision of Rs. 2.50 80 lakhs obtained in March, 1995 proved excessive
- (iii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
096 - Pay and Accounts Offices - Non-Plan			
01 Calcutta Pay and Accounts Office			
O	2,37 08		
S	45 22	2,82 30	2,48 58
			- 33 72
097 - Treasury Establishment - Non-Plan			
05 Other Treasuries			
O	12,52 25		
S	1,68 24	14,20 49	12,80 03
			- 1,40 46

In the above cases, augmentation of fund by supplementary provisions was required for meeting larger establishment charges. Reasons for eventual saving have not been intimated ( September, 1995 )

098 - Local Fund Audit - Non-Plan			
0100 - Examiner and Assistant Examiner	43 00		- 43 00
0400 - Leave and Pension Contributions	11 09		- 11 09

Reasons for non-utilisation of entire fund in the above cases have not been intimated ( September, 1995 )

**Grant No. 20 - Concl.**

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

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Excess +
098 - Local Fund Audit - Non-Plan			
0200. Establishment charges payable to the Government of India for the cost of Local Fund Audit	74.08	1,19.62	+ 45.54

Reasons for excess have not been intimated ( September, 1995 ).

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## Grant No. 21 - Police

Section and Major Head	Total grant or appropriation Rs	Actual expenditure Rs	Excess + Saving - Rs
<b>RI.VENUE -</b>			
<b>Major Head : 2055 - Police -</b>			
Rs			
<b>Voted -</b>			
Original	440.14,00,000	} 485.48,56,000	462,98,92,939
Supplementary	45,34,56,000		
Amount surrendered during the year			Nil
<b>Charged -</b>			
Original		} 4,31,570	4,35,070
Supplementary	4,31,570		
Amount surrendered during the year			Nil

### Notes and Comments -

#### Voted grant -

- (i) No portion of the saving of Rs 22,49 63 lakhs was surrendered by the department during the year
- (ii) In view of the overall saving of Rs 22,49 63 lakhs under the grant, supplementary provision of Rs 45,34 56 lakhs obtained in March, 1995 proved unjustified
- (iii) Though the net saving in the grant did not exceed the approved 5% limit of the total grant, wide variations occurred in the following cases -
  - (a) Saving -

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	6,92 23	} 8,38 28	5,78 26
S	1,46 05		
			- 2,60 02

**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	7,74.42	8,52.00	7,51.61
	S	77.58		
108 -	State Headquarters - Police Non-Plan			
01 -	Calcutta Police			
	O	86,74.77	95.64.66	79,36.19
	S	8,89.89		
109 -	District Police - Non-Plan			
01 -	West Bengal Police			
	O	225,83.53	248.87.53	242,24.88
	S	23,04.00		
111 -	Railway Police - Non -Plan			
01 -	Railway Police			
	O	14,53.31	16,28.70	13,49.42
	S	1,75.39		
112 -	Harbour Police- Non-plan			
	O	3,72.41	3,90.85	3,18.27
	S	18.44		
Augmentation of funds by supplementary provision in the above cases were made for larger establishment Charges Reasons for final saving in all the cases have not been intimated ( September, 1995 ).				
113 -	Welfare of Police personnel - Non-Plan			
01 - (b) -	Hospitals for District Police	1,96.50	1,21.55	- 74.95
Reasons for saving have not been intimated ( September, 1995 ).				



**Grant No. 21 - Contd**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
115 -	Modernisation of Police Force - Non-Plan			
01 -	Scheme for Modernisation of Police Force			
	O 3,00 00	3.50 00	1.86 39	- 1.63 61
	S 50 00			
800 -	Other Expenditure - Non-Plan			
04 -	Additional Police for Enforcement Branch			
	O 6,29 55	7.03 58	5.54 93	- 1.48 65
	S 74 03			
05 -	Cost of Police Force, etc employed for cordoning work			
	O 4,68 00	4.86 46	4.13 06	- 73 40
	S 18 46			
07 -	Anti-Hijacking measures			
	O 2,70 85	3.21 96	2.73.23	- 48 73
	S 51 11			

Augmentation of funds by supplementary provision in the above cases were made for larger establishment charges Reasons for final saving in all the cases have not been intimated ( September, 1995 )

(b)Excess -

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2055 -	Police -			
102 -	Central Reserve Police - Non-Plan			
	Adjustment for deployment of Central Reserve Police Force	3,30 00	5,40 26	+ 2,10 26

Reasons for excess have not been intimated ( September, 1995 )

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +	
104 - Special Police - Non-Plan				
01 - Eastern Frontier Rifles (West Bengal Battalion)				
O	9,93 84	11.25 51	12.92 17	+ 1.66 66
S	1.31 67			
113 - Welfare of Police personnel - Non-Plan				
02 - Loss on Sale of subsidised Food Stuff to the Police Force- Inter-Account Transfers-				
Expenditure Written back from Capital to Revenues-				
0443 - (i) - State Headquarters Police				
0443 - (ii) - District Police				
O	42 40 00	45,45.37	56,18 74	+ 10,73 37
S	3,05 37			

Augmentation of funds by supplementary provision in the above cases were made for larger establishment charges Reasons for final excess in all the cases have not been intimated ( September, 1995 )

800 - Other Expenditure -  
State Plan (Annual Plan and Eighth Plan)

1380- Improvement in Traffic Management	25 00	1.05 31	+ 80 31
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Reasons for excess have not been intimated ( September, 1995 )

**Charged Appropriation -**

(i) Expenditure exceeded the appropriation by Rs 3,500 , the excess requires regularisation

(ii) In view of the excess of Rs 0 03 lakh supplementary provision of Rs 4 32 lakhs obtained in March, 1995 proved inadequate

## Grant No. 22 - Jails (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
<b>REVENUE -</b>				
<b>Major Head : 2056 - Jails -</b>				
Original	28,13,38,000	} 28,13,38,000	28,83,25,997	- 2,30,12,003
Supplementary	..			
Amount surrendered during the year	..	..	Nil	

### Notes and Comments -

- (i) No portion of the saving of Rs. 2,30.12 lakhs in the grant was surrendered during the year.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2056 - Jails —</b>			
<b>101 - Jails -</b>			
Non-Plan			
02. Central Jails	9,83.25	9,35.20	- 48.05
03. District Jails	7,43.11	6,82.89	- 60.22
08. Maintenance of generator installed in different jails of West Bengal	33.00	1.07	- 31.93
<b>800 - Other Expenditure -</b>			
09. Modernisation of Prison - Administration	50.00	11.89	- 38.11

Reasons for saving in the above cases have not been intimated (September, 1995).

### State Plan (Annual Plan and Eighth Plan)

10. Modernisation of Prison - Administration	80.00	0.81	- 79.19
11. Miscellaneous Development Works	1,00.00	7.15	- 92.85

Reasons for saving in the above cases have not been intimated (September, 1995).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2056 - Jails—</b>			
<b>101 - Jails -</b>			
Non-Plan			
01. Presidency Jails	3,33.02	4,03.78	+ 70.76
04. Subsidiary Jails	3,34.85	3,82.61	+ 47.76

Reasons for excess in the above two cases have not been intimated (September, 1995).

## 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 26 45 000	12 26 45 000	8 37 77 308
Supplementary	Rs		
Amount surrendered during the year (March 1995)			- 3 88 67 692
			37 91 059
<b>CAPITAL -</b>			
<b>Major Head 4058 - Capital Outlay on Stationery and Printing -</b>			
Original		1 60 000	- 1 60,000
Supplementary	1 60 000		
Amount surrendered during the year			Nil

### Notes and Comments —

#### Revenue -

(i) Though the overall saving was Rs 3 88 68 lakhs in the grant the Department surrendered only Rs 37 91 lakhs during the year

(ii) 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>			
Non - Plan			
<b>01 - Stationery Offices and Stores</b>			
O	47 40	13 90	34 08
R	- 3 50		
02 - Purchase of Stationery Stores			- 9 82
			2 30 00
			1 10 96
			- 1 19 04
<b>102 - Printing Storage and Distribution of Forms</b>			
Non-Plan			
<b>01 - Press and Forms Department</b>			
O	92 40	57 99	45 10
R	- 34 41		
			- 12 89

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>103 - Government Press -</b>			
Non - Plan			
01 - West Bengal Government Press	5.48.25	3.92.13	- 1.56.12
02 - Cooch Behar Government Press	31.35	19.11	- 12.24
05 - Setting up of a new Press for printing works of the Legislature, High Court etc. at Kadapara	1.03.00	87.59	- 15.41
<b>104 - Cost of Printing by Other Sources -</b>			
Non - Plan			
04 - Office of the Controller of Printing and Stationery for printing of Calcutta Gazette	19.00	5.02	- 13.98

Reasons for anticipated as well as final saving in the above cases have not been intimated ( September, 1995 ).

(ii) Saving mentioned above was partly counter-balanced by excess as under.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2058 - Stationery and Printing -</b>			
<b>104 - Cost of Printing by Other Sources.-</b>			
Non - Plan			
03 - Printing of important Government documents at Sree Saraswaty Press / Other taken over Presses	20.00	54.18	+ 34.18

Reasons for excess have not been intimated ( September, 1995 ).

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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 Head : 2059 - Public Works, 2202 - General Education, 2205 - Art and Culture, 2210 - Medical and Public Health, 2216 - Housing, 2230 - Labour and Employment, 2235 - Social Security and Welfare (Social Welfare), 2401 - Crop Husbandry, 2403 - Animal Husbandry, 2404 - Dairy Development, 2406 - Forestry and Wild Life, 2408 - Food, Storage and Warehousing, 2852 - Industry, 2853 - Non-Ferrous Mining and Metallurgical Industries, 3475 - Other General Economic Services -</b>			
<b>Voted -</b>			
Original	1,34,83,77,000	1,41,40,53,000	+ 25,93,54,866
Supplementary	6,56,76,000		
Amount surrendered during the year	...	-	NIL
<b>Charged -</b>			
Original	2,21,36,000	2,21,83,704	- 61,97,404
Supplementary	47,704		
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, 4235 - Capital Outlay on Social Security and Welfare, 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, 4515 - Capital Outlay on Other Rural Development Programmes, 4851 - Capital Outlay on Village and Small Industries, 4885 - Other Capital Outlay on Industries and Minerals -</b>			
<b>Voted -</b>			
Original	45,77,36,000	62,81,42,000	- 20,71,23,766
Supplementary	17,04,06,000		
Amount surrendered during the year	...	...	NIL
<b>Charged -</b>			
Original	8,00,000	40,22,671	- 8,83,395
Supplementary	32,22,671		
Amount surrendered during the year	...	...	NIL

## Grant No. 25 - Contd.

### Notes and Comments -

#### Revenue ( Voted grant )

(i) Expenditure exceeded the grant by Rs 25,93,54,866 The excess requires regularisation

(ii) In view of the excess expenditure of Rs 25,93 55 lakhs in the grant, supplementary provision of Rs 6,56 76 lakhs obtained in March, 1995 proved inadequate

(iii) Though the net variation in the grant was within the limit of 5% of total provision significant excess / saving ( of compensating nature ) in the following cases Besides in a good number of cases marked (\*) recurrence of excess / saving have been going on for last few years

(iv) Excess -

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess +
<b>2059 - Public Works -</b>			
01 - Office Buildings -			
053 - Maintenance and Repairs - Non-Plan			
03 Maintenance of Other Government non-residential Buildings ( Public Works Directorate )			
18 (b) Maintenance * -			
O	12,50 00	14,56,29	35,27 37
S	2,06 29		

Augmentation of fund by obtaining supplementary provision in March, 1995 was made for meeting the maintenance and repairing cost of other Government non-residential Buildings and purchasing of materials for on going construction Works and also for meeting establishment charges Reasons for excess have not been intimated ( September, 1995 )

05 Maintenance of other Government Buildings ( Construction Board Directorate)			
18 (a) Maintenance * -	2,5000	4,87 52	+ 2,37 52
06 Maintenance of other Government non-residential Buildings ( Public Health Engineering ) *	2,50 00	3,33 12	+ 83 12

Reasons for final excess in both the cases have not been intimated ( September, 1995 )

799 - Suspense -  
Non - Plan

01 - Construction Board * -			
Stock		3,97 90	+ 3,97 90
Misc Works Advances		2,43 48	+ 2,43 48

Reasons for incurring expenditure without Budget provision in the above cases have not been intimated ( September, 1995 )

**Grant No. 25 - Contd**

Head	Total grant	Actual expenditure ( In lakhs of rupees. )	Excess +
02 - Public Works Directorate -			
Stock	20.40.00	38.21.01	+ 17.81.01
Purchase	3.95.00	6.62.31	+ 2.67.31
Misc. Works Advances	5.60.00	15.02.99	+ 9.42.9
Cash settlement Suspenses Accounts	..	9.75.20	+ 9.75.20

Reasons for excess in the above three cases and reasons for incurring expenditure without Budget provision in the last case have not been intimated ( September, 1995 )

80 - General -			
001 - Direction and Administration -			
Non - Plan			
01 Direction - Construction Board	6.00.40	6.64.07	+ 63.67
052 - Machinery and Equipment -			
Non-Plan			
02. Public Works Directorate *-			
00 (b) Repairs and Carriage	4.45.00	5.25.69	+ 80.69

Reasons for excess in the above cases have not been intimated ( September, 1995 )

2216 - Housing ( Buildings ) -			
01 - Government Residential Buildings -			
III - Maintenance and Repairs -			
Non - Plan			
01 Government Residential Buildings ( P.W.D )			
O	3.50.00	5.54.64	+ 2.00.44
S	4.20		
	3.54.20		

Augmentation of fund by obtaining supplementary provision in March, 1995 was made for meeting cost of maintenance and repairs. Reasons for excess have not been intimated ( September, 1995 ).

(iv) Saving :-

Head	Total grant	Actual expenditure (.In lakhs of rupees )	Saving -
2059 - Public Works -			
01 - Office Buildings -			
053 - Maintenance and Repairs -			
Non - Plan			



**Grant No. 25 - Contd**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
01 Maintenance of Writers Buildings etc	3 46 63	2 53 14	- 93 19
03 Maintenance of Other Government non-residential Buildings ( Public Works Directorate * )			
06 (a) R R I	3 25 00	1 02 92	- 2 22 08
Reasons for saving in the above cases have not been intimated ( September 1995 )			
18 (c) Wages	14,70 00		- 14 70 00
05 Maintenance of other Government non-residential Buildings ( Construction Board Directorate )			
18 (b) Wages	2 00 00		- 2 00 00
800 - Building Maintenance and Repairs to Mahajati Sadan Hall and Other Manchas under the administrative control of Land C A Department	63 00		- 63 00

Reasons for non-utilisation of entire provision in the above cases have not been intimated ( September, 1995 )

**Seventh Plan ( Committed)**

01 - Maintenance of Government non-residential Buildings -

18 - Maintenance -

(a) Public Works Directorate \* 7 10 00 3 90 - 7 06 10

104 - Lease Charges -  
Non-Plan

01 - Charges in Connection with the Buildings hired requisitioned of Leased by the Public Works Department for non-residential purposes \* 75 00 11 46 - 63 54

Reasons for saving in the above cases have not been intimated ( September 1995 )

799 - Suspenses -  
Non-Plan

01 - Construction Board -  
Purchases

O	9 50 00	}	9 90 86	28 98	- 9 61 88
S	40 866				

80 - General -

001 - Direction and Administration -  
Non-Plan

**Grant No. 25 - Contd.**

Head	Total appropriation	Actual expenditure ( In lakhs of rupees.)	Saving -
<b>80 - General -</b>			
<b>001 - Direction and Administration -</b>			
<b>Non - Plan</b>			
<b>04 - Execution ( Charged )</b>	<b>23.96</b>	<b>11.33</b>	<b>- 12.63</b>

Reasons for saving in the above cases have not been intimated ( September, 1995 ).

**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 -
		( In lakhs of rupees )			
<b>2059 - Public Works -</b>					
<b>01 - Office Buildings -</b>					
<b>799 - Suspense -</b>					
<b>Non-Plan</b>					
<b>(2) P.W.D.</b>					
<i>Purchases</i>	- 1.87	...	....	....	- 1.87
<i>Stock</i>	+ 2.62	...	....	....	+ 2.62
<i>Misc. Works Advances</i>	+ 3.30	....	....	....	+ 3.30
<hr style="border-top: 1px dashed black;"/>					
<b>Total :</b>	<b>+ 4.05</b>	....	....	...	<b>+ 4.05</b>
<hr style="border-top: 1px dashed black;"/>					

**Capital (Voted) -**

(i) No portion of the saving of Rs. 20,71.24 lakhs in the grant was surrendered during the year.

(ii) In view of overall saving of Rs. 20,71.24 lakhs supplementary provision of Rs. 17,04.06 lakhs obtained in March, 1995 proved fully unnecessary.

(iii) Substantial saving excess were noticed in the following sub-heads. In a good number of cases marked (\*) recurrence of saving / excess have been going for last few years.

**Grant No. 25 - Contd.**

(iv) Saving -

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
<b>4059 - Capital Outlay on Public Works -</b>			
<b>01 - Office Buildings -</b>			
101 - Construction -			
General Pool Accommodation -			
State Plan ( Annual Plan and Eighth Plan )			
0100 - Administration of Justice -			
00(a) High Courts			
00(b) Civil and Session Courts			
O	52.00		
S	2.01.23		
	2.53.23	1.12.62	- 1.40.61
<p>Augmentation of fund by obtaining supplementary provision in March, 1995 was made for meeting larger expenditure on account of construction, repair, renovation and addition and alteration to Court Buildings Reasons for saving have not been intimated ( September, 1995 )</p>			
04000 Sales Tax *	1.46.80	59.39	- 87.41
<p>Reasons for saving have not been intimated ( September, 1995 ).</p>			
0900 Fire Protection and Control *			
O	....		
S	1.00.00		
	1.00.00	..	- 1.00.00
<p>Augmentation of fund by obtaining supplementary provision in March, 1995 was made for meeting larger expenditure for construction of Fire Station Reasons for non-utilisation of the entire fund have not been intimated ( September, 1995 )</p>			
08. Jails -			
00(a) Jails *	1.10.00	56.19	- 53.81
<p>Centrally Sponsored ( New Schemes )</p>			
0100. Administration of Justice -			
Infrastructural facilities for Judiciary -			
Construction of Court Buildings at different Places in West Bengal	1.20.00	1.90	- 1.18.10

**Grant No. 25 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees.)	Saving -
<b>201 - Acquisition of Land -</b>			
State Plan ( Annual Plan and Eighth Plan )			
0100. State Excise	80.00	3.67	- 76.33
Reasons for saving in the above cases have not been intimated ( September, 1995 ).			
<b>4202 - Capital Outlay on Education, Sports, Arts and Culture ( Buildings ) -</b>			
<b>01 - Office Buildings -</b>			
<b>201 - Elementary Education -</b>			
State Plan ( Annual Plan and Eighth Plan )			
01. Strengthening of Administrative and Supervisory Staff ( including accommodation , etc ) *	1,00.00	14.88	- 85.12
<b>203 - University and Higher Education -</b>			
State Plan ( Annual Plan and Eighth Plan )			
05. Establishment of New Govt. Colleges	55.00	....	- 55.00
<b>105 - Engineering / Technical Colleges and Institutes -</b>			
State Plan ( Annual Plan and Eighth Plan )			
03. Development of the College of Leather, Technology, Calcutta *	50.00	....	- 50.00
08. Establishment of a new Engineering College at Salt Lake *	1,50.00	....	- 1,50.00
Reasons for non-utilisation of fund in the above cases have not been intimated ( September, 1995 ).			
09. Development and Modernisation of Polytechnic Education in Assistance from World Bank			
O	4,30.00		
S	12,00.00		
	16,30.00	9,91.60	- 6,38.40
Augmentation of fund by obtaining Supplementary provision in March 1995 was made from meeting larger Establishment Charges. Reasons for saving have not been intimated ( September, 1995 ).			

**Grant No. 25 - Contd**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
<b>104 - Archives -</b>			
State Plan ( Annual Plan and Eighth Plan )			
01 Development of State Archives	90 00	25 90	- 64 10
<b>105 - Public Libraries -</b>			
State Plan ( Annual Plan and Eighth Plan )			
01 Development and expansion of Library Services *	1,27 00	76 49	- 50 51
Reasons for saving in the above cases have not been intimated ( September, 1995 )			
<b>02 - Rural Health Services -</b>			
<b>800 - Other Expenditure -</b>			
State Plan ( Annual Plan and Eighth Plan )			
02 Special Component Plan for Scheduled Castes, Establishment of Health Centres in S C Areas Under ( M N P )	1,76 00		- 1,76 00
<b>03 - Medical Education, Training and Research -</b>			
<b>105 - Allopathy -</b>			
State Plan ( Annual Plan and Eighth Plan )			
03 Under Graduate Medical Education *	1,60 00	87 67	- 72.33
Reasons for non-utilisation of fund in the first two cases and saving for the last case have not been intimated ( September, 1995 )			
<b>4210 - Capital Outlay on Public Health (Excluding Public Health) (Tribal Areas Sub-Plan) (Buildings) -</b>			
<b>03 - Medical Education, Training and Research -</b>			
Allopathy -			
<b>796 - Tribal Areas Sub-Plan -</b>			
State Plan ( Annual Plan and Eighth Plan )			
01 Primary Health Care Services in Tribal Areas under ( M N P ) *	1,34 00	20 97	- 1,13 03
Reasons for saving have not been intimated ( September, 1995 )			

**Grant No. 25 -Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees.)	Saving -
<b>4211 - Capital Outlay on Family Welfare (Buildings)</b>			
.108 - Selected Area Programme ( M.N.P.) - Centrally Sponsored ( New Schemes )			
01 India Polulation Project - (M.N.P)			
O	...		
S	1,00.00 ]	1,00.00	.. - 1,00.00
Creation of fund by obtaining supplementary provision in March, 1995 was made for meeting the cost of Civil Works.			
Reasons for non-utilisation of entire fund have not been intimated ( September, 1995 ).			
<b>4216 - Capital Outlay on Housing ( Buildings) -</b>			
01 - Government Residential Buildings -			
106 - General Pool Accommodation -			
State Plan (Annual Plan and Eighth Plan)			
Administration of Justice -			
0200	Construction of High Court Judges Residence at Bidhan Nagar	50.00	.. - 50.00
1700	Construction of 25 Quarters for Judicial Officers at different Stations	1,00.00	53.69 - 46.31
Reasons for non-utilisation of fund in the first case and saving for the second have not been intimated ( September, 1995 ).			
106 - General Pool Accommodation - Centrally Sponsored ( New Schemes )			
0100.	Construction of Quarters		
O	30.00 ]	1,15.86	.. - 1,15.86
S	85.86 ]		
Augmentation of fund by obtaining supplementary provision in March, 1995 was made for construction of Judicial Quarters.			
Reasons for non-utilisation of fund have not been intimated ( September, 1995 ).			

**Grant No. 25 - Contd**

Head	Total grant	Actual expenditure ( In lakhs of rupees.)	Excess +
(v) Excess :-			
<b>4059 - Capital Outlay on Public Works -</b>			
<b>01 - Office Buildings -</b>			
Construction - General Pool Accommodation -			
Non - Plan			
0900 Fire Protection and Control	57.00	1,23.94	+ 66.94
State Plan ( Annual Plan and Eighth Plan )			
1100. Other Administrative Services *	1,11.20	6,22.76	+ 5,11.56
Reasons for excess in the above cases have not been intimated ( September, 1995 ).			
<b>4202 - Capital Outlay on Education, Sports, Art and Culture ( Buildings ) -</b>			
<b>01 - Office Buildings -</b>			
203 - University and Higher Education -			
State Plan ( Annual Plan and Eighth Plan )			
04. Development of Other Govt. Colleges	55.00	1,27.34	+ 72.34
<b>02 - Technical Education -</b>			
104.- Polytechnics -			
State Plan ( Annual Plan and Eighth Plan )			
01 Polytechnic Diploma Courses *	30.00	1,01.12	+ 71.12
105 - Engineering / Technical Colleges and Institutes -			
State Plan ( Annual Plan and Eighth Plan )			
01. Development of Engineering Colleges *	20.00	2,64.25	+ 2,44.25
Reasons for excess in the above cases have not been intimated ( September, 1995 )			
<b>4210 - Capital Outlay on Medical and Public Health (Excluding Public Health) (Buildings)</b>			
<b>02 - Rural Health Services -</b>			
800 - Other Expenditure -			
State Plan ( Annual Plan and Eighth Plan )			
01 Primary Health Care Services ( M.N.P ) *		1,46.00	2,77.57
1,31.57			
Reasons for excess in the above cases have not been intimated ( September, 1995 ).			

## Grant No. 25 - Concl'd.

Suspense : There was no transaction under "Suspense" during the year 1994-95. The balance under the various sub-heads of "Suspense" are given below :-

Major Head and Detailed Units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
( In lakhs of ruppes )					
<b>4059 - Capital Outlay on Public Works -</b>					
<b>01 - Office Buildings -</b>					
State Plan ( Annual Plan and Eighth Plan )					
Purchases	- 27.42	..	..	..	- 27.42
Stock	..	..	..	..	..
Misc. Works Advance	+ 0.12	..	..	..	+ 0.12
<hr/>					
Total	-27.30	..	..	..	-27.30
<hr/>					

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 1995 was Rs. 64.78 Lakhs. An amount of the transactions of the fund is given in Statement No. 16 of the finance Accounts 1994-95.

### *Capital ( Charged Appropriation )*

(i) In view of ultimate saving of Rs. 8.83 lakhs, supplementary Provision of Rs. 32.23 lakhs obtained in March, 1995 proved excessive.

(ii) No portion of saving of Rs. 8.83 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>			
<b>01 - Office Buildings -</b>			
<b>100 - Construction -</b>			
General Pool Accommodation -			
Non - Plan			
0100. Governor *	8.00	1.48	- 6.52

Reasons for saving have not been intimated ( September, 1995 ).



## Grant No. 26 - Other Administrative Services (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(Fire Protection and Control) -</b>			
	Rs.		
<b>Voted -</b>			
Original	32,29,15,000	} 33,84,02,000	21,75,72,330
Supplementary	1,54,87,000		
Amount surrendered during the year			- 12,08,29,670
<b>Charged -</b>			
Original	..	} 59,559	59,559
Supplementary	59,559		
Amount surrendered during the year			.. Nil

### Notes and Comments -

#### Voted grant -

- (i) No portion of bulky saving of Rs. 12,08.30 lakhs was surrendered during the year.
- (ii) In view of huge final saving of Rs. 12,08.30 lakhs in the grant, supplementary provision of Rs 1,54.87 lakhs obtained in March, 1995 proved unjustified.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>106 - Civil Defence -</b>			
<b>Non-Plan</b>			
<b>1. Fire Fighting</b>			
O	11,92.90	} 13,47.77	5,98.89
S	1,54.87		
			- 7,48.88

Augmentation of fund was required for higher establishment charges. Reasons for eventual saving have not been intimated ( September, 1995 ).

**Grant No. 26 - Concl.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
108 -	Fire Protection and Control - Non - Plan			
02	Protection and Control	90.87	66.98	- 23 89
05.	Other Expenditure-			
	Scheme for purchase of Fire Fighting Equipments for development of fire Services	3,65 85	14.10	- 3,51.75
State Plan (Annual Plan and Eighth Plan)				
02.	Scheme for setting up of a training centre and upgradation of Fire Services	1,50.00	47.43	- 1,02.57

Reasons for saving in the above cases have not been intimated ( September, 1995 )

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

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
108 -	Fire Protection and Control- Non-Plan			
01	Direction and Administration	14,28.23	14,48 32	+ 20.09

Reasons for excess have not been intimated ( September, 1995 )

*Charged appropriation -*

(i) The entire *appropriation* was utilised

**Grant No. 27 - Other Administrative Services (Excluding 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 (Excluding Fire Protection and Control) -</b>			
Original	60,32,42,000	75,72,27,000	67,43,66,679
Supplementary	15,39,85,000		
Amount surrendered during the year (March, 1995)			3,43,52,436

**Notes and Comments -**

(i) Out of overall saving of Rs. 8,28 60 lakhs in the grant, only an amount of Rs 3,43 52 lakhs was surrendered by the Department during the year

(ii) In view of final saving of Rs 8,28 60 lakhs in the grant, supplementary provision of Rs 15,39 85 lakhs obtained in March, 1995 proved excessive

(iii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -	
106 - Civil Defence -				
Non-Plan				
3 (b). Establishment of West Bengal Civil Emergency Force				
O	1,78 04	1,89 40	1,21 76	
S	11 96			- 67 64
R	- 0 60			

Augmentation of fund by supplementary provision was due to requirement for meeting larger establishment charges. Anticipated saving was attributed to adoption of economy measures by the State Government. Reasons for final saving have not been intimated ( September, 1995 )

**Grant No. 27 - Contd**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
107 - Home Guards - Non-Plan				
01 (b) District Home Guards raised in connection with Emergency				
O	21,03 70			
S	8,64 70	29,54 40	27,89 92	- 1,64 48
R	- 14 00			
01 (c) Border Wing, Home Guard Battalion				
O	2,83 00			
S	47 10	3,10 90	2,79 00	- 31 90
R	- 19 20			

Augmentation of fund, in the above cases, by supplementary provision was required for meeting larger expenditure on Home Guards and on establishment charges. Anticipated saving was attributed to the fact that sanction of additional fund was not obtained from Finance Department and adoption of economy measures also. Reasons for eventual saving in both the cases have not been intimated ( September, 1995 )

114 - Purchase and Maintenance of Transport -  
Non-Plan

02 Maintenance of Government Aircraft

O	1,25 15			
S	10 00	1,35 15	86 73	- 48 42

Augmentation of fund by supplementary provision was required for meeting larger establishment charges. Reasons for final saving have not been intimated ( September, 1995 )

800 - Other Expenditure—  
Non-Plan

01 National Volunteer Force -  
(f) District Battalions -

(i) Periodical training

O	99 36			
R	- 53 41	45 95	51 79	+ 5 84

(iv) Bangiya Agragami Dal -  
1st. Biswakarma Battalion

O	3,14 05			
R	- 42 71	2,71 34	2,70 56	- 0 78

Anticipated saving in the above cases was stated to be due to some vacant posts. Reasons for final excess in the first case and final saving in the latter have not been intimated ( September, 1995 )

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

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
(vi)	Bangiya Agragami Dal - 3rd Biswakarma Battalion			
	O	1,10 15 ]		
	R	- 1,10 15 ]	0 20	+ 0 20

Surrender of fund was attributed to the fact that the 3rd Biswakarma Battalion was not in operation. Reasons for eventual excess have not been intimated ( September, 1995 )

1 (g)	Loss on sale of subsidised foodstuff to National Volunteer Force Personnel	60 00	...	- 60 00
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Reasons for non-utilisation of the entire fund have not been intimated ( September, 1995 )

04 -	Other Items- Introduction of photo identity cards in the border districts of West Bengal and Other Charges	1,03 20	2 97	- 1,00 23
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Reasons for saving have not been intimated ( September, 1995 )

**State Plan (Annual Plan and Eighth Plan)**

2	Subvention to West Bengal Financial Corporation			
	O	...		
	S	4,30 26 ]	...	- 4,30 26

Creation of fund by supplementary provision was required for subvention to West Bengal Financial Corporation. Reasons for non-utilisation of the entire provision have not been intimated ( September, 1995 )

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

	Head	Total grant	Actual expenditure (In lakhs of rupees )	Excess +
106 -	Civil Defence- Non-Plan			
02	Air Raid Precaution-			
02 (a)	Direction and Organisation			
	O	8,14 60 ]		
	S	11 94 ]	7,62 89	+ 4,68 82
	R	- 63 65 ]	12,31 71	

Supplementary provision was required for larger establishment charges. Anticipated saving was attributed to adoption of economy measures by the State Government. Reasons for final excess have not been intimated ( September, 1995 )

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

<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakhs of rupees)</b>	<b>Excess +</b>
<b>800 - Other Expenditure -</b>			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
<b>01. Grants to West Bengal Financial Corporation     for running Entrepreneurs' Cell</b>	<b>1.90</b>	<b>58.92</b>	<b>+ 57.02</b>
<b>Reasons for excess have not been intimated ( September, 1995 ).</b>			

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

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2071 - Pension and Other Retirement Benefits -</b>			
<i>Voted -</i>			
	Rs.		
Original	3,26,48,13,000	3,75,51,85,000	401,27,12,711 + 25,75,27,711
Supplementary	49,03,72,000		
Amount surrendered during the year		..	.. Nil
<i>Charged -</i>			
Original	1,15,000	1,56,000	.. - 1,56,000
Supplementary	41,000		
Amount surrendered during the year		..	.. Nil

**Notes and Comments -**

**Voted -**

- (i) Expenditure exceeded the grant by Rs. 25,75,27,711 ; the excess requires regularisation.
- (ii) In view of the excess of Rs. 25,75.28 lakhs in the grant, supplementary provision of Rs. 49,03.72 lakhs obtained in March, 1995 proved inadequate.
- (iii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2071 - Pension and Other Retirement Benefits --</b>			
01 - Civil --			
101 - Superannuation and retirement allowances --			
Non-Plan			
0500 - Other Pension			
O	1,99,40,00	2,30,40,40	2,58,80.59 + 28,40.19
S	31,00.40		
109 - Pension to Employees of State Aided Educational Institutions --			
Non-Plan			

**Grant No. 28 - Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
01 Pension to Employees of Primary Schools			
02. Pension to Employees of Secondary Schools			
03. Pension to Employees of Other Educational Institutions/ Organisations.			
04. Pension to Employees of Colleges			
05. Committed value of Pension to Employees of State-Aided Educational Institutions			
O	28,00.00		
S	10,50.00		
	38,50.00	47,84.92	+ 9,34.92

In both the cases enhancement of fund by obtaining supplementary grant in March, 1995 was stated to be required to meet larger expenditure.

Reasons for final excess have not been intimated. (September, 1995).

(iv) Excess mentioned above was partly counter-balanced by saving as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2071 - Pension and Other Retirement Benefits -</b>			
104 - Gratuities --			
Non-Plan			
03. Retiring Gratuity			
O	31,00.00		
S	3,80.02		
	34,80.02	32,36.09	- 2,43.93
04 Death Gratuity	7,49.98	5,95.59	- 1,54.39
105 - Family Pension			
O	36,00.00		
S	1,27.00		
	37,27.00	32,19.18	- 5,07.82
106 - Pensionary Charges in respect of Court Judges			
O	3,03.00		
S	77.00		
	3,80.00	1,60.42	- 2,19.58



## Grant No. 28 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
111 - Pension to Legislators				
O	74.70	80.00	26.53	- 53.47
S	5.30			

Augmentation of fund by supplementary grant in March, 1995 in the above cases was stated to be required for meeting larger expenditure.

Reasons for final saving in the above cases have not been intimated. (September, 1995).

*Charged --*

(i) No portion of the saving of *Rs. 1.56 lakhs* was surrendered at the close of the year.

(ii) In view of non-utilisation of entire provision, supplementary appropriation of *Rs. 0.41 lakh* obtained in March, 1995 proved unjustified

## 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>			
Original	Rs 6,05,45,000		
Supplementary	..		
	6,05,45,000	4,61,04,214	- 1,44,40,786
Amount surrendered during the year (March, 1995)	..	..	46,300

### Notes and Comments -

(i) Out of overall saving of Rs. 1,44.41 lakhs in the grant an amount of Rs. 0.46 lakh 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>2075 - Miscellaneous General Services -</b>			
<b>103 - State Lotteries -</b>			
<b>Non-Plan</b>			
01 State Lotteries	6.00.00	4.46.95	- 1.53.05

Reasons for saving in the above case have not been intimated ( September, 1995 ).

## Grant No. 30 - Education, Art and Culture ( All Voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
	Rs	Rs	Rs
<b>REVENUE -</b>			
<b>Major Head : 2202 - General Education, 2203 - Technical Education and 2205 - Art and Culture -</b>			
<b>Voted -</b>			
Original	Rs 2,111,73,27,000	2,111,73,27,000	1,753,42,49,961
Supplementary	}		
Amount surrendered during the year ( March, 1995)			- 358,30,77,039
			25,962

### CAPITAL :-

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

Original	5,10,000	5,10,000	- 720	- 5,10,720
Supplementary	}			
Amount surrendered during the year				. Nil

### Notes and Comments -

(i) Out of overall saving of Rs 358.30 77 lakhs in the grant, a negligible amount of Rs 0.26 lakh was surrendered during the year

(ii) In a large number of cases marked (\*) substantial saving / excess had occurred during the previous years also

(iii) The abnormal saving within the grant discloses defect in budgeting requiring preparation of budget on arealistic basis

(iv) Significant saving occurred under -

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
<b>2202 - General Education -</b>			
<b>01 - Elementary Education -</b>			
<b>104 - Inspection -</b>			
<b>Non Plan</b>			
1 Primary Schools	10.44 00	8.71 28	- 1.72 72

Reasons for saving have not been intimated ( September, 1995 )

## Grant No. 30 - Contd.

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
<b>State Plan ( Annual Plan and Eighth Plan )</b>			
1. Strengthening of Administrative and Supervisory Staff ( M. N. P. )	50.00	...	- 50.00
<b>Central Sector ( New Schemes )</b>			
1. Strengthening of Teachers' Training Institute	1,00.00	...	- 1,00.00
Reasons for non-utilisation of entire fund in the above cases have not been intimated ( September, 1995 ).			
<b>800 - Other Expenditure - Non-Plan</b>			
2. Mid - day Meals for Children *	1,04.33	25.06	- 79.29
3. District Primary School Council / Board *	6,54.80	5,96.68	- 58.12
<b>State Plan ( Annual Plan and Eighth Plan )</b>			
1. Free and Compulsory Primary Education ( Universal) ( M.N.P.) Establishment of Primary School Teacher and Non Teacher Cost	3,61.00	8.01	- 3.52.99
2. Provision for Incentive to the Development of Education ( M.N.P.)	3,18.00	2,53.69	- 64.31
Reasons for saving in the above cases have not been intimated ( September, 1995 ).			
3. Establishment of Board for Primary Education	50.00	...	- 50.00
Reasons for non-utilisation of entire fund have not been intimated ( September, 1995 ).			
4. Non - formal Education for Children at the Primary Stage ( M.N.P.) *	90.00	26.48	- 63.52
8. Mid - day Meals for Children *	80.00	9.90	- 70.10
9. Development of Primary Education with the assistance from the Overseas Development Administration ( O D A ) *	5,00.00	76.30	- 4,23.70
<b>Special Component Plan for Scheduled Castes -</b>			
13. Provision for incentive to the Development of Elementary Education *	1,45.00	2.40	- 1,42.60
Reasons for saving in the above cases have not been intimated ( September, 1995 ).			

**Grant No. - 30. Contd**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
<b>Centrally Sponsored - ( New Schemes )</b>			
1 Experimental Project for Non-formal Education for Children of the Age Group of 6 - 14	3,00 00		3,00 00
Reasons for non-utilisation of entire fund have not been intimated ( September, 1995 )			
<b>Central Sector ( New Schemes )</b>			
1 Provision for Operation Black Board	35,00 00	2,19 53	- 32,80 47
<b>Seventh Plan ( Committed )</b>			
1 Free and Compulsory Primary Education (Universal) ( M N P ) *	70 00	10 19	- 59 81
2 Provision for Incentive to the Development of Elementary Education ( M N P ) *	1,10 00	1 40	- 1,08 60
4 Non-formal Education for Children at the Primary Stage ( M N P ) *	70 00	3 59	- 66 41
7 Mid - day Meals for Children *	2,00 00	0 58	- 1,99 42
Reasons for saving in the above cases have not been intimated ( September, 1995 )			
8 Special Component Plan for Scheduled Castes - Mid - day Meals for Children	63 00		- 63 30
Reasons for non-utilisation of entire fund have not been intimated ( September, 1995 )			
<b>02 - Secondary Education -</b>			
<b>001 - Direction and Administration -</b>			
Non-Plan			
01 Establishment of the West Bengal Council of Higher Secondary Education	1,10 00	56 55	- 53 45
<b>105 - Teachers Training -</b>			
Non-Plan			
3 Improvement of Teachers Training Facilities *	3,50 00	1,80 67	- 1,69 33
<b>106 - Text Books -</b>			
Non-Plan			
1 Provision for Free Books etc for Children of Primary Schools	10,20 00	9,67 74	- 52 26

**Grant No. 30 - Contd**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
<b>9 - Government Secondary Schools - Non-Plan</b>			
1 Government Secondary Schools for Boys *	8 88 20	7,01 39	- 1,86 81
2 Government Secondary Schools for Girls *	6,38 95	2,45 94	- 3,93 01
<b>0 - Assistance to Non-Government Secondary Schools Non-Plan</b>			
4 Teaching and Educational Facilities for Children of Age Group 11 - 14 *	77,90 00	19,47 89	- 58,42 11
6 Assistance to Non-Government Higher Secondary Institutions *	56,00 00	4,76 24	- 51,23 76
<b>State Plan ( Annual Plan and Eighth Plan )</b>			
1 Expansion of Teaching and Educational Facilities for Children of Age Group 14 - 16 *	4,60 10	1 20	- 4,58 90
3 Provision for Sainik Schools	50 00		- 50 00
Reasons for saving / non-utilisation of entire fund in the above cases have not been intimated (September, 1995)			
<b>6 Assistance to Non-Government Higher Secondary Institutions *</b>			
O	3,52 60		
S	- 52 60		
	3,00 00	1,47,05	- 1,52 94
<b>Special Component Plan for Scheduled Castes -</b>			
<b>7 Expansion of Teaching and Educational Facilities for Children of Age Group 14 - 16 *</b>			
O	1,80 00		
S	- 80 00		
	1,00 00		- 1,00 00
Reasons for anticipated saving and eventual saving have not been intimated ( September, 1995 )			
<b>Central Sector ( New Schemes )</b>			
1 Promotion of Science Education in School *	2,00 00		- 2,00 00

**Seventh Plan ( Committed )**

**Special Component Plan for Scheduled Castes -**

Reasons for non-utilisation of entire fund have not been intimated( September, 1995 )

**Grant No. 30 - Contd**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
6 Assistance to Non-Government Higher Secondary Institutions	62 00	5 80	- 56 20
7 Expansion of Teaching and Educational Facilities for Children of Age Group 14 - 16 *	1,50 00	1 46	- 1,48 54
800 - Other Expenditure - Non-Plan			
2 Educational and Vocational Guidance Programme ( 10 + 2 Stage )	61 00	2 63	- 58 37
Reasons for saving in the above cases have not been intimated ( September, 1995 )			
State Plan ( Annual Plan and Eighth Plan )			
8 Expansion of Teaching and Educational Facilities for Children of Age Group 11 - 14 ( M N P )			
O	4.44 40		
S	- 52 40		
	3,92 00	2,55 80	- 1,36 20
Reasons for anticipated as well as for eventual saving have not been intimated ( September, 1995 ).			
Special Component Plan for Scheduled Castes -			
11 Expansion of Teaching and Educational Facilities for Children of Age Group 11 - 14 *	2,07.00	45 00	- 1,62 00
Reasons for saving have not been( September, 1995 )			
Centrally Sponsored ( New Schemes )			
1 Provision for Free Education for Girls ( Classes IX-XII ) *	75 00		- 75 00
Reasons for non-utilisation of fund have not been intimated ( September, 1995 )			
Seventh Plan ( Committed )			
9 Expansion of Teaching and Educational Facilities for Children of Age Group 11 - 14 - Teacher and Non-Teacher Cost	4,20 00	53 20	- 3,66 80
Reasons for saving have not been intimated ( September, 1995 )			
Special Component Plan for Scheduled Castes -			
11 Expansion of Teaching and Educational Facilities for Children of Age Group 11 - 14 , Teacher and Non- Teacher Cost ( M N P )	1,30 00		- 1,30 00
Reasons for non-utilisation of fund have not been intimated( September, 1995 ).			

**Grant No. 30 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
<b>03 - University and Higher Education -</b>			
<b>102 - Assistance to Universities -</b>			
Non-Plan			
3. North Bengal University *	7,65.00	5,47.22	- 2,17.78
6. Rabindra Bharati University *	5,05.00	4,53.19	- 51.81
State Plan ( Annual Plan and Eighth Plan )			
2. Establishment of a New University at Midnapore	95.00	25.00	- 70.00
Seventh Plan ( Committed )			
1. Development of Universities *	1,00.00	11.91	- 88.09
<b>103 - Government Colleges and Institutes -</b>			
Non-Plan			
1. Government Art Colleges for Men *	17,82.50	10,11.52	- 7,70.98
2. Government Art Colleges for Women *	3,59.30	2,00.55	- 1,58.75
3. Goenka College of Commerce and Business Administration	1,09.25	53.46	- 55.79
4. Training College for Teachers *	2,74.60	1,75.25	- 99.35
State Plan ( Annual Plan and Eighth Plan )			
4. Development of Other Colleges	80.00	32.03	- 47.97
Seventh Plan ( Committed )			
5. Establishment of New Government College	1,86.90	86.63	- 100.27
<b>104 - Assistance to Non-Government Colleges and Institutes -</b>			
Non-plan			
1. Salary Deficit Schemes for Non-Government Colleges *	4,80.00	93.69	- 3,86.31
Seventh Plan ( Committed )			
2. Development of Non-Government Colleges *	1,20.00	25.54	- 94.46



**Grant No. 30 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
<b>800 - Other Expenditure - Non-Plan</b>			
5. Lump Provision required for Implementation of Mehrotra Committee Recommendation *	5,00.00	40.57	- 4,59.43
Reasons for saving in the above cases have not been intimated ( September, 1995 ).			
State Plan ( Annual Plan and Eighth Plan )			
5. Construction of a Feederline to Supply Electricity to Biswa Bharati	90.00		- 90.00
Reasons for non-utilisation of fund have not been intimated ( September, 1995 ).			
<b>04- Adult Education-</b>			
<b>103- Rural Functional Literacy Programmes</b>			
Central Sector ( New Schemes )			
1. Rural Functional Literacy Projects *	2,86.00	83.35	- 2,02.65
<b>200 - Other Adult Education Programmes- Non-Plan</b>			
4. Literacy Programme	1,10.00	20.91	- 89.09
Central Sector (New Schemes)			
1. Post Literacy and Follow-up Programmes	44.20	3.43	- 40.77
<b>800- Other Expenditure- State Plan (Annual Plan and Eighth Plan)</b>			
1. Literacy Programme *	3,14.00	1,80.40	- 1,33.60
Special Component Plan for Scheduled Castes-			
3. Literacy Programme (M.N.P)	1,38.00	27.00	- 1,11.00
Seventh Plan (Committed)			
1. Literacy Programme (M.N.P) *	2,52.25	1,38.63	- 1,12.62
Special Component Plan for Scheduled Castes-			
3. Literacy Programme (M.N.P)	56.35	1.88	- 54.47
<b>80- General-</b>			
<b>001- Direction and Administration</b>			
Non- Plan			

**Grant No. 30 - Contd**

	Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving
	2 Directorate of School Education	2,37 90	73 05	- 1,64 85
800 -	Other Expenditure-			
	Non-Plan			
11	Assistance for Library Services *	17,51 00	12,58 25	- 4,92 75
	Reasons for saving in the above cases have not been intimated ( September, 1995 )			
25	Lump Provision	20,00 00		- 20,00 00
	Reasons for non-utilisation of entire provision have not been intimated ( September, 1995 )			
26	Lump provision for Transfer of Arrears of Pay to G P Fund *	265,00 00	1,04 58	- 263,95 42
	Seventh Plan (Committed)			
1	Development and Expansion of Library Services	62 00	13 18	- 48 82
<b>2203 -</b>	<b>Technical Education</b>			
102 -	Assistance to Universities for Technical Education			
	Non-Plan			
1	B L. College, Howrah (a deemed University)	5,90 50	5,44 03	- 46 47
105-	Polytechnics-			
	Non-Plan			
1	Polytechnics	10,47 64	9,62,64	- 85 00
112-	Engineering/Technical Colleges and Institutes-			
	Non-Plan			
4	Engineering College at Jalpaiguri	1,62 79	1,22,14	- 40 65
	Reasons for saving in the above cases have not been intimated ( September, 1995 )			
11	Maintenance of post Graduate Course in Engineering College	53 00	..	- 53,15
	Reasons for-utilisation of fund have not been intimated( September, 1995 )			

**Grant No. 30 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees)	Saving -
<b>800- Other Expenditure-</b>			
<b>Non-Plan (Developmental)</b>			
<b>1 Quality Improvement</b>			
Programme for Teachers of Polytechnics, Engineering and Technical Colleges	80 00	19 15	- 60 85
State Plan (Annual Plan and Eighth Plan)			
<b>4 Assistance to Messes and Hostels attached to     Government and Non-Government Engineering     and Technological Institutions</b>	81 30		- 81 30
Reasons for non-utilisation of entire provision in the above cases have not been intimated (September, 1995)			

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

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess +
<b>2202 -General Education-</b>			
<b>01 - Elementary Education-</b>			
<b>101 - Government Primary Schools-</b>			
2 Schools for Boys and Girls	549.15 00	550.86 01	+ 1.71 01
<b>02 - Secondary Education-</b>			
<b>001 - Direction and Administration-</b>			
Non-Plan			
2 Establishment of West Bengal Board of Secondary Education	1,00 00	1,55 05	+ 55 05
<b>101 - Inspection-</b>			
Non-Plan			
1 Men's Branch *	6.55.04	8.18 71	+ 1.63 67
<b>110 - Assistance to Non-Government Secondary Schools-</b>			
Non-Plan			

**Grant No. 30 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess +
1. Secondary Schools for Boys and Girls *	615.00.00	744.45.30	+ 129.45.30
2. Schools for Boys and Girls (Anglo-Indian)*	15.90.00	17.35.49	+ 1.45.49
<b>Seventh Plan (Committed)</b>			
1. Expansion of Teaching and Educational Facilities for Children of Age Group 14-16	3.50.00	4.69.80	+ 1.19.80
<b>800 - Other Expenditure-</b>			
<b>Non-Plan</b>			
1. Maintenance and Repairs of Non-Government Secondary Schools	1.50.00	3.21.41	+ 1.71.41
10. Improvement and Development of Madrasah Education	6.10.50	7.76.67	+ 1.66.17
<b>State Plan (Annual Plan and Eighth Plan)</b>			
7. Development of West Bengal Council of Higher Secondary Education	1.00.00	1.64.42	+ 64.42
10. Improvement and Development of Madrasah Education	1.00.00	2.97.00	+ 1.97.00
<b>03 - University and Higher Education-</b>			
<b>102 - Assistance to Universities-</b>			
<b>Non-Plan</b>			
1. Calcutta University *	24.60.00	26.34.62	+ 1.74.62
2. Jadavpur University	15.43.00	19.57.90	+ 4.14.90
3. Kalyani University	5.95.00	7.22.23	+ 1.27.23
4. Burdwan University	9.05.00	10.15.38	+ 1.10.38
<b>State Plan (Annual Plan and Eighth Plan)</b>			
1. Development of Universities	3.00.00	6.80.32	+ 3.80.32
<b>Reasons for excess in the above cases have not been intimated ( September, 1995 ).</b>			
<b>104 - Assistance to Non-Government Colleges and Institutes-</b>			
<b>Non-Plan</b>			

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

Head		Total grant	Actual expenditure ( In lakhs of rupees )	Excess +
1. Assistance to Non-Roof Colleges and Institutes-				
O	112,58.40	112.58.01	130.35.23	+ 17.77.22
R	- 0.39			

Reasons for anticipated saving and also for eventual excess have not been intimated ( September, 1995 )

**80 - General-**

**800 - Other Expenditure-**

**Non-plan**

2. Hostels attached to Colleges and Schools		4.20	47.60	+ 43.40
27 Assistance to Messes and Hostels attached to Government and Non-Government Institutions for Student's welfare		1,35.00	2,15.04	+ 80.04
State Plan (Annual Plan and Eighth Plan)				
1. Development and Expansion of Library Services		1,27.00	2,01.94	+ 74.94

**2203 - Technical Education-**

**004 - Research-**

**Central Sector (New Schemes)**

2. Scheme for Modernisation of Emergency Laboratories and Workshops		2,00.00	4,05.71	+ 2,05.71
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**105 - Polytechnics-**

**State Plan (Annual Plan and Eighth Plan)**

4 World Bank Assistance for Strengthening of Technical Education		1,40.00	3,57.37	+ 2,17.37
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**800 - Other Expenditure-**

**State Plan (Annual Plan and Eighth Plan)**

2. Promotion for Quality Improvement Programme for Teachers of Polytechnics, Engineering and Technical Colleges		0.50	71.81	+ 71.31
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Reasons for excess in the above cases have not been intimated ( September, 1995 ).

**Capital-**

- (i) No portion of saving of Rs.5.11 lakhs in the grant was surrendered during the year

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

Section and Major Head	Total grant Rs	Actual expenditure Rs	Excess + Saving - Rs
<b>RI-VI NUE -</b>			
<b>Major Head : 2204 - Sports and Youth Services -</b>			
	Rs		
Original	22,08,47,000		
Supplementary	23,16,000		
	22,31,63,000	20,85,89,101	1,45,73,899
Amount surrendered during the year	.		Nil

### Notes and Comments -

- (i) No portion of saving of Rs 1,45.74 lakhs in the grant was surrendered during the year.
- (ii) In view of the overall saving of Rs 1,45.74 lakhs in the grant, supplementary grant of Rs 23.16 lakhs obtained in March, 1995 proved unnecessary.
- (iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2204 - Sports and Youth Services -</b>			
<b>101 - Physical Education -</b>			
State Plan (Annual Plan and Eighth Plan)			
18 - Establishment of Sports Schools.-	50.00	1.04	- 48.96
Reasons for saving have not been intimated ( September, 1995 )			
<b>102 - Youth Welfare Programmes for Students</b>			
<b>Non-Plan</b>			
01 - National Cadet Corps	6.79.80	6.44.47	- 35.33
Reasons for saving have not been intimated ( September, 1995 )			
<b>104 - Sports and Games -</b>			
<b>State Plan (Annual plan and Eighth plan)</b>			
03 - Campus Works, Stadium, Play ground etc	85.00	58.60	- 26.40
Reasons for saving have not been intimated ( September, 1995 ).			
<b>Central Sector (New Schemes)</b>			
<b>01 - Development of Sports through State Sports Council-</b>			
(d) Sports Project Development Areas (SPDAS.)	40.00		- 40.00
Reasons for non-utilisation of entire fund have not been intimated ( September, 1995 ).			

### Grant No. 31 - Concl'd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2204 - Sports and Youth Service -</b>			
102 - Youth Welfare Programmes for students			
Seventh Plan (Committed)			
01 - Youth Centre Scheme	20.82	58.10	+ 37.28
Reasons for excess have not been intimated ( September, 1995 ).			
104 - Sports and Games -			
State plan (Annual plan and Eighth plan)			
06 - Development and Maintenance of Netaji Indoor Stadium	35.00	67.75	+32.75
Reasons for excess have not been intimated ( September, 1995 )			
Central Sector (New Schemes)			
01 -.Development of Sports through State Sports Council -			
(b) - Development of Stadia,Swimming Pools and Play fields etc.	15.00	44.95	+ 29.95
Reasons for excess have not been intimated ( September, 1995 ).			

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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.
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REVENUE -

### Major Head : 2210 - Medical and Public Health(Excluding Public Health)

Voted -

	Rs				
Original	4,01,62,15,000	}	4,09,74,78,000	3,87,07,72,904	- 22,67,05,096
Supplementary	8,12,63,000				
Amount surrendered during the year					Nil

Charged

	Rs				
Original	4,67,640	}	4,67,640	3,71,857	- 95,783
Supplementary	4,67,640				
Amount surrendered during the year					Nil

CAPITAL -

### Major Head : 4210 - Capital Outlay on Medical and Public Health (Excluding Public Health)

Voted -

	Rs				
Original	54,00,000	}	54,00,000	..	- 54,00,000
Supplementary	..				
Amount surrendered during the year					Nil

Notes and Comments :-

Revenue ( Voted Grant )

(i) No portion of the saving of Rs. 22.67.05 lakhs in the grant was surrendered during the year

(ii) In view of the overall saving of Rs 22.67 05 lakhs, supplementary grant of Rs. 8.12.63 lakhs, proved absolutely unnecessary.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
<b>2210 - Medical and Public Health ( Excluding Public Health)</b>			
102 - Employees' State Insurance Scheme - Non-Plan			
02 - Medical Benefit Scheme	8.55 36	5.27.59	- 3.27 77



**Grant No. 32 - Contd.**

Section and Major Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
04 - Hospital cost for the insured workers and their families	19.11 07	18 08 62	- 1.02 45
05 - Opening of the Rajyabima Ousadhalaya State Plan (Annual Plan and Lighth Plan)	11 65 09	4 8020	- 6.84 89
01 - Improvement of L. S I ( M B ) Scheme	60 00	4 23	- 55 77
02 - Hospital Cost for the insured workes and their families	1.28 80	26 83	- 1.01 97
110 - Hospitals and Dispensaries Non-Plan			
04 - I B Hospital	10,67 00	9,19 58	- 1.47 42
Reasons for saving in the above cases have not been intimated ( September, 1995 )			
07 - Other General Hospitals			
O	27.14 13	28,02 67	- 1.21 46
S	2.10 00		
Augmentation of fund by supplementary provision was required for meeting larger expenditure on account of Pay, Dearness Allowances, Machinery and Equipment and Drug etc Reasons for final saving have not been intimated ( September 1995 )			
12 - Aid to Chittaranjan Cancer Hospital	1 50 00	1,06 32	- 43 68
State Plan (Annual Plan and Lighth Plan)			
01 - District and Other Urban Hospitals	1,30 00	3 83	- 1.26 17
Reasons for saving in the above cases have not been intimated ( September, 1995 )			
10 - Development of Diet in Health Unit	1,09 00		- 1 09 00
Reasons for non-utilisation of entire budget provision have not been intimated ( September, 1995 )			
Central Sector ( New Schemes )			
01 - Safety of Blood and Strengthening of Blood Banking System	80 00	38 53	- 41 47
Seventh Plan (Committed)			
02 - Improvement and expansion of General Hospitals	2.61.55	1,59 37	- 1.02 18

**Grant No. 32 -Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
<b>Centrally Sponsored ( Committed )</b>			
01 - Prevention and Control of Visual Improvement and Blindness	48 77	5 03	- 43 74
102 - Homoeopathy - Non-Plan			
02 - Aid for Development of Homoeopathy	66 02	13 78	- 52 84
State Plan ( Annual Plan and Eighth Plan )			
01 - Development of treatment and teaching facilities in Homoeopathic System of Medicine in Urban Areas	1 06 00	11 74	- 94 26
03 - Rural Health Services - Allopathy -			
103 - Primary Health Centres - Non-Plan			
01 - Health Units	61,55 92	60,31 07	- 1,24 85
110 - Hospitals and Dispensaries - Non-Plan			
01 - Mufassil Hospitals and Dispensaries	10,06 25	9,55 97	- 50 28
Reasons for saving in the above cases have not been intimated ( September, 1995 ).			
State Plan (Annual Plan and Eighth Plan)			
03 - Development of Diet in Health Units	1,30 00		- 1,30 00
Reasons for non-utilisation of entire budget provision have not been intimated ( September, 1995 )			
105 - Allopathy - Education - Non - Plan			
01 - Medical College, Calcutta	6,10 60	5,15,10	- 95 50
02 - School of Tropical Medicine, Calcutta	2,20 80	1,68 24	- 52 56
03 - State Blood Transfusion Service	1,51 40	99,28	- 52 12
04 - R G Kar Medical College	4,25 45	3,29 30	- 96 15
06 - Dental College	1,48 15	77 88	- 70 27
07 - Institute of P G Medical Education	4,12 86	3,39 65	- 73 21
Reasons for saving in the above cases have not been intimated ( September, 1995 )			

**Grant No. 32 - Contd.**

<b>Head</b>		<b>Total grant</b>	<b>Actual expenditure ( In lakhs of rupees )</b>	<b>Saving -</b>
<b>State Plan ( Annual Plan and Eighth Plan )</b>				
<b>01 - Under Post-Graduate Medical Education</b>				
O	1.06.00 ]	3,96.00	80.41	- 3,15.59
S	2,90.00 ]			
<b>02 - Post Graduate Medical Education</b>				
O	1.69.00 ]	3,31.63	1,07.94	- 2,23.69
S	1.62.63 ]			

Augmentation of fund by supplementary provision was attributed to larger expenditure on account of Pay, Dearness Allowances, Machinery and Equipment and Drug etc.. Reasons for final saving have not been intimated ( September, 1995 ).

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

<b>Head</b>		<b>Total grant</b>	<b>Actual expenditure ( In lakhs of rupees )</b>	<b>Excess +</b>
<b>2210 - Medical and Public Health - ( Excluding Public Health )</b>				
<b>01 - Urban Health Services- Allopathy -</b>				
<b>001 - Direction and Administration -</b>				
<b>Non - Plan</b>				
02 - Director of Health Services		5,24.26	6,18.79	+ 94.53
<b>State Plan (Annual Plan and Eighth Plan)</b>				
01 - Improvement of State Health Organisation		2.00	49.57	+ 47.57
<b>110 - Hospitals and Dispensaries</b>				
<b>Non - Plan</b>				
01 - Calcutta Hospitals and Dispensaries		72,02.79	72,50.39	+ 47.60
08 - District and Sub-Divisional Hospitals		63,87.58	67,63.52	+ 3,75.94

**Grant No. 32 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess +
09 - Aid to Non-Government Hospitals and Dispensaries	85.60	1,40.87	+ 55.27
11 - Aid to Mental Hospitals	1,15.00	2,54.20	+ 1,39.20
State Plan ( Annual Plan and Eighth Plan )			
07 - Grants to Non-Government Medical Institutions	3.00	51.00	+ 48.00
<b>Centrally Sponsored ( New Schemes )</b>			
01 - Prevention and Control of Visual Impairment and Blindness	60.00	1,94.65	+ 1,34.65
<b>Seventh Plan ( Committed )</b>			
01 - Improvement and expansion of Hospitals at District and Sub-divisional headquarters	24.31	1,12.99	+ 88.68
102 - Homoeopathy -			
Non-Plan			
01 - Homoeopathic Institution in Urban Areas	79.87	1,24.89	+45.02
800 - Other Expenditure -			
<b>State Plan ( Annual Plan and Eighth Plan )</b>			
01 - Primary Health Care Services ( M.N.P.)	20.00	60.13	+ 40.13
102 - Homoeopathy -			
Non-Plan			
01 - Homoeopathic Institution in Rural Areas	89.90	2,53.81	+ 63.91
105 - Allopathy - Education			
Non-Plan			
05 - Nil Ratan Sircar Medical College	3,16.10	3,66.40	+ 50.30
09 - Other Post-Graduate Medical Institutions	1,08.19	1,81.64	+ 73.45

**Grant No. 32 - Concl.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess +
105 Allopathy - Training			
State Plan ( Annual Plan and Eighth Plan )			
02 - Training of Nurses	12.00	1,08.03	+ 96.03

Reasons of excess in all the above cases have not been intimated ( September, 1995 ).

*Charged appropriation :-*

- (i) No portion of the saving was surrendered during the year.
- (ii) In view of final saving of Rs. 0.96 lakh in the appropriation supplementary appropriation of Rs 4.67 lakhs obtained in March, 1995 proved excessive.

Capital ( Voted grant ) -

- (i) The entire provision remained unutilised and unsundered during the year.
- (ii) Saving occurred under : -

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
<b>4210 -Capital Outlay on Medical and Public Health (Excluding Public Health)</b>			
02 - Rural Health Services -			
State Plan (Annual Plan and Eighth Plan)			
Minimum Needs Programme -			
01 - Promotion of the Primary Health Care Services	54.00	...	- 54.00

Reasons for non-utilisation of entire budget provision have not been intimated ( September, 1995 ).

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WEST BENGAL SECRETARIAT LIBRARY

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

Section and Major Head	Total grant Rs	Actual expenditure Rs	Excess + Saving - Rs	
<b>RI VENUU -</b>				
<b>Major Head : 2210 - Medical and Public Health (Public Health)</b>				
Original	67,15,35,000	74,24,84,000	66,20,88,297	- 8,03,95,703
Supplementary	7,09,49,000			
Amount surrendered during the year		..	Nil	

**Notes and Comments -**

- (i) No portion of the huge saving was surrendered during the year
- (ii) Additional provision by supplementary grant of Rs 7,09 49 lakhs obtained in March, 1995 proved unjustified there being overall saving of Rs 8,03 96 lakhs in the grant
- (iii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -	
<b>2210 - Medical and Public Health (Public Health)</b>				
<b>06 - Public Health -</b>				
<b>001 - Direction and Administration - Non-Plan</b>				
<b>01 - Director of Health Services</b>				
O	5,73 59	5,81 70	4,77 78	- 1,03 92
S	8 11			
<b>101 - Prevention and Control of Diseases - Non-Plan</b>				
<b>(i) Malaria -</b>				
<b>01 - Control and Eradication of Malaria</b>				
O	1,99 49	21,79 72	20,91 89	- 87 83
S	1,80 23			
<b>(ii) Tuberculosis -</b>				
<b>01 - Prevention and Control of Tuberculosis</b>				
O	3,63 36	4,02 68	2,90 55	- 1,12 13
S	39 32			
<b>(iii) Leprosy -</b>				
<b>01 - Control of Leprosy</b>				
O	8,19 46	9,42 23	8,70 88	- 71 35
S	1,22 77			
<b>(ix) Calcutta Metropolitan Urban Health Organisation -</b>				
<b>01 - Calcutta Metropolitan Urban Health Organisation</b>				
O	5,18 55	6,66 59	4,43 69	- 2,22,90
S	1,48 04			

Augmentation of fund by obtaining supplementary provision in March, 1995 in the above cases was required for larger establishment charges. Reasons for final saving have not been intimated ( September, 1995 )

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
(iii) Tuberculosis - 01 - Tuberculosis Control	50 00	5 46	- 44 54

Reasons for saving have not been intimated ( September, 1995 )

Central Sector (New Schemes)

02 - National AIDS Control Programme

O	81 00	1.60 00	64 52	- 95 48
S	79 00			

Augmentation of fund by supplementary provision in March, 1995 was required for larger establishment charges

Reasons for final saving have not been intimated ( September, 1995 )

(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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**2210 - Medical and Public Health (Public Health) -**

101 - Prevention and Control of Diseases -  
Non-Plan

Centrally Sponsored (New Schemes)

(i) Malaria -

01 - Malaria Eradication Programme	1,20 00	2,90 79	+ 1,70 79
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Reasons for excess have not been intimated ( September, 1995 )

(iv) Leprosy -

01 - National Leprosy Control Programme -

O	50 00	80 00	2,23 82	+ 1 43 82
S	30 00			

Enhancement of provision by supplementary grant was required for larger establishment charges. Reasons for final excess have not been intimated ( September, 1995 )

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2211 - Family Welfare -</b>			
Original	Rs. 69,10,91,000		
Supplementary	..		
Amount surrendered during the year	..	..	Nil
	69,10,91,000	71,66,54,140	+ 2,55,63,140

**Notes and Comments -**

(i) Expenditure exceeded the grant by Rs. 2,55,63,140; the excess requires regularisation.

(ii) Through the net variation in the grant was less than approved minimum limit, large variations of compensating nature were noticed in the following cases.

(a) Excess :-

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	14,81.00	17,61.78	+ 2,80.78
02 - Establishment and maintenance of Rural Family Welfare Planning Sub-Centres	19,60.00	26,40.50	+ 6,80.50
<b>108 - Selected Area Programmes</b>			
Centrally Sponsored (New Schemes)			
01 - Indian Population Project - IV	5.81	78.23	+ 72.42
Reasons for excess in the above cases have not been intimated ( September, 1995 ).			

(b) Saving -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2211 - Family Welfare -</b>			
<b>101 - Rural Family Welfare Services</b>			
Centrally Sponsored (New Schemes)			
03 - Village Health Guide Scheme	2,40.00	1,55.70	- 84.30
Reasons for saving have not been intimated ( September, 1995 ).			
04 - Upgradation of selected B.P.H.C.	1,00.00	..	- 1,00.00
Reasons for non-utilisation of the entire fund have not been intimated ( September, 1995 ).			



**Grant No. 34 - Concl'd.**

<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakhs of rupees)</b>	<b>Saving -</b>
<b>105 - Compensation Centrally Sponsored (New Schemes)</b>			
<b>01 - Compensation for Tubectomy</b>	<b>6,00.00</b>	<b>5,16.95</b>	<b>- 83.05</b>
<b>108 - Selected Area Programmes - State Plan (Annual Plan &amp; Eighth Plan)</b>			
<b>02 - Contribution to I.P.P. - VIII - M.N.P. -(State's Share)</b>	<b>99.35</b>	<b>38.33</b>	<b>- 61.02</b>
<b>Centrally Sponsored (New Schemes)</b>			
<b>02 - Indian Population Programme VIII in Calcutta Metropolitan District</b>	<b>9,00.40</b>	<b>6,16.61</b>	<b>- 2,83.79</b>
<b>200 - Other Services &amp; Supplies - Centrally Sponsored (New Schemes)</b>			
<b>02 - Post-Partum Centres at district level Hospitals</b>	<b>1,90.00</b>	<b>1,09.35</b>	<b>- 80.65</b>

Reasons for saving in the above cases have not been intimated ( September, 1995 ).

**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>				
Rs				
Original	1,00,27,61,000	1,28,91,67,000	1,54,18,74,790	+ 25,27,07,790
Supplementary	28,64,06,000			
Amount surrendered during the year				Nil

**CAPITAL -**

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

Original	67,53,000	67,53,000	67,53,000	
Supplementary	.			
Amount surrendered during the year				Nil

**Notes and Comments -**

Revenue (Voted grant) -

(i) Expenditure exceeded the grant by Rs 25,27,07,790, the excess requires regularisation

(ii) In view of the excess Rs 25,27 07 lakhs in the grant, supplementary provision of Rs 28,64 06 lakhs obtained in March, 1995 proved inadequate

(iii) Excess occurred mainly under -

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)</b>				
<b>001 - Direction and Administration Non-Plan</b>				
<b>01 - Public Health Engineering -</b>				
O	21,54 00	23,89 10	26,91 35	+ 3,02.25
S	2,35 10			

Augmentation of fund by obtaining supplementary provision was made for meeting larger establishment charges and also for increased demand for Rural Water Supply Scheme and Piped Water Supply Scheme in rural areas. Reasons for final excess have not been intimated ( September, 1995 )

**Grant No. 35 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
052 - Machinery and Equipment - Non-Plan	1,50.00	2,05.49	+ 55.49
101 - Urban Water Supply - Non-Plan			
02 - Nooravally Water Supply Scheme	2,00.00	5,29.85	+ 3,29.85
Reasons for excess in the above cases have not been intimated ( September, 1995 ).			
State Plan (Annual Plan & Eighth Plan)			
01 - Urban Water Supply for Municipalities having population above 20,000			
O	6,37.50		
S	1,32.00		
	7,69.50	9,07.50	+ 1,38.00
Augmentation of fund by supplementary provision was made for meeting larger establishment charges and also for increased demand for Rural Water Supply Scheme and Piped Water Supply Scheme in rural areas. Reasons for final excess have not been intimated ( September, 1995 ).			
02 - Urban Water Supply for Municipalities having population above 20,000 or less.	15.00	88.31	+ 73.31
102 - Rural Water Supply - Non-Plan			
(i) Piped Water Supply Scheme (for rural areas)	1,62.00	3,39.21	+ 1,77.21
(ii) Raniganj Coal Field Area Water Supply Scheme			
01 - Raniganj Coal Field Area Water Supply Scheme	1,90.00	3,56.90	+ 1,66.90
Reasons for excess in the above cases have not been intimated ( September, 1995 ).			
Centrally Sponsored (New Schemes)			
01 - Accelerated Rural Water Supply Programme -			
O	23,34.00		
S	14,11.50		
	37,45.50	38,94.30	+ 1,48.80
Augmentation of fund by supplementary grant was attributed for meeting larger establishment charges and also for increased demand for Rural Water Supply Scheme and Piped Water Supply Scheme in rural areas.			
Reasons for final excess have not been intimated ( September, 1995 ).			
799 - Suspense - Non-Plan -			
32 - Suspense -	10,00.00	13,55.74	+ 3,55.74
800 - Other Expenditure - Non-Plan -			
01 - Works -	5,50.00	7,51.77	+ 2,01.77
State Plan (Annual Plan and Eighth Plan)			
01 - Piped Water Supply Schemes for Rural Areas (M.N.P.) (State's share)	10,19.85	23,15.69	+ 12,95.84
03 - Rural Water Supply Schemes (MNP) (State's share) - Rig Bored Tubewells	1,62.50	3,57.14	+ 1,94.64
06 - Special Component Plan for Scheduled Castes in Rural Areas (MNP) (State's share) (a) Rural Water Supply Scheme (Spot Sources)	1,02.50	1,64.32	+ 61.82

**Grant No. 35 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>Seventh Plan ( Committed )</b>			
(i) Piped Water Supply Scheme (for rural areas) (M N P) (State's share)	60 00	4,26 93	+ 3,66 93
Reasons for excess in the above cases have not been intimated ( September, 1995 )			

(iv) Excess mentioned above was partly counter-balanced by saving 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>			
<b>101 - Urban Water Supply Scheme - State Plan (Annual Plan and Eighth Plan)</b>			
<b>08 - Special Component Plan for Scheduled Castes -</b>			
<b>Urban Water Supply Schemes -</b>			
<b>(a) Municipalities having population of above 20,000</b>			
O	2,12 50		
S	33 00		
	2,45 50	1,67 58	- 77 92

Enhancement of fund by obtaining supplementary grant in March, 1995 was attributed to meeting larger establishment charges and also for increased demand for Rural Water Supply Scheme and Piped Water Supply Scheme in rural areas. Reasons for final saving have not been intimated ( September, 1995 )

<b>102 - Rural Water Supply - Centrally Sponsored (New Schemes)</b>			
<b>03 - Crash Programme in S C I Habitation / Installation of safe drinking water sources</b>			
	90 00	0 97	- 89 03
<b>800 - Other Expenditure - State Plan (Annual Plan &amp; Eighth Plan)</b>			
<b>06 (b) Piped Water Supply Scheme</b>			
	3,92 25	1,10 53	- 2,81 72
Reasons for saving in the above cases have not been intimated ( September, 1995 )			
<b>06 (c) Spares / Implements for Rig Bored Tubewells -</b>			
O	62 50		
S	25 00		
	87 50	4 44	- 83 06
<b>07 - Water Supply Scheme for Arsenic / difficult areas</b>			
O	91 00		
S	32 50		
	1,23 50	15 54	- 1,07 96

Enhancement of fund by supplementary grant was attributed for meeting larger establishment charges and also for increased demand for Rural Water Supply Scheme and Piped Water Supply Scheme in rural areas. Reasons for eventual saving have not been intimated ( September, 1995 )

**Grant No. 35 - Concl'd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
107 - Sewerage Services - State Plan (Annual Plan & Eighth Plan)			
04 - Scientific Sewerage and Supply of Drinking Water at Ramkrishna Mission Ashram, Narendrapur (A C A)			
O			
S	1,49 96 ]	1,49 96	- 1,49.96

Creation of fund by supplementary grant was attributed for meeting increasing demand for Rural Water Supply Scheme and Piped Water Supply Scheme in rural areas. Reasons for non-utilisation of the entire fund have not been intimated ( September, 1995 )

Centrally Sponsored (New Schemes)			
01 - Rural Sanitation Programme			
O	4 00 ]		
S	1,01 00 ]	1,05 00	9 79 - 95.21

Enhancement of fund by supplementary grant was attributed for meeting increasing demand for Rural Water Supply Scheme and Piped Water Supply Scheme in rural areas. Reasons for final saving have not been intimated ( September, 1995 )

02 - Arsenic Submission -			
O	-- ]		
S	4,80 92 ]	4,80 92	1,54 89 - 3,26 03

Creation of fund by supplementary provision was required for meeting increasing demand for Rural Water Supply Scheme and Piped Water Supply Scheme in rural areas. Reasons for final saving have not been intimated ( September, 1995 )

Capital -

(i) The total provision in the grant was utilised by the Department

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## 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>			
<i>Voted -</i>			
Original	23,40,22,000	23,65,67,000	21,01,65,553
Supplementary	25,45,000		
Amount surrendered during the year			Nil
<i>Charged -</i>			
Original	52,000	52,000	52,000
Supplementary			
Amount surrendered during the year			Nil
<b>CAPITAL -</b>			
<b>Major Heads : 4216 - Capital Outlay on Housing and 6216 - Loans for Housing —</b>			
<i>Voted -</i>			
Original	29,45,56,000	29,45,56,000	14,28,94,465
Supplementary	..		
Amount surrendered during the year (March, 1995)			5,00,00
<i>Charged -</i>			
Original		2,54,048	- 2,54,048
Supplementary	2,54,048		
Amount surrendered during the year			Nil

**Notes and Comments -**

Revenue - (Voted grant) —

(i) In view of overall saving of Rs 2,64 01 lakhs, supplementary provision of Rs 25 45 lakhs taken in March, 1995 proved unnecessary

(ii) No portion of the saving of Rs 2,64 01 lakhs in the grant was surrendered during the year

**Grant No. - 36 - Contd.**

(iii) Savings occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2216 - Housing —</b>			
01. Government Residential Buildings —			
700 - Other Housing —			
10. Maintenance of Government Buildings —			
State Plan (Seventh Plan and Committed)			
1018. Maintenance of Government Buildings	1,40.00	0.20	- 1,39.80
Reasons for saving have not been intimated. ( September, 1995 ).			
<b>80 - General —</b>			
001 - Direction and Administration —			
Non-Plan			
01. Housing Directorate.			
O	4,36.53 ]	4,50.85	3,77.88
S	14.32 ]		

Supplementary provision was made for meeting larger establishment charges.

Reasons for final saving have not been intimated. (September, 1995).

Revenue (*Charged appropriation*)

(i) No portion of the saving of Rs. 0.52 lakh was surrendered during the year.

(ii) Entire provision remained unutilised during the year.

Capital (Voted grant)

(i) Out of total saving of Rs. 15,16.62 lakhs in the grant, Rs. 5.00 lakhs only were surrendered during the year which proved injudicious.

(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			

**Grant No. 36 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>VIII - Suspense —</b>			
1 Suspense	1.00 00	35.68	- 64 32
Reasons for saving have not been intimated. (September, 1995).			
<b>02 - Urban Housing —</b>			
<b>101 - Salt Lake Schemes —</b>			
Non-Plan			
<b>01. Salt Lake Reclamation Schemes</b>			
O	7,41 46 ]		
R	- 8 00 ]	7,33 46	6,59 65
			- 73 81
Reasons for anticipated as well as final saving have not been intimated. (September, 1995).			
<b>105 - Rental Housing Scheme —</b>			
State Plan (Annual Plan and Eighth Plan)			
0100 Construction of Houses under Rental Housing Scheme for State Government Employees	3,90 00	2,52 72	- 1,37 28
<b>106 - Low Income Group Housing Scheme —</b>			
State Plan (Annual Plan and Eighth Plan)			
0100 Construction of Houses under Low Income Group Housing Scheme.	2,05.00	77.04	- 1,27.96
<b>800 - Other Expenditure —</b>			
0100 Land Acquisition and Development Scheme	3,30.00	75.00	- 2,55.00
0200 Ownership flat for State Govt. Employees.	1,15.00	45.58	- 69 42
0700(d) Replacement and Renovation of Existing Housing Estates	50.00	4.24	- 45.76
Reasons for saving in the above cases have not been intimated (September, 1995).			
0800(e) Cash Loan Scheme	8,00 00		- 8,00 00
Reasons for non-utilisation of entire fund have not been intimated. (September, 1995).			



**Grant No. 36 - Concl'd.**

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
6216 - Loans for Housing —			
02 - Urban Housing —			
201 - Loans to West Bengal Housing Board —			
State Plan (Annual Plan and Eighth Plan)			
01 - Loans to Housing Board.		1,00 00	+ 1,00.00

Reasons for incurring expenditure without budget provision have not been intimated (September, 1995).

**Capital (Charged appropriation)**

(i) No portion of the saving of Rs. 2.54 lakhs was surrendered during the year.

(ii) Entire provision remained unutilised during the year.

### 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>			
	Rs.		
Original	2,20,08,88,000	2,85,46,53,000	2,56,61,87,391
Supplementary	65,37,65,000		
Amount surrendered during the year	..	..	Nil
<b>CAPITAL -</b>			
<b>Major Heads : 4217 - Capital Outlay on Urban Development and 6217 - Loans for Urban Development --</b>			
Original	38,56,50,000	96,25,20,000	94,98,48,952
Supplementary	57,68,70,000		
Amount surrendered during the year	..	..	Nil

**Notes and Comments -**

**Revenuc -**

(i) In view of overall saving of Rs. 28,84.66 lakhs in the grant, supplementary provision of Rs. 65,37.65 lakhs taken in March, 1995 proved excessive.

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

(iii) Significant saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2217 - Urban Development -</b>			
<b>01 - State Capital Development -</b>			
<b>101 - Greater Calcutta Development Schemes --</b>			
<b>Non-Plan</b>			
<b>(ii) Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. --</b>			
<b>0209 - Grants-in-aid for specific purposes --</b>			
<b>Dearness concession to the employees of the Calcutta Municipal Corporation.</b>			
O	34,08.00	48,51.40	8,45.04
S	14,43.40		
			- 40,06.36

**Grant No. 37 - Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
1123 - Conversion of loans to C.M.D.A. into grants --			
Grants to Calcutta Municipal Corporation for meeting electricity dues			
O	10,00.00		
S	50,94.25		
	60,94.25	53,36.75	- 7,57.50

Supplementary provision in the first case was required for meeting larger expenditure towards dearness concession to the employees of the Calcutta Municipal Corporation and that for the second case was required for the conversion of loans to C.M.D.A. into grant.

Reasons for final saving in both the cases have not been intimated. (September, 1995).

Centrally Sponsored (New Scheme)

01. Grants to Scheme under Megacity Project.			
O	20,00.00		
R	5.00		
	20,05.00	8,05.00	- 12,00.00

Enhancement of fund by re-appropriation in March, 1995 was made to meet the excess expenditure towards project preparation facility.

Reasons for huge final saving have not been intimated. (September, 1995).

04 - Slum Area Improvement --

191 - Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Board etc. --

Non-Plan

0109.	Grants to Calcutta Municipal Corporation to supplement its Bustee Service account	1,00.00	2.29	- 97.71
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Reasons for saving have not been intimated (September, 1995).

State Plan (Annual Plan and Eighth Plan)

01.	Bustee Improvement Scheme in Municipal area outside C.M.D.A.	1,00.00	17.18	- 82.82
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Reasons for saving have not been intimated. (September, 1995).

**Grant No. 37 - Contd**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
04	Assistance to C.M.D.A. for Calcutta Bustee Improvement Project (U.K. Assisted)			
	O	16,00.00		
	R	- 1,53.84		
		14,46.16	13,86.09	- 60.07

Withdrawal of provision by re-appropriation was attributed to meet the excess expenditure under some other sub-heads within the major head.

Reasons for final saving have not been intimated. (September, 1995).

05 - Other Urban Development Scheme --

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

Non-Plan

0409.	Grants to Howrah Municipal Corporation to meet increased cost of pay of their employee.	3,05.00	2,51.23	- 53.77
0709.	Grants to Local Bodies in connection with their election.	3,00.00	9.96	- 2,90.04

Reasons for saving in the above cases have not been intimated. (September, 1995).

State Plan (Annual Plan and Eighth Plan)

09. Nehru Rojgar Yojana --

(i)	Urban Micro Enterprises	1,00.00	52.00	- 48.00
10.	Urban Basic Services for the poor (State's share)	88.00	26.71	- 61.29
13.	Development of Municipal Corporations outside Calcutta Metropolitan Area	1,75.00	1,28.51	- 46.49

Reasons for saving in the above cases have not been intimated. (September, 1995).

**Grant No. 37 - Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
80 - General --			
001 - Direction and Administration --			
Non-plan			
01 Municipal Administration	93.87	46.83	- 47.04
191 - Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc --			
Non-Plan			
01 Grants to the Corporations, Municipalities, C M D A and Other Local Bodies for maintenance of civic assets created in the C M D A --	16.00.00	14.44.84	- 1.55.16
Reasons for saving in the above cases have not been intimated (September 1995)			
800 - Other Expenditure --			
0380 Lump provision for Additional Dearness Allowance	3.00.00		- 3.00.00
0580 Lump provision for transfer of arrears of pay to the G P Fund	15.00.00		- 15.00.00
Reasons for non-utilisation of entire fund in the above cases have not been intimated (September, 1995)			
(iv) Saving mentioned above was partly counter-balanced by excess mainly under -			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2217 - Urban Development -			
01 - State Capital Development -			
101 - Greater Calcutta Development Schemes --			
Non-Plan			
(ii) Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc --			
0309 Grants to Calcutta Municipal Corporation to meet increased cost of pay of their employees	21,76.50	33.54.95	+ 11,78.45
Reasons for excess have not been intimated (September, 1995)			

**Grant No. 37 - Contd**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
0609	Grants to C.I.T. for dearness concession to its employees			
	O	3,75.00		
	R	55.00		
		4.30.00	19,17.18	+ 14,87.18
	Enhancement of fund by re-appropriation in March, 1995 was made to meet the excess expenditure for the employees.			
	Reasons for final excess have not been intimated. (September, 1995).			
05 -	Other Urban Development Scheme --			
051 -	Construction -			
	State Plan (Annual Plan and Eighth Plan)			
01	Development of Haldia	23.00	70.43	+ 47.43
	Reasons for excess have not been intimated. (September, 1995).			
191 -	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. --			
	Non-Plan			
0109 -	Grants-in-aid for Specific purposes --			
	i) Dearness concession to the employees of the Howrah Municipal Corporation	4.34.00	6,24.04	+ 1,90.04
	ii) Dearness concession to the employees of the Urban Local Bodies	20,70.00	35,70.43	+ 15,00.43
0309.	Grants to Local Bodies to meet increased Cost of pay of their employees	14,25.00	18,30.17	+ 4,05.17
0909.	Grants to Municipalities as start-up expenses	2.00	1,73.82	+ 1,71.82
1009.	Kalyani Township	10.00	76.33	+ 66.33
1109.	Township and Administrative Colonies	16.50	1,20.55	+ 1,04.05
1509.	Ad-hoc bonus to the employees of Local Bodies etc.	50.00	1,25.08	+ 75.08
	Reasons for excess in the above cases have not been intimated. (September, 1995).			
	State Plan (Annual Plan and Eighth Plan)			
01.	Development of Municipal areas	1,25.00	2,45.07	+ 1,20.07
06	Grants for Urban Basic Services (State's share)	1.00	88.00	+ 87.00
	Reasons for excess in the above cases have not been intimated. (September, 1995).			

**Grant No. 37 - Contd.**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>Centrally Sponsored (New Schemes)</b>					
02.	Grants for Urban Basic Services (Centre's Share)		1.00	2.75.00	+ 2.74.00
Reasons for excess have not been intimated. (September, 1995).					
80 -	General --				
191 -	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. --				
<b>Seventh Plan (Committed)</b>					
01.	Grants to the Central Valuation Board, West Bengal		12.00	1,72.03	+ 1,60.03
Reasons for excess have not been intimated. (September, 1995).					
03.	Grants to C.M.C., Municipalities, C.M.D.A. and Other Local Bodies for maintenance of civic assets created by C.M.D.A.				
	O	6,00.00			
	R	60 00	6,60.00	7,02.06	+ 42.06

Enhancement of fund by re-appropriation in March, 1995 was made to meet the excess expenditure. Reasons for final excess have not been intimated. (September, 1995).

Capital --

(i) In view of overall saving of Rs. 1,26.71 lakhs in the grants, supplementary provision of Rs. 57,68.70 lakhs obtained in March, 1995 proved excessive.

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

(iii) Saving occurred mainly under :-

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6217 -	Loans for Urban Development --				
01 -	State Capital Development --				
<b>Non-Plan</b>					
191 -	Loans to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. --				

**Grant No. 37 - Contd**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2.	Loans to Municipalities --			
	O	10.00		
	S	22,35.00		
		22,45.00	15,20.21	- 7,24 79

Supplementary provision was required for disbursement of larger Non-Plan loans to Calcutta Municipal Corporation and Other Municipalities.

Reasons for final saving have not been intimated. (September, 1995).

State Plan (Annual Plan and Eighth Plan)

7.	Loans to C.M.D.A. for surface water supply to South Dum Dum Municipalities and Bidhannagar Tram stop	2,00.00	..	- 2,00.00
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Reasons for non-utilisation of the entire fund have not been intimated. (September, 1995).

Centrally Sponsored (New Schemes)

1.	Loans for schemes under Magacity Project.			
	O	20,00.00		
	R	- 5,45.00		
		14,55.00	14,55.00	

Anticipated saving was stated to be due to no-release of fund owing to financial embargo imposed by the Finance Department of the State Government.

60 - Other Urban Development Schemes --

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

State Plan (Annual Plan and Eighth Plan)

3.	Loans to Siliguri-Jalpaiguri Development Authority for development of Siliguri-Jalpaiguri area			
	O	1,00.00		
	S	4,61 00		
		5,61.00	3,50.00	- 2,11.00

Supplementary provision was required for payment of arrears and also for disbursement of larger plan loans to Siliguri-Jalpaiguri Development Authority. Reasons for eventual saving have not been intimated (September, 1995).



## Grant No. 37 - Contd

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>6217 - Loans for Urban Development -</b>			
01 - State Capital Development --			
191 - Loans to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc --			
State Plan (Annual Plan and Eighth Plan)			
(a) Loans for schemes under Magacity Project			
O                                    8.00 00 ]	6.65 00	8.65 00	+ 2.00 00
R                                    - 1.35 00 ]			

Anticipated saving was attributed to non release of fund Reasons for final excess have not been intimated (September, 1995)

8    Loans to C M D.A in lieu of market borrowing			
O                                    29.87 70 ]	36.47.82	37.52.00	+ 1,04 18
S                                    6.60 12 ]			
R                                               ]			

Supplementary provision was required for payment of arrear and also for disbursement of larger plan loans to C.M D A Reasons for anticipated as well as for final excess have not been intimated (September, 1995).

### 03    Integrated Development of Small and Medium Towns

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

#### Centrally Sponsored (New Schemes)

1    Loans to Integrated Development of Small and Medium Towns

O                                    1.40 00 ]	2.25 00	2.81.85	+ 56 85
S                                    85 00 ]			

Supplementary provision was required for disbursement of larger plan loans to other Municipalities for payment of arrears

Reasons for final excess have not been intimated (September, 1995)

60 - Other Urban Development Schemes --

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

**Grant No. 37 - Concl.**

	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakhs of rupees)</b>	<b>Excess +</b>
	<b>Non-Plan --</b>			
I.	<b>Loans to Municipalities</b>		<b>6,91.54</b>	<b>+ 6,91.54</b>

Reasons for incurring expenditure without budget provision have not been intimated. (September, 1995).

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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	Rs. 15,94,74,000	15,94,74,000	12,62,90,162
Supplementary	.		
Amount surrendered during the year			.. Nil

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

Original	1,24,93,000	1,24,93,000	90,50,687
Supplementary	.		
Amount surrendered during the year			.. Nil

**Notes and Comments -**

**Revenue -**

(i) No portion of saving of Rs. 3.31.84 lakhs in the grant was surrendered 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 Direction	8.63 73	5.70.01	- 2.93.72
800 - Other Expenditure --			
State Plan (Annual Plan and Eighth Plan)			
01. Modernisation of Studio Laboratories	45.00	23.31	- 21.69
60 - Others --			
106 - Field Publicity --			
Non-Plan			
01. Field Information	43.00	10.93	- 32.07

**Grant No. 38 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>110 - Publications --</b>			
<b>Non-Plan</b>			
01 Publications	1,20 20	92 61	- 27 59

Reasons for saving in the above cases have not been intimated ( September, 1995 ).

(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>			
<b>01 - Films --</b>			
<b>800 - Other Expenditure --</b>			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
05 Subsidy to West Bengal Film Development Corporation	4 00	40 56	+ 36 56
<b>Seventh Plan (Committed)</b>			
01 Setting up of an Art Film Theatre on Film Archive	22 71	36 81	+ 14 10
<b>60 - Others --</b>			
101 - Advertising, Sales and Publicity Expenses	2,40 00	2,61 75	+ 21 75

Reasons for excess in the above cases have not been intimated ( September, 1995 )

Capital --

(i) No portion of saving of Rs 34 42 lakhs was surrendered during the year

(ii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4220 - Capital Outlay on Information and Publicity --</b>			
<b>01 - Films --</b>			
<b>190 - Investment in Public Sector and Other Undertakings --</b>			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
02 Video Complex	30 00	18 48	- 11 52

Reasons for saving have not been intimated ( September, 1995 )

**Grant No. 38 - Concl'd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>6220 - :Loans on Information and Publicity --</b>			
<b>01 - Films --</b>			
<b>800 - Other Expenditure --</b>			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
1. Loans for financial assistance for construction of Cinema House	15.00	..	- 15.00

Reasons for non-utilisation of fund have not been intimated. ( September, 1995 ).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>4220 - Capital Outlay on Information and Publicity --</b>			
<b>01 - Films --</b>			
<b>190 - Investment in Public Sector and Other           Undertakings --</b>			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
01. Setting up of a Colour Film Laboratory	..	12.00	+ 12.00

Reasons for incurring expenditure without budget provision have not been intimated. ( September, 1995 ).

## 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	41,09,80,000	41,09,80,000	29,30,93,484
Supplementary	}		
Amount surrendered during the year (March, 1995)			1,57,000

**Notes and Comments -**

(i) Out of total saving of Rs. 11,78.87 lakhs in the grant, Rs 1.57 lakhs only were surrendered during the year which proved injudicious

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2230 - Labour and Employment -</b>			
02 - Employment -			
004 - Research, Survey and Statistics - State Plan (Annual Plan and Eighth Plan)			
01 - Self-Employment Scheme for the Registered Un-employed in West Bengal	12,18 50	3,53 05	- 8.65 45
Reasons for saving have not been intimated ( September, 1995 )			
101 - Employment Services - Non-Plan -			
01 - Employment Exchanges			
O	3,75.74	3,74.51	3,50 43
R -	1 23		
Withdrawal of provision by re-appropriation was stated to be required for meeting excess expenditure under same other sub-heads within the major head Reasons for final saving have not been intimated ( September, 1995 ).			
03 - Training -			
003 - Training of Craftsmen and Supervisors - Non-Plan -			
01 - Vocational Training Centres	9,72.12	8,16 98	- 1,55 14
Reasons for saving have not been intimated ( September, 1995 )			
State Plan (Annual Plan and Eighth Plan)			
03 - Craftsmen Training of State Project Implementation	41.00	12.57	- 28.43
Reasons for saving have not been intimated ( September, 1995 )			

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

**Grant No. 39 - Concl'd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2230 - Labour and Employment -</b>				
01 - Labour -				
102 - Working Conditions and Safety -				
Non-Plan				
01 - Inspection of Factories -				
O	84.00	80.76	1,11.25	+ 30.49
R	- 3.24			

Reasons for anticipated saving as well as final excess have not been intimated ( September, 1995 ).

02 - Employment -

004 - Research, Survey and Statistics -

Seventh Plan (Committed)

01 - Self-Employment Scheme for the Registered  
Un-employed in West Bengal

O	58.83	76.92	85.36	+ 8.44
R	18.09			

Enhancement of fund by re-appropriation was made for implementation of the programme. Reasons for final excess have not been intimated ( September, 1995 ).

## 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>			
<b>Voted -</b>			
Rs.			
Original	25,35,39,000		
Supplementary	..		
Amount surrendered during the year (March, 1995)	..		
	25,35,39,000	11,37,90,259	- 13,97,48,741
			13,70,23,689
<b>Charged -</b>			
Original	2,00,00,000		
Supplementary	..		
Amount surrendered during the year (March, 1995)	..		
	2,00,00,000	1,15,40,809	- 84,59,191
			99,63,433
<b>CAPITAL -</b>			
<b>Major Head : 6235 - Loans for Social Security and Welfare (Rehabilitation) -</b>			
<b>Voted -</b>			
Original	5,00,000		
Supplementary	..		
Amount surrendered during the year (March, 1995)	..		
	5,00,000	1,38,450	- 3,61,550
			3,25,155

**Notes and Comments -**

**Revenue (Voted grant) -**

(i) Out of final saving of Rs. 13.97.49 lakhs in the grant Rs. 13,70.24 lakhs were surrendered during the year.

(ii) The grant disclosed similiar trend of saving and surrender continuously since 1989-90. It indicates lack of estimation or more realistic point of view.

(iii) Saving occurred mainly under :-

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

**2235 - Social Security and Welfare (Rehabilitation) -**

202 - Other Rehabilitation Schemes -

Non-Plan

01 - (i) Expenditure on P.L. Homes -

O

1,21.54

R

- 71.61

49.93

59.66

+ 9.73

Reasons for anticipated saving as well as for final excess have not been intimated (September, 1995).

0900 - Other Schemes -

Vocational training and work centres Educational grants -

1009 - Primary Education Schemes (Education)

4,25.00

3,95.99

- 29.01

1109 - Grants - in aid for dispersal of displaced college students from Calcutta

35.00

10.74

- 24.26



**Grant No. 40 - Concl'd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Reasons for saving in both the cases have not been intimated ( September, 1995 )				
1500 - Grants to Industries -				
Government Production Centre				
O	1,20 00			
R	- 27 68	92.32	88 15	- 4 17

Reasons for anticipated as well as for final saving have not been intimated (September, 1995).  
1800 - Other Rehabilitation Schemes

O	1,25 00			
R	- 1,06 15	18 85	13 21	- 5 64

Reasons for anticipated as well as for final saving in both the cases have not been intimated (September, 1995)

1951 - Acquisition of Lands  
(Housing Schemes)

O	12,00 00			
R	- 10,99,34	1,00 66	1,31.02	+ 30 36

Reasons for anticipated saving and for final excess have not been intimated (September, 1995)

*Revenue (Charged appropriation) -*

(i) Out of final saving of Rs 84 59 lakhs in the appropriation Rs 99 63 lakhs were surrendered during the year which proved injudicious

(ii) Saving occurred mainly under -

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

**2235 - Social Security and Welfare (Rehabilitation) -**

01 - Rehabilitation -

202 - Other Rehabilitation Schemes -

Non-Plan

1951 - Acquisition of Lands  
(Housing Schemes)

O	2,00 00			
R	- 99 63	1,00 37	1,15 41	+ 15 04

Reasons for anticipated saving as well as for final excess have not been intimated (September, 1995)

**Capital -**

(i) The final saving in the grant worked out to Rs 3 62 lakhs out of which an amount of Rs. 3.25 lakhs 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	Actual expenditure	Excess Savings
	Rs.	Rs.	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, 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 (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	1,51,11,58,000		
Supplementary	1,51,11,58,000	1,13,86,17,528	- 37,25,40,4
Amount surrendered during the year (March 1995)			1,83,50,0
<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), 4401 - Capital Outlay on Crop Husbandry (Excluding Public Undertakings) (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), 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), 6575 - Loans for Other Special Areas Programmes (Excluding Public Undertakings) (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 Rs.	Actual expenditure Rs.	Excess + Saving - Rs
	Rs.			
Original	12,63,32,000	14,28,94,000	12,71,37,409	- 1,57,56,591
Supplementary	1,65,62,000			
Amount surrendered during the year (March, 1995)		..	..	2,11,000

**Notes and Comments -**

**Revenue -**

- (i) Out of overall saving of Rs. 37.25.40 lakhs in the grant, only Rs. 1.83.50 lakhs were surrendered during the year.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2202-General Education-</b>			
<b>02-Secondary Education-</b>			
<b>796-Tribal Areas Sub-Plan-</b>			
State Plan (Annual Plan and Eighth Plan)			
3. Expansion of teaching and educational facilities for Children of age group 14-16	50.00	..	- 50.00
<b>04- Adult Education-</b>			
<b>796-Tribal Areas Sub-Plan</b>			
State Plan (Annual Plan and Eighth Plan)			
<b>Adult Education</b>			
1. Literacy Programme (MNP)	61.00	..	- 61.00

Reasons for non-utilisation of fund in the above cases have not been intimated( September, 1995 )

**Grant No. 41—Contd.**

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-			
<b>796-Tribal Areas Sub-Plan- State Plan (Annual Plan and Eighth Plan)</b>			
01- Piped Water Supply Scheme for Rural Areas (MNP) (States Share) -			
2- Piped Water Supply Scheme for Tribal Areas Sub-Plan	1,56.90	3.00	- 1,53.90
Reasons for saving have not been intimated(September, 1995).			
<b>2225- Welfare of Scheduled Castes,Scheduled Tribes and Other Backward Classes-</b>			
01- Welfare of Scheduled Castes-			
190- Assistance to Public Sector and Other Undertakings-			
Non-Plan			
1- West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	1,29.00	..	- 1,29.00
2- West Bengal Tribal Development Co-operative Ltd.	88.00	..	- 88.00
Reasons for non-utilisation of the entire provision in the above cases have not been intimated (September, 1995).			
<b>277- Education-</b>			
Non-Plan			
0334 (c) Hostel Charges	2,50.00	1,58.37	- 91.63
State Plan (Annual Plan and Eighth Plan)			
0109 (a) Book grants and examination fees	3,83.00	2,01.57	- 1,81.43
0380 (c) Payment of maintenance charges to the students belonging to the families having income not exceeding Rs 3,600/-per annum	3,50.00	1,09.06	- 2,40.94
0780 (iii) Construction,maintenance and improvement of Ashram Hostels	52.00	1.36	- 50.64

**Grant No. 41—Contd-**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>Centrally Sponsored (New Schemes)</b>			
0112 (a) Scholarship to students (Stipend and Scholarship)	3,00 00	1,43.37	- 1.56.63
0380 (c) Construction of Hostel for girls	67.00	24.65	- 42.35
<b>Seventh Plan (Committed)</b>			
0109 (a) Book grants and examination fees	1,40 00	73 09	- 66 91
0234 (b) Hostel Charges	1,64 60	1,22.60	- 42.00
<b>Centrally Sponsored (New Schemes and Committed)</b>			
0612 (a) Scholarships to students (Stipend and Scholarship)	3,14 98	1,22.81	- 1,92 17
<b>793-Special Central Assistance for Scheduled Castes Component Plan-</b>			
<b>State Plan (Supplement Plan)</b>			
1- Programmes for Development of Scheduled Castes	34,50 00	28.13.06	- 6,36 94
<b>794- Special Central Assistance for Tribal Sub-Plan- State Plan (Supplement Plan)</b>			
Integrated Tribal Areas Development Project	17,65 00	13,37.86	- 4,27.14
<b>796- Tribal Areas Sub-Plan -</b>			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
<b>B- Education-</b>			
0534- Hostel Charges	1,40.00	74.57	- 65.43
<b>80-General-</b>			
<b>001- Direction and Administration -</b>			
<b>Non Plan</b>			
02- District Organisation	4,90 25	4,24.55	- 65 70

Reasons for saving in all the above cases have not been intimated(September, 1995).

**Grant No. 41—Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>800- Other Expenditure -</b>			
<b>0880- Lump provision for Revision of Pay Scales of employees of Co-operatives under S C &amp; T W</b>			
	50 00		- 50 00
Reasons for non-utilisation of fund have not been intimated (September 1995)			
<b>2406- Forestry and Wildlife-</b>			
01- Forestry -			
<b>796- Tribal Areas Sub-Plan-</b>			
State Plan (Annual Plan and Eighth Plan)			
Social and Farm Forestry-			
5 Area- Oriented Fuel Wood and fodder Project			
	45 00	2 77	- 42 23
Reasons for saving have not been intimated (September 1995)			
9- West Bengal Forestry Project			
O	7 41 00		
R	1,67 93		
	5 11 07	4,80 28	- 30 79
Anticipated saving was stated to be due to less expenditure Reasons for final saving have not been intimated (September 1995)			
<b>2702- Minor Irrigation-</b>			
<b>796- Tribal Areas Sub-Plan-</b>			
State Plan(Annual Plan and Eighth Plan)			
World Bank Project on Development of Minor Irrigation-			
Cost of Energisation of Minor Irrigation Schemes payable to West Bengal State Electricity Board			
	77 00		- 77 00
Reasons for non-utilisation of the entire provision have not been intimated (September, 1995)			
(iii) Saving mentioned above was partly counter-balanced by excess mainly under -			

**Grant No. 41—Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2202- General Education (Tribal Areas Sub-Plan) -</b>			
<b>01- Elementary Education-</b>			
<b>796- Tribal Areas Sub-Plan-</b>			
State Plan (Annual Plan and Eighth Plan)			
1 Free and Compulsory Primary Education (Universal)-			
(ii) Improvement of buildings of existing Primary Schools (MNP)	1.25 00	2.00 00	+ 75 00
2 Provision for incentive to the development of elementary education (MNP)	1.10 00	1.85 00	+ 75 00
<b>2215- Water Supply and Sanitation (Including Prevention of Air and Water Pollution)-</b>			
<b>01- Water Supply-</b>			
<b>796- Tribal Areas Sub-Plan-</b>			
State Plan (Annual Plan and Eighth Plan)			
01- Piped Water Supply Scheme (for Rural Areas MNP) (State's Share)			
1 Rural Water Supply Scheme for Tribal Areas Sub-Plan (Spot Sources)	41 00	1 25 80	+ 84 80
<b>2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-</b>			
<b>02- Welfare of Scheduled Tribes-</b>			
<b>277- Education-</b>			
Non Plan			
0109- Book grants and examination fees	1,26 00	1,66 84	+ 40 84
0334- Hostel Charges	2,31 05	3 04 90	+ 73 85

**Grant No. 41—Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
796- Tribal Areas Sub-Plan State Plan (Annual Plan and Eighth Plan)			
H- Education			
1580- Construction of Govt Hostel for boys (State's Share)	17.00	93.56	+ 76.56
State Plan (Supplement Plan)			
State Plan Schemes under proviso to Article 275 (1) of the Constitution of India-			
3900- Community Projects for Tribal Development	3,20.00	4,17.79	+ 97.79
2501- Special Programmes for Rural Development-			
02- Drought Prone Areas Development Programme-			
796- Tribal Areas Sub-Plan -			
State Plan( Annual Plan and Eighth Plan)			
I. Drought Prone Areas Development Programme-			
(9) I.R.D.P. Under Other Blocks	5.65.65	6,12.81	+ 47.16
Reasons for excess in all the above cases have not been intimated (September, 1995).			
2575- Other Special Areas Programmes -			
60- Others -			
796- Tribal Areas Sub-Plan-			
State Plan (Annual Plan and Eighth Plan)			
01- Agricultural Development of North Bengal- Dutch-assisted Project			
O	10.00		
R	22.81		
	32.81	1,11.95	+ 79.14
Reasons for anticipated excess as well as final excess have not been intimated (September, 1995).			



**Grant No. 41—Contd.**

**Capital**

- (i) In view of overall saving of Rs. 1,57.57 lakhs in the grant supplementary provision of Rs. 1,65.62 lakhs obtained in March, 1995 proved excessive.
- (ii) Though the overall saving in the grant worked out to Rs. 1,57.57 lakhs, only an amount of Rs. 2.11 lakhs was surrendered during the year.
- (iii) 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>			
<b>01- Welfare of Scheduled Castes-</b>			
190- Investment in Public Sector and Other Undertakings -			
Centrally Sponsored (New Schemes)			
Investment-			
0122- West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	2,06.00	..	- 2,06.00
<b>02- Welfare of Scheduled Castes-</b>			
190- Investment of Public Sector and Other Undertakings- State Plan (Annual Plan and Eighth Plan)			
Investment-			
2. Construction of Office premises in different districts	50.00	..	- 50.00
State Plan (Supplement Plan)			
0200 (a) State Contribution to the Share Capital to the West Bengal Tribal Development Co-operative Corporation	50.00	..	- 50.00
0400(c) State Contribution to the Share Capital to the West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	58.00	..	- 58.00

Reasons for non-utilisation of the entire provision in all the above cases have not been intimated (September, 1995)

**Grant No. 41—Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4702- Capital Outlay on Minor Irrigation-</b>			
<b>796- Tribal Areas Sub-Plan - State Plan (Annual Plan and Eighth Plan)</b>			
World Bank Project on Development of Minor Irrigation Deep Tubewells and Medium Deep Tubewells	1,09.00	11.45	- 97.55
World Bank Project on Development of Minor Irrigation-			
Cost of Energisation of Minor Irrigation Schemes Payable to West Bengal State Electricity Board	65.00	..	- 65.00

Reasons for saving in the first case and non-utilisation of fund in the second one have not been intimated (September, 1995).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-</b>			
<b>01- Welfare of Scheduled Castes -</b>			
<b>190- Investment in Public Sector and Other Undertakings - State Plan (Annual Plan and Eighth Plan)</b>			
Investment-			
0122- Share Capital Contribution to the West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	2,66.00	5,90.99	+ 3,24.99

Reasons for excess have not been intimated (September, 1995).

**5054- Capital Outlay on Roads and Bridges-**

**796- Tribal Areas Sub-Plan-  
State Plan (Annual Plan and Eighth Plan)**

**Grant No. 41—Concl'd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>0100- Development of State Roads</b>				
O	2,50.00	4,15.62	4,75.16	+ 59.54
S	1,65.62			

Augmentation of fund by obtaining supplementary provision in March, 1995 was stated to be due to development of State Roads in the Tribal Areas.

Reasons for final excess have not been intimated (September, 1995).

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## Grant No. 42 - Social Security and Welfare (Social Welfare)

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 (Social Welfare) -</b>			
<b>Voted -</b>			
Original	1,09,75,60,000	} 1,09,75,60,000	99,18,32,106 - 10,57,27,894
Supplementary	..		
Amount surrendered during the year (March, 1995) .. .. 1,01,03,800			
<b>Charged -</b>			
Original	..	} 82,200	88,200 + 6,000
Supplementary	82,200		
Amount surrendered during the year.. .. Nil			

**Notes and Comments -**

**Voted grant -**

(i) Out of overall saving of Rs. 10,57.28 lakhs in the grant, an amount of Rs. 1,01.04 lakhs only was surrendered during the year.

(ii) In a large number of cases (marked \*) substantial saving /excess also occurred during previous years which proves need for budget estimation on more realistic basis.

(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>			
06 - Emergency Relief Programme in collaboration with CARE *	45.00	2.05	- 42.95
<b>102 - Child Welfare - Non-Plan</b>			
01 - Govt. of India's Crash Programme of Nutrition for Children *	7,73.09	5,83.73	- 1,89.36
<b>Centrally sponsored (New Schemes)</b>			
03 - Integrated Child Development Services Project Schemes State Plan Seventh Plan (Committed)	36,00.00	32,95.98	- 3,04.02
01 - Establishment of I.C.D.S. Project *	1,28.70	76.35	- 52.35
<b>104. Welfare of Aged, Infirm and Destitute - State Plan (Annual Plan and Eighth Plan)</b>			
04 - Development and Expansion of Social Welfare Homes	90.00	46.69	- 43.31

**Grant No. 42 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 - Other Expenditure - Non-Plan			
12. A new scheme for Social Welfare *	7,40.00	4,65.46	- 2,74.54
102 - Pensions under Social Security Schemes - Non-Plan			
02 - Grant of old-age pension to marginal farmers			
Share croppers and agricultural labourers *	3,48.00	1,77.34	- 1,70.66
Reasons for saving in all above cases have not been intimated (September, 1995).			
60 - Other Social Security and Welfare Programmes -			
200 - Other Programmes - Non-Plan			
0809 - Relief to persons affected by riots *			
O	50.00		
R	2.30		
	52.30	1.71	- 50.59
Reasons for anticipated excess as well as for final saving have not been intimated (September, 1995).			
60 - Other Social Security and Welfare Programmes -			
200 - Other Programmes - Non-Plan			
14. Other ex-gratia payments *			
O	55.00		
R	- 49.83		
	5.17	13.79	+ 8.62
Reasons for anticipated saving as well as for final excess have not been intimated (September, 1995).			
(iii) Saving mentioned above was partly counter-balanced by excess mainly under :-			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2235 - Social Security and Welfare (Social Welfare) -			
02 - Social Welfare -			
001 - Direction and Administration - Non-Plan			
04 - Directorate of Relief and District Establishment (Relief)*	5,84.29	6,86.85	+ 1,02.56
07 - Research, training and strengthening of the set up of the Department of Social Welfare - Vegrancy*	1,36.34	1,84.47	+ 48.13
Reasons for excess in both the cases have not been intimated (September, 1995).			
800 - Other Expenditure - Non-Plan			

**Grant No.42 - Conclud.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
07 - Provision for Normal G.R. - Food and Clothes (Relief Dept.)				
O	7,50.00			
R	- 35.85			
		7,14.15	9,02.31	+ 1,88.16

Reasons for anticipated saving as well as for final excess have not been intimated (September, 1995).

60 - Other Social Security and Welfare Programmes -

200 - Other Programmes -

Non-Plan

28 - Scheme for supply of rice at specially  
subsidised rates to agricultural labourers

(a) Rice Subsidy (b) Transport Subsidy	8,50.00	10,13.94	+ 1,63.94
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Reasons for excess have not been intimated (September, 1995).

*Charged appropriation -*

(i) Expenditure exceeded the appropriation by Rs. 6,000; the excess requires regularisation.

(ii) In view of final excess of Rs. 0.06 lakh in the appropriation Rs. 0.82 lakh obtained by supplementary provision in March, 1995 for payment of decretal dues proved inadequate.

### 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	9,16,37,000		
Supplementary	..		
	9,16,37,000	5,75,61,152	- 3,40,75,848
Amount surrendered during the year(March, 1995)	..	..	1,09,000

**Notes and Comments -**

(i) Out of overall saving of Rs. 340.76 lakhs in the grant only a small amount of Rs. 1.09 lakhs was surrendered by the Department during the year.

(ii) Wide variations between budget provision and actual expenditure disclose necessity of estimation with more realistic pattern.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees).	Saving -
2236 - Nutrition -			
02 - Distribution of Nutritious Food and Beverages -			
101 - Special Nutrition Programme - Non-Plan			
01 - Special Nutrition Programme	70.00	34.04	- 35.96
04 - Supplementary Nutrition Programme for children and Expectant and Nursing Mothers	80.12	52.54	- 27.58
Reasons for saving in the above cases have not been intimated ( September, 1995).			
State Plan (Annual Plan and Eighth Plan).			
01 - Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers	5,51.10	2,22.36	- 3,28.74
02.-. Scheduled Castes Component Plan :- Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers	68.80	20.99	- 47.81

## Grant No. 43 - Concl'd

Reasons for saving in the above cases have not been intimated (September, 1995).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2236 - Nutrition -			
02 - Distribution of Nutritious Food and Beverages -			
101 - Special Nutrition Programme -			
Seventh Plan (Committed)			
01 - Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers	140.00	239.24	+ 99 24

Reasons for excess have not been intimated (September, 1995)

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## 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>			
Original	Rs. 80,00,00,000	80,00,00,000	18,74,93,337
Supplementary	..		
} - 61,25,06,663			
Amount surrendered during the year	..	..	Nil
<b>CAPITAL -</b>			
<b>Major Head : 6245 - Loans for Relief on account of Natural Calamities --</b>			
Original	..	1,69,000	1,68,692
Supplementary	1,69,000		
} - 308			
Amount surrendered during the year	..	..	Nil

### Notes and Comments -

#### Revenue -

- (i) No portion of the huge saving of Rs. 61,25.07 lakhs in the grant was surrendered by the Department during the year.
- (ii) The grant discloses saving continuously since 1990-91, the average saving being Rs. 12,50.18 lakhs. This indicates scope for more realistic estimation.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2245 - Relief on account of Natural Calamities --</b>			
<b>01 - Drought -</b>			
<b>101 - Gratuitous Relief -- Non-Plan</b>			
<b>2. Food and Clothings --</b>			
(a) Food	80.00	10.73	- 69.27
<b>02 - Flood, Cyclone etc.—</b>			
<b>101 - Gratuitous Relief— Non-Plan</b>			
<b>2. Food and Clothings—</b>			
(a) Food	6,00.00	75.60	- 524.40
<b>3. Housing --</b>			
(a) Housing	7,45.00	2,77.44	- 4,67.56
<b>106 - Repairs and Restoration of Damaged Roads and Bridges -- Non-Plan</b>			

**Grant No. 44 – Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
1. Emergency Repair of Roads, Culverts, Bridges etc. damaged/destroyed by natural calamities for restoration of communication	3,50.00	1,46.47	- 2,03.53
<b>111 - Exgratia Payment to Bereaved Families --</b>			
<b>Non-Plan</b>			
1 Exgratia payment to families of dead/missing persons due to flood, cyclone etc.	48.00	3.70	- 44.30
<b>114 - Assistance to Farmers for Purchase of Agricultural inputs --</b>			
<b>Non-Plan</b>			
1. Supply of seeds/fertilisers etc. for raising alternative crops in flood/cyclone affected areas	1,80.00	2.39	- 1,77.61
Reasons for saving in all the above cases have not been intimated. (September, 1995).			
2. Repairs of market link roads and rural huts	50.00	..	- 50.00
<b>122 - Repairs and Restoration of Damaged Irrigation and Flood Control Works --</b>			
<b>Non-Plan</b>			
1. Repairs and Restoration of damaged irrigation and flood control works	50.00	..	- 50.00
Reasons for non-utilisation of entire fund in both the cases have not been intimated. (September, 1995).			
2. Emergency repair of flood protective embankments	8,00.00	2,79.36	- 5,20.64
Reasons for saving have not been communicated. (September, 1995).			
<b>282 - Public Health --</b>			
<b>Non-Plan</b>			
1. Expenses on Public Health Measures	75.00	..	- 75.00
<b>05 - Calamity Relief Fund --</b>			
<b>101 - Transfer to Reserve Funds and Deposit Accounts --</b>			
<b>Non-Plan</b>			
Calamity Relief Fund	40,00.00	..	- 40,00.00
Reasons for non-utilisation of entire amount in the above cases have not been intimated. (September, 1995).			

**Grant No. 44 —Concl'd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
80 - General --			
800 - Other Expenditure --			
Non-Plan			
8 Expenditure in connection with rescue of marooned people affected by flood, cyclone tornado etc and expenditure for setting of Relief Camps/Centres	1,50 00	31 35	- 1,18 65
10 Assistance to W B S E B for restoration of power supply in the areas affected by flood, cyclone, etc	50 00	2 21	- 47 79

Reasons for saving in the above cases have not been intimated (September, 1995)

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2245 - Relief on account of Natural Calamities --			
01 - Drought --			
101 - Gratuitous Relief --			
Non-Plan			
6 Subsidy for agricultural inputs to small and marginal farmers and agricultural labourers	20 00	1,85 50	+ 1,65 50
02 - Floods cyclone etc --			
102 - Drinking Water Supply --			
Non-Plan			
2 Repair/Resinking of Tubewells	90 00	1,72 98	+ 82 98
80 - General --			
800 - Other Expenditure --			
Non-Plan			
9 Expenditure in connection with repair of educational institutions and repair/replacement of furniture of those institutions affected by natural calamities	45 00	2,10 00	+ 1,65 00

Reasons for excess in the above cases have not been intimated (September, 1995)

**Capital --**

(i) Creation of fund by obtaining supplementary provision in March, 1995 was attributed to carrying out adjustment towards writing off of the loans sanctioned to persons rendered destitute by famine, 1943

## 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>			
Rs.			
Original	10,40,25,000		
Supplementary	10,90,000		
	10,51,15,000	9,23,20,278	- 1,27,94,722
Amount surrendered during the year (March, 1995)			18,79,055

### Notes and Comments :-

(i) Out of overall saving of Rs. 1,27.95 lakhs in the grant, only an amount of Rs. 18.79 lakhs was surrendered by the Department during the year.

(ii) In view of final saving of Rs. 1,27.95 lakhs in the grant, supplementary provision of Rs. 10.90 lakhs obtained in March, 1995 proved unnecessary.

(iii) Saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>090 - Secretariat -</b>			
<b>Non-Plan</b>			
<b>02. Relief and Welfare Department -</b>			
(b) Department of Social Welfare	45.94	7.22	- 38.72
3(a)(ii) Department of School Education	89.68	15.09	- 74.59
3(c) Department of Technical Education and Training	30.77	3.09	- 27.68

Reasons for saving in the above cases have not been intimated (September, 1995).

### 06. Information and Cultural Affairs Department

O	1,06.17		
S	4.00		
	1,10.17	89.35	- 20.82

### 08. Department of Housing

O	84.72		
S	0.30		
	85.02	73.38	- 11.64

Augmentation of fund by supplementary provision in the above cases, was required for meeting larger establishment charges. Reasons for final saving have not been intimated (September, 1995).

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>09. Refugee, Relief and Rehabilitation Department</b>				
O	67.86	58.90	56.77	- 2.13
R	- 8.96			

Anticipated saving was stated by the Department to be due to non-requirement of fund. Reasons for final saving have not been intimated (September, 1995).

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>090 - Secretariat -</b>				
<b>Non-Plan</b>				
<b>02. Relief and Welfare Department -</b>				
<b>(a) Department of Relief -</b>				
O	46.51	43.66	72.28	+ 28.62
R	- 2.85			
03. (a) Education Department		1,81.81	2,01.37	+ 19.56
05. Department of Youth Services		25.19	46.14	+ 20.95
07. Department of Labour		98.23	1,08.30	+ 10.07

Reasons for anticipated saving and final excess in the first case and reasons for excess in the latter cases have not been intimated (September, 1995).

## Grant No. 46 - Other Social Services

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>			
<b>Voted -</b>			
Original	Rs. 15,49,00,000	34,16,97,000	34,82,73,960
Supplementary	18,67,97,000		
Amount surrendered during the year ( March, 1995 )			+ 65,76,960
<b>Charged -</b>			
Original	Rs. -	12,00,000	12,00,000
Supplementary	12,00,000		
Amount surrendered during the year			Nil
<b>CAPITAL -</b>			
<b>Major Heads : 4250 - Capital Outlay on Other Social Services and 6250 - Loans for Other Social Services -</b>			
<b>Voted -</b>			
Original	3,99,59,000	4,21,69,000	1,86,83,568
Supplementary	22,10,000		
Amount surrendered during the year ( March, 1995 )			- 2,34,85,432
Amount surrendered during the year ( March, 1995 )			15,00,000

### Notes and Comments -

#### Revenue ( Voted grant ) -

- (i) Expenditure exceeded the grant by Rs.65,76,960 ; the excess requires regularisation.
- (ii) In view of overall excess of Rs.65.77 lakhs in the grant, supplementary provision of Rs 18,67.97 lakhs obtained in March,1995 proved inadequate.
- (iii) Though the overall excess worked out to Rs.65.77 lakhs in the grant, the Department surrendered Rs.7.93 lakhs during the year, which proved injudicious.
- (iv) Though the net variation under the grant was less than approved limit remarkable excess was noticed in the following case :-

**Grant No. 46 - Concl'd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2250 - Other Social Services -			
800 - Other Expenditure -			
Non-Plan			
Grants towards marketing facilities/ market promotion			
O                             12.00 00 ]			
S                             18.00 00 ]	30.00 00	31.28 23	+ 1.28 23

Augmentation of fund by supplementary provision was required for payment of larger grants. Reasons for eventual excess have not been intimated ( September, 1995 )

*Revenue (Charged appropriation) --*

- (i) The entire provision was duly utilised in full

*Capital (Voted grant) --*

(i) Out of overall saving of Rs. 2,34.85 lakhs in the grant, only an amount of Rs. 15.00 lakhs was surrendered by the Department during the year

(ii) In view of overall saving of Rs. 2,34.85 lakhs in the grant, supplementary provision of Rs. 22.10 lakhs obtained in March, 1995 proved unnecessary

- (iii) Remarkable saving was noticed to be occurred under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4250 - Capital Outlay on Other Social services -			
201 - Labour -			
State Plan (Annual Plan and Eighth Plan)			
04 - Craftsmen Training			
O                             55.50 ]			
S                             22.10 ]	77.60	12.60	- 65.00
07 - Upgradation of ITIs for improving the quality of Training	2.33 00	1,06.41	- 1,26.59

Augmentation of fund by obtaining supplementary grant in the first case was required for meeting expenditure on developmental works in connection with craftsmen training. Reasons for eventual saving in both the cases have not been intimated (September, 1995)

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

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
<b>REVENUE-</b>			
<b>Major Head:2401-Crop Husbandry-</b>			
	Rs.		
Original	79,82,03,000	97,75,00,000	68,61,35,287
Supplementary	17,92,97,000		
Amount surrendered during the year (March,1995)			
	..	..	56,36,000

#### CAPITAL-

#### Major Heads: 4401- Capital Outlay on Crop Husbandry and 6401- Loans for Crop Husbandry-

Original	7,86,00,000	7,86,00,000	47,62,335	- 7,38,37,665
Supplementary	..			
Amount Surrendered during the year (March,1995)				
	..	..	1,50,00,000	

#### Notes and Comments-

##### Revenue-

- (i) In view of overall saving of Rs. 29,13.65 lakhs in the grant, Supplementary provision of Rs 17,92.97 lakhs obtained in March,1995 proved unjustified.
- (ii) Out of final saving of Rs 29,13.65 lakhs only a meagre amount of Rs56.36 lakhs was surrendered during the year.
- (iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure	Saving -
	(In lakhs of rupees)		
<b>2401 - Crop Husbandry -</b>			
001 - Direction and Administration - Non-Plan			
05 - World Bank Project on Agricultural Development Improvement of Agricultural Extension and Research	17,80.55	17,11.31	- 69.24
103 - Multiplication and Distribution of Seeds - State Plan (Annual Plan and Eighth Plan)			
05 - Subsidised Sale of Quality Seed	70.00	10.17	- 59.83
105 - Manures and Fertiliser - Non-Plan			
01 - Rural Comport	92.00	46.64	- 45.36
Reasons for saving in all the above cases have not been intimated (September, 1995).			



**Grant No. 47 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>Non-Plan (Developmental)</b>			
<b>03 - Scheme on assistance for</b>			
<b>Fertiliser Promotion</b>			
O			
S	17,92.97	25.78	- 17,67.19

Augmentation of fund by obtaining Supplementary provision in March, 1995 was stated to be required for implementation of the scheme during the current financial year. Reasons for final saving have not been intimated (September, 1995).

**108 - Commercial Crops -**

**State Plan (Annual Plan and Eighth Plan)**

15 - Oil Seed Production Programme Centrally Sponsored (New Schemes)	65.00	8.19	- 56.81
06. Oilseed Production Programme	195.00	47.93	- 147.07

**109 - Extension and Training**

**State Plan (Annual Plan and Eighth Plan)**

12 - Integrated Programme for Rice Development Special Component Plan for Scheduled Castes -	1,00.00	0.59	- 99.41
02 - Popularisation of new varieties and Package of Practices through Minikits	95.00	14.94	- 80.06
06 - Integrated Programme for Rice Development	1,00.00	2.31	- 97.69
<b>Centrally Sponsored (New Schemes)</b>			
01 - Integrated programme for Rice Development	3,00.00	30.32	- 2,69.68
<b>Special Component Plan for Scheduled Castes -</b>			
02 - Integrated Programme for Rice Development	3,00.00	11.76	- 2,88.24

Reasons for saving in all the above cases have not been intimated (September, 1995).

**800 - Other Expenditure -**

**Grant No. 47 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>State Plan (Annual Plan and Eighth Plan)</b>			
02 - Minor Irrigation	1,80.00	0.03	- 1,79.97
<b>Special Component Plan for Scheduled Castes -</b>			
03 - Minor Irrigation -	80.00	..	- 80.00

Reasons for saving in the first case and non-utilisation of the Budget Provision in the second case have not been intimated (September, 1995).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2401 - Crop Husbandry -</b>			
<b>104 - Agricultural Farms -</b>			
<b>Non-Plan</b>			
01 - Experimental Farm	10,79.02	13,08.18	+ 2,29.16
<b>108 - Commercial Crops -</b>			
<b>Non-Plan</b>			
03 - Jute Development	57.59	1,11.02	+ 53.43
<b>Central Sector (New Schemes)</b>			
01 - Scheme for Special Jute Development Programme	35.00	2,99.10	+ 2,64.10
<b>109 - Extension and Training -</b>			
<b>Non-Plan</b>			
04 - Intensive Agricultural Programme	89.88	1,55.51	+ 65.63

Reasons for excess in all the above cases have not been intimated (September, 1995).

**Grant No. 47 - Concl'd.**

**Capital -**

(i) Out of overall saving of Rs. 738.38 lakhs in the grant a negligible sum of Rs. 150.00 lakhs was surrendered during the year.

(ii) Significant saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>6401 - Loans for Crop Husbandry (Excluding Public Undertakings) -</b>			
<b>103 - Seeds -</b>			
Non-Plan			
0123 - Loans under the Scheme for Distribution of seeds	- 3,00.00	..	- 3,00.00
<b>105 - Manures and Fertiliser -</b>			
Non-Plan			
0123 - Loans under the scheme for Distribution of Chemical Fertiliser	2,00.00	..	- 2,00.00
<b>107 - Plant Protection -</b>			
Non-Plan			
0123 - Loans under the scheme for distribution of Pesticides	1,00.00	..	- 1,00.00
Reasons for non-utilisation of entire fund in all the above cases have not been intimated (September, 1995).			
<b>800 - Other Agricultural Loans -</b>			
Non-Plan			
0150 - Advance to Cultivators			
O	150.00		
R	- 150.00	..	..

Reasons for anticipated saving have not been intimated (September, 1995).

## 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>			
	Rs		
Original	14,82,89,000		
Supplementary	27,76,000		
	15,10,65,000	13,64,59,615	- 1,46,05,385
Amount surrendered during the year	..	..	Nil
<b>CAPITAL -</b>			
<b>Major Head : 4402 - Capital Outlay on Soil and Water Conservation -</b>			
Original	5,50,000		
Supplementary		28,000	- 5,22,000
	5,50,000	28,000	- 5,22,000
Amount surrendered during the year		..	Nil

**Notes and Comments -  
Revenue -**

- (i) No portion of the saving of Rs 1,46 05 lakhs was surrendered during the year.
- (ii) In view of the overall saving of Rs 1,46 05 lakhs in the grant supplementary provision of Rs 27 76 lakhs in March, 1995 proved injudicious
- (iii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2402 - Soil and Water Conservation -</b>			
<b>102 - Soil Conservation -</b>			
<b>Non-Plan</b>			
03 Soil conservation works on waste lands and agricultural lands on watershed basis	1,04 10	88 51	- 15 59
Reasons for saving have not been intimated (September, 1995).			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
03 Scheme for extension of soil conservation work on waste lands and agricultural lands on watershed basis in plains and hills	70 00	58 25	- 11 75
Reasons for saving have not been intimated (September, 1995).			

## Grant No. 48 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>Centrally Sponsored (New Schemes)</b>			
01. Soil conservation works in the upper catchment area of the Kangsabati River.	3,16.00	2,14.01	- 1,01.99
02. Soil conservation in the catchment of River valley Project, Teesta.	51.20	35.88	- 15.32

Reasons for saving in both cases have not been intimated (September, 1995).

### 1200 - National Watershed Development Project in Rainfed Areas (NWDPRAs)

O	4,00.00	4,27.76	4,16.76	- 11.00
S	27.76			

Augmentation of fund by supplementary grant was stated to be due to requirement for meeting larger establishment charges. Reasons for final saving have not been intimated (September, 1995).

(iv) Saving mentioned above was partly off-set by excess mainly as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2402 - Soil and Water Conservation -			
102 - Soil Conservation - Centrally sponsored (New Schemes)			
04. Integrated action plan for flood control in Ganga Basin	93.00	1,20.58	+ 27.58

Reasons for excess have not been intimated (September, 1995).

### CAPITAL -

(i) No portion of the saving of Rs. 5.22 lakhs was surrendered 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	50,33,22,000		
Supplementary	3,21,61,000		
	53,54,83,000	48,01,24,217	- 5,53,58,783
Amount surrendered during the year	..	..	Nil
<b>CAPITAL -</b>			
<b>Major Head : 4403 - Capital Outlay on Animal Husbandry (Excluding Public Undertakings)</b>			
Original	79,30,000		
Supplementary	..		
	79,30,000	1,19,34,109	+ 40,04,109
Amount surrendered during the year	..	..	Nil

### Notes and Comments -

#### Revenue -

- (i) In view of overall saving of Rs. 5,53.59 lakhs in the grant supplementary provision of Rs. 3,21.61 lakhs obtained in March, 1995 proved unnecessary.
- (ii) No portion of the saving was surrendered during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	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	2,67.80		
S	51.23		
	3,19.03	2,61.02	- 58.01

**Granr 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	3,44.45	3,54.23	3,01.78
	S	9.78		
				- 52.45

Augmentation of fund by obtaining supplementary provision was made for meeting larger establishment charges in the above cases. Reasons for final saving in both cases have not been intimated (September, 1995).

Central Sector (New Schemes)

01.	Rinderpest Eradication Scheme Operation Rinderpest Zero.	50.00	..	- 50.00
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Reasons for non-utilisation of the entire fund have not been intimated.( September, 1995).

102 - Cattle and Buffalo Development -

Non-Plan.

04.	State Livestock Farm.			
	O	5,70.08	5,85.30	4,80.27
	S	15.22		
				- 1,05.03

Augmentation of fund by obtaining supplementary grant was made for meeting larger establishment charges. Reasons for final saving have not been intimated.(September, 1995).

(iv) Saving mentioned above was partly pffset by excess as under :-

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2403 -	Animal Husbandry -			
001 -	Direction and Administration - Non-Plan.			
03.	Quinquennial LiveStock Census.	18.30	58.48	+ 40.18

Reasons for excess have not been intimated. (September, 1995).

**Grant No. 49 - Concl'd.**

<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakhs of rupees)</b>	<b>Excess +</b>
<b>105 - Piggery Development -</b>			
<b>Centrally Sponsored (New Schemes)</b>			
<b>Integrated Pig Development</b>	..	45.00	+ 45.00
<b>Reasons for incurring the expenditure without budget provision have not been intimated. (September, 1995).</b>			

**CAPITAL -**

(i) Expenditure exceeded the grant by Rs. 40,04,109. the excess requires regularisation.

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## Grant No. 50 - Dairy Development

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2404 - Dairy Development -</b>			
<b>Voted -</b>			
	Rs.		
Original	82,60,92,000	90,27,23,000	79,63,97,038
Supplementary	7,66,31,000		
Amount surrendered during the year(March 1995)		..	10,51,32,000
<b>Charged -</b>			
Original	2,45,000	2,45,000	..
Supplementary	..		
Amount surrendered during the year		..	Nil

**CAPITAL -**  
**Major Head : 4404 - Capital Outlay on Dairy Development**  
**(Excluding Public Undertakings) -**

<b>Voted -</b>			
Original	1,01,00,000	1,01,00,000	3,37,34,771
Supplementary	..		
Amount surrendered during the year (March 1995)		..	37,65,000

**Notes and Comments -**

**Revenue (Voted grant) -**

- (i) In view of overall saving of Rs. 10,63.26 lakhs, supplementary provision of Rs. 7,66.31 lakhs obtained in March 1995 proved unjustified.
- (ii) Out of final saving of Rs. 10,63.26 lakhs in the grant, Rs. 10,51.32 lakhs were surrendered by the Department during the year.
- (iii) 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 -**

## Grant No. 50 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>Non-Plan</b>			
<b>01 Administration</b>			
O	3,85 84	4,27 02	3,01 69
S	35 00		
R	6 18		

Augmentation of fund by obtaining supplementary provision in March 1995 was due to requirement for meeting larger establishment charges and for supply materials for Greater Calcutta Milk Supply Scheme. Anticipated excess was due to the fact that the budget provision was on low side. Reasons for final saving have not been intimated (September, 1995)

### 02 - Procurement

O	47,33 39	47,96 82	47,92 34	- 4 48
S	5,13 92			
R	4,50 49			

Augmentation of fund by obtaining supplementary provision in March, 1995 was due to requirement for meeting larger establishment charges and for supplying materials for Greater Calcutta Milk Supply Scheme. Anticipated saving was mainly due to the fact that the actual procurement of S M P , White Butter, Raw Milk etc was less than the quantity stipulated for the whole year (1994-95).

Reasons for final saving have not been intimated (September, 1995)

### 03 - Processing

O	11,00 79	10,03 89	9,96 38	- 7 51
S	76 54			
R	- 1,73 44			

### 04 - Distribution

O	9,97 43	9,16 60	9,22 67	+ 6 07
S	67 31			
R	- 1,48 14			

Augmentation of fund in both the above cases by obtaining supplementary provision in March, 1995, was due to requirement for meeting larger establishment charges and for supplying materials for Greater Calcutta Milk Supply Scheme. Anticipated saving was stated to be due to reduction of expenditure for the current financial year (1994-95)

Reasons for final saving/excess in the both cases have not been intimated (September, 1995)

## 195 - Krishnanagar Milk Supply Scheme -

### Non-Plan

### 02 - Procurement

O	2,41 90	1,99 87	2,21 29	+ 21 42
S	27 40			
R	69 43			

Augmentation of fund by obtaining supplementary provision was due to requirement for larger establishment charges and for supplying materials for Greater Calcutta Milk Supply Scheme. Anticipated saving was stated to be due to the fact that the original grant was on high side and adoption of economic measures. Reasons for final excess have not been intimated (September, 1995)

## Grant No. 50 - Concl'd.

### Charged Appropriation :-

(i) Neither the provision was utilised nor the saving was surrendered during the year by the Department.

### CAPITAL -

(i) Expenditure exceeded the grant by Rs. 2,36,34,771, the excess requires regularisation.

(ii) In view of the excess of Rs. 2,36,35 lakhs in the grant, the surrender of Rs. 37.65 lakhs proved to be injudicious.

(iii) Excess occurred mainly under :-

Head	Total grant -	Actual expenditure (In lakhs of rupees)	Excess +
4404 - Capital outlay on Dairy Development (Excluding Public Undertakings) -			
102 - Cattle -cum-Dairy Development Project -			
Central Sector (New Schemes)			
01. Rural Dairy Extension	..	2,00.00	+ 2,00.00
191 - Investment in Dairy Co-operatives -			
State Plan (Annual Plan and Eighth Plan)			
0119 - Machinery and Equipment	..	61.68	+ 61.68

Reasons for incurring expenditure without budget provision in both the above cases have not been intimated. (September, 1995).

## 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	26,25,87,000	22,35,26,515	- 3,90,60,485
Supplementary	Rs. ..		
Amount surrendered during the year		..	Nil
<b>CAPITAL -</b>			
<b>Major Heads : 4405 - Capital Outlay on Fisheries and 6405 - Loans for Fisheries --</b>			
Original	3,60,00,000	1,89,10,150	- 1,85,92,850
Supplementary	3,75,03,000 15,03,000		
Amount surrendered during the year		..	Nil

### Notes and Comments -

#### Revenue -

(i) No portion of the substantial saving of Rs. 3,90.60 lakhs in the grant was surrendered during the year by the Department. Almost similar saving was occurred and remained unsundered during the previous year also.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2405 - Fisheries --</b>			
<b>101 - Inland Fisheries --</b>			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
17. Minor Fishing Harbour and Fish Landing Centres	50.00	24.25	- 25.75
Reasons for saving have not been intimated. (September, 1995).			
18. Scheme for State Contribution as subsidy/Grants to S.F.D.C./W.B.F.C. for Pisciculture operation	55.00	..	- 55.00
Reasons for non-utilisation of the provision have not been intimated. (September, 1995).			
<b>Centrally sponsored (New Schemes)</b>			
01. Project on Brackish Water Fish Farming (to be implemented through Brackish Water F.F.D.A.)	68.00	44.00	- 24.00

**Grant No. 51 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
03. Scheme for development of Brackish Water Fish Farm	30.00	3.20	- 26.80
<b>Mechanisation and Improvement of Fishing Crafts --</b>			
10. Minor Fishing Harbours and Small Landing Centres	2,00.00	24.88	- 1,75.12
Reasons for saving in the above cases have not been intimated. (September, 1995).			
<b>Central Sector (New Schemes)</b>			
01. Development of Brackish Water Fish Farm	25.00	..	- 25.00
Reasons for non-utilisation of the provision have not been intimated. (September, 1995).			
02. Development of Sewage-Fed Fisheries --	46.00	7.87	- 38.13
102 - Esturine / Brackish Water Fisheries --			
<b>Centrally sponsored (New Schemes)</b>			
0100 - Shrimp and fish culture project under World Bank assistance	4,00.00	21.00	- 3,79.00
105 - Processing, Preservation and Marketing --			
<b>Central Sector (New Schemes)</b>			
01. Scheme on strengthening of infrastructure for Inland Fish Marketing	1,00.00	40.00	- 60.00
Reasons for saving in the above cases have not been intimated. (September, 1995).			
<b>800 - Other Expenditure -- Non-Plan</b>			
0480 - Lump provision of revision of Pay Scales of employees of Co-operative Societies	25.00	..	- 25.00
<b>State Plan (Annual Plan and Eighth Plan)</b>			
<b>Special component Plan for Scheduled Castes --</b>			
03. State contribution towards schemes to be implemented with support from National Welfare Fund	30.00	..	- 30.00
<b>Centrally Sponsored (New schemes)</b>			
0200 - Contribution to National Welfare Fund	35.00	..	- 35.00
Reasons for non-utilisation of the provisions in the above cases have not been intimated. (September, 1995).			

**Grant No. 51 - Contd.**

(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>			
<b>101 - Inland Fisheries --</b>			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
(b) State contribution as subsidy/Grants-in-aid to S F D C. / W B F.C. for Piscicultural operation	..	68 86	+ 68 86
Reasons for incurring expenditure without budget provision have not been intimated (September, 1995).			
(e) Shrimp and Fish Culture Project under World Bank assistance (Negotiates)	2,76 00	6,38 00	+ 3,62 00
<b>Special Component Plan for Scheduled Castes --</b>			
08 Scheme for development of infrastructural facilities in Inland Fishing Villages	25 00	52 00	+ 27.00
<b>Special component Plan for Scheduled Castes under Mechanisation and Improvement of Fishing Crafts --</b>			
16 Scheme for development of infrastructural facilities in Marine Fishing Villages	25 00	59 03	+ 34 03
<b>Centrally Sponsored (New Schemes)</b>			
02 Scheme for development of aquaculture under F F D.A Programmes	1,75 00	2,12 00	+ 37 00
<b>800 - Other Expenditure --</b>			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
<b>Special Component Plan for Scheduled Castes --</b>			
04 Scheme for State contribution as grant to avail of N.C.D.C assistance for exploitation of Marine Service through off-shore fishing	6 00	46.19	+ 40 19
Reasons for excess in the above cases have not been intimated (September, 1995)			
<b>Capital --</b>			
(i) No portion of the saving was surrendered during the year by the Department			
(ii) In view of overall saving of Rs 1,85 93 lakhs in the grant, supplementary provision of Rs 15 03 lakhs obtained in March, 1995 proved unnecessary			

**Grant No. 51 - Concl'd.**

(iii) Saving mainly occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4405 - Capital Outlay on Fisheries --</b>			
<b>191 - Fishermen's Co-operatives --</b>			
Non-Plan (Developmental)			
0122 - Share Capital Contribution to Fishermen's Co-operative Societies for exploitation of Marine resources by Mechanisation and Improvement of Fishing Crafts	26.00	..	- 26.00
02. Special Component Plan for Scheduled Castes --			
22. Share Capital Contribution to Primary/Central Fishermen's Co-operative Societies to avail of N.C.D.C. assistance	26.00	..	- 26.00

Reasons for non-utilisation of the provisions in the above cases have not been intimated. (September, 1995).

**6405 - Loans for Fisheries --**

**195 - Loans to Fishermen's Co-operatives --**

        Non-Plan (Developmental)

    01. Special Component Plan for Scheduled Castes --

23. Loans to Primary/Central Fishermen's Co-operative Societies to avail of N.C.D.C. assistance	50.00	6.87	- 43.13
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Reasons for saving have not been intimated. (September, 1995).

    02. Component Plan for Scheduled Castes --

23. Loans to Primary / Central Fishermen's Co-operatives	50.00	..	- 50.00
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Reasons for non-utilisation of the entire provision have not been intimated. (September, 1995).

## 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>			
<b>Voted</b>			
Original	79,85,70,000	80,39,35,000	72,50,73,508
Supplementary	53,65,000		
Amount surrendered during the year (March, 1995) .. .. 4,72,38,000			
<b>Charged -</b>			
Original	40,00,000	53,23,000	27,66,645
Supplementary	13,23,000		
Amount surrendered during the year (March, 1995) .. .. 25,09,000			
<b>CAPITAL -</b>			
<b>Major Heads : 4406 - Capital Outlay on Forestry and Wild Life and 6406 - Loans for Forestry and Wild Life</b>			
<b>Voted -</b>			
Original	20,00,000	25,00,000	1,74,99,955
Supplementary	5,00,000		
Amount surrendered during the year .. .. Nil			

### Notes and Comments -

#### Revenue (Voted grant) -

(i) In view of the overall saving of Rs. 7,88.61 lakhs in the grant, supplementary grant of Rs. 53.65 lakhs obtained in March, 1995 proved unnecessary.

(ii) Obt of final saving of Rs. 7,88.61 lakhs in the grant, only Rs. 4,72.38 lakhs were surrendered during the year.

(iii) Saving occurred mainly under :-

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>			
04 - Western Circle	7,87.45	6,92.72	- 94.73
05 - Development Circle	98.30	53.39	- 44.91
<b>101 - Forest Conservation, Development and Regeneration -</b>			
<b>Centrally Sponsored (New Schemes)</b>			
<b>Special Component Plan for Scheduled Castes -</b>			
04. Integrated Aforestation and Eco-Development Project	60.00	18.55	- 41.45
Reasons for saving in the above cases have not been intimated (September, 1995).			
<b>102 - Social and Farm Forestry -</b>			
<b>State Plan (Annual Plan and Eighth Plan)</b>			



**Grant No. 52 - Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
03 West Bengal Forestry Project				
O	15,00.00			
R	- 2,15.04	12,84.96	11,16.92	- 1,68.04
1000. West Bengal Forestry Project				
O	6,21.00			
R	- 1,92.16	4,28.84	3,67.10	- 61.74

Reductions of funds by reappropriation in the above cases were stated to be due to less requirement of fund for the project. Reasons for final saving in both the cases have not been intimated (September, 1995).

02 - Environmental Forestry and Wild Life -

110 - Wild Life Preservation -

Central Sector (New Schemes)

15. Eco-Development Programme around

Tiger Reserves Areas

1,20.00

49.28

- 70.72

Reasons for saving have not been intimated (September, 1995).

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2406 - Forestry and Wild Life -				
02 - Environmental Forestry and Wild Life -				
112 - Public Gardens -				
State Plan (Annual Plan and Eighth Plan)				
05. Decentralised People's Nurseries		30.00	79.35	+ 49.35
800 - Other Expenditure -				
Non-Plan (Developmental)				
02. Establishment of Sundarbans				
Biosphere Reserve in West Bengal		25.00	94.89	+ 69.89
Reasons for excess in the above cases have not been intimated (September, 1995).				

Revenue (Charged Appropriation) -

(i) In view of the overall saving of Rs. 25.56 lakhs in the appropriation supplementary provision of Rs. 13.23 lakhs obtained in March, 1995 proved unjustified.

(ii) Out of final saving of Rs. 25.56 lakhs in the appropriation an amount of Rs. 13.23 lakhs only was surrendered during the year.

(iii) Saving occurred mainly under :-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2406 - Forestry and Wild Life -				
01 - Forestry -				
800 - Other Expenditure -				
Non-Plan				
04. Central Circle				
O	25.00			
S	12.68	13.14	12.42	- 0.72
R	- 24.54			

## Grant No. 52 - Concl'd.

Augmentation of fund supplementary provision in March, 1995 was required for meeting decretal dues. Anticipated saving was stated to be due to nonpayment of decretal dues to the petitioners of Central Circle. Reasons for final saving have not been intimated (September, 1995).

### Capital -

- (i) Expenditure exceeded the grant by Rs. 1,49,99,955; the excess requires regularisation.
- (ii) In view of the excess of Rs. 1,50.00 lakhs in the grant, supplementary provision of Rs. 5.00 lakhs obtained in March, 1995 proved too inadequate.
- (iii) Excess occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>6406 - Loans for Forestry and Wild Life -</b>			
01 - Forestry -			
State Plan (Annual Plan and Eighth Plan)			
190 - Loans to Public Sector and Other undertakings -			
Loans to W.B. Pulp-Wood Development Corporation Ltd.			
	..	1,50.00	+ 1,50.00
Reasons for incurring expenditure without budget provision have not been intimated (September, 1995).			

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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 Head : 4407 - Capital Outlay on Plantations and 6407 - Loans on Plantation --</b>			
	Rs.		
Original	2,00,00,000		
Supplementary	..		
	} 2,00,00,000	2,00,00,000	..
Amount surrendered during the year	..	..	Nil

**Notes and Comments -**

**CAPITAL -**

- (1) Entire provision was utilised by the Department during the year.

## Grant No. 54 - Food, Storage and Warehousing

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2408 - Food, Storage and Warehousing -</b>			
Voted	Rs.		
Original	37,35,33,000	40,88,50,000	34,38,61,194
Supplementary	3,53,17,000		
			- 6,49,88,806
Amount surrendered during the year (March, 1995)		...	...
			28,50,000

**CAPITAL -**  
**Major Head : 4408 - Capital Outlay on Food, Storage and Warehousing -**

<b>Voted -</b>			
Original	70,00,00,000	71,50,00,000	72,78,29,382
Supplementary	1,50,00,000		
			+ 1,28,29,382
Amount surrendered during the year		...	...
			Nil
<b>Charged -</b>			
Original	50,000	1,26,110	76,110
Supplementary	76,110		
			- 50,000
Amount surrendered during the year		...	...
			Nil

**Notes and Comments :-**  
**Revenue -**

(i) In view of the saving of Rs. 6,49.89 lakhs, supplementary provision of Rs. 3,53.17 lakhs obtained in March, 1995 proved unnecessary.

(ii) Out of the substantial saving of Rs. 6,49.89 lakhs, only Rs. 28.50 lakhs were surrendered during the year by the department.

(iii) Though the net saving in the grant was below 5 % of the total provision, remarkable variations under the following individual sub-heads were noticed.

(iv) Saving :-

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 -</b>			
<b>Non - Plan</b>			
<b>01. Directorate of District Distribution, Procurement and Supply</b>			
O	2,28.14	2,39.07	60.07
S	10.93		
			- 1,79.00



**Grant No. 54 - Concl'd.**

(v) Saving :-

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Saving -
<b>4408 - Capital Outlay on Food, Storage and Warehousing (Excluding Public Undertakings) -</b>			
<b>01 - Food -</b>			
<b>101 - Procurement and Supply - Non - Plan</b>			
<b>(A) Cost of Purchase of Grains -</b>			
<b>01 Purchase of Foodgrains other than wheat</b>	1,00.00	...	- 1,00.00
<b>02. Purchase of wheat and wheat products</b>	1,00.00	...	- 1,00.00
<b>04. Supply of rice at subsidised rate to the landless agricultural labourers</b>	20,00.00	10,13.94	- 9,86.06

Reasons for non-utilisation of fund in the first two cases and final saving in the third one have not been intimated ( September, 1995 ).

Capital ( Charged ) -

(i) No portion of the net saving of Rs. 0.50 lakh was surrendered during the year.

(ii) In view of the saving of Rs. 0.50 lakh, supplementary provision of Rs. 0.76 lakh obtained in March, 1995 proved excessive.

## Grant No. 55 - Agricultural Research and Education (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
	Rs	Rs	Rs
<b>REVENUE -</b>			
<b>Major Head : 2415 - Agricultural Research and Education -</b>			
Original	27,38,79,000	27,39,95,000	22,46,50,237
Supplementary	1,16,000		
Amount surrendered during the year (March, 1995)			2,56,59,000

<b>CAPITAL -</b>			
<b>Major Head : 4415 - Capital Outlay on Agricultural Research and Education (Excluding Public Undertakings) -</b>			
Original	5,70,000	5,70,000	- 5,70,000
Supplementary			
Amount surrendered during the year (March, 1995)			5,70,000

**Notes and Comments -**

**Revenue -**

(i) Out of overall saving of Rs 4.93 45 lakhs in the grant, an amount of Rs 2.56 59 lakhs was surrendered during the year

(ii) In view of saving of Rs 4.93 45 lakhs in the grant, supplementary provision of Rs 1.16 lakhs obtained in March, 1995 proved unnecessary

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2415 - Agricultural Research and Education --</b>			
01 - Crop Husbandry --			
004 - Research --			
Non-Plan			
01 - Agricultural Experiment and Research			
O	2,35 58	2,54 54	1,92 59
S	1 16		
R	17 80		
			- 61 95

Augmentation of fund by supplementary grant obtained in March, 1995 was stated to be required for meeting larger establishment changes. Reasons for anticipated excess and final saving have not been intimated (September, 1995)

**Grant No. 55 - Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>277 - Education -- Non-Plan</b>			
<b>01 - Bidhan Chandra Krishi Viswa Vidyalaya</b>			
O                                   12.00.00 ]	10,85.85	11,50.11	+ 65.11
R                                   - 1,15.00 ]			

Reasons for anticipated saving as well as for final excess have not been intimated ( September, 1995 ).

<b>02 - Small Workshop Scheme in Development Blocks</b>	1,20.35	91.49	- 28.86
<b>State Plan (Annual Plan and Eighth Plan)</b>			

<b>02 - North Bengal Campus of Bidhan Chandra     Krishi Viswa Vidyalaya and other Universities</b>	1,30.00	7.39	- 1,22.61
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Reasons for saving in the above cases have not been intimated ( September, 1995 ).

**Seventh Plan (Committed).**

<b>01 - Development of Agricultural Education at Bidhan     Chandra Krishi Viswa Vidyalaya and Other Universities.</b>			
O                                   1,20.00 ]	41.47	41.47	..
R                                   - 78.53 ]			
<b>02. North Bengal Campus of Bidhan Chandra     Krishi Viswa Vidyalaya and Krishi Vijnan Kendra.</b>			
O                                   85.00 ]	..	..	..
R                                   - 85.00 ]			

Reasons for anticipated saving in the first case and for withdrawal of fund by reappropriation in the second one have not been intimated ( September, 1995 ).

**03 - Animal Husbandry -  
004 - Research --  
Non-Plan**

<b>02 - Central livestock Research-cum-Breeding Station</b>	2,24.37	1,51..23	- 73.14
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Reasons for saving have not been intimated ( September, 1995 ).

**Seventh Plan (Committed)**

<b>01 - Improvement of Milk Production by cross breeding     Dairy Cattle at Haringhata (I.O.A.R. Project)</b>	1,01.90	78.15	- 23.75
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Reasons for saving have not been intimated ( September, 1995 ).



## Grant No. 55 - Concl'd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2415 - Agricultural Research and Education --</b>			
01 - Crop Husbandry --			
277 - Education --			
State Plan (Annual Plan and Eighth Plan)			
01 - Development of Agricultural Education at Bidhan Chandra Krishi Viswa Vidyalaya and Other Universities	2,75.00	3,23.92	+ 48.92

Reasons for excess have not been intimated ( September, 1995 ).

Capital --

(i) Entire provision of Rs. 5.70 lakhs remained unutilised and was surrendered by the Department during the year.

## 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>			
	Rs.		
Original	17,68,96,000		
Supplementary	2,69,35,000		
	20,38,31,000	15,80,73,767	- 4,57,57,233
Amount surrendered during the year (March, 1995)	..	.	4,55,01,122
<b>CAPITAL -</b>			
<b>Major Heads : 4425 - Capital Outly on Co-operation and 6425 - Loans for Co-operation -</b>			
Original	11,54,48,000		
Supplementary	..		
	11,54,48,000	8,19,73,615	- 3,34,74,385
Amount surrendered during the year (March, 1995)	..	..	3,34,74,385

### Notes and Comments -

#### Revenue -

- (i) Out of overall saving of Rs. 4,57.57 lakhs in the grant, an amount of Rs. 4,55.01 lakhs was surrendered by the Department during the year.
- (ii) In view of final saving of Rs. 4,57.57 lakhs in the grant, supplementary provision of Rs. 2,69.35 lakhs obtained in March, 1995 proved unnecessary.
- (iii) Saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2810 - Co-operation --</b>			
<b>001 - Direction and Administration -</b>			
<b>Non-Plan</b>			
<b>01. Direction and Administration</b>			
O	6,54.78		
R	71.80		
	5,82.98	5,80.33	- 2.65

Anticipated saving was stated to be due to a good number of posts lying vacant for which P.S.C. had not allotted the candidates in time and also due to economy measures adopted by the Government and some other Administrative reasons. Reasons for final saving have not been intimated (September, 1995).

## Grant No. 57 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>101 - Audit of Co-operatives -</b>			
<b>Non-Plan</b>			
<b>01 Audit of Co-operatives</b>			
O	3,91 87 ]		
S	19 45 ]	4,08 16	
R	- 3 16 ]	3,60 51	- 47 65

Additional fund by supplementary provision was required for sanctioning grants towards enhanced emoluments to the employees of the co-operatives. Anticipated saving was stated to be due to unnecessary supplementary provision. This indicates lack of budgetary system. Reasons for final saving have not been intimated (September, 1995)

### 107 - Assistance to Credit Co-operatives -

Non-Plan (Developmental)

#### 06 Integrated Co-operative Development Project

O	41 59 ]		
R	- 32 49 ]	9 10	9 10

Anticipated saving was stated to be due to the fact that Y C D C did not sanction sufficient fund under the head

#### Special Component Plan for Scheduled Castes

#### 2442 -- Strengthening of P A C S

O	50 40 ]		
R	- 21 75 ]	28 65	28 65

Anticipated saving was attributed to non-receipt of a good number of qualified proposals

### 108 - Assistance to Other Co-operatives -

VI Other Co-operatives -

Non-Plan

#### 09 Grants to Co-operative Societies for Enhancement of Emoluments of their Employees

O	1,00 00 ]		
S	2,49 90 ]		
R	- 3,49 90 ]		

Additional fund by supplementary provision was required for sanctioning grants towards enhanced emoluments to the employees of the co-operatives, but the Department surrendered the entire provision due to the fact that Government did not sanction any fund under the scheme

## Grant No. 57 - Contd

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +	
<b>2425 - Co-operation</b>				
<b>003 - Training -</b>				
<b>Non-Plan</b>				
<b>01.- Expansion of Co-operative Training and Education</b>				
O	24.00	36.00	51.14	+ 15.14
R	12.00			
<b>State Plan (Annual Plan and Eighth Plan )</b>				
<b>01.-.Scheme for Co-operative Training and Education</b>				
O	35.85	47.75	59.20	+ 11.45
R	11.90			

Anticipated excess in the above cases was stated to be due to acceptance of a good number of qualified proposals by the Government. Reasons for final excess have not been intimated (September, 1995).

**106 - Assistance to Multipurpose Rural Co-operatives -**

(iii)- Processing Co-operatives

Non-Plan (Developmental)

Development of Co-operative Processing Societies and Cold Storages

O	..	23.10	23.10	..
R	23.10			

Anticipated excess was attributed to acceptance of a good number of qualified proposals by the Government which were finally approved by the N.C.D.C.

**Grant No. 57 - Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>State Plan (Annual Plan and Eighth Plan )</b>				
<b>0609.- Establishment of Cold Storages</b>				
O	14.40			
R	31.58	45.98	45.98	

Anticipated excess was attributed to sanctioning of a good number of qualified proposals received by the Department.

**Capital -**

- (i) The entire saving of Rs. 3,34.74 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>4425 - Capital Outlay on Co-operation --</b>				
<b>106 - Investment in Multipurpose Rural Co-operatives --</b>				
<b>II Warehousing and Marketing Co-operatives --</b>				
<b>Non-Plan (Developmental)</b>				
<b>0922 - Revitalisation of Mart Societies</b>				
O	25.00			
R	- 25.00	..	..	

Withdrawal of fund by re-appropriation was stated to be due to non-receipt of any qualified proposal.

**State Plan (Annual Plan and Eighth Plan)**

**0922 - Establishment of Rural Godowns**

O	1,48.62			
R	- 92.34	56.28	56.28	

Anticipated saving was attributed to non-receipt of a good number of qualified proposals.

## Grant No. 57 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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### Special Component Plan for Scheduled Castes

#### Development of Agricultural Marketing Societies --

##### 1922 - Establishment of Rural Godowns

O	45 40			
R	- 45 40	..	..	..

Withdrawal of entire fund by re-appropriation was stated to be due to non-receipt of any financial proposals

#### III Processing Co-operatives --

##### Non-Plan (Developmental)

##### 1022 - Development of Co-operative Processing Societies and Cold Storages

O	42 50			
R	- 26 95	15 55	15 55	..

Anticipated saving was stated to be due to the fact that N C D C did not approved all the proposals sent to them

#### State Plan (Annual Plan and Eighth Plan)

##### 2022 - Development of Processing Societies

O	33 84			
R	- 25 84	8 00	8 00	

#### VI Consumers' Co-operatives --

##### Non-Plan (Developmental)

##### 1622 - Distribution of Consumers' Articles in Rural Areas

O	86 00			
R	- 56 40	29 60	29 60	..

Anticipated saving, in the above cases was attributed to non-receipt of a good number of qualified proposals

#### 107 - Investment in Credit Co-operatives --

##### Non-Plan (Developmental)

**Grant No. 57 - Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
1822 - Integrated Co-operative Development Project				
O	48.17			
R	- 28.39	19.78	19.78	..

Saving was stated to be due to the fact that N.C.D.C. approved only the amount sanctioned therein.

**6425 - Loans for Co-operation -**

106 - Loans to Mutipurpose Rural Co-operatives

II Warchousing and Marketing Co-operatives -

Non-Plan (Developmental)

0923 - Loans to West Bengal State Co-operative Marketing Federation

O	50.00			
R	- 50.00		..	..

Withdrawal of the entire fund by reappropriation was stated to be due to non-receipt of any proposal.

VI Consumers' co-operatives --

Non-Plan (Developmental)

1823 - Loans for Distributioun of Consumers' Articles in Rural Areas

O	44.62			
R	- 37.49	7.13	7.13	

Saving was stated to be due to non-receipt of a good number of qualified proposals.

107 - Loans to credit co-operatives --

Non-Plan

Loans to West Bengal State Co-operative Bank --

0223 - Loans under the scheme for distribution of seeds

O	50.00			
R	- 50.00		..	..

**Grant No. 57. Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>0323 - Loans under the scheme for distribution of Pesticides</b>				
O	25.00			
R	- 25.00	..	..	..
<b>2623 - Loans to District Co-operative Banks for Distribution of Fertiliser, Seeds and Pesticides</b>				
O	25.00			
R	- 25.00	..	..	..

Withdrawal of fund by re-appropriation in the above cases was stated to be due to the fact that Articulture Department of the Government had allotted no sum under the heads.

**Non-Plan (Developmental)**

<b>0723 - Loans for Integrated Co-operative Development Project</b>				
O	30.25			
R	- 20.77	9.48	9.48	..

Anticipated saving was stated to be due to the fact that N.C.D.C. approved only the sum sanctioned therein.

**Centrally Sponsored (New Schemes)**

<b>0223 - Loans to Central Co-operative Bank</b>				
O	25.00			
R	- 24.00	1.00	1.00	..

Anticipated saving was stated to be due to the fact that the Government of India approved only the sum sanctioned therein against the proposals sent to them.

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>4425 - Capital Outlay on Co-operation -</b>				
<b>I 106 - Investment in Multipurpose Rural Co-operatives --</b>				
<b>II Warehousing and marketing Co-operatives--</b>				



**Grant No. 57 - Concl.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>Non-Plan (Developmental)</b>			
<b>0622 - Establishment of Co-operative Storage Godowns</b>			
O	1,28.17 ]	2,00.80	2,00.80
R	72.63 ]		

Anticipated excess was stated to be due to the fact that a good number of qualified proposals were received and sent to N.C.D.C. for approval and after approval by N.C.D.C. Government had to entertain the proposals.

**VI Consumers' Co-operatives --**

State Plan (Annual Plan and Eighth Plan)  
Development of Consumers' Co-operatives --  
2522 - Urban Consumers' Co-operatives

O	18.00 ]	39.93	39.93
R	21.93 ]		

Anticipated excess was attributed to the fact that a good number of qualified proposals were received and the Government had to entertain the proposals.

**107 - Investment in Credit Co-operatives --**

State Plan ( Annual Plan and Eighth Plan )

**2922 - Investment in Shares of Co-operative Organisations**

O	33.59 ]	1,12.76	1,12.76
R	79.17 ]		

Excess was attributed to the fact that a good number of qualified proposals were received and sent to NABARD for approval. After approval by NABARD Government had to sanction and execute the proposals.

**6425 - Loans for Co-operation -**

**106 - Loans to Multipurpose Rural Co-operatives -**

**II - Warehousing and Marketing Co-operatives**

Non- Plan (Developmental )

**1023 - Loans for Rural Godowns**

O	.. ]	1,24.95	1,24.95
R	1,24.95 ]		

Excess was stated to be due to the fact that a good number of qualified proposals were received which were approved by N.C.D.C. and Government had to entertain execute the proposals.

## Grant No. 58 - Other Agricultural Programmes

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2435 - Other Agricultural Programmes -</b>			
Voted -			
Original	16,17,60,000	17,73,97,000	10,22,30,469
Supplementary	1,56,37,000		
Amount surrendered during the year (March, 1995)			49,25,000
<b>CAPITAL -</b>			
<b>Major Head : 4435 - Capital Outlay on Other Agricultural Programmes -</b>			
Voted -			
Original	35,00,000	35,00,000	21,60,133
Supplementary	..		
Amount surrendered during the year (March, 1995)			30,00,000
Charged -			
Original	.	8,09,964	18,10,014
Supplementary	8,09,964		
Amount surrendered during the year (March 1995)			Nil

### Notes and Comments -

#### Revenue -

(i) In view of the overall saving of Rs. 7,51.67 lakhs in the grant, supplementary provision of Rs. 1,56.37 lakhs obtained in March, 1995 proved unnecessary.

(ii) Out of final saving of Rs. 7,51.67 lakhs only a meagre amount of Rs. 49.25 lakhs was surrendered during the year.

(iii) 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 -			
Non-Plan			
01 - Marketing Department			
O	2,08.49	2,01.84	1,78.15
R	- 6.65		
			- 23.69

Reasons for anticipated as well as final saving have not been intimated ( September, 1995 ).

## Grant No. 58 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
<b>60 - Others -</b>			
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	12,00 00	6,97 95	- 6,58 42
S	1,56 37		
	13,56 37		

Additional provision by supplementary grant obtained in March, 1995 was stated to be required for execution of the scheme during the year. Reasons for final saving have not been communicated ( September, 1995 )

### Capital - (Voted grant) -

(i) Surrender of Rs 30 00 lakhs by the Department against the final saving worked out to Rs 13 40 lakhs in the grant proved defective control over their budgetary system

(ii) Though the final position worked out to a saving of Rs 13 40 lakhs there was no remarkable individual item of saving. The total saving was however partly counter-balanced by excess as under

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>4435 - Capital Outlay on other Agricultural Programmes -</b>			
01 - Marketing and Quality Control -			
101 - Marketing Facilities -			
State Plan (Annual Plan and Eighth Plan)			
Special component plan for Scheduled Castes			
01 - Scheme for Development of Farm to Market Link Roads			
O	8 00	21 60	+ 16 60
R	- 3 00		
	5 00		

Reasons for anticipated saving as well as final excess have not been intimated ( September, 1995 )

### Charged appropriation -

(i) Expenditure exceeded the appropriation by Rs 10,00,050 lakhs, the excess requires regularisation

(ii) In view of excess of Rs 10 00 lakhs in the appropriation supplementary provision of Rs 8 10 lakhs obtained in March, 1995 proved inadequate

**Grant No. 58 - Concl'd.**

(iii) Excess occurred under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
<b>4435 - Capital Outlay on Other Agricultural Programmes -</b>			
01 - Marketing and Quality Control -			
101 - Marketing Facilities -			
State Plan (Annual Plan and Eighth Plan)			
01 - Development of Markets -			
<i>O</i>			
<i>S</i>	8.10	18.10	+ 10.00

Creation of fund by supplementary provision in March, 1995 was stated to be required for payment of decretal dues, for recoupment to the Contingency Fund of West Bengal during 1994-95. Reasons for final excess have not been communicated ( September, 1995 ).

## 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	Rs. 46,75,75,000		
Supplementary	... ]		
Amount surrendered during the year	..	..	Nil
	46,75,75,000	59,06,15,019	+ 12,30,40,019

### Notes and Comments-

(i) Expenditure exceeded the grant by Rs. 12,30,40,019, the excess requires regularisation.

(ii) Excess occurred mainly under :-

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Excess +
<b>2501 - Special Programmes for Rural Development</b>			
101 - Subsidy to District Rural Development Agencies- State Plan(Annual Plan and Eighth Plan)			
02 - Special Component Plan for Scheduled Castes-Intensive and Integrated Rural Development Programme under other Blocks	13,19.85	31,93.66	+ 18,73.81
Reasons for huge excess have not been intimated ( September, 1995 ).			
Central Sector(New Schemes)			
Grants - in - aid	...	10,21.84	+10,21.84
Reasons for incurring expenditure without budget provision have not been intimated (September, 1995).			
02 - Drought Prone Areas Development Programmes -			
101 - Minor Irrigation - State Plan(Annual Plan and Eighth Plan) Minor Irrigation Schemes -			
01 - Agriculture	10.00	44.84	+ 34.84
02 - Tank Improvement Scheme	7.00	75.70	+ 68.70
04 - Special Component Plan for Scheduled Castes- DPAP- Minor Irrigation Schemes - Agriculture	26.00	1,61.31	+ 1,35.31
Reasons for excess in the above cases have not been intimated ( September, 1995 ).			
102 - Afforestation - State Plan(Annual Plan and Eighth Plan )			
01 - Afforestation -	26.70	54.47	+ 27.77
Reasons for excess have not been intimated ( September, 1995 ).			
800 - Other Expenditure - Central Sector (New Schemes)			
-01 - Drought Prone Areas Programme	1,30.70	1,55.00	+ 24.30
Reasons for excess have not been intimated ( September, 1995 ).			

**Grant No. 59 -Concl.d.**

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

Head	Total grant	Actual Expenditure ( In lakhs of rupees)	Saving -
<b>2501- Special Programmes for Rural Development-</b>			
<b>01 - Integrated Rural Development Programme-</b>			
001 - Direction and Administration - State Plan (Annual Plan and Eighth Plan)			
010 - Strengthening of Block Level Administration-	80.00	23.51	--56.49
003 - Training- State Plan(Annual Plan and Eighth Plan)			
0100 - Training(TRYSEM)	4,04.00	2,59.59	-- 1,44.41
Centrally Sponsored(New Schemes)			
0100 - Training(TRYSEM)	4,75.00	2,86.18	-- 1,88.82
Reasons for saving in the above cases have not been intimated ( September, 1995 ).			
101 - Subsidy to District Rural Development Agencies - State Plan(Annual Plan and Eighth Plan)			
01 - Intensive and Integrated Rural Development Programme under other Blocks	18.85.50	4,07.55	--14.77.95
02 - Draught Prone Areas Development-			
102 - Afforestation- State Plan(Annual Plan and Eighth Plan)			
02 - Special Component Plan for Scheduled Castes - DPAP Afforestation-	42.00	10.98	-- 31.02
Reasons for saving in both the cases have not been intimated ( September, 1995 ).			
800 - Other Expenditure - Central Sector(New Schemes) Special Component Plan for Scheduled Castes			
02 - Drought Prone Areas Programmes	1,12.50	65.55	-- 46.95
Reasons for saving have not been intimated ( September, 1995 ).			

## 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	6,39,50,47,000		
Supplementary			
Amount surrendered during the year		..	Nil
	6,39,50,47,000	3,59,65,43,168	- 2,79,85,03,832

**Notes and Comments-**

(i) No portion of the huge saving of Rs 2,79,85 04 lakhs in the grant was surrendered during the year

(ii) The persistent abnormal variation in the grant as a whole, as well as in each individual case for years together indicates major defects in the budget control system

(iii) 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 Yojna Scheme -</b>			
State Plan (Supplement Plan)			
Jawahar Rozgar Yojna Scheme	2,88,00 00	1,83,16 68	- 1,04,83 32
<b>60 - Other Programmes -</b>			
<b>800 - Other Expenditure -</b>			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
01 - District Plan Scheme	2,74,66 75	51,47 03	- 2,23,19 72

Reasons for saving in the above cases have not been intimated ( September, 1995 )

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

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Excess +
<b>2505 - Rural Employment -</b>			
<b>01 - National Programmes -</b>			
<b>701 - Jawahar Rozgar Yojna Scheme -</b>			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
0100 - State Share of Expenditure under			
Jawahar Rozgar Yojna	72,00 00	1,19,20 05	+ 47,20 05
Seventh Plan (Committed)			
01 - Rural Works Programmes	4,83 72	5,81 66	+ 97 94

Reasons for excess in the above cases have not been intimated ( September, 1995 )

## 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	16,57,60,000	9,67,73,632	- 8,84,54,368
Supplementary	1,94,68,000		
Amount surrendered during the year			Nil

**Notes and Comments -**

- (i) No portion of the huge saving of Rs 884 54 lakhs in the grant was surrendered during the year
- (ii) 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- Seventh Plan (Committed)			
1 Integrated Scheme on Land Reforms			
O	12,17 60	4,72.38	- 7,69 90
S	24 68		
3 Agrarian Studies and Computerisation of Land Records			
O	1,50 00	1 00	- 1,49.00
S	1,50 00		

In both the cases augmentation of fund by obtaining supplementary provision in March, 1995 were stated to be required for larger Establishment Charges. Reasons for final saving in both cases have not been intimated ( September, 1995 ).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2506-Land Reforms-</b>			
101 - Regulation of Land Holding and Tenancy- State Plan (Annual Plan and Eighth Plan)			
1 Integrated Scheme on Land Reforms			
O	4,40 00	4,94.35	+ 34.35
S	20 00		

Augmentation of fund by obtaining supplementary grant in March, 1995 were stated to be required for larger Establishment Charges. Reasons for final excess have not been intimated ( September, 1995 )



## 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>			
<i>Voted-</i>			
Original	100,31,50,000	100,31,50,000	78,71,56,107
Supplementary	..		
} - 21,59,93,893			
Amount surrendered during the year (March, 1995)			
	..	..	16,27,07,471
<i>Charged</i>			
Original	2,000	2,000	..
Supplementary	..		
} - 2,000			
Amount surrendered during the year			
	..	..	Nil
<b>CAPITAL—</b>			
<b>Major Head : 6515- Loans for Other Rural Development Programmes (Panchayati Raj) -</b>			
<i>Voted-</i>			
Original	1,00,000	1,00,000	..
Supplementary	..		
} - 1,00,000			
Amount surrendered during the year (March, 1995)			
	..	..	1,00,000

### Notes and Comments—

#### Revenue (Voted)-

(i) Out of overall saving of Rs.21,59.94 lakhs in the grant, Rs.16,27.07.lakhs were surrendered by the Department during the year.

(ii) Wide variations in a good number of cases denote defective control over budgetary system

**Grant No. 62 - Contd.**

(iii) 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- Non Plan			
02.- District Establishment			
O	7,93.45 ]	7,78.04	7,40.49
R	- 15.41 ]		- 37.55
Anticipated saving was attributed to non-sanctioning of some proposals by the Finance Department. Reasons for eventual saving have not been intimated ( September, 1995 ).			
003- Training-			
State Plan (Annual Plan and Eighth Plan)			
0180- Training of Functionaries of Panchayats.			
O	90.00 ]	67.24	..
R	- 22.76 ]		- 67.24
Anticipated saving was stated to be due to non-sanctioning of some proposals by the Finance Department. Reasons for non-utilisation of entire fund have not been intimated ( September, 1995 ).			
101- Panchayati Raj- Non- Plan			
1209- Grants-in-aid/Contributions- Grants-in-aid/Contributions to the Gram- Panchayats-			
0109- Contributions to wards salaries of Gram Panchayat Secretaries/Assistant Secretaries			
O	12,25.00 ]	12,11.92	11,08.59
R	- 13.08 ]		- 1,03.33 .
Anticipated saving was stated to be due to non-acceptance of some proposals by Finance Department. Reasons for final saving have not been intimated ( September, 1995 ).			
0209- Contributions towards salaries of Chowkidars and Dafadars.			
O	20,50.00 ]	20,92.07	18,62.21
R	42.07 ]		-2,29.86

**Grant No. 62 - Contd.**

Anticipated excess was stated to be due to non-sanctioning of some proposals by Finance Department.

Reasons for eventual saving have not been intimated ( September, 1995 ).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>0509-Matching grant to Gram Panchayats</b>			
O	70.00		
R	- 8.20		
	61.80	11.48	- 50.32

Anticipated saving was attributed to non-sanctioning of entire budget amount due to some administrative reasons. Reasons for final saving have not been intimated ( September, 1995 ).

**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.**

O	6,00.00		
R	- 1,02.74		
	4,97.26	4,14.59	- 82.67

**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.**

O	3,50.00		
R	- 48.67		
	3,01.33	1,94.44	- 1,06.89

**State Plan (Annual Plan and Eighth Plan)  
Grants-in-aid/Contributions-**

**0409- Expansion of office buildings of Panchayat Samities and Zilla Parishads**

O	1,36.00		
R	- 56.10		
	79.90	42.50	- 37.40

**800- Other Expenditure-  
Non-Plan**

**0209- Panchayat Election**

O	2,00.00		
R	- 50.00		
	1,50.00	1,28.51	- 21.49

**Grant No. 62 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>0709- Exgratia Payment of death-cum-retirement benefits to Chowkidars</b>			
O	50.00 ]	..	5.88
R	- 50.00 ]		+ 5.88

Withdrawal of entire provision by surrender was attributed to non-receipt of fund proposed from the Finance Department. Reasons for eventual excess have not been intimated ( September, 1995 ).

**0909- Lump provision for transfer of arrears of Pay to the G.P. Fund**

O	5,00.00 ]	..	..	..
R	- 5,00.00 ]			

Withdrawal of entire provision by surrender and re-appropriation was stated to be due to non-acceptance of some proposals by the Finance Department.

**3604- Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Panchayati Raj)-**

**200- Other Miscellaneous Compensation and Assignments-**

**Non-Plan**

**0109- Grants to Zilla Parishads in lieu of Landlords' Tenents' Share of Cesses.**

O	5,90.00 ]	1,00.00	1,00.00	..
R	- 4,90.00 ]			

Withdrawal of fund of Rs.4,90.00 lakhs by surrender was attributed to non-receipts of proposed fund from the Finance Department.

**0309- Grants to Gram-Panchayat in lieu of taxes realised on trades profession and callings.**

O	1,40.00 ]	70.00	62.86	- 7.14
R	- 70.00 ]			

Anticipated saving was attributed to non-allotment of entire budget amount due to unavoidable circumstances. Reasons for final saving have not been intimated ( September, 1995 ).

**Grant No. 62 - Concl'd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State plan (Annual plan and Eighth plan )			
01. Incentive Scheme for Decentralised Resource Mobilisation in the District.	3,00.00	4.15	- 2,95.85

Reasons for saving have not been intimated ( September, 1995 ).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2515- Other Rural Development Programmes (Panchayati Raj)-</b>			
003- Training— Non-Plan			
1180- Panchayati Raj Training Centre for Non-Official Functionaries			
O	15.00		
R	- 2.28		
	12.72	60.91	+ 48.19
1309- Grants-in-aid/Contributions to the Panchayat Samities			
O	5,50.00		
R	- 2,72.28		
	2,77.72	8,25.71	+ 5,47.99

Anticipated saving in the above cases was stated to be due to non-acceptance of same proposals by the Finance Department. Reasons for eventual excess in the above cases have not been intimated ( September, 1995 ).

1509- Grants-in-aid/Contributions-

2309- Grants-in-aid/Contributions to  
Pension Deposit Account of Panchayat Bodies

O	1,80.00		
R	1,42.44		
	3,22.44	2,22.37	- 1,00.07

Reasons for anticipated excess as well as final saving have not been intimated (September, 1995).

*Revenue (Charged)*

i) No portion of the saving was surrendered 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	45,19,71,000		
Supplementary	3,29,05,000		
	48,48,76,000	40,28,51,181	- 8,20,24,819
Amount surrendered during the year	.		Nil

<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	85,00,000		
Supplementary			
	85,00,000	53,20,534	- 31,79,466
Amount surrendered during the year	..	..	Nil

**Notes and Comments -**

(i) No Portion of the substantial saving of Rs 8,20 25 lakhs was surrendered by the department during the year

(ii) In view of the overall saving of Rs 8,20 25 lakhs in the grant, supplementary provision of Rs 3,29 05 lakhs obtained in March, 1995 proved unnecessary

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2515 - Other Rural Development Programmes (Community Development) --			
102 - Community Development -- I Direction and Administration - Non-Plan			
01 - Block head quarters			
O	39,65 20		
S	3,25 05		
	42,90 25	35,34 10	- 7,56 15

Augmentation of fund by way of supplementary grant was required for larger establishment charges  
Reasons for final saving have not been intimated ( September, 1995 )

**Grant No. 63 - Concl'd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 -	Other Expenditure - Non-Plan			
02 -	Development of Tank Fisheries in the selected C.D.P. Blocks in the State	1,46.02	83.88	- 62.14

Reasons for saving have not been intimated ( September, 1995 ).

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

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2515 -	Other Rural Developmental Programmes (Community Development).			
102 -	Community Development -			
1 -	Direction and Administration - State Plan (Annual Plan and Eighth Plan). Converted Blocks -			
0100(b)	Strengthening of State Centre of Research and Training in Rural Development (State's Share)	20.00	50.31	+ 30.31

Reasons for excess have not been intimated ( September, 1995 ).

Capital -

(i) No portion of the saving of Rs. 31.79 lakhs in the grant was surrendered by the department during the year.

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## 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	Rs. 55,80,23,000	83,81,92,000	74,43,91,876
Supplementary	28,01,69,000		
Amount surrendered during the year (March 1995)			10,79,26,000
<b>CAPITAL -</b>			
<b>Major Heads : 4551 - Capital Outlay on Hill Areas and 6551 - Loans for Hill Areas -</b>			
Original	2,51,00,000	2,86,50,000	2,85,50,000
Supplementary	35,50,000		
Amount surrendered during the year (March 1995)			1,00,000

### Notes and Comments -

#### Revenue -

- (i) In view of over all saving of Rs. 9,38.00 lakhs. supplementary provision of Rs. 28,01.69 lakhs obtained in March, 1995 proved excessive.
- (ii) An amount of Rs. 10,79.26 lakhs was surrendered during the year as against the find saving of Rs. 38.00 lakhs in the grant. This proves inefficiency on the part of the Department over the control of budgetary system.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2551 - Hill Areas -</b>			
<b>60 - Other Hill Areas -</b>			
<b>101 - Development of Hill Areas -</b>			
<b>Non-Plan</b>			
<b>13. Chinchana Plantation Management</b>			
O	2,33.49	2,85.57	2,11.40
S	52.08		
			- 74.17

Augmentation of Fund by Supplementary provision obtained in March, 1995 was stated to be due to requirement for payment of wages to daily-rated workers, larger expenditure on on-going developmental works in the Hill Areas and assistance to Darjeeling Gorkha Hill Council.

Reasons for saving have not been intimated. (September, 1995).



**Grant No. - 64 - Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>State Plan (Annual Plan and Eighth Plan)</b>				
<b>0050 - Other Allied Works Component -</b>				
O	1,00.00 ]			
R	- 88.07 ]	11.93	54.80	+ 42.87

Anticipated saving was stated to be due to less requirement of fund. Reasons for final excess have not been intimated. (September, 1995).

**State Plan (Supplementary Plan)**

**01. Accelerated Development of Hill Areas**

O	2,00.00 ]			
S	11,61.00 ]	9,30.00	10,74.52	+ 1,44.52
R	- 4,31.00 ]			

Augmentation of fund by obtaining supplementary provision was due to requirement for payment of wages to daily-rated workers, larger expenditure on on-going developmental works in the Hill Areas and assistance to Darjeeling Gorkha Hill Council. Anticipated saving was made in anticipation of receipt of S.C.A. from Govt. of India during the current Financial year. But as the receipt of SCA was not made available to that extent the expenditure was not made and hence the saving.

Reasons for final excess have not been intimated (September, 1995).

**191 - Assistance to Darjeeling Gorkha Hill Council -**

**Non-Plan**

**03. Medical and Public Health-Sector**

O	5,50.00 ]			
S	3,29.60 ]	8,25.00	8,25.00	..
R	- 54.60 ]			

Augmentation of fund by obtaining supplementary provision was due to requirement for payment of wages to daily-rated workers, larger expenditure on on-going development works in the Hill Areas and assistance to Darjeeling Gorkha Hill Council.. Reasons for withdrawal of fund by re-appropriation have not been intimated. (September, 1995).

**18. Other Departmental Sector**

O	50.92 ]			
R	- 50.92 ]			

Reasons for anticipated saving have not been intimated (September, 1995).

**Grant No. - 64 - Concl'd**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>State Plan (Supplement Plan)</b>				
0109 Grants-in-aid/Contribution				
O	17,32 00			
S	10,32 00	21.64 04	21,64 04	
R	- 6,00 00			

Augmentation of fund by obtaining supplementary provision was due to requirement for payment of wages to daily-rated workers, larger expenditure on on-going development works in the Hill Areas and assistance to Darjeeling Gorkha Hill Council. Anticipated saving was stated to be due to estimates made in anticipation of receipt of SCA from Govt. of India during current financial year. But as the receipt of SCA was not available to that extent the expenditure was not made and hence the Saving.

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2551 - Hill Areas -</b>				
60 - Other Hill Areas -				
101 - Development of Hill Areas -				
Non-Plan				
13 Chinchona Plantation Operation and Maintenance		5,99 35	6,71 83	(+ ) 72 48
Reasons for excess have not been intimated (September, 1995)				
State Plan (Annual Plan and Eighth Plan)				
West Bengal Forestry Project				
0400 - Forestry Treatment Community Development				
O				
R	88 07	88 07	42 24	- 45 83

Reasons for anticipated excess was stated to be due to non-placement of fund at sanctional Grant Stage

Reasons for final saving have not been intimated (September, 1995)

**CAPITAL -**

(i) Entire saving of Rs 1 00 lakh was surrendered by the Department during the year

## 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>			
Rs			
Original	33,87,66,000	} 33,87,66,000	30,53,62,431
Supplementary			
			- 3,34,03,569
Amount surrendered during the year (March 1995)			14,00,508
<b>CAPITAL -</b>			
<b>Major Head : 4575 - Capital Outlay on Other Special Areas Programmes -</b>			
Rs			
Original	16,65,00,000	} 21,01,01,000	22,28,88,020
Supplementary	4,36,01,000		
			+ 1,27,87,020
Amount surrendered during the year (March 1995)			9,07,700

### Notes and Comments -

(i) Though the saving was Rs 3,34 04 lakhs in the grant, an amount of Rs 14 01 lakhs only was surrendered during the year

(ii) The net variation in the grant was small in comparison with the total grant but large variation of compensatory nature were noticed in the following cases

(iii) Saving -

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 Lighth Plan)</b>			
02 Development of Sundarban Special Component Plan	3,60 00	3,00 31	- 59 69
Reasons for saving have not been intimated ( September, 1995 )			
<b>04 Development of North Bengal</b>			
O	10,01 00	} 10,00 00	7,25 00
R	- 1 00		
			- 2,75 00

Anticipated saving was stated to be due to late receipt of scheme from Implementing Agencies as well as non-receipt of concurrence from the Finance Department in time

Reasons for final saving have not been intimated ( September, 1995 )

**Grant No. 65 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>60 - Others -</b>			
<b>800 - Other Expenditure -</b>			
<b>State Plan (Supplement Plan)</b>			
<b>Border Area Development Programme</b>			
01. Police Sector	1,50.00	33.00	- 1,17.00
02. Health and Family Welfare Sector	1,00.00	54.13	- 45.87
Reason for saving in both the cases have not been intimated ( September, 1995 ).			
04. Irrigation and Flood Control Sector	50.00	..	- 50.00
05. PW (Roads) Sector	2,00.00	..	- 2,00.00
Reasons for non-utilisation of the entire provisions in both the cases have not been intimated ( September, 1995 ).			

**(iv) Excess -**

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>			
02. Development of Jhargram Areas	14.32	67.47	+ 53.15
Reasons for excess have not been intimated ( September, 1995 ).			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
01. Development of Sunderban	2,78.00	3,43.24	+ 65.24
07. Agricultural Development of North Bengal - Dutch assisted Project	29.00	3,40.39	+ 3,11.39
Reasons for excess in both the cases have not been intimated ( September, 1995 ).			

**Grant No. 65 - Contd.**

**CAPITAL -**

- (i) Expenditure exceeded the grant by Rs 1,27,87,020 the excess requires regularisation.
- (ii) In view of the excess of Rs. 1,27.87 lakhs supplementary provision of Rs. 4,36.00 lakhs obtained in March, 1995 proved inadequate.
- (iii) In view of the excess of Rs. 1,27.87 lakhs in the grant, the surrender of Rs. 9.08 lakhs by the Department during the year proved to be unjustified.
- (iv) Though the net variation in the grant was small in comparison with the total grant, wide variations of compensatory nature were noticed in the following cases :-

(v) Excess -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>4575 - Capital Outlay on Other Special Areas Programmes -</b>			
<b>60 - Others -</b>			
<b>800 - Other Expenditure -</b>			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
<b>02. Development of Digha</b>			
O	40.00		
R	- 9.08		
	30.92	2,87.23	+ 2,56.31

Reasons for anticipated saving as well as for final excess have not been intimated ( September, 1995 ).

**State Plan (Supplement Plan)**

**Border Area Development Programme -**

01. Police Sector	..	1,49.96	+ 1,49.96
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Reasons for incurring expenditure without budget provision have not been intimated ( September, 1995 ).

05. Power Sector	1,00.00	1,67.01	+ 67.01
06. Other Sectors	25.00	4,02.33	+ 3,77.33

Reasons for excess in both the cases have not been intimated ( September, 1995 ).

(vi) Saving -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4575 - Capital Outlay on Other Special Areas Programmes -</b>			
<b>60 - Others -</b>			
<b>800 - Other Expenditure -</b>			

**Grant No. 65 - Concl'd**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>State Plan (Supplement Plan)</b>				
<b>Border Area Development Programme -</b>				
<b>03 Irrigation and Flood Control Sector.</b>				
O	50.00			
R	4,36.01	4,86.01	..	- 4,86.01

Augmentation of fund by obtaining supplementary provision in March, 1995 was required for Irrigation and Flood Control Sector under Border Area Development Programme.

Reasons for non-utilisation of the entire provision have not been intimated ( September, 1995 ).

04. PW(Roads) Sector	12,50.00	10,02.84	- 2,47.16
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Reasons for saving have not been intimated ( September, 1995 ).

## 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 -			
Original	64,75,06,000	66,24,96,000	77,59,58,428
Supplementary	1,49,90,000		
Amount surrendered during the year			+ 11,34,62,428
Charged -			
Original		1,07,927	1,07,927
Supplementary	1,07,927		
Amount surrendered during the year			Nil
<b>CAPITAL -</b>			
<b>Major Head : 4701 - Capital Outlay on Major and Medium Irrigation -</b>			
Voted -			
Original	2,25,57,75,000	2,25,62,18,000	1,03,74,02,277
Supplementary	4,43,000		
Amount surrendered during the year			- 1,21,88,15,723
Charged -			
Original		27,56,481	28,14,575
Supplementary	27,56,481		
Amount surrendered during the year			+ 58,094

### Notes and Comments - Revenue (Voted)

- (i) Expenditure exceeded the grant by Rs 11,34,62,428, the excess requires regularisation
- (ii) In view of the excess of Rs 11,34 62 lakhs in the grant, supplementary grant of Rs 1,49 90 lakhs obtained in March, 1995 proved inadequate
- (iii) In a good number of cases marked (\*) recurrence of excess/saving is persisting
- (iv) Excess occurred 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 - 34(d) Other Expenditure *	1,25 96	1,75 43	+ 49 47
103 - Damodar Valley Project - Non-Plan			
34(d) Other Expenditure -			
(I) Payment of net deficit to D V C on Account of Irrigation and Flood Control U/S 37 of D V C Act		8,60 51	+ 8,60 51

**Grant No. 66 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
34(e) Irrigation Schemes 04 - Medium Irrigation (Non-Commercial) - Non-Plan	6,96 51	9,68 61	+ 2,72 10
101 - Medium Irrigation Schemes in North Bengal - (a) Direction and Administration * 80 - General - 005 - Survey and Investigation -	9 42	55 51	+ 46 09
State Plan (Annual Plan and Eighth Plan) 1 - Survey and Investigation Works in Purulia including Area Survey - (a) Direction and Administration *	8 45	52 16	+ 43 71
799 - Suspense -* Non-Plan 01 - Purchase Stock Misc Works Advance Cash Settlement Suspense Accounts	17 65	1,69 46	+ 1,51 81

Reasons for incurring expenditure without Budget provision in the second case and excess in all other cases have not been intimated ( September, 1995 )

(v) Excess mentioned above was partly counter balanced by saving mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2701 - Major and Medium Irrigation - 01 - Major Irrigation (Commercial) - Non-Plan			
101 - Mayurakshi Reservoir Project - (a) Direction and Administration			
O	4,32 36	3,97 54	- 53 87
S	19 05		
02 - Major Irrigation (Non-Commercial) - Non-Plan			
101 - Damodar Valley Schemes - (a) Direction and Administration			
O	4,33 05	4,01 02	- 97 42
S	65 39		
80 - General - Non-Plan			
(a) Direction and Administration			
O	15,63 99	15,13 78	- 1,15 67
S	65 46		

Augmentation of fund by obtaining supplementary provision in March, 1995 in the above cases was required for meeting larger establishment charges. Reasons for final excess have not been intimated ( September, 1995 )



**Grant No. 66 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
80 - General -			
005 - Survey and Investigation - State Plan (Annual Plan and Eighth Plan)			
VII - Survey and Investigation of Major/ Medium Irrigation Projects during VIII Plan Period - (Ajoy River Project, Siddheswar Teesta Barrage Project (2nd-Swo sinpe) Dolong upper Kangsabati, Bassangole, Habibpur, L I Scheme, Jangla Mahal L I Scheme, Bakreswar Irrigation Scheme and Others) -*	50 00	6 66	- 43 34
800 - Other Expenditure -  State Plan (Annual Plan and Eighth Plan)			
01 - Construction of office Buildings, Staff Quarters and Rest-sheds for I & W Department -			
011(e) Major/Minor Works -			
3 System Study of Mayurakshi-Kangsabati and Damodar Valley Corporation Projects	50 00	.	- 50 00

Reasons for saving in the 1st case and those for non-utilisation of fund in the last one have not been intimated ( September, 1995 )

(vi) Suspense The expenditure under revenue section of the grant includes 31 96 lakhs under "Suspense" The minor head "Suspense" is not a final head od 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 1994-95 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 there of 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, tec 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 1994-95 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>01 - Major Irrigation (Commercial) -</b>					
<b>101 - Mayurakshi Reservoir Project - Non-Plan</b>					
Purchase	- 56.69	..	..	..	- 56.69
Stock	+ 14.96	..	..	..	+ 14.96
Miscellaneous Works Advance	+ 3.48	..	..	..	+ 3.48
Cash Settlement Suspense Accounts	..	..	..	..	..
<b>Total :</b>	<b>- 38.25</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>- 38.25</b>
<b>103 - Damodar Valley Project -</b>					
Purchase	- 2,54.85	16.39	..	+ 16.39	- 2,38.46
Stock	+ 1,35.28	9.32	6.93	+ 2.39	+ 1,37.67
Miscellaneous Works Advance	+ 1,59.80	6.25	..	+ 6.25	+ 1,66.05
Cash Settlement Suspense Account	+ 0.39	..	..	..	+ 0.39
<b>Total :</b>	<b>+ 40.62</b>	<b>31.96</b>	<b>6.93</b>	<b>+ 25.03</b>	<b>+ 65.65</b>
<b>80 - General - Non-Plan</b>					
<b>799 - Suspense -</b>					
Purchase	- 45.54	..	6.09	- 6.09	- 51.63
Stock	- 26.65	..	75.70	- 75.70	- 102.35
Miscellaneous Works Advance	+ 0.69	..	19.01	- 19.01	- 18.32
Cash Settlement Suspense Accounts	- 6.94	..	0.37	- 0.37	- 7.31
<b>Total :</b>	<b>- 78.44</b>	<b>..</b>	<b>1,01.17</b>	<b>- 1,01.17</b>	<b>- 1,79.61</b>
<b>Total : Major Head - 2701 - Major and Medium Irrigation</b>	<b>- 37.82</b>	<b>31.96</b>	<b>1,08.10</b>	<b>- 76.14</b>	<b>- 1,13.96</b>

**Charged -**

(1) Creation of fund by supplementary appropriation in March, 1995 was required for payment of decretal dues.

**Grant No. 66 - Contd.**

**Capital (Voted) -**

(i) No portion of the saving of Rs. 1,21,88.16 lakhs in the grant was surrendered during the year.

(ii) In view of saving of Rs. 1,21,88.16 lakhs in the grant, supplementary provision of Rs. 4.43 lakhs obtained in March, 1995 proved unnecessary.

(iii) In a good number of cases marked (\*) recurrence of excess/saving is persisting.

(iv) Saving occurred mainly under :-

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
(ii) Barrage *	1,40.00	..	- 1,40.00
(iii) Water Courses *	60.00	..	- 60.00
<b>B - D.V. Power Schemes -</b>			
0400 Additional Expenditure on Power other than Interest *	1,42,32.65	..	- 1,42,32.65
104 - Teesta Barrage Project - State Plan (Annual Plan and Eighth Plan)			
02 B. Machinery and Equipment -			
0211. Motor Vehicles	80.00	..	- 80.00
04 E. Wages	13,80.00	..	- 13,80.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated ( September, 1995 ).

107 - Modernisation of Kangsabati Reservoir Project - State Plan (Annual Plan and Eighth Plan)			
0116 E. Major/Minor Works	1,00.00	48.71	- 51.29
109 - Subarnarekha Barrage Project -			
0417E. Major / Minor Works	85.00	36.16	- 48.84
04 - Medium Irrigation - Non-Commercial -			
101 - Medium Irrigation Schemes - State Plan (Annual Plan and Eighth Plan)			
<b>E. Major/Minor Works -</b>			
0700 7. Tatko Irrigation Schemes, Purulia *	80.00	39.29	- 40.71

Reasons for saving in the above cases have not been intimated ( September, 1995 ).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>4701 - Capital Outlay on Major and Medium Irrigation</b>			
01 - Major Irrigation - (Commercial) -			
102 - Kangsabati Reservoir Project - State Plan (Annual Plan and Eighth Plan)			
C. Suspense	15.00	1,71.44	+ 1,56.44

**Grant No. 66 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
E. Major/Minor Works *	1,44.43	2,90.88	+ 1,46.45
104 - Teesta Barrage Project -			
State Plan (Annual Plan and Eighth Plan)			
03. C. Suspense *	2,60.00	37,68.68	+ 35,08.68
0416 E Major/Minor Works *	35,00.00	38,24.69	+ 3,24.69

Reasons for excess in the above cases have not been intimated ( September, 1995 ).

04 - Medium Irrigation - (Non-Commercial) -  
101 - Medium Irrigation Schemes -  
    State Plan (Annual Plan and Eighth Plan)

3400 34. Construction of Jeetties in connection with Ganga Sagar Mela, 1995	..	96.61	+ 96.61
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Reasons for incurring expenditure without Budget provision have not been intimated ( September, 1995 ).

Suspense : The expenditure in the capital section of the Grant included Rs. 39,40.12 lakhs under "Suspense". The transactions under each sub-head of "Suspense" in 1994-95 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>					
01 - Major Irrigation (Commercial) - Non-Plan					
101 - Mayurakshi Reservoir Project -					
(1) Reservoir -					
Purchase	+ 7.64	..	..	..	+ 7.64
Stock	- 2.33	..	..	..	- 2.33
Misc. Works Advance	..	..	..	..	..
Total :	+ 5.31	..	..	..	+ 5.31
(2) Dam and Appartment Works -					
Purchase	- 7.50	..	..	..	- 7.50
Stock	+ 0.06	..	..	..	+ 0.06
Misc. Works Advance	+ 26.94	..	..	..	+ 26.94
Total :	+ 19.50	..	..	..	+ 19.50
(3) Barrage -					
Purchase	- 1,89.21	..	..	..	- 1,89.21
Stock	+ 3.94	..	..	..	+ 3.94
Misc. Works Advance	+ 34.44	..	..	..	+ 34.44
Total :	- 1,50.83	..	..	..	- 1,50.83

**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>02 - Major Irrigation (Non-Commercial) -</b>					
<b>102 - Kangsabati Reservoir Project -</b>					
<b>State Plan (Annual Plan and Eighth 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
<b>TOTAL :</b>	<b>- 3,22.13</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>- 3,22.13</b>

**01 - Major Irrigation (Commercial) -**  
**102 - Kangsabati Reservoir Project -**

**State Plan (Annual Plan and Eighth Plan)**

Purchase	..	0.42	0.84	- 0.42	- 0.42
Stock	..	51.80	61.10	- 9.30	- 9.30
Misc. Works Advance	..	57.89	92.44	- 34.55	- 34.55
Cash Settlement	..	..	..	..	..
Suspense Accounts	..	61.33	0.65	+ 60.68	+ 60.68
<b>Total :</b>	<b>..</b>	<b>1,71.44</b>	<b>1,55.03</b>	<b>+ 16.41</b>	<b>+ 16.41</b>

**104 - Teesta Barrage Project -**

**State Plan (Annual Plan and Eighth Plan)**

Purchase	- 30,59.95	29.01	32.00	- 2.99	- 30,62.94
Stock	- 12,96.02	9,98.65	12,53.54	- 2,54.89	- 15,50.91
Misc. Works Advance	+ 25,24.60	12,39.84	9,56.86	+ 2,82.98	+ 28,07.58
Cash Settlement	..	..	..	..	..
Suspense Account	..	15,01.18	60.80	+ 14,40.38	+ 14,40.38
<b>Total :</b>	<b>- 3,42.24</b>	<b>37,68.68</b>	<b>23,03.20</b>	<b>+ 14,70.48</b>	<b>- 3,65.89</b>

**Charged -**

(i) Expenditure exceeded the appropriation by *Rs. 58,094* The excess requires regularisation.

(ii) In view of the excess of *Rs. 0.58 lakhs* in the appropriation, supplementary provision of *Rs. 27.56 lakhs* obtained in March, 1995 proved inadequate.

## Grant No. 67 - Minor Irrigation and Command Area Development

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>			
Rs.			
<b>Voted -</b>			
Original	106,72,53,000		
Supplementary	..		
	106,72,53,000	100,86,17,917	- 5,86,35.083
Amount surrendered during the year			Nil
<b>CAPITAL -</b>			
<b>Major Heads : 4702 - Capital Outlay on Minor Irrigation and 4705 - Capital Outlay on Command Area Development -</b>			
<b>Voted -</b>			
Original	34,47,25,000		
Supplementary	..		
	34,47,25,000	21,57,17,248	- 12,90,07.752
Amount surrendered during the year			Nil
<b>Charged -</b>			
Original	..		
Supplementary	1,88,957		
	1,88,957	2,01,500	+ 12,543
Amount surrendered during the year			Nil
<b>Notes and Comments -</b>			
<b>Revenue -</b>			
(i) No portion of the saving of Rs.5,86.35 lakhs was surrendered during the year .			
(ii) Saving occurred mainly under:-			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2702 - Minor Irrigation -</b>			
01 - Surface Water -			
101 - Water Tanks -			
Non-Plan			
01 - Tank Irrigation	1,32.25	87.13	- 45.12

## Grant No. 67 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02 -Ground Water -			
005 - Investigation -			
Non-Plan			
01 - Survey and Investigation of Ground Water and Surface Water Resources	2,21.60	1,76.04	- 45.56
Reasons for saving in both the cases have not been intimated (September, 1995).			
State Plan (Annual Plan and Eighth Plan).			
02.- World Bank Project on Development of Minor Irrigation - Shallow Tubewells.	3,90.00	84.34	- 3,05.66
03 - World Bank Project on Development of Minor Irrigation - Shallow Tubewells, fitted with submersible pumps.	1,72.20	1,05.12	- 67.08
08 - Special Component Plan for Scheduled Castes World Bank Project on Development of Minor Irrigation - Shallow Tubewells.	1,44.00	2.53	- 1,41.47
800 - Other Expenditure --			
State Plan (Annual Plan and Eighth Plan)			
01 - World Bank Project on Development of Minor Irrigation - Dugwells	2,04.00	0.37	- 2,03.63
Reasons for saving in the above cases have not been intimated (September, 1995).			
02.- Special Component Plan for Scheduled Castes- World Bank Project on Development of Minor Irrigation Dugwells	76.00	..	- 76.00
Reasons for non-utilisation of the entire provision in the above case have not been intimated (September, 1995).			
<b>80 - General -</b>			
190 - Assistance to Public Sector and other Under takings -			
State Plan (Annual Plan and Eighth Plan)			
04 - West Bengal State Minor Irrigation Corporation Grants-in-aid for meeting administrative expenses	1,54.70	67.95	- 86.75
Reasons for saving have not been intimated (September, 1995).			

**Grant No. 67 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>800 - Other Expenditure -</b>			
State Plan (Annual Plan and Eighth Plan)			
<b>07 - World Bank Project on Development of Minor Irrigation. Cost of energisation of Minor Irrigation Schemes payable to West Bengal State Electricity Board.</b>	7,48.00	..	-- 7,48.00
<b>08 - Special Component Plan for Scheduled Castes - World Bank Project on Development of Minor Irrigation Cost of energisation of Minor Irrigation Schemes payable to West Bengal State Electricity Board.</b>	2,00.00	..	-- 2,00.00
Reasons for non-utilisation of the entire provision in both the cases have not intimated (September, 1995).			

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2702 - Minor Irrigation -</b>			
01 - Surface Water -			
102 -Lift Irrigation Schemes -			
Non-Plan			
01 - Lift Irrigation	34,27.24	38,67.89	+ 4,40.65
Reasons for excess have not been intimated (September, 1995).			
State Plan (Annual Plan and Eighth Plan)			
01 - River Lift Irrigation -	13.00	1,43.27	+ 1,30.27
Seventh Plan (Committed).			
04 - River Lift Irrigation	75.15	1,22.96	+ 47.81
02 - Ground Water -			
103 -Tube Wells			
Non- Plan			
01 - Deep Tubewell Irrigation	26,43.50	26,98.71	+ 55.21



**Grant No. 67 - Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>State Plan (Annual Plan and Eighth Plan)</b>			
01 - Deep Tubewell Irrigation	27 00	2,82 26	+ 2,55 26
<b>80 - General -</b>			
<b>101 - Direction and Administration -</b>			
<b>Non-Plan</b>			
01 - Scheme for strengthening extension and administration under the Directorate of Agricultural Engineering	10,76 30	13,33 02	+ 2,56 72
<b>190 -Assistance to Public Sector and Other Undertakings --</b>			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
01 - West Bengal Minor Irrigation Corporation Water rate subsidy	2,62 00	4,04 59	+ 1,42 59
05 - Special Component Plan for Scheduled Castes West Bengal State Minor Irrigation Corporation Water rate subsidy	59 50	1,86 60	+ 1,27 10

Reasons for excess in all the above cases have not been intimated (September, 1995)

Capital (Voted grant) -

- (i) No portion of the saving of Rs 12.90 08 lakhs was surrendered during the year
- (ii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4702 - Capital Outlay on Minor Irrigation -</b>			
<b>101 - Surface Water -</b>			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
06 - Conversion of diesel-run-River Lift Irrigation Schemes into electrically Operated Schemes	1,05 00	21 09	- 83 91
07 - World Bank Project on Development of Minor Irrigation River Lift Irrigation	1,26 00	80 57	- 45 43

Reasons for saving in both the case have not been intimated (September, 1995)

**Grant No. 67 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>102 - Ground Water -</b>			
State Plan (Annual Plan and Eighth Plan)			
05 - World Bank Project on Development of Minor Irrigation Deep Tubewells and medium duty tubewells	10.58 00	5.63 35	- 4.94 65
06 - Special Component Plan for Scheduled Castes - World Bank Project on Development of Minor Irrigation - Deep Tubewells and medium duty tube wells	3.89 00	40 65	- 3.48 35
07 - World Bank Project on Development of Minor Irrigation Drilling of new tubewells in place of defunct ones	68 00	10 26	- 57.74

Reason for saving in all the cases have not been intimated (September, 1995)

**800 - Other Expenditure --**

State Plan (Annual Plan and Eighth Plan)			
06 - World Bank Project on Development of Minor Irrigation, Cost of energisation of Minor Irrigation Scheme payable to West Bengal State Electricity Board	7.48 00		- 7.48 00
10 - Special Component Plan for Scheduled Castes World Bank Projects on Development of Minor Irrigation - Cost of energisation of Minor Irrigation Schemes payable to West Bengal State Electricity Board	2.75 00	..	- 2.75 00
11 - World Bank Project on Development of Minor Irrigation Construction of Administrative Buildings etc.	1,50 00	22 78	- 1,27.22

Reasons for non-utilisation of the entire provision in the first two cases and the same for saving in the last one have not been intimated (September, 1995).

(iii) Saving mentioned above was partly counter-balanced 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 Eighth Plan )			
02 - Special Component Plan for Scheduled Castes River Lift Irrigation	40 75	1,40.75	+ 1.00 75

## Grant No. 67 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
04 - River Lift Irrigation	1,30 00	2,47 75	+ 1,17 75
Reasons for excess in both the cases have not been intimated (September, 1995)			
102 - Ground Water -			
State Plan (Annual Plan and Eighth Plan )			
01 - Deep Tubewells Irrigation	7 00	4,79 08	+ 4,72 08
02 - Special Component Plan for Scheduled Castes-DeepTubewell Irrigation	2 00	1,08 48	+ 1,06 48
Reasons for excess in both the cases have not been intimated (September, 1995)			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan )			
07 -Construction of Office Buildings at the districts and sub-divisional levels under the Department of Agriculture	5 25	49 30	+ 44 05
Reasons for excess have not been intimated (September, 1995)			
4705 - Capital Outlay on Command Area Development -			
800 -Other Expenditure -			
State Plan (Annual Plan and Eighth Plan )			
Command Area Development Programme		1,19 76	+ 1,19 76
Reasons for incurring expenditure without budget provision have not been intimated (September, 1995)			
<i>Charged Appropriation</i>			
(i) Expenditure exceeded the grant by Rs 12,543 , the excess requires regularisation			
(ii) In view of excess of Rs 0 13 lakh, Supplementary provision of Rs 1 89 lakhs obtained in March,1995 proved inadequate			

## 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>			
<b>Voted -</b>			
	Rs		
Original	42,02,68,000	42,21,56,000	41,54,08,715
Supplementary	18,88,000		
Amount surrendered during the year			Nil
<b>Charged -</b>			
Original	1,00,000	1,00,000	1,700
Supplementary	..		
Amount surrendered during the year			Nil
<b>CAPITAL -</b>			
<b>Major Heads : 4711 - Capital Outlay on Flood Control Projects -</b>			
<b>Voted -</b>			
	Rs.		
Original	36,40,00,000	36,40,00,000	38,04,31,940
Supplementary	..		
Amount surrendered during the year			Nil
<b>Charged -</b>			
Original	..	6,31,838	6,31,838
Supplementary	6,31,838		
Amount surrendered during the year			Nil

### Notes and Comments -

#### Revenue - (Voted) --

- (i) No portion of the saving of Rs 67.47 lakhs in the grant was surrendered during the year
- (ii) In view of the saving of Rs 67.47 lakhs in the grant, supplementary provision of Rs 18.88 lakhs obtained in March, 1995 proved unnecessary
- (iii) In a good number of cases marked (\*), saving / excess occurred in previous years also requiring need for budget estimation on more realistic basis

**Grant No. - 68 - Contd**

(iv) Savings occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2711 - Flood Control and Drainage -- 01 - Flood Control -			
800 - Other Expenditure -			
Seventh Plan (Committed)			
0118 - Flood Control and other Allied Schemes *	1,49 80	83 59	- 66 21
03 - Drainage - 103 - Civil Works -			
Non - Plan			
0718 -VII Drainage and Navigation Schemes *	10,38 97	8,22 20	- 2,16 77

Reasons for saving in the above cases have not been intimated (September, 1995)

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2711 - Flood Control and Drainage -			
01 - Flood Control -			
799 - Suspense - Non - Plan			
Purchase * Stock			
Misce Works Advance Suspense Accounts	32 10	80 19	+ 48 19
03 - Drainage - 103 - Civil Works - Non - Plan			
0218 II -Calcutta and Eastern Canals	17 12	61 40	+ 44 28
799 - Suspense - Non - Plan			
Purchase * Stock			
Misc Works Advance Cash Settlement Suspense Accounts	26.75	1,82 81	+ 1,56 06

Reasons for excess in the above cases have not been intimated (September, 1995)

## Grant No. 68 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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**Suspense :** The expenditure under revenue section for the grant includes Rs 2.63 00 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 Section of Grant No 66 - Major and Medium Irrigation

The transactions during 1994 - 95 under each sub-head of "Suspense" are given below :-

Major head and detailed units	Opening balance Debit + Credit --	Debit	Credit	Net actuals	Closing balance Debit + Credit --
(In lakhs of rupees)					
<b>2711 - Flood Control and Drainage -</b>					
<b>01 - Flood Control -</b>					
<b>799 - Suspense -</b>					
Non - Plan					
Purchase	- 74 01	5 56	7 22	- 1 66	- 75 67
Stock	5 04	49 68	38 00	+ 11 68	+ 16 72
Misc Works Advance	+ 71 87	6 96	2 28	+ 4 68	+ 76 55
Cash Settlement	+ 42 12	17 99	0 63	+ 17 36	+ 59 48
<b>Total</b>	+ 45 02	80 19	48 13	+ 32 06	+ 77 08
<b>2711 - Flood Control and Drainage -</b>					
<b>03 - Drainage -</b>					
Non - Plan					
<b>799 - Suspense -</b>					
Non - Plan					
Purchase	- 17,64 89	- 9 00	75 13	66 13	- 18,31 02
Stock	+ 5,55 61	1,14 81	1,08 45	+ 6 36	+ 5,61 97
Misc Works Advance	+ 5,87 01	49 89	16 12	33 77	+ 6,20 78
Cash Settlement					
Suspense Accounts	+ 19 56	9 11	3 19	+ 5 92	+ 25 48
<b>Total .</b>	- 6,02.71	1,82 81	2,02 89	- 20 08	- 6,22 79

**Revenue (Charged appropriation) --**

(i) No portion of the saving of Rs 0 98 lakh in the appropriation was surrendered during the year

**Capital (Voted grant) --**

(i) Expenditure exceeded the grant by Rs 1,64,31,940 , the excess requires regularisation

(ii) In a good number of cases marked (\*) excess / saving occurred in previous years also requiring for budget estimation on more realistic basis

**Grant No. 68 - Contd**

(iii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>4711 - Capital Outlay on Flood Control Project - 01 - Flood Control -</b>			
<b>103 - Civil Works - Non-Plan</b>			
State Plan (Annual Plan and Eighth Plan)			
21 Mahananda Embankment Scheme in the District of Malda	12 60	1,45 78	+ 1,33 18
29 Scheme for Protection of right bank of river Ganga and Padma d / s of Farakka Barrage up to Jalangi in the District of Murshidabad by Ganga Anti - erosion Division	1,00 00	1,69 96	+ 69 96
<b>03 - Drainage - 103 - Civil Works -</b>			
State Plan (Annual Plan and Eighth Plan)			
3 Urgent Development in Sundarbans District 24 - Parganas *	1,97 00	4,14 76	+ 2,17 76
28 (a) Improvement of Lower Damodar Area - Stages - I, II, III, Howrah	72 00	1,53 63	+ 81 63
32 Ghea - Kunti Basin Drainage Scheme in the District of Hooghly	1,49 00	2,82 41	+ 1,33 41
Reasons for excess in all the above cases have not been intimated (September, 1995)			
45 Bhagwanpur, Nandigram Drainage Scheme, District Midnapore		51 60	+ 51 60
Reasons for incurring expenditure without Bidget provision have not been intimated (September, 1995)			

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4711 - Capital Outlay on Flood Control Project -</b>			
<b>03 - Drainage -</b>			
<b>103 - Civil Works -</b>			
State Plan (Annual Plan and Eighth Plan)			
8 Improvement of Drainage of Jamalpur - Gooashati Basin Area including construction of outfall sluice in P S Basirhat, District 24 - Parganas(N)	1,00 00	..	- 1,00 00

## Grant No. 68 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
28 (b) Revised Lower Damodar Scheme in Hooghly and Howrah	1,05 00	0 01	- 1,04 99

Reasons for non - utilisation of fund in the first case and major saving in the second one have not been intimated (September, 1995)

### *Capital ( Charged )*

(i) Creation of fund by supplementary provision of Rs 6 32 lakhs was required for meeting decretal dues Entire provision was utilised during the year.

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## 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	50,00,00,000	366,00,00,000	50,00,00,000 - 316,00,00,000
Supplementary	316,00,00,000		
Amount surrendered during the year	..	.	Nil

**CAPITAL -**  
**Major Heads : 4801 - Capital Outlay on Power Projects,**  
**4860 - Capital Outlay on Consumer Industries and**  
**6860 - Loans for Consumer Industries ---**

Original	149,71,00,000	429,62,83,000	520,36,89,000	+ 90,74,06,000
Supplementary	279,91,83,000			
Amount surrendered during the year	..	..	..	Nil

**Notes and Comments -**

**Revenue --**

- (i) No portion of the huge saving of Rs. 316,00.00 lakhs in the grant was surrendered by the department during the year.
- (ii) Non-utilisation of entire supplementary provision of Rs. 3,16.00 lakhs proved lack of realistic budgeting.
- (iii) The abnormal variation between budget and actual expenditure proved lack of control over budgetary system.
- (iv) Saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2801 - Power --</b>			
<b>60 - Rural Electrification --</b>			
<b>800 - Other Expenditure -</b>			
<b>State Plan(Annual Plan and Eighth Plan)</b>			
<b>0209 - Grants to W.B.S.E.B. for Lok Deep Scheme</b>			
O	2,00.00	100,00.00	2,00.00 - 98,00.00
S	98,00.00		

## Grant No. 69 - Contd

Augmentation of fund by obtaining supplementary provision for Rs 98,00 00 lakhs in March, 1995 was required for meeting larger expenditure on Power Project. Reasons for non-utilisation of entire supplementary provision have not been intimated (September, 1995)

Grants to P D C L --

O					
S	153,00 00	}		153,00 00	- 153,00 00

Grants to D.P L

O					
S	65,00 00	}		65,00 00	- 65,00 00

Creation of fund in both the cases by obtaining supplementary provision in March, 1995 was required for meeting larger expenditure on Power Projects. Reason for non-utilisation of entire fund have not been intimated (September, 1995)

**CAPITAL --**

- (i) Expenditure exceeded the grant by Rs 90,74,06,000 , the excess requires regularisation
- (ii) In view of ultimate excess of Rs 90,74,06 lakhs in the grant, supplementary provision of Rs. 279,91 83 lakhs obtained in March, 1995 proved inadequate
- (iii) Excess expenditure in almost all the sub-heads/schemes proved lack of control over budget
- (iv) Excess occurred under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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4801 - Capital Outlay on Power Project --

02 - Thermal Power Generation --

190 - Investment in Public Sector and Other Undertakings --

State Plan (Annual Plan and Eighth Plan)

01 West Bengal Power Development Corporation Ltd (O E C E.)

O	30,00 00				
S	2,37,12 83	}	2,67,12 83	2,80,00 00	+ 12,87 17

Reasons for excess have not been intimated (September, 1995)

## Grant No. 69 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +	
<b>4860 - Capital Outlay on Consumer Industries --</b>				
60 - Other --				
190 - Investment in Public Sector and Other Undertakings --				
State Plan (Annual Plan and Eighth Plan)				
1 Implementation of Kolaghat Thermal Power (Fly Ash) -		44 90	+ 40 90	
2 Implementation of Bakreswar Thermal Power Project -		2,20 57	+ 2,20 57	
Reasons for incurring expenditure without budget provision have not been intimated (September, 1995)				
<b>6801 - Loans for Power Projects --</b>				
202 - Thermal Power Project --				
State Plan (Annual Plan and Eighth Plan)				
1 Loans to West Bengal Power Development Corporation Ltd (O E C F)				
O	9,40 00	46,39 00	47,00 00	+ 61 00
S	36,99 00			
Augmentation of fund by obtaining supplementary provision for Rs 36,99 00 lakhs in March 1995 was required for disbursement of larger plan loan. Reasons for final excess have not been intimated (September, 1995)				
4 Loans to West Bengal State Electricity Board on account of O E C E (Purulia Plant) --				
	1,70 00	5,15 44	+ 3,45 44	
Reasons for excess have not been intimated (September, 1995)				
Loans to Durgapur Project Ltd		63,00 00	+ 63,00 00	
Loans to W B S E B in adjustment against M O outstanding dues to the Central Undertakings E F., BHEL, N T P C etc		15,89 00	+ 15,89 00	
Loans to W B S E B for Plan Expenditure during 1994-95		4,75 00	+ 4,75 00	
Loans for Thermal Power Generation		40,46 00	+ 40,46 00	
Loans to W B S E B towards adjustment of dues of Central Publication Undertakings		35,20 17	+ 35,20 17	
Reasons for incurring expenditure without budget provision in the above cases have not been intimated (September, 1995)				

**Grant No. 69 - Concl'd**

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>6801 - Loans for Power Projects -</b>			
<b>202 - Thermal Power Project -</b>			
State Plan (Annual Plan and Eighth Plan)			
<b>3 Loans to West Bengal State Electricity Board on account of O E C F (Teesta Cannel Fall)</b>	<b>83,30 00</b>	<b>86 16</b>	<b>- 82,43 84</b>

Reasons for saving have not been intimated (September, 1995)

**6860 - Loans for Consumer Industries --**

60 - Others -

600 - Others --

Non-Plan

<b>1 Loans to Durgapur Project Ltd (Coke Oven and Gas)</b>	<b>1,00 00</b>		<b>- 1,00 00</b>
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Reasons for non-utilisation of entire fund have not been intimated (September, 1995)

State Plan (Annual Plan and Eighth Plan)

<b>2 Loans to West Bengal Power Development Corporation Ltd (Fly Ash Project)</b>	<b>70 00</b>	<b>..</b>	<b>- 70 00</b>
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Reasons for non-utilisation of entire fund have not been intimated (September, 1995)

Loans to Durgapur Project Ltd in lieu of  
borrowing

O			
S	3,80 00	3,80 00	- 3,80 00

Creation of fund by obtaining supplementary provision in March, 1995 was required for disbursement of Plan loan

Reasons for non-utilisation of entire fund have not been intimated (September, 1995)

## Grant No. 72 - Non-Conventional Sources of Energy (All voted)

Section and Major Head	Total grant Rs	Actual expenditure Rs	Excess + Saving - Rs
<b>RLVENUE -</b>			
<b>Major Head : 2810 - Non-Conventional Sources of Energy --</b>			
	Rs		
Original	99,00,000		
Supplementary	.		
	99,00,000	82,13,476	- 16,86,524
Amount surrendered during the year			Nil

### Notes and Comments -

- (i) No portion of the saving was surrendered during the year
- (ii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2810 - Non-Conventional Sources of Energy --</b>			
60 - Other Programme -			
800 - Other Expenditure - State Plan (Annual Plan and Eighth Plan)			
03 Setting up of a Nodal Cell on N R S E -	14 30	4 00	- 10 30
Reasons for saving have not been intimated ( September, 1995 )			

## Grant No. 73 - Village and Small Industries (Excluding Public Undertakings)

Section and Major Head	Total grant or appropriation 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	64,40,90,000	79,00,44,000	60,59,95,495
Supplementary	14,59,54,000		
Amount surrendered during the year		..	..
<b>Charged -</b>			
Original		28,785	28,785
Supplementary	28,785		
Amount surrendered during the year			Nil
<b>CAPITAL -</b>			
<b>Major Heads : 4851 - Capital Outlay on Village Small Industries (Excluding Public Undertakings) and 6851 - Loans for Village and Small Industries (Excluding Public Undertakings) -</b>			
<b>Voted -</b>			
Original	16,50,37,000	28,93,81,000	8,26,28,801
Supplementary	12,43,44,000		
Amount surrendered during the year		.	..

### Notes and Comments :-

- Revenue (Voted grant)-
- (i) In view of saving of Rs.18,40 49 lakhs in the grant Supplementary provision of Rs.14,59 54 lakhs obtained in March,1995 proved unnecessary
- (ii) No portion of the huge saving of Rs.18,40.49 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>2851- Village and Small Industries. (Excluding Public Undertakings)-</b>			
<b>001- Direction and Administration-</b>			

## Grant No. 73 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
01 Non-Plan Direction	3,92 45	3,15 97	- 76 48

Reasons for saving have not been intimated ( September, 1995 )

### 102 Small Scale Industries- Non-Plan

01 Scheme for Small scale Industries			
O	2,54 52		
S	23 60		
	2,78 12	2,08 17	- 69 85

Enhancement of provision by obtaining supplementary grant in March,1995 was required for meeting larger establishment charges

Reasons for final saving have not been intimated ( September, 1995 )

### State Plan (Annual Plan and Eighth Plan)

08 Assistance under B S A I Act			
O	3,00 00		
S	9,00 00		
	12,00 00	10,87 65	- 1,12 35

Augmentation of fund by supplementary provision in March,1995 was required for meeting developmental expenditure in connection with Assistance under B S A I Act

Reasons for eventual saving have not been intimated ( September, 1995 )

14 (a) Integrated Leather Complex (New Scheme)			
O	1,50 00		
S	45 08		
	1,95 08	1,29 77	- 65 31

Augmentation of fund by supplementary provision in March,1995 was required for meeting expenditure in connection with development of Integrated Leather complex

Reasons for final saving have not been communicated ( September, 1995 )

### Centrally Sponsored (New Schemes)

0100 District Industries Centre	85 00	2 57	- 82 43
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Reasons for saving have not been communicated ( September, 1995 )

**Grant No. 73 - Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>Central Sector (New Schemes)</b>			
1 P M R Y			
O			
S	1,55 59 ]	35 61	-1.19 98

Creation of fund by obtaining supplementary provision in March, 1995 was required for meeting developmental expenditure in connection with P M R Y Reasons for eventual saving have not been intimated ( September, 1995 ).

<b>2. Collection of Statistics of</b>			
S.S I			
O			
S	49 80 ]	49 80	- 49 80

Creation of fund by obtaining supplementary provision in March, 1995 was required for meeting expenditure in connection with S S I Reasons for non-utilisation of fund have not been intimated ( September, 1995 )

**105 - Khadi and Village Industries-**

**State Plan (Annual Plan and Eighth Plan)**

03 Marketing Assistance Programme for K. and V Industries under B.S.A I Act. 1931	45.65	..	-45 65
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Reasons for non-utilisation of entire fund have not been communicated ( September, 1995 )

**Centrally Sponsored (New Schemes)**

01 National Project on Biogas Development.	3.21.00	12.46	- 3,08 54
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**107 Sericulture Industries-Non-Plan**

01 Scheme for Sericulture Industries	4,26 10	2,43 07	- 1,83 03
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**Non-Plan (Developmental)**

01 Intensive Sericulture Development Scheme	1,10.00	10.55	- 99 45
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**State Plan (Annual plan and Eighth Plan)**

**Scheduled Castes Component plan**

15 National Sericulture Project	1,07 00	15 46	- 91 54
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**110 -Composite Village and Small Industries and Co-operatives - Non-Plan (Developmental)**

02 Subsidy on Sales of Handloom Cloth (Rebate)	15,00 00	12,71 47	- 2,28 53
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Reasons for saving in the above cases have not been intimated ( September, 1995 )



**Grant No. 73 - Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>Centrally Sponsored (New Schemes)</b>			
05. Subsidy on Sales of Handloom Cloth (Rebate)	1.05.00	..	- 1.05.00
1000. Market Development Assistance for Marketing Handloom Products.	3.07.11	..	- 3.07.11

Reasons for non-utilisation of fund in the above cases have not been communicated ( September, 1995 ).

**Central Sector (New Schemes)**

**1. Project Package Scheme for Handloom Weavers - Setting up of Handloom Development Centre and Quality Dying Units-**

O	..	65.41	4.00	- 61.41
S	65.41			

Creation of fund by obtaining supplementary provision in March,1995 was required for meeting developmental expenditure in connection with Setting up of Handloom Development Centres and Quality Dying Units.

Reasons for final saving have not been intimated ( September, 1995 ).

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

**2851. Village and Small Industries (Excluding Public Undertakings)-**

**103. Handloom Industries-Non Plan**

01. Schemes for Handloom Industries	2,10.76	3,69.45	+ 1,58.69
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Reasons for excess have not been intimated ( September, 1995 ).

**Central Sector(New Scheme)**

**1. Setting up of Handloom Development Centre and Quality Dying Units-Margin Money.**

O	..	1,61.29	2,08.70	+ 47.41
S	1,61.29			

Creation of fund by obtaining Supplementary provision in March,1995 was required for meeting expenditure in connection with Setting up of Handloom Development Centre and quality Dying Units.

Reasons for eventual excess have not been communicated ( September, 1995 ).

**107. Sericulture Industries- State Plan(Annual Plan and Eighth Plan)**

14. National Sericulture Project	2,24.50	3,89.37	+ 1,64.87
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Reasons for excess have not been communicated ( September, 1995 )

## Grant No. 73 - Contd

### Revenue (Charged appropriation)

(i) The fund Created by obtaining supplementary provision in March, 1995 for meeting expenditure in connection with Re-organisation and Moderisation of Sericulture was utilised in full during the year

#### Capital (Voted grant) -

(i) In view of Saving of Rs 20,67 52 lakhs in the grant Supplementary provision of Rs 12,43 44 lakhs obtained in March, 1995 proved absolutely unnecessary

(ii) No portion of the saving of Rs 20,67 52 lakhs was surrendered during the year

(iii) Saving occurred mainly under-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4851- Capital Outlay on Village and Small Industries (Excluding Public Undertakings)-</b>			
102 Small Scale Industries- State Plan (Annual Plan and Eighth Plan)			
08 Calcutta Leather Complex			
O			
S	10,00 00	..	- 10,00 00
Creation of fund by obtaining supplementary provision in March, 1995 was required for meeting expenditure in connection with the investment in Calcutta Leather Complex Reasons for non-utilisation of entire fund have not been intimated ( September, 1995 )			
109 - Composite Village and Small Industries Co-operatives -			
State Plan ( Annual Plan and Eighth Plan )			
0222 Equity participation for new Spinning Mills (1) Kangshabati and (2) Tamralipta Co-operative Spinning Mill			
O	60 00		
S	1,00 00	1,60 00	- 1,00 00
Enhancement of provision by obtaining supplementary grant in March, 1995 was required for meeting equity participation in spinning Mills Reasons for eventual saving have not been intimated ( September, 1995 )			
<b>6851 - Loans to Village and Small Industries (Excluding Public Undertakings) -</b>			
190 - Loans to Public Sector and Other Undertakings			
Centrally Sponsored (New Schemes)			
0223.- Loans for District Industries Centre	42 00		- 42 00

**Grant No. 73 - Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>195.- Loans for Composite Village and Small Industries-</b>			
<b>Non-Plan</b>			
1.- Loans to Kalyani Spinning Mills Ltd	6,60.00	.	- 6,60.00
2.- Loans to Kalyani Spinning Mills Ltd. for payment of Institutional Debt.	1,00.00	..	- 1,00.00
Reasons for non-utilisation of entire fund in the above cases have not been Communicated ( September, 1995 ).			
4.- Loans to West Dinajpur Spinning Mills Ltd.			
O                                   1,10.00	1,22.90	..	- 1,22.90
S                                   12.90			
Augmentation of fund by obtaining Supplementary grant in March,1995 was required for disbursement of larger loans. Reasons for non-utilisation of entire fund have not been communicated ( September, 1995 ).			

Non-Plan (Developmental)

<b>0223.- Loans to Primary Weavers' Co-operative Society and Handloom Apex Society for construction of Work Shed.</b>			
O                                   25.00	1,01.35	75.800	- 1,00.59
S                                   76.35			

Augmentation of fund by obtaining Supplementary Provision in March,1995 was required for disbursement of larger loans. Reasons for eventual saving have not been communicated ( September, 1995 ).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4851 - Capital Outlay on Village and Small Industries (Excluding Public Undertakings)-</b>			
103 - Handloom Industries -			
State Plan (Annual Plan and Eighth Plan )			
01 - West Bengal Handloom and Powerloom Development Corporation.	5.00	1,50.00	+ 1,45.00
Reasons for excess have not been communicated ( September, 1995 ).			
<b>6851 - Loans for Village and Small Industries (Excluding Public Undertakings)-</b>			
102 - Small Scale Industries -			

### Grant No. 73 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>State Plan (Annual Plan and Eighth Plan )</b>			
0400 Interest free loan for Sales Tax refund to Small Scale and Cottage Industrial Units under the West Bengal State Schemes of Incentive for Collage and Small Scale Industries 1983	..	1.11 40	+ 1.11 40
195 - Loans for Composite Village and Small Industries -			
<b>Non-Plan (Developmental )</b>			
05 - Handloom Development Centre and quality Dying Centre.	..	95.78	+ 95.78

Reasons for incurring expenditure without budget provision in the above cases have not been communicated ( September, 1995 ).

## Grant No. 74 - Industries (Closed and 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>			
<b>Voted -</b>			
Original	42,92,000	42,92,000	29,68,962
Supplementary	..		
Amount surrendered during the year (March, 1995)			12,57,294
<b>Charged -</b>			
Original	64,932	64,932	..
Supplementary			
Amount surrendered during the year			Nil
<b>CAPITAL -</b>			
<b>Major Heads : 4858 - Capital Outlay on Engineering Industries (Closed and Sick Industries), 4860 - Capital Outlay on Consumer Industries (Closed and Sick Industries), 4875 - Capital Outlay on Other Industries (Closed and Sick Industries), 6857 - Loans for Chemical and Pharmaceutical Industries (Closed and Sick Industries), 6858 - Loans for Engineering Industries (Closed and Sick Industries) and 6860 - Loans for Consumer Industries (Closed and Sick Industries) -</b>			
<b>Voted -</b>			
Original	37,59,00,000	37,59,00,000	19,91,66,099
Supplementary	..		
Amount surrendered during the year			Nil
<b>Charged -</b>			
Original	30,49,860	30,49,860	22,87,395
Supplementary			
Amount surrendered during the year			Nil

### Notes and Comments -

#### Revenue (Voted) -

- (i) An amount of Rs. 12,57 lakhs was surrendered in March, 1995, out of ultimate saving of Rs. 13,23 lakhs in the grant.

**Grant No. 74 - Contd.**

**Revenue (Charged) -**

- (i) Supplementary provision was required for meeting decretal dues drawn from the Contingency Fund of West Bengal during the year and the amount was utilised in full.

**Capital (Voted) -**

- (i) No portion of saving of Rs. 17,67.34 lakhs in the grant was surrendered during the year.

- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4858 - Capital Outlay on Engineering Industries (Closed and Sick Industries) -</b>			
01 - Electrical Engineering Industries -			
190 - Investment in Public Sector and Other Undertakings - Non-Plan			
01 - Revival of Closed and Sick Industries M/S. I.P.P. Ltd.	..	- 30.00	- 30.00
<i>Minus</i> expenditure was stated to be due to reduction of expenditure pertaining to earlier year.			
60 - Other Engineering Industries -			
190 - Investment in Public Sector and Other Undertakings -			
01 - Revival of Closed and Sick Industrial Units	1,30.00	..	- 1,30.00
Reasons for non-utilisation of entire provision have not been intimated (September, 1995).			
07 - Aquisition of Other Undertakings	1,10.00	12.06	- 97.94
Reasons for saving have not been intimated (September, 1995).			
<b>4860 - Capital Outlay on Consumer Industries (Closed and Sick Industries) -</b>			
600 - Others -			
State Plan (Annual Plan and Eighth Plan)			
07 - Acquisition of the Undertakings	40.00	10.00	- 30.00
Reasons for saving have not been intimated (September, 1995).			
<b>4875 - Capital Outlay on Other Industries (Closed and Sick Industries) -</b>			
60 - Other Industries -			
190 - Investment in Public Sector and Other Undertakings -			
State Plan (Annual Plan and Eighth Plan)			

**Grant No. 74 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
06 - Acquisition of Industries	25.00	1.61	- 23.38
Reasons for saving have not been intimated (September, 1995).			
<b>6857 - Loans for Chemical and Pharmaceutical Industries - (Closed and Sick Industries) -</b>			
02 - Drugs and Pharmaceutical Industries -			
190 - Loans to Public Sector and Other Undertakings -			
Non-Plan -			
1. Loans for Revival of the Closed and Sick Industrial Units	1,70.00	..	- 1,70.00
State Plan (Annual Plan and Eighth Plan)			
1. Loans for Revival of the Closed and Sick Industrial Units	35.00	..	- 35.00
Reasons for non-utilisation of entire fund in the above cases have not been communicated (September, 1995).			
<b>6858 - Loans for Engineering Industries -</b>			
03 - Transport Equipment Industries -			
190 - Loans to Public Sector and Other Undertakings -			
Non-Plan -			
0123 - Loans for Revival of Closed and Sick Industrial Units	1,00.00	..	- 1,00.00
60 - Others -			
190 - Loans to Public Sector and Other Undertakings -			
Non-Plan -			
Loans for Payment of Arrear Sales Tax dues of the Central Public Sector Undertakings Units	1,00.00	..	- 1,00.00
Reasons for non-utilisation of entire fund in both the cases have not been communicated (September, 1995).			

**Grant No. 74 - Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>6860 - Loans for Consumer Industries (Closed and Sick Industries) -</b>			
01 - Textiles -			
190 - Loans of Public Sector and Other Undertakings -			
Non-Plan -			
0223 - Loans to West Bengal State Textile Corporation Ltd.	3,50.00	..	- 3,50.00
06 - others -			
190 - Loans to Public Sector and Other Undertakings -			
Non-Plan -			
0123 - Loans for Revival of Closed and Sick Industrial Units	8,80.00	..	- 8,80.00
0323 - Loans for Closed and Sick Industrial Units for Payment of Arrear Sales Tax dues	3,00.00	..	- 3,00.00
Loans for Payment of arrear Sales Tax dues of Central Public Sector Undertakings Units	2,00.00	..	- 2,00.00
State Plan (Annual Plan and Eighth Plan)			
0123 - Loans for Revival of Closed and Sick Industrial Units	1,00.00	..	- 1,00.00
Reasons for non-utilisation of entire fund in the above cases have not been communicated (September, 1995).			

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

<b>6858 - Loans for Engineering Industries (Closed and Sick Industries) -</b>			
02 - Other Industrial Machinery -			
800 - Other Loans -			
Non-Plan -			



**Grant No. 74 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
1. Loans to revival of Closed and Sick Industrial Units -	9,00.00	11,48.71	+ 2,48.71

(a) Neopipes and Tubes Company Ltd.

(b) National Iron and Steel Co. Ltd.

(c) Engel India Machines & Tools Co. Ltd.

(d) Britannia Engineering Co. Ltd.

Reasons for excess have not been intimated (September, 1995).

State Plan (Annual Plan and Eighth Plan)

1. Loans to revival of Closed and Sick Industrial Units	1,05.00	1,30.00	+ 25.00
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(a) Engel India Machines & Tools Co. Ltd.

(b) Britannia Engineering Co. Ltd.

Reasons for final excess have not been intimated (September, 1995).

60 - Others -

190 - Loans to Public Sector and Other Undertakings -

Non-Plan

0323 - Loans to Closed and Sick Industrial Units for Payment of Arrear Sales Tax dues	2,00.00	7,09.27	+ 5,09.27
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Reasons for excess have not been communicated (September, 1995).

*Capital (Charged appropriation) -*

(i) In view of overall saving of Rs. 7.63 lakhs; supplementary provision of Rs. 30.50 lakhs obtained in March, 1995 proved excessive.

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

**Grant No. 74 - Concl'd.**

(iii) Saving occurred mainly under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>6858 - Loans for Engineering Industries -</b>			
<b>02 - Other Industrial Machinery -</b>			
<b>800 - Other Loans -</b>			
<b>Non-Plan</b>			
<b>1. Loans to revival iof Closed and Sick         Industrial Units</b>			
<i>O</i>			
<i>S</i>	30.50	22.87	- 7.63

Creation of fund by supplementary provision in March, 1995 was required for meeting decretal dues drawn from the Contingency Fund of West Bengal. Reasons for final saving have not been intimated (September, 1995).

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**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 &amp; Sick Industries) --</b>			
Original	27,36,15,000		
Supplementary	2,21,47,000		
	29,57,62,000	39,06,21,869	+ 9,48,59,869
Amount surrendered during the year			Nil

**Notes and Comments -**

Revenue (Voted grant) --

- (i) Expenditure exceeded the grant by Rs 9,48,59,869, the excess requires regularisation
- (ii) In view of the overall excess of Rs 9,48 60 lakhs in the grant, supplementary provision of Rs 2,21 47 lakhs obtained in March, 1995 proved inadequate

- (iii) Excess occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2852 - Industries (Excluding Public Undertakings and Closed &amp; Sick Industries)</b>			
80 - General --			
800 - Other Expenditure --			
State Plan (Annual and Eighth Plan)			
State Govts grants to W B I T D C for Development in Infrastructure of Facilities in the "No Industry District"	70 00	1,73 00	+ 1,03 00
Reasons for excess have not been intimated (September, 1995)			
80 - Consumer Industries --			
215 - Paper and Newsprint --			
Non-Plan			
Revival of Closed and Sick Industries - Unit-II		11,62 97	+ 11,62 97
Reasons for incurring expenditure without budget provision have not been intimated (September, 1995)			

## Grant No. 75 - Contd

600 - Others --

State Plan (Annual Plan and Eighth Plan)

03 Incentive Scheme for Industrial Growth in West Bengal

O	11.00 00		13,21 47	14,50 00	+ 1,28 53
S	2,21 47				

Augmentation of fund by supplementary provision in March, 1995 was required for development and improvement of the Brick Factories/Fields in West Bengal. Reasons for eventual excess have not been intimated (September, 1995)

(iv) Excess mentioned above was partly counter-balanced by saving as under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>80 - General --</b>			
<b>003 - Industrial Education Research and Training --</b>			
<i>State Plan (Annual Plan and Eighth Plan)</i>			
03 Setting up of Extension Centre of Central Institute of Plastics Engineering and Tools	50 00		- 50 00
<b>800 - Other Expenditure --</b>			
<b>Non-Plan (Developmental)</b>			
02 Scheme for Central Assistance for Development of Infrastructural Facility in the "No Industry Districts" in West Bengal	2,00 00		- 2,00 00
Reasons for non-utilisation of entire fund in the above cases have not been communicated (September, 1995)			
<b>08 - Consumer Industries --</b>			
<b>600 - Others --</b>			
<b>Non-Plan</b>			
<b>3 Palta Brick Factory -</b>			
<b>(a) Mechanised Process -</b>			
04 (ii) Operation and Maintenance	1,71 68	1,51 27	- 20 41

**Grant No. 75 - Concl.**

<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakhs of rupees)</b>	<b>Saving -</b>
<b>4 Akra Brick Factory --</b>			
<b>(a) Manual Process --</b>			
<b>(ii) Operation and Maintenance</b>	<b>4,91.00</b>	<b>4,40.42</b>	<b>- 50.58</b>
<b>Reasons for saving in the above cases have not been intimated (September, 1995).</b>			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
<b>0100. Improvement and Expansion of Machanised Brick Factory, Palta</b>	<b>95.00</b>	<b>..</b>	<b>- 95.00</b>

**Reasons for non-utilisation of entire fund have not been intimated (September, 1995)**

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## 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>			
Original	1,50,44,000	1,76,10,000	1,37,31,800
Supplementary	25,66,000		
Amount surrendered during the year	..	..	Nil

### Notes and Comments -

- (i) In view of saving of Rs 38 78 lakhs in the grant supplementary provision of Rs 25 66 lakhs obtained in March, 1995 proved unjustified
- (ii) No portion of the saving of Rs 38 78 lakhs was surrendered 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>001 - Direction and Administration</b>			
<b>Non - Plan</b>			
<b>02 - Mining Estates Branch</b>			
O	19 18	25 63	15.30
S	6 45		

Augmentation of fund by supplementary provision in March, 1995 was required for meeting larger establishment charges. Reasons for final saving have not been intimated ( September, 1995 ).

## 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	1,08,52,000	1,17,35,000	84,15,364	- 33,19,636
Supplementary	8,83,000			
Amount surrendered during the year (March, 1995)			...	48,75,330

### Notes and Comments-

(i) Though the overall saving was Rs 33 20 lakhs in the grant, the Department surrendered Rs 48 75 lakhs during the year which is injudicious

(ii) In view of the saving of Rs 33 20 lakhs, supplementary provision of Rs 8 83 lakhs obtained in March, 1995 proved unjustified

(iii) Saving occurred mainly under -

Head		Total grant	Actual Expenditure (In lakhs of rupees)	Saving --
800 - Other Expenditure-				
Non - Plan				
01 - Pooled Launches-				
O	89 75	49 24	69 92	+ 20 68
S	3 95			
R	- 44 46			

Augmentation of fund by obtaining supplementary provision was made for meeting the establishment charges. Reasons for anticipated as well as final excess have not been intimated ( September, 1995 )

### 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 : 3055-Civil Aviation --</b>			
Original	Rs. 43,30,000	43,30,000	16,13,431
Supplementary	...		
Amount surrendered during the year(March,1995)		...	24,52,305

**Notes and Comments-**

(i) The Department surrendered Rs. 24.52 lakhs during the year as against overall saving of Rs. 27.17 lakhs in the grant.

(ii) Saving occurred under :-

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Saving -
003 - Training and Education- Non - Plan			
01 - Scheme for Training in Aviation in West Bengal			
O	30.50	15.90	14.97
R	- 14.60		
State Plan(Annual Plan and Eighth Plan)			
02 - Development of Flying Training Institute of Behala			
O	12.80	2.87	1.16
R	- 9.93		

Reasons for anticipated as well as final saving in the above cases have not been intimated (September, 1995).



## Grant No. 79 - Roads and Bridges

Section and Major Head	Total grant or appropriation Rs	Actual expenditure Rs	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 3054 - Roads and Bridges-</b>			
<b>Voted -</b>			
	Rs		
Original	87,05,63,000	87,93,00,000	1,15,36,97,488
Supplementary	87,37,000		
Amount surrendered during the year		.	..
<b>Charged -</b>			
Original	.	48,480	38,538
Supplementary	48,480		
Amount surrendered during the year			Nil
<b>CAPITAL -</b>			
<b>Major Heads : 5054 - Capital Outlay on Roads and Bridges -</b>			
<b>Voted -</b>			
Original	99,04,10,000	99,04,10,000	1,01,53,24,245
Supplementary	.		
Amount surrendered during the year			..
<b>Charged -</b>			
Original		33,95,574	5,08,973
Supplementary	33,95,574		
Amount surrendered during the year			Nil

**Notes and Comments :-**

**Revenue (Voted grant)-**

- (i) Expenditure exceeded the grant by Rs 27,43,97 488, The excess requires regularisation
- (ii) In view of the excess of Rs 27,43 97 lakhs, supplementary provision of Rs 87 37 lakhs obtained in March, 1995 proved inadequate
- (iii) In a good number of cases marked asterisk (\*) excess / saving is persisting
- (iv) Excess occurred under -

**Grant No. 79 - Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>3054 - Roads and Bridges -</b>			
<b>03 - State Highways -</b>			
<b>337 - Road Works -</b>			
Non-Plan			
18(c) Maintenance and Repairs	4.48 90	33.11 02	+ 28.62.12
Reasons for excess have not been intimated (September, 1995)			
<b>04 - District and Other Roads-</b>			
<b>800 - Other Expenditure -</b>			
Non-Plan			
18(c) -Maintenance and Repairs *	25,80 00	56,07.28	+ 30,27.28
State Plan (Annual Plan and Eight Plan)			
<b>0165 (a) -Construction</b>	<b>31 00</b>	<b>89 39</b>	<b>+ 58.39</b>
Reasons for excess in both the cases have not been intimated (September, 1995)			
<b>80 -General -</b>			
<b>001 - Direction and Administration -</b>			
Non - Plan			
01 -Establishment charges transferred from the revenue head			
<b>2059 -Public works</b>	<b>..</b>	<b>60.47</b>	<b>+ 60.47</b>
Reasons for incurring expenditure without budget provision have not been intimated (September, 1995)			
(v) -Excess mentioned above was partly counter-balanced by saving mainly under.-			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>3054 -Roads and Bridges -</b>			
<b>03 -State Highways -</b>			
<b>101 -Bridges -</b>			
Non - Plan ( Developmental )			

**Grant No. 79 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupces)	Saving -
<b>01 -State Bridges Fund Works *</b>			
Voted			
O	72.00		
S	..		
	72.00	6.92	- 65.08

Reasons for saving have not been intimated (September, 1995)

**337 -Road Works -**

Non - Plan

(a) Wages *	8,10.00	..	- 8,10.00
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**04 -District and Other Roads -**

**800 -Other Expenditure -**

65 (a) - Wages *	14,77.00	..	- 14,77,
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65 (b) - Construction *	89.00		- 89.00
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Reasons for non-utilisation of entire fund in the above cases have not been intimated (September, 1995).

Seventh Plan (Committed)

(a) Wages *	60.00	..	- 60.00
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Reasons for non utilisation of fund have not been intimated (September, 1995).

0116 (c) Maintenance and Repairs	3,25.00	9.54	- 3,15.46
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Reasons for saving have not been intimated (September, 1995)

**80 - General -**

001 - Direction and Administration -  
Non-Plan

**02 - Public Works (Roads) Directorate \***

O	20,35.38		
S	87.37		
	21,22.75	18,10.66	- 3,12.09

Augmentation of fund by supplementary provision in March, 1995 was required for meeting larger cost of establishment charges

Reasons for final saving have not been intimated (September, 1995)

**107 - Railway Safety Works -**

**Grant No. 79 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>Non-Plan</b>			
0165 (a) Construction	2,00.00	58.88	- 1,41 12

Reasons for saving have not been intimated (September, 1995).

799 - Suspense -

Non-Plan

0100 - Stock	8.50	..	- 8.50
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(vi) 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 Roads 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 :-

Major Head and detailed Units	Opening Balance Debit + Credit -	Debit + (In lakhs of rupees)	Credit - (In lakhs of rupees)	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
Work shop Suspense	- 1,55.81	..	..	..	-1,55.81
Miscellaneous Works 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 appropriation) -*

- (i) No portion of the saving of Rs. 9,942 was surrendered during the year.
- (ii) Creation of fund by obtaining supplementary provision for Rs. 0.48 lakh in March, 1995 was required for recoupment of advance drawn from the Contingency Fund of West Bengal for payment of decretal dues.

**Capital (Voted grant) -**

- (i) Expenditure exceeded the grant by Rs.2,49,14,245; the excess requires regularisation.
- (ii) In a good number of cases marked asterisk (\*) excess / saving is persisting.
- (iii) Excess occurred under :-

**Grant No. 79 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>5054 - Capital Outlay on Roads Bridges -</b>			
<b>03 - State Highways -</b>			
<b>052 - Machinery and Equipment</b>			
State Plan (Annual Plan and Eighth Plan			
01 - Development of State Roads -			
1 - New Supplies/Repairs and Carriages *	5,40.00	9,60.44	+ 4,20.44
Reasons for excess have not been intimated (September, 1995).			
<b>799 - Suspense -</b>			
State Plan (Annual Plan and Eighth Plan ).			
01 - Development of State Roads *	15,00.00	38,17.98	+ 23,17.98
Reasons for excess have not been intimated (September, 1995)			

(iv) Suspense : The expenditure in the grant includes Rs.38,17.98 lakhs under minor head 'Suspense'. The transactions under each sub-head of Suspense are given below :-

Major Head and detailed Units	Opening Balance Debit + Credit -	Debit +	Credit -	Net Actuals	Closing Balance Debit + Credit -
		(In lakhs of rupees)			
<b>5054 - Capital Outlay on Roads and Bridges</b>					
Purchases	- 66,96.58	..	..	..	- 66,96.58
Stock	+ 77,12.94	26,64.71	23,34.42	+ 3,30.29	+ 80,43.23
Workshop Suspense	- 2,46.75	..	..	..	- 2,46.75
Miscellaneous works Advances	+ 12,63.68	4,94.24	1,10.77	+ 3,83.47	+ 16,47.15
Cash Settlement Suspense	+ 3,47.73	6,59.03	3,32.05	+ 3,26.98	+ 6,74.71
<b>Total</b>	<b>+ 23,81.02</b>	<b>38,17.98</b>	<b>27,77.24</b>	<b>+ 10,40.74</b>	<b>+ 34,21.76</b>
<b>04 - District and Other Roads -</b>					
<b>800 - Other Expenditure -</b>					
State plan (Annual Plan and Eighth Plan)					

**Grant No. 79 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>01 - Development of State Roads -</b>			
District Roads	40.00	1,00.64	+ 60.64
<b>0300 - Special Component</b>			
Plan for Scheduled Caste	7,00.00	11,28.18	+ 4,28.18

Reasons for excess in the above two cases have not been intimated (September, 1995).

(v) Excess mentioned above was partly counter balanced by saving mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>5054 - Capital Outlay on Roads and Bridges -</b>			
<b>03 - State Highways -</b>			
<b>052 - Machinery and Equipment -</b>			
Non-Plan			
0100. Purchase of Road - Rollers, Miller-Mixes, Tar-boilers and Paver - finishers for P.W. Department			
	50.00	..	- 50.00

Reasons for non utilisation of the entire fund have not been intimated (September, 1995).

**337 - Road Works -**

State Plan (Annual Plan and Eighth Plan)

**01 - Development of State Roads -**

65(a) Construction	45,50.00	18,87.12	- 26,62.88
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**800 - Other Expenditure -**

State Plan (Annual Plan and eighth Plan)

**0100 - Development of State Roads**

Voted

O	2,60.00	}	2,60.00	1,47.11	- 1,12.89
S	..				

**Grant No 79 - Concl'd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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Reasons for saving in the above cases have not been intimated (September, 1995).

80 - General -

800 - Other Expenditure -

State Plan (Annual Plan and Eighth Plan).

01 - Development of State Roads -

Establishment for Special Roads Development	3,85.00	3,24.48	- 60.52
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Reasons for saving have not been intimated (September, 1995).

*Charged Appropriation*

- (i) No portion of saving of Rs. 28.87 lakhs was surrendered during the year.
- (ii) In view of final saving of Rs. 28.87 lakhs in the appropriation supplementary provision of Rs. 32.12 lakhs obtained in March, 1995 proved excessive.
- (iii) Saving occurred under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>5054 - Capital outlay on Roads and bridges -</b>			
03 - State Highways -			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
0100 - Development of State Roads			
O			
S	32.12	5.09	- 27.03

Creation of fund by supplementary provision was required for recoupment of advances drawn from the Contingency Fund of West Bengal for payment of decretal dues. Reasons for final saving have not been intimated (September, 1995).

## 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- Voted --</b>				
	Rs.			
Original	74,65,06,000	96,08,33,000	95,83,46,112	- 24,86,888
Supplementary	21,43,27,000			
Amount surrendered during the year		...	...	Nil
<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>				
Voted --				
Original	33,67,12,000	41,64,28,000	40,48,27,962	- 1,16,00,038
Supplementary	7,97,16,000			
Amount surrendered during the year		...	...	Nil
<b>Notes and Comments - Revenue(Voted) -</b>				
(i) No portion of the saving was surrendered during the year.				
(ii) In view of the final saving of Rs. 24.87 lakhs in the grant , supplementary provision of Rs. 21,43.27 lakhs obtained in March, 1995 proved excessive.				
(iii) Though the final saving in the grant was less than 5 percent of the total provision, remarkable excess/savings were noticed in the following cases :-				
Head		Total grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving -
<b>3055 - Road Transport -</b>				
190 - Assistance to Transport Services -				
Non - Plan				
0109 - Subsidy to Calcutta State Transport Corporation				
O	37,56.00	47,94.89	48,76.20	+ 81.31
S	2,39.00			
R	7,99.89			



**Grant No. 80 - Contd.**

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving -
0209. Subsidy to Calcutta Tramways Company(1978) Ltd.			
O 18,30.00	23,40.86	22,59.55	- 81.31
S 2,00.00			
R 3,10.86			
0309. Subsidy to South Bengal State Transport Corporation			
O 7,75.00	9,20.21	9,00.21	- 20.00
R 1,45.21			
0409. Subsidy to North Bengal State Transport Corporation			
O 10,10.00	13,42.89	13,62.89	+ 20.00
R 3,32.89			

In the first two cases, augmentation of fund by obtaining supplementary provision in March, 1995 was required for meeting higher quantum of subsidies to the Transport Corporation/C.T.C. and also for purchasing some equipments.

Reasons for anticipated saving/excess as well as for final saving /excess in the above cases have not been intimated (September, 1995).

Assistance to C.S.T.C's/C.T.C. for the payment of arrears

O	...	11.15	...	- 11.15
S	16,00.00			
R	- 15,88.85			

Reasons for withdrawal of an huge amount from the fund and also non-utilisation of the rest of the fund have not been intimated (September, 1995).

**Capital –**

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

(ii) In view of the saving of Rs. 1,16.00 lakhs in the grant, supplementary provision of Rs. 7,97.16 lakhs obtained in March, 1995 proved excessive.

(iii) Though the final saving did not cross the approved minimum limit, remarkable saving/excess were noticed in the following cases :-

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving -
5055 - Capital Outlay on Road Transport -			
800 - Other Expenditure -			

**Grant No. 80 - Concl'd**

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Excess + Savings -
0300 State Plan (Annual Plan and Eighth Plan) Setting up of Transfer and Transit Depots in District Head Quarters and in Calcutta	80 00	25 00	- 55 00
Reasons for saving have not been intimated (September, 1995)			
0400 Transportation Operation Improvement Programme, Road Safety, setting up of Check Posts			
O	2,70 00		
R	- 1,20 73		
	1,49 27	1,72 50	+ 23 23
Reasons for anticipated saving as well as for final excess have not been intimated (September, 1995)			
5056 - Capital Outlay on Inland Water Transport -			
800 - Other expenditure -			
Centrally Sponsored (New Schemes)			
0300 Terminal facilities for Passenger Services along and across the River Hooghly	75 00	..	- 75 00
Reasons for non-utilisation of the entire provision have not been intimated (September, 1995)			
7055 - Loans for Road Transport -			
190 - Loans for Public Sector and Other Undertakings -			
State Plan (Annual Plan and Eighth Plan)			
0100 Loans for Development of Calcutta State Transport Corporation			
O	6,08 63		
S	3,12 54		
R	1,21 43		
	10,42 60	10,74.59	+ 31 99

Augmentation of fund by obtaining supplementary provision in March 1995 was required for meeting higher quantum of subsidies to the Transport Corporation / C T C and also for purchasing some equipments

Reasons for enhancement of fund by re - appropriation as well as for final excess have not been intimated (September, 1995)

## 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>			
	Rs.		
Original	27,90,42,000		
Supplementary	...		
	27,90,42,000	2,50,00,000	- 25,40,42,000
Amount surrendered during the year(March, 1995)	...	...	25,40,02,000

### Notes and Comments-

(i) Out of overall saving of Rs. 25,40.42 lakhs in the grant, the department surrendered Rs. 25,40.02 lakhs during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Saving -
<b>7075 - Loans for Transport Services -</b>			
<b>800 - Other Loans -</b>			
<b>Non - Plan</b>			
<b>1. Loans for construction of Second Bridge over Hooghly River-</b>			
O	20,00.00		
R	- 20,00.00		
	...	...	...

Reasons for withdrawal and surrender of the total provision have not been intimated (September, 1995).

### State Plan(Annual Plan and Eighth Plan)

<b>2. Loans for meeting the State share of the proportionate cost over-run in respect of Second Bridge over Hooghly River</b>			
O	6,90.42		
R	- 5,40.02		
	1,50.40	1,50.00	- 0.40

Reasons for anticipated saving as well as for final one have not been intimated(September, 1995).

## 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	3,25,000		
Supplementary	75,000		
	4,00,000	3,01,222	- 98,778
Amount surrendered during the year(March, 1995)	...	...	21,035

### Notes and Comments-

(i) In view of the overall saving of Rs 0.99 lakh in the grant, supplementary provision of Rs 0.75 lakh obtained in March, 1995 proved unnecessary

(ii) Though the saving in the grant at the end of the year was Rs 0.99 lakh, an amount of Rs. 0.21 lakh only was surrendered during the year.

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## Grant No. 83 - Secretariat -- Economic Services

Section and Major Head	Total grant or appropriation Rs	Actual expenditure Rs	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 3451 - Secretariat -- Economic Services --</b>			
<i>Voted -</i>			
Original	Rs 17,07,60,000	17,17,04,000	14,98,46,307
Supplementary	9,44,000		
Amount surrendered during the year (March, 1995)			.. 53,04,234
<i>Charged -</i>			
Original	4,05,63,336	4,04,89,212	- 74,124
Supplementary			
Amount surrendered during the year			Nil

### Notes and Comments -

#### Voted grant -

(i) Out of overall saving of Rs. 2,18 58 lakhs in the grant, only an amount of Rs. 53.04 lakhs was surrendered during the year

(ii) In view of overall saving of Rs. 2,18 58 lakhs in the grant, supplementary provision of Rs. 9.44 lakhs obtained in March, 1995 proved unnecessary

(iii) Saving occurred mainly under .-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
090 - Secretariat -			
Non-Plan			
06 Development and Planning Department -			
(a) Development Branch	1,02 42	71 80	- 30 62
Reasons for saving have not been intimated (September, 1995)			
09 Urban Development Department (Metropolitan Development)			
O	83 41	56 65	53 35
R	- 26 76		
			- 3 30

Anticipated saving was attributed to non-filling up of certain vacant posts and non-receipt of claims under rent, rates and taxes. Reasons for final saving have not been intimated (September, 1995)

### Grant No. 83 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Eighth Plan)			
03 Science and Technology Department -			
(a) Science and Technology	1,36 50	1,13 95	- 22.55

Reasons for saving have not been intimated (September, 1995)

#### *Charged Appropriation -*

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

(ii) In view of final saving of Rs 0 74 lakh in the appropriation, supplementary provision of Rs 4,05 63 lakhs obtained in March, 1995 proved excessive

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## 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	3,76,00,000		
Supplementary			
	3,76,00,000	3,41,55,901	- 34,44,099
Amount surrendered during the year			Nil

<b>CAPITAL -</b>			
<b>Major Head - 5452 -Capital Outlay on Tourism -</b>			
Original	22,00,000		
Supplementary			
	22,00,000	11,00,000	- 11,00,000
Amount surrendered during the year			Nil

### Notes and Comments -

#### Revenue -

(i) No portion of the saving of Rs 34 44 lakhs was surrendered during the year

#### Capital -

(i) No portion of the saving of Rs 11 00 lakhs was surrendered during year

(ii) Saving Occurred under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>5452 - Capital Outlay on Tourism -</b>			
<b>01 - Tourist Infrastructure -</b>			
<b>190 -Investment in Public Sector and Other Undertakings -</b>			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
<b>01 - Tourist Transport Service -</b>			
11 Grants to W B T D C for equity participation in joint sector projects including creation of New Tourist Facilities at Mainak Tourist Lodge/Hotel at Salt Lake Tourist Cottage at Diamond Harbour etc	11 00		- 11 00

Reason for non-utilisation of fund have not been intimated (September, 1995)

## 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 4,57,00,000	4,77,93,000	3,69,02,817	- 1,08,90,183
Supplementary	20,93,000			
Amount surrendered during the year	..	..	Nil	

### Notes and Comments -

- (i) In view of the overall saving of Rs. 1,08.90 lakhs in the grant, supplementary provision of Rs. 20.93 lakhs obtained in March, 1995 proved injudicious.
- (ii) No portion of the saving of Rs. 1,08.90 lakhs was surrendered during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -	
<b>3454 - Census, Surveys and Statistics --</b>				
02 - Survey and Statistics -				
800 - Other Expenditure --				
Non-Plan				
01. Bureau of Applied Economics and Statistics				
O	2,63.05	2,83.98	2,40.73	- 43.25
S	20.93			

Augmentation of fund by obtaining supplementary provision in March, 1995 was made for meeting larger establishment charges. Reasons for final saving have not been intimated (September, 1995).

02. Strengthening of the Method Branch and Other officers of the Bureau

	15.40	..	- 15.40
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Reasons for non\_utilisation of the provision have not been intimated (September, 1995).



### 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	2,98,00,000		
Supplementary			
	2,98,00,000	2,12,71,357	- 85,28,643
Amount surrendered during the year	..		Nil

**Notes and Comments -**

- (i) No portion of the saving of Rs 85.29 lakhs in the grant was surrendered during the year.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>3456 - Civil Supplies -</b>			
<b>800 - Other Expenditure -</b>			
State Plan (Annual Plan and Eighth Plan)			
<b>2. Implementation of Consumer Protection Act, 1986 -</b>			
Setting up of State Commission and District Forums	90 00	12.38	- 77.62
Reasons for saving have not been intimated (September, 1995).			

**Grant No. 87 - Investment in general Financial and Trading Institution  
(All Voted)**

Major Head and sub head	Total grant Rs	Actual expenditure Rs	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 5464 - .Investment in General Financial and Trading Institutions and 7465 - Loan for general Financial and Trading Institutions -</b>			
Original	2,77,50,000	2,77,50,000	- 34,61,000
Supplementary	.		
Amount surrendered during the year			Nil

**Notes and Comments -**

- (i) No portion of the saving of Rs 34 61 lakhs in the grant was surrendered during the year
- (ii) The grant disclosed continuous saving since 1990 - 91
- (iii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>5465 - Investment in General Financial and Trading Institutions -</b>			
<b>02 - Investment in Trading Institution -</b>			
<b>190 - Investment in Public Sector and Other Undertakings -</b>			
State Plan (Annual Plan and Eighth Plan)			
West Bengal Minerals Development and Trading Corporation Ltd	50 00	.	- 50 00
<b>7465 - Loans for General Financial and Trading Institutions -</b>			
Non-Plan			
<b>102 - Loans to Trading Institution -</b>			
2 - Loans to West Bengal Mineral Development and Trading Corporation as short term (Input) Loans for Fertilizer	30 00		- 30 00

Reasons for non-utilisation of entire fund in both the cases have not been intimated (September, 1995)

**Grant No. 87 - Concl'd.**

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
7465 -Loans for General Financial and Trading Institutions-			
102 - Loans to Trading Institution - State Plan (Annual Plan and Eighth Plan).			
01 Loans to West Bengal Mineral Development and Trading Corporation	1,60,00	2,11,64	+ 51.64

Reasons for Excess have not been intimated (September, 1995).

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## Grant No. 88 - Other General Economic Services (All voted)

Section and Major Head	Total grant Rs	Actual expenditure Rs	Excess + Saving - Rs
<b>RI VENUE -</b>			
<b>Major Head : 3475 - Other General Economic Services-</b>			
Original	3,22,79,000	3,69,61,000	2,75,83,389
Supplementary	46,82,000		
Amount surrendered during the year	..		Nil

### Notes and Comments -

(i) In view of the overall saving of Rs 93 78 lakhs in the grant-supplementary provision of Rs 46 82 lakhs obtained in March, 1995 proved unnecessary

(ii) No portion of the Saving was surrendered during the year

(iii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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### 3475 - Other General Economic Services -

#### 106 - Regulation of Weights and Measures -

##### Non-Plan

#### I Adaption of Metric System of Weight and Measures

O	1,79 17	2,16 21	1,71 51
S	37 04		
			- 44 70

Augmentation of fund by supplementary provision was required for meeting larger establishment charges  
Reasons for final saving have not been intimated (September, 1995)

#### State Plan (Annual Plan and Eighth Plan)

I Change over to the Metric System of Weights and Measures	30 00	4 70	- 25 30
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Reasons for saving have not been intimated (September, 1995)

**Grant No. 88 - Concl'd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
201 - Land Ceilings -				
Non-Plan				
3. Administration of Urban Land Ceiling Law under the Urban Land ( Ceiling and Regulation ) Act. 1976				
O	98.80			
S	8.80	1,07.60	88.64	- 18.96

Augmentation of fund by supplementary provision was made for requirement to meet larger establishment charges. Reasons for final saving have not been intimated. (September, 1995).

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**Grant No.89 - Water Supply and Sanitation (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 Heads : 2215 - Water Supply and Sanitation (Prevention of Air and Water Pollution) -</b>			
Original	8,67,00,000		
Supplementary	..		
	8,67,00,000	3,40,85,400	- 5,26,14,600
Amount surrendered during the year (March, 1995)	..	..	25,01,100

**Notes and Comments -**

(i) Out of saving of Rs. 5.26.15 lakhs in the grant Rs. 25.01 lakhs only were surrendered by the Department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2215 - Water Supply and Sanitation (Prevention of Air and Water Pollution) -</b>			
<b>02 - Sewerage and Sanitation -</b>			
<b>106 - Prevention of Air and Water Pollution -</b>			
<b>State Plan (Annual Plan and Eighth Plan)</b>			
05 - Ganga Action Plan (U.D.)	5,00.00	5.00	- 4,95.00

Reasons for saving have not been intimated (September, 1995).

**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 Panchayat) --</b>				
<b>Voted -</b>	<b>Rs</b>			
Original	202,51,70,000	234,02,76,000	203,54,47,131	- 30,48,28,869
Supplementary	31,51,06,000			
Amount surrendered during the year (March, 1995)			..	13.85,250
<b>Charged -</b>				
Original	8 44 000	-		
Supplementary		8,44,000		- 8,44 000
Amount surrendered during the year				Nil

**Notes and Comments -**

**Voted grant -**

(i) Though there was a saving of Rs 30.48 29 lakhs in the grant, only Rs 13.85 lakhs were surrendered during the year by the department

(ii) In view of overall saving of Rs 30.48 29 lakhs in the grant, supplementary provision of Rs 31,51 06 lakhs obtained in March, 1995 proved injudicious

(iii) 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>				
<b>0100 - Grants to Calcutta Municipal Corporation</b>				
O	6,84 01	8,45 98	6,17 98	- 2.28 00
S	1,61 97			

**Grant No. 90 - Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>0200 - Grants to Municipalities in the C M D A Area</b>				
O	6,22 28 ]			
S	.2,08 12 ]	8,30.40	6,31 41	- 1,98.99
<b>105 - Terminal Tax --</b>				
<b>Non-Plan</b>				
<b>0100 - Grants to Calcutta Municipal Corporation</b>				
O	44,17 93 ]			
S	18,88 37 ]	63,06 30	35,00 00	- 28,06 30
<b>0400 - Grants to Calcutta Metropolitan Development Authority</b>				
O	82,76 01 ]			
S	4,79 60 ]	87,55 61	81,56 00	- 5,99 61

Enhancement of provisions by means of supplementary grants in March, 1995 in the above cases were required for larger payment of Grants-in-aid to different corporations and Municipalities as their share of Entertainment Tax and Terminal Tax respectively. Reasons for final saving in the above cases have not been intimated (September, 1995)

**200 - Other Miscellaneous Compensation and Assignments --**

**Non-Plan**

**2209 - Grants to Municipalities/Urban Local Bodies in C M D A Area --**

(a) Howrah Municipal Corporation	1,00 00			- 1,00 00
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Reasons for non-utilisation of entire fund have not been intimated (September, 1995)

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>3604 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Panchayat) --</b>				

**Local Bodies --**

**103 - Entertainment Tax --**

**Non-Plan**



**Grant No. 90 - Concl'd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>0300 - Grants to Municipalities outside C.M.D.A. Area</b>				
O	6,28.71	7,35.45	9,08.98	+ 1,73.53
S	1,06.74			
<b>105 - Terminal Tax --</b>				
<b>Non-Plan</b>				
<b>0200 - Grants to Municipalities in the C.M.D.A. Area</b>				
O	27,48.52	28,95.18	29,74.34	+ 79.16
S	1,46.66			
<b>0300 - Grants to Municipalities outside the C.M.D.A. Area</b>				
O	12,84.19	14,43.79	20,87.01	+ 6,43.22
S	1,59.60			

Augmentation of fund by means of supplementary grants in March, 1995 in the above cases were required for larger payment of Grants-in-aid to different corporations and Municipalities as their share of Entertainment Tax and Terminal Tax respectively. Reasons for eventual excess in the above cases have not been intimated. (September, 1995).

**Charged Appropriation --**

- (i) No portion of saving was surrendered by the department during the year.
- (ii) Saving occurred 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 Local Bodies</b>			
<b>200 - Other Miscellaneous Compensation and Assignments --</b>			
<b>Non-Plan</b>			
<b>0909 - Grants to Calcutta Municipal Corporation in lieu of fines etc. under Calcutta Municipal Act.</b>	<b>6.50</b>		<b>- 6.50</b>

Reasons for non-utilisation of entire provision have not been intimated (September, 1995).

## 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. 29,12,50,000	29,12,50,000	52,00,46,775	+ 22,87,96,775
Supplementary	... ]			
Amount surrendered during the year ( March, 1995)		...	...	3,12,21,825

### Notes and Comments -

- (i) Expenditure exceeded the grant by Rs. 22,87,96,775 ; the excess requires regularisation.
- (ii) In view of the excess of Rs. 22,87.97 lakhs in the grant, surrender of Rs. 3,12.22 lakhs proved unrealistic.
- (iii) Excess occurred under :-

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess +	
<b>4860 - Capital Outlay on Consumer Industries ( Public Undertakings ) -</b>				
60 - Other -				
190 - Investment in Public Sector and other Undertakings -				
State Plan ( Annual Plan and Eighth Plan )				
1. Saraswati Press ( 1984 ) Ltd.				
O	... ]	65.00	91.89	+ 26.89
S	65.00			

Anticipated excess was stated to be due to purchase of equity shares. Reasons for final excess have not been intimated (September, 1995).

### 6857 - Loans for Chemical and Pharmaceutical Industries ( Public Undertakings ) -

190 - Loans to Public Sector and Other Undertakings -

Non - Plan

**Grant No. 92 - Contd**

Head	Total grant	Actual expenditure ( In lakhs of ruppees )	Excess +
1 Loans to Durgapur Chemicals Ltd			
O	5,87 00 ]		
S	1,42 50 ]	7,29 50	7,15 94
			+ 13 56

Reasons for anticipated excess and also for final saving have not been intimated (September, 1995)

**6858 - Loans for Engineering Industries ( Public Undertakings ) -**

03 - Transport Equipment Industries -

190 - Loans to Public Sector and Other Undertakings -

Non - Plan

2 Loans to Westing house Sexby Farmer Ltd  
for payment of arrear Sales Tax and Barik dues

O	1,50 00 ]		
S	1,69 79 ]	3,19 79	3,19 79

Anticipated excess was stated to be due to short fall of Working Capital -

3 Loans to Appollo Zipper Corporation Ltd

1,15 37

+ 1,15.37

04 - Other Engineering Industries -

800 - Other Expenditure -

Non-Plan

1 Loans for Newly taken Over Public Undertaking Units -  
( Salimar Works ( 1980 ) Ltd and Other )

O	35 00 ]		
R	1,53 45 ]	1,88 45	1,88 45

Reasons for anticipated excess have not been communicated (September, 1995)

60 - Others -

190 - Loans to Public Sector and Other Undertakings -

State Plan ( Annual Plan and Eighth Plan )

1 The Carter Pooler Corporation Private Ltd

1,16 27

+ 1,16 27

Reasons for incurring expenditure without budget provision in the above case have not been intimated (September, 1995)

**6860 - Loans to Consumer Industries ( Public Undertakings ) -**

01 - Textiles -

190 - Loans to Public Sector and Other Undertakings -

Non-Plan

**Grant No. 92 - Contd.**

Head	Total grant	Actual expenditure ( In lakhs of ruppees )	Excess +
1. Kalyani Spinning Mills Ltd.	...	9,37.55	+ 9,37.55
2. West Dinajpur Spinning Mills Ltd.	...	1,58.00	+ 1,58.00
3. Mayurakshi Cotton Mills Ltd.	...	40.00	+ 40.00
4. West Bengal Agro-Textiles Corporation Ltd.	...	2,75.88	+ 2,75.88
State Plan ( Annual Plan and Eighth Plan )			
1. West Bengal Agro-Textiles Corporation Ltd.	...	42.49	+ 42.49
60 - Other Loans -			
190 - Loans to Public Sector and Other Undertakings -			
Non-Plan			
1. Krishna Silicale and Glars ( 1987 ) Ltd.	...	1,46.25	+ 1,46.25
2. Lily Biscuit Co. Private Ltd.	...	1,69.00	+ 1,69.00
3. West Bengal Ply Wood and Allied Project Ltd.	...	1,21.01	+ 1,21.01
4. I. P. P. Ltd.	...	4,51.95	+ 4,51.95

Reasons for incurring expenditure without budget provision in all the above cases have not been communicated (September, 1995).

5. Loans to Eastern Distilleries and Chemical Ltd. ( Newly taken Over unit )			
O	7.00		
R	27.00		
		34.00	34.00
			...

Anticipated excess was stated to be due to short fall of Working Capital.

Head	Total grant	Actual expenditure ( In lakhs of ruppees )	Saving -
State Plan ( Annual Plan and Eighth Plan )			
3. National Tannery Corporation Ltd.	...	35.00	+ 35.00
4. Khaitan Agro - Corporation Ltd.	...	52.50	+ 52.50
5. I P P. Ltd.	...	60.00	+ 60.00

Reasons for incurring expenditure without budget provision in the above cases have not been communicated (September, 1995).

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

Head	Total grant	Actual expenditure ( In lakhs of ruppees )	Saving -
6401 - Loans for Crop Husbandry ( Public Undertakings ) -			
190 - Loans to Public Sector and Other Undertakings -			
Non-Plan			

**Grant No. 92 - Concl'd.**

Head	Total grant	Actual expenditure ( In lakhs of ruppees )	Saving -
<b>1. Loans to West Bengal Agro-Industris Corporation Ltd.</b>			
O	1,00.00 ]	...	...
R	- 1,00.00 ]	...	...
The entire Provision was wridrawn and surrendered as no occasion was stated to be arisen for release of fund during the year.			

**2. Loans to West Bengal State Seed Corporation**

O	6,00.00 ]	...	...
R	- 6,00.00 ]	...	...

The entire provision was stated to be withdrawn as the Govt. of India discontinued the scheme.

**6857 - Loans for Chemical and Pharmaceutical Industries ( Public Undertakings ) -**

**190 - Loans to Public Sector and Other Undertakings -**

Non-Plan

**2. Loans to Durgapur Chemicals Ltd. for payment of Institutional debt.**

O	1,44.00 ]	1,09.04	...	- 1,09.04
R	- 34.96 ]			

Reasons for anticipated saving and also for non-utilisation of fund have not been intimated (September, 1995).

State Plan ( Annual Plan and Eighth Plan )

**1. Loans to Durgapur Chemicals Ltd.**

O	2,00.00 ]	1,50.00	1,50.00	...
R	- 50.00 ]			

Reduction of fund by re-appropriation was stated to be due to non-receipt of clearance from Finance Department for incurring expenditure.

**6860.- Loans for Consumer Industries ( Public Undertakings ) -**

**60 - Other Loans -**

**190 - Loans to Public Sector and Other Undertakings -**

State Plan ( Annual Plan and Eighth Plan )

**2. Loans to Saraswaty Press ( 1984 ) Ltd.**

O	1,30.00 ]	65.00	38.11	-26.89
R	- 65.00 ]			

Reduction of fund by re-appropriation was due to purchase of equity shares.

Reasons for saving have not been intimated (September, 1995).

**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 44,65,00,000	128,79,00,000	116,31,48,985
Supplementary	84,14,00,000		
Amount surrendered during the year			Nil

**Notes and Comments -**

(i) No portion of the substantial saving of Rs 12,47 51 lakhs in the grant was surrendered during the year

(ii) The grant disclosing substantial saving since 1989-90 averaging 56 percent of the total provision requires realistic estimation

(iii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4856 - Capital Outlay on Petro-Chemical Industries (Excluding Public Undertakings) --			
190 - Investment in Public Sector and Other Undertakings --			
State Plan (Annual Plan and Eighth Plan)			
0100 - Setting up of a Petro-Chemical Complex at Haldia			
O	30,00 00	96,79 00	75,00 00
S	66,79 00		
			- 21,79 00

Augmentation of fund by obtaining supplementary provision of Rs 66,79 00 lakhs in March, 1995 was required to meet larger cost towards Petro-Chemical Complex at Haldia. Reasons for final saving have not been intimated (September, 1995)

4885 - Capital Outlay on Other Industries and Minerals (Excluding Public Undertakings) --

190 - Investment in Public Sector and Other Undertakings --

**Grant No. 93 - Concl'd**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>State Plan (Annual Plan and Eighth Plan)</b>				
01.	West Bengal Financial Corporation	3,25.00	25.00	- 3,00.00

Reasons for huge saving have not been communicated. (September, 1995).

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

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4885 -	Capital Outlay on Other Industries and Minerals (Excluding Public Undertakings)			
190 -	Investment in Public Sector and Other Undertakings --			
	Non-Plan			
	West Bengal Financial Corporation			
	O			
	S			
		11,95.00	18,37.84	+ 6,42.84

Augmentation of fund by supplementary provision of Rs. 11,95.00 lakhs in March, 1995, was required for carrying out the conversion of loan into equity.

Reasons for final excess have not been intimated. (September, 1995).

<b>State Plan (Annual Plan and Eighth Plan)</b>				
02.	West Bengal Industrial Development Corporation Ltd.	10,60.00	16,59.65	+ 5,99.65

Reasons for huge excess have not been communicated. (September, 1995).

**Grant No. 94 - Tele Communication 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 Tele Communication and Electronic Industries and 6859 - Loans for Tele-Communication and Electronic Industries -</b>				
	Rs.			
Original	7,50,00,000	40,21,00,000	40,11,00,000	- 10,00,000
Supplementary	32,71,00,000			
Amount surrendered during the year		..	..	Nil

**Notes and comments :**

(i) Supplementary provision of Rs. 32,71.00 lakhs obtained in March, 1995 was due to conversion of loan and interest into equity of West Bengal Electronic Industry Development Corporation.

(ii) No portion of the saving was surrendered 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>			
Voted -	Rs.		
Original	18,28,00,000		
Supplementary	3,37,37,000		
Amount surrendered during the year	..	..	Nil
	21,65,37,000	37,14,14,407	+ 15,48,77,407

*Charged appropriation -*

Original	3,50,000		
Supplementary	..		
Amount surrendered during the year..	..	Nil	
	3,50,000	3,50,000	..

**Notes and Comments -**

Capital (Voted) -

(i) Expenditure exceeded the grant by Rs. 15,48,77,407; the excess requires regularisation.

(ii) In view of the excess of Rs. 15,48.77 lakhs in the grant, supplementary provision of Rs. 3,37.37 lakhs obtained in March, 1995 proved inadequate.

(iii) Excess occurred mainly under :-

Head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
<b>6857 - Loans for Chemical and Pharmaceutical Industries (Excluding Public Undertakings and Closed &amp; Sick Industries) -</b>			
<b>02 - Drugs and Pharmaceuticals Industries -</b>			
<b>190 - Loans to Public Sector and Other Undertakings -</b>			
Non-Plan			
2. Loans to Indian Health Pharmaceuticals Ltd. State Plan (Annual Plan and Eighth Plan)	..	1,85.18	+ 1,85.18
2. Loans to Indian Health Pharmaceuticals Ltd.	..	35.00	+ 35.00
3. Loans to Gluconate India Ltd.	..	1,32.07	+ 1,32.07
Reasons for incurring expenditure without budget provision in the above cases have not been communicated (September, 1995).			

**Grant No. 95 - Concl'd.**

Head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
<b>6860 - Loans to Consumer Industries (Excluding Public Undertakings and Closed &amp; Sick Industries) -</b>			
60 - Others -			
317 - Jute -			
Non-Plan			
2. Loans to Jute Mills for payment of arrear Sales Tax and Raw Jute dues under Jute Modernisation Scheme.			
O	5,00.00		
S	1,50.00		
	6,50.00	8,60.18	+ 2,10.18
Augmentation of fund by obtaining supplementary provision in March, 1995 was required for disbursement of larger Non-Plan loans to different units. Reasons for huge excess have not been intimated (September, 1995).			
600 - Others -			
Non-Plan			
2. Loans for payment of arrear Sales Tax	..	2,55.86	+ 2,55.86
3. Durgapur Project Ltd.	..	1,00.00	+ 1,00.00
State Plan (Annual Plan and Eighth Plan)			
3. Durgapur Project Ltd.	..	6,50.00	+ 6,50.00

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (September, 1995).

*Capital (Charged)*

(i) Entire budget provision was utilised 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 Head : 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. 11,10,00,000		
Supplementary	..		
	11,10,00,000	7,36,28,128	- 3,73,71,872
Amount surrendered during the year		..	Nil

**Notes and Comments -**

- (i) No portion of the substantial saving of Rs. 3,73,72 lakhs in the grant was surrendered during the year.
- (ii) Wide variation between budget and actuals indicates necessity for making estimates realistically.
- (iii) 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 and Public Undertakings) --</b>			
60 - Other Industries --			
800 - Other Loans --			
Non-Plan			
2. Loans to Basumati Corporation for Printing of Newspaper from Siliguri.	30.00	..	- 30.00

Reasons for non-utilisation of entire fund have not been communicated. (September, 1995).

<b>6885 - Loans for Other Industries and Minerals (Excluding Closed and Sick) --</b>			
60 - Others --			
800 - Other Loans --			
State Plan (Annual Plan and Eighth Plan)			
0223. Loans under Incentive Scheme for Industrial Growth in West Bengal.	7,00.00	1,77.00	- 5,23.00

Reasons for saving have not been intimated. (September, 1995).

**Grant No. 96 - 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>6875 - Loans for Other Industries (Excluding Closed &amp; Sick Industries and Public Undertakings) --</b>			
60 - Other Industries --			
800 - Other Loans --			
Non-Plan			
1. Loans to Basumati Corporation	1,30.00	1,89.28	+ 59.28
Reasons for excess have not been intimated. (September, 1995).			
<b>6885 - Loans for Other Industries and Minerals (Excluding closed and Sick Industries) --</b>			
60 - Others --			
800 - Other Loans --			
State Plan (Annual Plan and Eighth Plan)			
0123. Loans to W.B. Industrial Infrastructure Development Corporation	2,30.00	3,50.00	+ 1,20.00
Reasons for excess have not been intimated. (September, 1995).			

**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	Actual expenditure	Excess + Saving -
	Rs.	Rs.	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	82,00,000		
Supplementary	..		
	82,00,000	..	- 82,00,000
Amount surrendered during the year	..	...	Nil

**Notes and Comments -**

(i) The entire provision remained unutilised without being surrendered during the year.

(ii) Saving occurred under :-

Head	Total grant	Actual expenditure	Saving -
		(In lakhs of rupees)	
<b>4885 - Capital Outlay on other Industries and Minerals -</b>			
60 - Others -			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
0100. State Government's subvention for promotional Institution for preparation of self project reports	77.00	..	- 77.00

Reasons for non-utilisation of the entire provision have not been intimated (September, 1995).

## Grant No. 98 - Public Debt. ( All Charged )

Section and Major Head	Total grant or 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.</i> 15,34,32,88,000	15,62,33,56,082	+ 28,00,68,082
<i>Supplementary</i>	}		
<i>Amount surrendered during the year ( March, 1995 )</i>			- 1,06,90,65,596

**Notes and Comments :-**

- (i) Expenditure exceeded the appropriation by Rs. 28,00,68 082, the excess requires regularisation.
- (ii) In view of the overall excess of Rs. 28,00.68 lakhs in the appropriation , surrender of Rs. 1,06,90.66 lakhs by the department in March 1995, proved injudicious.
- (iii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Excess +
<b>6003 - Internal Debt of the State Government -</b>			
<b>101 - Market Loans -</b>			
(b) Market Loans not bearing interest.	...	24,29.50	+ 24,29.50
Reasons for incurring expenditure without budget provision have not been intimated (September, 1995).			
<b>105 - Loans from the National Agricultural Credit Fund of the Reserve Bank of India</b>			
<i>O</i>	50.00	55.10	+ 5.10
<i>R</i>			

Anticipated excess was attributed to larger requirement for repayment of instalment. Reasons for final excess have not been intimated (September, 1995).

<b>110 - Ways and Means Advances from the Reserve Bank of India -</b>				
<b>0100 - Ways and Means Advances from the Reserve Bank of India</b>				
<i>O</i>	12,00,00.00	11,18,87.49	12,30,75.70	+ 1,11,88.21
<i>R</i>	- 81,12.51			

Anticipated saving was attributed to less requirement for repayment of Ways and Means Advances to the Reserve Bank of India.

## Grant No. - 98- Contd

Reasons for final excess have not been intimated (September, 1995)

(iv) Excess mentioned above was partly counter balanced saving mainly under

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>6003 - Internal Debt of the State Government -</b>			
101 - Market Loans -			
103 - Loans from the Life Insurance Corporation of India			
O	5,50 00	5 00 00	4,70 27
R	- 50 00		
Anticipated saving was attributed to lesser requirement for repayment of instalments of principal Reasons for final saving have not been intimated (September, 1995)			
104 - Loans from General Insurance Corporation of India			
O	4 00 00	3 00 00	3,22 53
R	- 1,00 00		
Anticipated saving was attributed to lesser requirement for repayment of instalments towards G I C Reasons for final excess have not been intimated (September, 1995)			
106 - Compensation and Other Bonds -			
0151 - West Bengal Estate Acquisition Compensation Bonds	30 00	10 67	- 19 33
Reasons for saving have not been intimated (September, 1995)			
108 - Loans from National Cooperative Development Corporation -			
O	5,00 00	4,20 00	4,18 29
R	- 80 00		
Anticipated saving was attributed to lesser requirement for repayment of instalments of principal Reasons for final saving have not been intimated (September, 1995)			
1123 - Loans from National Bank for Agriculture and Rural Development			
O	55 11	55 11	55 11
R	- 55 11		
Anticipated saving was stated to be due to non-repayment of instalment and a part of saving was re-appropriated to meet excess under Rural Electrification Corporation and Tribal Cooperative Marketing Development Federation of India Ltd (September, 1995)			

**Grant No. - 98- Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees.)	Saving -
1223 - Loans for National Bank for Agriculture and Rural Development under Scheme of Debt Relief of Farmers.				
	<i>O</i>	10,16.10		
	<i>R</i>	- 2,16.10	8,00.00	7,03.26
				- 96.74

Anticipated saving was attributed to less repayment of loans towards the Scheme. Reasons for final saving have not been intimated (September, 1995).

**6004 - Loans and Advances from the Central Government -**

01 - Non-Plan Loans -

101 - Loans to cover gap in resources -

800 Other Loans -

**0123 - Loans for Agriculture**

	<i>O</i>	17,55.00		
	<i>R</i>	- 17,19.00	36.00	36.00

Anticipated saving was attributed to small actual dues payable to the Government of India following the receipt of smaller amount of loan from that Government.

**0523 - Loans for Roads and Bridges**

	<i>O</i>	10,35.00		
	<i>R</i>	- 60.00	9,75.00	9,75.00

Anticipated saving was attributed to small actual dues payable to the Government of India.

**101 - Block Loans**

	<i>O</i>	46,60.20		
	<i>R</i>	3,13.48	43,46.72	43,46.72

Anticipated saving was attributed to smaller repayment to the Govt. of India due to smaller receipt of loan from that Government.

**04 - Loans for Centrally Sponsored Schemes -**

Handlooms :

	<i>O</i>	46.26		
	<i>R</i>	9.31	36.95	36.87
				- 0.08

Anticipated saving was attributed to small actual dues payable to the Govt. of India following the receipt of smaller amount of loan from that Government. Reasons for final saving have not been intimated (September, 1995).



**Grant No. - 98- Concl'd.**

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Saving -
<b>0823 - Loans for Power Projects -</b>			
<b>Transmission and Distribution Scheme -</b>			
(i) <b>Inter - State Transmission Scheme</b>			
<i>O</i>	1,87.65		
<i>R</i>	20.01	1,67.64	1,67.64

Anticipated saving was attributed to small actual dues payable to the Government of India following the receipt of smaller amount of loan from that Government.

## 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. 53,29,43,000	55,50,00,000	42,83,29,020
Supplementary	2,20,57,000		
Amount surrendered during the year ( March 1995 )			8,00,000

### Notes and Comments -

- (i) In view of overall saving of Rs.12,66.71 lakhs in the grant,supplementary provision of Rs.2,20.57 lakhs obtained in March 1995 proved unnecessary.
- (ii) Out of saving of Rs.12.66.71 lakhs in the grant Rs.8.00 lakhs only were surrendered during the year
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>7610 - Loans to Government servants etc.-</b>			
Non-Plan			
<b>201 - House Building Advances</b>			
O	46,00.00	48,12.57	40,74.78
S	2,20.57		
R	- 8.00		
			- 7,37.79

Augmentation of fund by obtaining supplementary provision of Rs.2,20.57 lakhs in March 1995 was required for disbursement of larger loans for House Building purposes to govt. employees.

Reasons for anticipated as well as final saving have not been intimated (September, 1995).

### 800 - Other Advances -

0250 - Advances in connection with marriage, illness etc.	3,00.00	1,49.43	- 1,50.57
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Reasons for saving have not been intimated (September, 1995).

### 7615 - Miscellaneous Loans -

### 200 - Miscellaneous Loans -

**Grant No. 99 - Concl'd.**

<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakhs of rupees)</b>	<b>Saving -</b>
<b>Non-Plan</b>			
0450 - Others Miscellaneous Loan and Advances	3,29.43	..	- 3,29.43

Reasons for non-utilisation of the entire provision have not been intimated (September, 1995)

## APPENDIX

### Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts for 1994-95 (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.
7 - Land Revenue—			
Revenue	22,000	..	- 22,000
Capital	30,000	..	- 30,000
8 - Stamps and Registration—			
Revenue	10,00,000	5,88,607	- 4,11,393
21 - Police—			
Revenue	3,50,00,000	..	- 3,50,00,000
22 - Jails—			
Revenue	20,00,000	..	- 20,00,000
24 - Stationery and Printing—			
Revenue	6,45,000	..	- 6,45,000
25 - Public Works—			
Revenue—			
Voted	60,32,00,000	79,60,08,488	+ 19,28,08,488
Charged	3,00,000		- 3,00,000
28 - Pensions and Other Retirement Benefits—			
Revenue	1,00,000	..	- 1,00,000
35 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) -			
Revenue	10,00,00,000	14,26,53,181	+ 4,26,53,181
36 - Housing—			
Revenue	50,00,000	..	- 50,00,000
Capital	4,00,05,000	2,53,90,954	- 1,46,14,046
41.(a) Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes) and Other Backward Classes—			
Revenue	15,86,000	..	- 15,86,000
44 - Relief on account of Natural Calamities—			
Revenue	40,00,00,000	..	- 40,00,00,000
47 - Crop Husbandry—			
Revenue	10,00,000	10,00,000	..
54 - Food, Storage and Warehousing—			
Capital	70,00,00,000	65,01,93,308	- 4,98,06,692
57 - Co-operation—			
Revenue	40,000	..	- 40,000
Capital	95,90,000	22,77,116	- 73,12,884
66 - Major and Medium Irrigation—			
Revenue	32,10,000	1,08,10,128	+ 76,00,128
Capital	146,57,75,000	24,58,22,738	- 121,99,52,262

**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 and Command Area Development			
Revenue	40,00,000	14,90,533	- 25,09,467
68 - Flood Control and Drainage—			
Revenue	58,85,000	2,51,01,836	+ 1,92,16,836
79 - Roads and Bridges—			
Revenue	2,18,50,000	69,72,926	- 1,48,77,074
Capital	24,00,00,000	28,68,17,613	+ 4,68,17,613
<b>Total :—</b>			
<b>REVENUE—</b>			
Voted	118,45,38,000	98,46,25,699	- 19,99,12,301
Charged	3,00,000	..	- 3,00,000
<b>CAPITAL</b>	245,54,00,000	121,05,01,729	- 124,48,98,271
<b>GRAND TOTAL</b>	<b>364,02,38,000</b>	<b>219,51,27,428</b>	<b>- 144,51,10,572</b>

**Notes and Comments—**

Reasons for significant variations have not been intimated (September, 1995).

ERRATA

Appropriation Accounts of the Government of West Bengal 1994-95

Sl. No.	Page No.	Reference (Line No.)	For	Read
1.	21	18th line from top	thee	the
2.	24	2nd line from bottom	Legislative	Legislature
3.	25	3rd line from top	Total grant or appropriation	Total grant
4.	28	2nd & 3rd line from bottom	O 1,53.16 2,62.09 R 1,08.93	O 1,53.16 2,62.09 R 1,08.93
5.	29	1st, 2nd and 9th line from bottom	lakhs	lakh
6.	30	15th line from bottom	Stamps	Stamps
7.	34	11th line from bottom	-Saving	Saving -
8.	39	13th line from bottom	Excess	Excess +
9.	40	1st line from bottom	1,00.00	- 1,00.00
10.	40	5th line from bottom	25.00	- 25.00
11.	40	11th line from bottom	1,00.00	- 1,00.00
12.	43	1st & 7th line from bottom	Delete "(September, 1995)"	
13.	43	7th line from	payment interest	payment of interest
14.	46	6th line from bottom	intimated	intimated (September, 1995)
15.	46	10th line from bottom	have been	have not been
16.	47	7th line from top	2,32,55,000	Rs. 2,32,55,000
17.	48	6th line from bottom	- 94.92	94.92
18.	60	6th line from top	Major Head	Major Heads
19.	61	8th line from top	excess/saving (of compensation nature) in the . . .	excess/saving (of compensating nature) occurred in the . . .
20.	61	16th line from bottom	repairing purchasing	repairing purchasing
21.	63	5th line from top	Writers Buildings	Writers' Buildings
22.	64	12th line from top	Rs. 76.18	Rs. 76.48
23.	64	13th line from top	accommodates	accommodates
24.	65	13th line from top	Read total figures one Column right.	
25.	65	17th line from top	Rs. 0.48 lakhs	Rs. 0.48 lakh
26.	66	1st line from bottom	going for	going on for
27.	66	2nd line from bottom	saving excess	saving/excess
28.	67	8th line from bottom	intimated	intimated
29.	68	5th line from top	Acquisition	Acquisition
30.	69	Insert 4210-Capital Outlay on Medical & Public Health (Excluding Public Health) (Buildings) in between 11th & 12th line from top in the 1st Column.		
31.	69	11th line from bottom	in the first two cases	in the first case
32.	71	2nd line from bottom	. . . 1,46.00 2,77.57	1,46.00 2,77.57 + 1,31.57
33.	71	10th line from bottom	Institutes	Institutes
34.	72	7th line from top	(In lakhs of rupees)	(In lakhs of rupees)
35.	72	2nd line from bottom	Governor	Governor
36.	72	14th line from bottom	obtained	obtained
37.	74	10th line from top	fire	Fire
38.	79	8th line from bottom	allowances	allowances
39.	79	14th line from top	occured	occurred
40.	88	13th line from top	Univeristies	Universities
41.	90	1st line from bottom	Reasons for utilisation	Reasons for non-utilisation
42.	90	13th line from bottom	Technical	Technical
43.	98	13th line from bottom	intimated	intimated
44.	98	11th line from top	Control	Control
45.	102	Use Rs. below 6th line and above the figure 67,15,35,000		
46.	102	16th line from bottom	1,99.49	19,99.49
47.	104	13th line from top	Through	Though
48.	107	18th line from bottom	attributed for	attributed to
49.	108	3rd line from bottom	-do-	-do-
50.	109	11th line from top	-do-	-do-
51.	109	11th line from bottom	-do-	-do-
52.	115	9th line from bottom	Board	Boards
53.	115	11th line from bottom	Corperation	Corporation
54.	116	11th line from bottom	employee	employees
55.	120	13th line from top	Municipalities	Municipality
56.	121	20th line from top	no-release	non-release
57.	126	13th line from bottom	R- 1.23	R -1.23
58.	134	12th line from bottom	1,67.93	-1,67.93
59.	134	14th line from top	Socila	Social
60.	140	9th line from bottom	sponsored	Sponsored

Sl. No.	Page No.	Reference (Line No.)	For	Read
61.	162	17th line from top	4,50.49	- 4,50.49
62.	162	5th line from bottom	69.43	- 69.43
63.	164	3rd line from bottom	sponsored	Sponsored
64.	165	6th line from bottom	component	Component
65.	165	19th line from bottom	sponsored	Sponsored
66.	166	18th line from bottom	component	Component
67.	168	5th line from bottom	Aforstration	Afforestation
68.	169	11th line from bottom	Total grant	Total appropriation
69.	170	2nd line from top	fund	fund by
70.	175	2nd line from bottom	charges	Charges
71.	176	11th line from bottom	withdrwal	withdrawal
72.	178	4th line from bottom	71.80	- 71.80
73.	180	10th line from bottom	Multipurpose	Multipurpose
74.	180	8th line from bottom	(iii)	III
75.	182	6th line from top	Socities	Societies
76.	183	6th and 13th line from bottom	co-operatives/ credit co-operatives	Co-operatives/ Credit Co-operatives
77.	185	1st line from bottom	entertain execute	entertain/execute
78.	186	12th line from bottom	occured	occurred
79.	187	3rd line from bottom	Rs. 10,00,050 lakhs	Rs. 10,00,050
80.	190	15th line from bottom	Draught	Drought
81.	192	7th line from top	16,57,60,000	Rs. 16,57,60,000
82.	195	15th and 21st line from top	remuneration	remuneration
83.	197	8th line from bottom	Deposit	Deposit
84.	198	22nd line from top	Portion	portion
85.	198	Between 21st and 22nd line from top	Insert "Revenue—"	
86.	200	21st line from top	am, find	an, final
87.	200	22nd line from top	38.00 lakhs	9,38.00 lakhs
88.	200	7th line from bottom	Chinchana	Cinchona
89.	201	11th line from top	Supplementary	Supplement
90.	202	11th line from bottom	Chinchana (+) 72.48	Cinchona + 72.48
91.	203	Between 16th and 17th line from top	Insert "Revenue—"	
92.	205	3rd line from top	Use 'f' after Rs. 1,27,87,020	
93.	209	17th line from bottom	od	of
94.	209	6th line from bottom	tec.	etc.
95.	212	14th line from top	Jeetties	Jetties
96.	212	11th line from bottom	Appartment	Apartment
97.	213	2nd line from bottom	Rs. 0.58 lakhs	Rs. 0.58 lakh
98.	216	17th line from top	counter balanced	counter-balanced
99.	216	17th line from top	manly	mainly
100.	217	19th line from top	Castes	Castes—
101.	217	Last line	Case	Cases
102.	218	18th and 1st line from bottom	Castes	Castes—
103.	218	Last line	Delete 40.00 after irrigation	
104.	218	last line	40.75	40.00
105.	219	3rd line from bottom	grant	appropriation
106.	225	17th line from bottom	Rs. 316,00,00 lakhs	Rs. 316,00.00 lakhs
107.	225	15th line from bottom	Rs. 3,16.00 lakhs	Rs. 316,00.00 lakhs
108.	226	16th line from top	Rs. 90,74,06 lakhs	Rs. 90,74.06 lakhs
109.	232	15th line from bottom	non-utlisation	non-utilisation
110.	233	16th line from top	Creation	Creation
111.	234	4th line from top	Modernisation	Modernisation
112.	235	16th line from bottom	disbursement	disbursement
113.	235	13th line from bottom	Saving -	Excess +
114.	236	2nd line from bottom	Saving -	Excess +
115.	236	9th line from top	Collage	Cottage
116.	237	1st and 2nd line from bottom	Rs. 13,23 lakhs Rs. 12,57 lakhs	Rs. 13.23 lakhs Rs. 12.57 lakhs
117.	240	14th line from bottom	Arear	Arrear
118.	242	7th line from bottom	iof	of
119.	243	8th line from bottom	Infrasstructure	Infrastructure
120.	244	Between 1st and 2nd line from top	Read as follows	

		Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
121.	246	6th and 19th line from top		Mettallurgical	Metallurgical
122.	246	2nd line from bottom		supplementary	supplementary

Sl. No.	Page No.	Reference (Line No.)	For	Read
123.	247	2nd line from bottom	anticipated	anticipated saving
124.	248	13th line from bottom	Supplimentary	Supplimentary
125.	249	15th line from top	Eight	Eight
126.	254	16th line from top	Machinery	Machinery
127.	254	10th line from bottom	Intimated	Intimated
128.	256	12th line from bottom	excess/savings	excess/saving
129.	266	3rd line from top	Major Head and Sub-head	Section and Major Head
130.	266	7th line from top	Major Head: 5464	Major Head: 5465
131.	266	Between 8th and 9th line from top	Take "Rs." above 2,77,50,000	
132.	267	2nd line from top	Counter balanced	Counter-balanced by-
133.	268	14th line from top	occured	occurred
134.	271	13th line from bottom	occured	occurred
135.	273	15th line from bottom	respectively	respectively
136.	273	11th line from bottom	Total grant	Total appropriation
137.	274	6th line from bottom	O	O
138.	274	3rd line from bottom	S 65.00	R 65.00
139.	275	4th line from top	Chemical	Chemical
140.	275	5th line from top	ruppes	rupees
141.	275	6th line from top	Chemicals	Chemicals
142.	275	15th line from top	S 1,42.50	R 1,42.50
143.	276	4th line from bottom	S 1,69.79	R 1,69.79
144.	277	4th line from top	ruppes	rupees
145.	277	4th line from top	ruppes	rupees
146.	278	8th line from top	wridrawn	withdrawn
147.	281	18th and 19th line from top	substantial	substantial
148.	282	13th line from bottom	Rs. Rs. Rs.	(In lakhs of rupees)
149.	283	4th line from top	Rs. Rs. Rs.	(In lakhs of rupees)
150.	283	16th line from bottom	closed	Closed
151.	284	7th line from bottom	closed	Closed
152.	286	2nd line from top	Total grant or Total appropriation	
153.	286	18th line from top	-do-	-do-
154.	287	4th line from top	-do-	-do-
155.	288	2nd line from top	-do-	-do-
156.	289	2nd line from top	-do-	-do-
157.	287	3rd line from top	Counter balanced	Counter-balanced
158.	287	13th line from bottom	saving	by saving
159.	288	3rd line from bottom	Acquisition	Acquisition
160.	288	3rd line from bottom	r-appropriated	re-appropriated
161.	288	9th line from bottom	9.31	- 9.31
162.	289	2nd line from bottom	3,13.48	- 3,13.48
163.	289	3rd line from bottom	Antitipated	Anticipated
164.	291	2nd line from bottom	20.01	- 20.01
165.	291	2nd line from bottom	Loan	Loans

