



सत्यमेव जयते

GOVERNMENT OF WEST BENGAL

APPROPRIATION ACCOUNTS

1998-99

IX
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GOVERNMENT OF WEST BENGAL

APPROPRIATION ACCOUNTS

1998-99

IX
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1998-99 presents the Accounts of sums expended in the year ended the 31st March 1999 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
1998-99**

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	13,03,20,000	9,49,35,332	3,53,84,668	..
Charged	19,82,000	21,49,302	..	1,67,302
2. Governor Revenue - Charged	3,04,60,000	2,06,69,899	97,90,101	..
3. Council of Ministers Revenue - Voted	3,39,00,000	3,30,85,925	8,14,075	..
4. Administration of Justice Revenue - Voted	97,04,40,000	78,64,75,821	18,39,64,179	..
Charged	21,13,13,000	18,99,98,659	2,13,14,341	..
5. Elections Revenue - Voted	41,50,00,000	25,28,55,756	16,21,44,244	..
6. Collection of Taxes on Income and Expenditure Revenue - Voted	7,10,00,000	6,28,75,054	81,24,946	..
7. Land Revenue Revenue - Voted	2,82,96,75,000	2,32,17,91,942	50,78,83,058	..
Charged	3,68,070	2,67,900	1,00,170	..
Capital - Voted	57,30,000	8,70,743	48,59,257	..
Charged	1,00,000	..	1,00,000	..
8. Stamps and Registration Revenue - Voted	39,76,35,000	34,39,30,826	5,37,04,174	..
9. Collection of Other Taxes on Property and Capital Transactions Revenue - Voted	52,01,000	43,92,302	8,08,698	..

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.
10. State Excise Revenue - Voted	38,92,00,000	29,10,08,933	9,81,91,067	..
11. Taxes on Sales, Trade etc. Revenue - Voted	70,57,06,000	60,81,74,841	9,75,31,159	..
12. Taxes on Vehicles Revenue - Voted	8,68,50,000	7,33,97,338	1,34,52,662	..
13. Other Taxes and Duties on Commodities and Services Revenue - Voted	22,94,43,000	9,45,29,257	13,49,13,743	..
14. Other Fiscal Services Revenue - Voted	10,43,80,000	10,02,15,051	41,64,949	..
16. Interest Payments Revenue - Voted	49,00,000	5,97,664	43,02,336	..
Charged	30,10,32,88,000	29,49,80,44,254	60,52,43,746	..
17. Public Service Commission Revenue - Charged	5,43,50,000	5,16,00,811	27,49,189	..
18. Secretariat - General Services Revenue - Voted	63,04,00,000	47,06,01,543	15,97,98,457	..
Charged	5,00,000	5,00,000	..	..
19. District Administration Revenue - Voted	63,02,87,000	56,21,03,262	6,81,83,738	..
20. Treasury and Accounts Administration Revenue - Voted	47,73,91,000	42,94,79,982	4,79,11,018	..

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.
21. Police				
Revenue -				
Voted	1067,65,85,000	838,31,77,030	229,34,07,970	..
Charged	2,45,418	2,45,418	..	..
22. Jails				
Revenue -				
Voted	58,82,60,000	43,26,43,655	15,56,16,345	..
Charged	1,00,000	1,00,000	..	..
24. Stationery and Printing				
Revenue -				
Voted	19,29,70,000	14,64,53,912	4,65,16,088	
Charged	8,000	8,157	..	157
25. Public Works				
Revenue -				
Voted	285,65,29,000	262,10,74,881	23,54,54,119	..
Charged	282,58,000	218,30,095	64,27,905	..
Capital -				
Voted	180,35,30,000	115,75,47,148	64,59,82,852	..
Charged	2,78,38,177	2,69,97,768	8,40,409	..
26. Other Administrative Services (Fire Protection and Control)				
Revenue -				
Voted	74,81,00,000	62,00,11,975	12,80,88,025	
Charged	1,19,67,044	..	1,19,67,044	..
27. Other Administrative Services (Excluding Fire Protection and Control)				
Revenue -				
Voted	2,07,10,87,000	133,67,89,547	73,42,97,453	..
28. Pensions and Other Retirement Benefits				
Revenue -				
Voted	8,70,28,70,000	1011,75,30,992	..	141,46,60992
Charged	1,15,000	..	1,15,000	..
29. Miscellaneous General Services				
Revenue -				
Voted	13,58,90,000	13,50,35,437	8,54,563	

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	307487,38,000	29,77,98,92,739	96,88,45,261	
Capital -				
Voted	5,00,000	..	5,00,000	..
31. Sports and Youth Services Revenue -				
Voted	47,63,60,000	38,65,05,013	8,98,54,987	..
32. Medical and Public Health (Excluding Public Health) Revenue -				
Voted	985,38,26,000	838,81,38,644	146,56,87,356	..
Charged	65,01,896	62,38,364	263,532	
Capital				
Voted	5,00,000	..	5,00,000	
33. Medical and Public Health (Public Health) Revenue -				
Voted	170,61,06,000	139,35,92,941	31,25,13,059	..
34. Family Welfare Revenue -				
Voted	113,12,30,000	150,26,78,445	..	37,14,48,445
35. Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) Revenue -				
Voted	3,65,17,38,000	283,32,71,278	81,84,66,722	..
Capital -				
Voted	32,50,000	32,50,000	..	..
36. Housing Revenue -				
Voted	31,57,99,000	26,86,59,003	471,39,997	..
Charged	1,02,000	..	1,02,000	..
Capital -				
Voted	45,90,16,000	34,69,11,991	11,21,04,009	..
Charged	2,13,924	..	2,13,924	..

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
37. Urban Development Revenue -				
Voted	4,86,90,00,000	4,61,33,35,039	25,56,64,961	..
Capital -				
Voted	35,76,00,000	34,03,51,100	1,72,48,900	..
38. Information and Publicity Revenue -				
Voted	29,12,95,000	24,14,59,090	4,98,35,910	..
Capital -				
Voted	1,13,93,000	58,24,000	55,69,000	..
39. Labour and Employment Revenue -				
Voted	72,22,90,000	58,87,44,210	13,35,45,790	..
40. Social Security and Welfare (Rehabilitation) Revenue -				
Voted	59,33,41,000	43,80,54,000	15,52,87,000	..
Charged	15,00,00,000	8,90,88,064	6,09,11,936	..
Capital -				
Voted	5,00,000	18,000	4,82,000	..
41. Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes) Revenue -				
Voted	194,92,33,000	185,48,93,914	9,43,39,086	..
Capital -				
Voted	16,55,16,000	11,90,61,997	4,64,54,003	..
42. Social Security and Welfare (Social Welfare) Revenue -				
Voted	2,38,12,75,000	2,19,24,97,260	18,87,77,740	..
Capital -				
Voted	2,50,00,000	2,50,00,000	..	..
43. Nutrition Revenue -				
Voted	16,21,22,000	14,27,84,879	1,93,37,121	..

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	487,36,92,000	424,95,95,064	62,40,96,936	..
45. Secretariat - Social Services				
Revenue -				
Voted	23,79,90,000	15,92,50,070	7,87,39,930	..
46. Other Social Services				
Revenue -				
Voted	49,39,27,000	47,92,23,594	1,47,03,406	..
Capital -				
Voted	8,16,51,000	3,31,26,695	4,85,24,305	..
47. Crop Husbandry				
Revenue -				
Voted	160,32,72,000	132,09,72,056	28,22,99,944	..
Capital -				
Voted	74,00,000	10,29,765	63,70,235	..
48. Soil and Water Conservation				
Revenue -				
Voted	19,80,98,000	15,44,63,648	4,36,34,352	..
Capital -				
Voted	6,00,000	..	6,00,000	..
49. Animal Husbandry				
Revenue -				
Voted	126,82,80,000	108,36,33,887	18,46,46,113	..
Capital -				
Voted	1,96,00,000	57,03,930	1,38,96,070	..

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	143,12,25,000	115,19,24,701	27,93,00,299	..
Charged	75,000	25,000	50,000	..
Capital -				
Voted	4,14,50,000	4,34,65,011	..	20,15,011
51. Fisheries				
Revenue -				
Voted	51,13,07,000	49,58,75,391	1,54,31,609	..
Charged	2,63,926	2,63,926	..	..
Capital -				
Voted	11,19,00,000	9,92,95,980	1,26,04,020	..
52. Forestry and Wild Life				
Revenue -				
Voted	1,39,48,83,000	108,52,26,407	30,96,56,593	..
Charged	53,50,000	25,72,621	27,77,379	..
53. Plantation				
Capital -				
Voted	3,05,00,000	2,32,00,000	73,00,000	
54. Food, Storage and Warehousing				
Revenue -				
Voted	96,10,85,000	75,85,96,064	20,24,88,936	
Capital -				
Voted	27,12,00,000	7,32,16,203	19,79,83,797	

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	67,40,27,000	35,43,29,704	31,96,97,296	..
Capital -				
Voted	12,00,000	1,78,644	10,21,356	..
56. Crop Husbandry (Horticulture & Vegetable Crops)				
Revenue--				
Voted	13,36,87,000	7,94,75,010	5,42,11,990	..
Capital				
Voted	45,00,000	21,20,099	23,79,901	..
57. Co-operation				
Revenue -				
Voted	45,93,50,000	41,41,55,654	4,51,94,346	..
Charged	6,09,000	6,08,750	250	..
Capital -				
Voted	16,43,50,000	13,79,80,486	2,63,69,514	..
58. Other Agricultural Programmes				
Revenue -				
Voted	16,74,30,000	575,51,979	10,98,78,021	..
Capital -				
Voted	57,50,000	28,52,214	28,97,786	..
59. Special Programmes for Rural Development				
Revenue -				
Voted	52,80,70,000	24,69,22,780	28,11,47,220	..
60. Rural Employment				
Revenue -				
Voted	473,03,92,000	410,05,22,779	62,98,69,221	..
61. Land Reforms				
Revenue -				
Voted	21,59,55,000	8,36,67,022	13,22,87,978	..
62. Other Rural Development Programmes (Panchayati Raj)				
Revenue -				
Voted	3,19,40,60,000	201,83,16,246	11,75,43,754	..
Charged	1,11,150	62,600	48,550	..
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	103,70,20,000	82,46,13,041	21,24,06,959	..
Capital -				
Voted	98,20,000	..	98,20,000	..
64. Hill Areas				
Revenue -				
Voted	143,49,17,000	122,88,34,595	20,60,82,405	..
Capital -				
Voted	3,75,00,000	3,13,00,000	62,00,000	..
65. Other Special Area Programmes				
Revenue -				
Voted	70,60,98,000	47,96,13,635	22,64,84,365	..
Capital -				
Voted	33,52,74,000	25,18,79,412	8,33,94,588	
66. Major and Medium Irrigation				
Revenue -				
Voted	1,76,58,23,000	144,87,66,326	31,70,56,674	..
Capital -				
Voted	258,57,75,000	143,62,94,731	114,94,80,269	
Charged	5,41,218	5,41,218	..	..
67. Minor Irrigation and Command Area Development				
Revenue -				
Voted	244,66,06,000	211,16,92,239	33,49,13,761	..
Capital -				
Voted	46,39,83,000	30,66,02,700	15,73,80,300	..
68. Flood Control and Drainage				
Revenue -				
Voted	60,47,50,000	63,69,31,816	..	3,21,81,816
Charged	1,00,000	..	1,00,000	..
Capital -				
Voted	145,40,00,000	69,60,13,903	75,79,86,097	..
Charged	19,64,589	19,64,589	..	..

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			(4)	(5)
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
69. Power				
Revenue -				
Voted	57,18,00,000	51,42,89,605	5,75,10,395	..
Capital -				
Voted	15,32,34,41,000	1313,81,67,000	218,52,74,000	..
72. Non-Conventional Sources of Energy				
Revenue -				
Voted	1,35,00,000	77,34,840	57,65,160	..
73. Village and Small Industries (Excluding Public Undertakings)				
Revenue -				
Voted	113,82,96,000	74,08,75,161	39,74,20,839	..
Capital -				
Voted	3071,23,000	27,50,83,089	3,20,39,911	..
74. Industries (Closed and Sick Industries)				
Revenue -				
Voted	95,35,000	45,51,088	49,83,912	..
Capital -				
Voted	72,96,50,000	63,32,50,556	9,63,99,444	..
Charged	30,50,000	30,49,860	140	..
75. Industries (Excluding Public Undertakings and Closed & Sick Industries)				
Revenue -				
Voted	70,85,85,000	37,58,69,251	33,27,15,749	..
76. Non-Ferrous Mining and Metallurgical Industries				
Revenue -				
Voted	3,00,70,000	2,30,11,602	70,58,398	..
77. Ports and Lighthouses				
Revenue -				
Voted	2,34,04,000	1,65,92,759	68,11,241	..
78. Civil Aviation				
Revenue -				
Voted	48,75,000	41,80,298	6,94,702	..

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.
79. Roads and Bridges				
Revenue -				
Voted	143,53,70,000	157,76,65,106	..	14,22,95,106
Capital -				
Voted	285,61,34,000	304,61,73,902	..	19,00,39,902
80. Road Transport				
Revenue -				
Voted	1,34,92,64,000	124,53,21,953	10,39,42,047	..
Capital -				
Voted	98,10,20,000	47,67,59,681	50,42,60,319	..
81. Other Transport Services				
Capital -				
Voted	19,45,00,000	8,70,00,000	10,75,00,000	
82. Other Scientific Research				
Revenue -				
Voted	10,63,000	4,96,131	5,66,869	..
83. Secretariat - Economic Services				
Revenue -				
Voted	40,07,51,000	28,56,50,020	11,51,00,980	..
Charged	6,92,190	6,92,190	..	..
84. Tourism				
Revenue -				
Voted	10,72,20,000	6,03,43,311	4,68,76,689	..
Capital -				
Voted	45,00,000	45,00,000	..	..
85. Census, Survey and Statistics				
Revenue -				
Voted	10,20,93,000	11,54,75,052	..	1,33,82,052

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.
86. Civil Supplies Revenue - Voted	7,40,91,000	5,43,68,340	1,97,22,660	
87. Investment in General Financial and Trading Institutions Capital - Voted	3,13,50,000	6,43,49,450	..	3,29,99,450
88. Other General Economic Services Revenue - Voted	7,74,99,000	5,94,48,860	1,80,50,140	..
89. Water Supply & Sanitation (Prevention of Air and Water Pollution) Revenue - Voted	30,55,00,000	21,69,08,851	8,85,91,149	..
90. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) Revenue - Voted	2,40,48,20,000	2,05,23,27,041	352,49,29,59	..
Charged	8,44,000	..	8,44,000	..
92. Industries (Public Undertakings) Capital - Voted	34,70,00,000	29,60,46,054	5,09,53,946	..
Charged	5,00,000	5,00,000	..	..
93. Petro-Chemical Fertiliser and Consumer Industries (Excluding Public Undertakings) Capital - Voted	1,13,98,50,000	77,13,58,095	36,84,91,905	..
94. Telecommunication and Electronic Industries Capital - Voted	13,50,00,000	6,94,50,000	6,55,50,000	..
95. Consumer Industries (Excluding Public Undertakings and Closed & Sick Industries) Capital - Voted	20,40,00,000	12,90,27,815	7,49,72,185	..
Charged	7,00,000	7,00,000	..	..

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.
96. Other Industries and Minerals (Excluding Closed and Sick Industries) Capital - Voted	11,20,00,000	3,41,66,500	7,78,33,500	..
97. Industries and Minerals (Excluding Public Undertakings and Closed & Sick Industries) Capital - Voted	1,33,00,000	14,99,758	1,18,00,242	..
98. Public Debt Capital - Charged	26,30,79,93,000	28,47,56,70,327	..	216,76,77,327
99. Loans and Advances Capital - Voted	61,20,00,000	33,61,99,205	2758,00,795	..
Total - Voted -				
Revenue	1,32,76,60,52,000	1,17,32,69,37,690	17,41,30,82,721	197,39,68,411
Capital	31,44,99,56,000	24,50,61,25,857	7,16,88,84,506	22,50,54,363
Total : Voted	1,64,21,60,08,000	141,83,30,63,547	24,58,19,67,227	219,90,22,774
Charged -				
Revenue	30,60,76,03,694	29,88,49,66,010	72,28,05,143	1,67,459
Capital	26,34,29,00,908	28,50,94,23,762	11,54,473	216,76,77,327
Total : Charged	56,95,05,04,602	58,39,43,89,772	72,39,59,616	216,78,44,786
Grand Total :	221,16,65,12,602	200,22,74,53,319	25,30,59,26,843	436,68,67,560

Summary of Appropriation Accounts – Contd.

EXCESS OVER THE FOLLOWING VOTED/CHARGED GRANTS REQUIRES REGULARISATION

Number and Name of the grant	..	..	Section
1. State Legislature	..	..	Revenue (Charged)
24. Stationery and Printing	..	..	Revenue (Charged)
28. Pensions and Other Retirement Benefits	..	..	Revenue (Voted)
34. Family Welfare	..	..	Revenue (Voted)
50. Dairy Development	..	..	Capital (Voted)
68. Flood Control and Drainage	..	..	Revenue (Voted)
79. Roads and Bridges	..	..	Revenue (Voted)
			Capital (Voted)
85. Census, Survey and Statistics	..	..	Revenue (Voted)
87. Investment in General Financial and Training Institutions	..	..	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.1731,387 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.
32.	2210 – Medical and Public Health (Excluding Public Health)	4,93,306
83.	3451 – Secretariat- Economic Services	7,15,263
54.	4408 – Capital Outlay on Food, Storage and warehousing	21,769
66.	4701 - Capital Outlay on Major and Medium Irrigation	1,41,192
79.	5054 – Capital Outlay on Roads and Bridges	1,70,857
	6857 – Loans for Chemical and Pharmaceutical Industries	1,89,000
	Total ::	<u>Rs.17,31,387</u>

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 1998-99 and the Finance Accounts for that year is shown below :

	Revenue		Capital	
	Voted Rs.	<i>Charged</i> Rs.	Voted Rs.	<i>Charged</i> Rs.
Total expenditure according to the Appropriation Accounts	117,32,69,37,690	29,88,49,66,010	24,50,61,25,857	2850,94,23,762
Deduct - Recoveries shown in Appendix	478,30,10,827	..	161,64,39,514	..
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	11254,39,26,863	29,88,49,66,010	22,88,96,86,343	2850,94,23,762

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report(s) on the accounts of the Government of West Bengal being presented separately for the year ended 31st March, 1999.

V. K. Shunglu

(V.K. Shunglu.)

Comptroller and Auditor General of India

New Delhi,
The

199.

Grant No. 1 - State Legislature

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2011 - Parliament/State/Union Territory Legislatures -			
Voted -			
	Rs.		
Original	9,80,93,000	13,03,20,000	9,49,35,332
Supplementary	3,22,27,000		
Amount surrendered during the year			Nil
Charged -			
Original	14,27,000	19,82,000	21,49,302
Supplementary	5,55,000		
Amount surrendered during the year			Nil

Notes and Comments -

Voted grant-

(i) In view of overall saving of Rs.3,53.85 lakhs in the grant, supplementary provision of Rs.3,22.27 lakhs obtained in March, 1999 proved unjustified.

(ii) No portion of the saving of Rs.3,53.85 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 -
2011 - Parliament/State/Union territory Legislatures -			
02 - State/Union Territory Legislatures -			
Non-Plan			
101- Legislative Assembly -			
01- Legislative Assembly			
O	4,52.33	5,10.60	3,33.15
S	58.27		
			- 1,77.45
Augmentation of fund by obtaining supplementary provision in March, 1999 was stated to be required for meeting larger establishment charges. Reasons for eventual saving have not been intimated (August, 1999).			
800 - Other Expenditure -			
Non-Plan			
901 - Lump provision for Transfer of Arrears to the G.P. Fund			
O	..	2,15.00	..
S	2,15.00		
			- 2,15.00

Grant No. 1 – Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
902 - Lump provision for Revision of Pay Scales and other Benefits			
O			
S	47.00		- 47.00
	47.00		

Creation of funds by supplementary provision in both the cases was required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire funds have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2011 – Parliament/State/Union Territory Legislature –			
02 - State/Union Territory Legislature –			
103 - Legislative Secretariat –			
Non-Plan			
01 - Assembly Secretariat			
O	5,15.79		
S	2.00		
	5,17.79	6,14.91	+ 97.12

Enhancement of fund by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for eventual excess have not been intimated (August, 1999).

Charged Appropriation

(i) Expenditure exceeded the appropriation by Rs. 1,67,302; the excess requires regularisation.

Appropriation No. 2 - Governor (All charged)

Section and Major Head	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2012 - President/Vice-President/ Governor/Administrator of Union Territories -			
<i>Original</i>	2,04,81,000		
<i>Supplementary</i>	99,79,000		
	3,04,60,000	2,06,69,899	--97,90,101
<i>Amount surrendered during the year</i>	..	..	Nil

Notes and Comments -

(i) In view of overall saving of Rs.97.90 lakhs in the appropriation, supplementary provision of Rs. 99.79 lakhs obtained in March, 1999 proved excessive.

(ii) No portion of the saving of Rs.97.90 lakhs in the appropriation was surrendered by the department during the year.

(iii) Saving occurred mainly under:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2012-President/Vice President/Governor Administrator of Union Territories-			
03-Governor/Administrator of Union Territories-			
103-Household Establishment- Non-Plan			
01.Governor's (Household)			
Secretariat			
<i>O</i>	95.55		
<i>S</i>	2.40		
	97.95	81.20	- 16.75

Augmentation of fund by obtaining supplementary provision in March, 1999 was stated to be required for meeting larger establishment charges. Reasons for final saving have not been intimated (August, 1999).

Appropriation No. 2 - Concl'd

800 - Other Expenditure -
Non-Plan

901 - Lump provision for transfer of arrears of
pay of G.P.F

0	..	}			
5	56.00			56.00	..

902 - Lump provision for revision of
Pay Scales-

0	..	}			
5	15.00			15.00	..

Creation of funds by supplementary provision were required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of funds in both the cases have not been intimated (August, 1999).

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
2012-President/Vice President/Governor Administrator of Union Territories-			
03 - Governor/Administrator of Union Territories -			
Non-Plan			
090 - Secretariat	60.80	72.71	+ 11.91

Reasons for final excess have not been intimated (August, 1999).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2013 - Council of Ministers -			
Original	2,66,00,000		
Supplementary	73,00,000		
Amount surrendered during the year			Nil
	3,39,00,000	3,30,85,925	- 8,14,075

Notes and Comments -

- (i) In view of overall saving of Rs.8.14 lakhs in the grant, supplementary provision of Rs.73.00 lakhs obtained in March, 1999 proved excessive.
- (ii) No portion of the saving of Rs.8.14 lakhs in the grant was surrendered by the department during the year.

Grant No. 4 - Administration of Justice

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2014 - Administration of Justice -			
Voted -			
Original	65,70,12,000		
Supplementary	31,34,28,000		
Amount surrendered during the year	..	..	8,47,88,584
Charged -			
Original	21,13,13,000		
Supplementary	..		
Amount surrendered during the year	..	..	33,35,500

Notes and Comments -

Voted Grant -

(i) In view of overall saving of Rs.18,39.64 lakhs in the grant, supplementary provision of Rs.31,34.28 lakhs obtained in March, 1999 proved excessive.

(ii) Out of total saving of Rs.18,39.64 lakhs in the grant, an amount of Rs.8,47.89 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2014 - Administration of Justice -			
105 - Civil and Sessions Courts -			
Non-Plan			
02. Process Serving Establishment			
O	1,70.15		
S	14.85		
R	- 68.75		
	1,16.25	92.04	- 24.21
06. Process-Serving Establishment of Judicial Magistrate's Courts.			
O	60.00		
S	0.15		
R	1.54		
	61.69	..	- 61.69

Augmentation of fund by supplementary provision in March, 1999 in the above cases was stated to be required for meeting larger establishment charges. Reasons for anticipated saving/excess through re-appropriation in both the cases and final saving in the first case and non-utilisation of entire provision in the second case have not been intimated (August, 1999).

Grant No. 4 – Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
107 - Presidency Magistrate's Courts - Non-Plan			
02- Municipal Magistrates			
O	99.97		
S	0.18		
R	0.54		
	1,00.69	57.04	- 43.65

Augmentation of fund by supplementary provision in March, 1999 was stated to be required for meeting larger establishment charges. Reasons for enhancement of fund by re-appropriation as well as final saving have not been intimated (August, 1999).

800 – Other Expenditure - Non-Plan

901 – Lump Provision for Transfer of Arrears to the G.P. Fund

O	..		
S	27,43.00		
		27,43.00	- 27,43.00

902 - Lump Provision for Revision of Pay Scales and Other Benefits

O	..		
S	2,59.00		
		2,59.00	- 2,59.00

Creation of fund by supplementary provision in March, 1999 in both the cases was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire provision have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure	Excess +

(In lakhs of rupees)

2014 - Administration of Justice –

105 – Civil and Sessions Courts - Non-Plan

01 – Civil and Sessions Courts

O	36,59.20		
S	25.05		
R	- 8,14.20		
		28,70.05	46,32.09
			+ 17,62.04

04 - City Civil and Sessions Courts

O	2,07.10		
S	2.55		
R	48.89		
		2,58.54	2,63.21
			+ 4,67

05 - Judicial Magistrates' Courts

O	5,41.20		
S	5.65		
R	9.67		
		5,56.52	8,98.56
			+ 3,42.04

Grant No. 4 – Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
114 - Legal Advisers and Counsels - Non-Plan			
03 - Government Pleader and Public Prosecutors etc.			
O	4,10.44		
S	7.86		
R	- 4.53		
	4,13.77	4,71.10	+ 57.33

Augmentation of fund by supplementary provision in March, 1999 in all the above cases was stated to be required for meeting larger establishment charges. Reasons for anticipated saving/excess through surrender/re-appropriation as well as final excess in all the cases have not been intimated (August, 1999).

Charged Appropriation-

- (i) Out of overall saving of Rs.2,13.14 lakhs in the appropriation, a negligible amount of Rs.33.35 lakhs only was surrendered during the year by the department.
- (ii) Saving occurred mainly under:-

Head	Total Appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2014 - Administration of Justice - 102 - High Court - Non-Plan			
02.-Original side			
O	5,78.50		
R	- 0.88		
	5,77.62	4,86.37	- 91.25
03 - Appellate side			
O	12,21.15		
R	- 29.04		
	11,92.11	10,97.36	- 94.75

Reasons for anticipated saving through surrender/re-appropriation and the same for ultimate saving in both the cases have not been intimated (August, 1999).

113- Sheriffs and Reporters- Non-Plan

02- Reporters

O	6.18		
R	1.25		
	7.43		- 7.43

Reasons for anticipated excess and non-utilisation of entire provision have not been intimated-(August, 1999).

Grant No. 4 – Concl.

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

Head	Total Appropriation	Actual expenditure (In lakhs of rupees)	Excess +
2014 – Administration of Justice –			
102 – High Court - Non-Plan			
01 - Judges			
O	3,07.30		
R	- 4.69		
	3,02.61	3,16.25	+ 13.64

Reasons for anticipated saving as well as final excess have not been intimated (August, 1999).

Grant No. 5 –Concl.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
108- Issue of Photo Identity Cards to Voters				
O	1,00.40	9.53	10.65	+ 1.12
R	- 90.87			

Reasons for reduction of fund through surrender and final saving/excess in the above cases have not been intimated (August, 1999)

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2015 - Elections -				
102 - Electoral officers - Non-Plan				
Electoral Officers				
O	4,83.00	4,42.96	7,18.43	+ 2,75.47
R	- 40.04			

Reasons for reduction of fund through surrender as well as final excess have not been intimated (August, 1999).

Grant No. 6 -Collection of Taxes on Income and Expenditure(All voted)

Section and Major Head		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -				
Major Head : 2020 - Collection of Taxes on Income and Expenditure -				
Voted -				
	Rs.			
Original	4,56,66,000	7,10,00,000	6,28,75,054	- 81,24,946
Supplementary	2,53,34,000			
Amount surrendered during the year				Nil

Notes and Comments -

(i) In view of overall saving of Rs 81.25 lakhs in the grant, supplementary provision of Rs 2,53.34 lakhs proved excessive.

(ii) No portion of the saving of Rs 81.25 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2020-Collection of Taxes on Income and Expenditure-				
800 - Other Expenditure - Non-Plan				
901 - Lump provision for transfer of Arrears of Pay to G.P. Fund				
O	..	1,16.57	..	- 1,16.57
S	1,99.00			
R	- 82.43			
902 - Lump provision for Revision of Pay Scales and other Benefits				
O	..	..	..	..
S	49.00			
R	- 49.00			

Creation of fund by supplementary provision in March, 1999 and anticipated saving due to re-appropriation to salary heads in both the cases was stated to be required for implementation of revised pay scales and benefits. Reasons for non-utilisation of the residual balance for the first case have not been intimated (August, 1999).

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

Grant No. 6 – Concl'd

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2020-Collection of Taxes on Income and Expenditure-				
104- Collection Charges - Agriculture Income Tax -				
Non-Plan				
01 - Agriculture Income Tax				
O	1,45.60			
S	.15	1,93.29	2,06.11	+ 12.82
R	47.54			
105(1)- Collection Charges-Taxes on Profession,Trades, Callings and Employment Non - Plan				
01. Taxes of professions, Trades Callings and Employment				
O	3,11.06			
S	5.19	4,00.14	4,22.64	+ 22.50
R	83.89			

Augmentation of fund by supplementary provision obtained in March, 1999 and anticipated excess in both the cases was stated to be required for implementation of revised pay scales and other benefits. Reasons for final excess in either of the cases have not been intimated. (August, 1999).

Grant No. 7 - Land Revenue

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2029 - Land Revenue -			
Voted -			
Original	179,79,20,000		
Supplementary	103,17,55,000		
Amount surrendered during the year	..	..	6,22,699
Charged -			
Original	1,00,000		
Supplementary	2,68,070		
Amount surrendered during the year	..	..	Nil
CAPITAL -			
Major Head : 5475 - Capital Outlay on Other General Economic Services -			
Voted -			
Original	57,30,000		
Supplementary	..		
Amount surrendered during the year	..	..	Nil
Charged -			
Original	1,00,000		
Supplementary	..		
Amount surrendered during the year	..	..	Nil

Notes and Comments -

Revenue (Voted) -

(i) Out of overall saving of Rs.50,78.83 lakhs in the grant, supplementary provision of Rs.103,17.55 lakhs obtained in March 1999 proved excessive.

(ii) Out of saving of Rs.50,78.83 lakhs in the grant, a very negligible amount of Rs.6.23 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2029 - Land Revenue -			
001 - Direction and Administration -			
Non-Plan			
General Establishment -			
(a) Land Acquisition Establishment -			
02 (ii) Damodar Valley Corporation	64.50	0.50	- 64.00

Grant No. 7 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
101 - Collection Charges - Non-Plan			
01 - Establishment and Other Charges	16,32.20	11,95.16	- 4,37.04
102 - Survey and Settlement Operation - State Plan (Annual Plan and Ninth Plan)			
02 - Setting up of Land Tribunal	1,98.00	8.48	- 1,89.52
0600 - Strengthening of Revenue Administration and updating of Land Records - Modernisation of Survey Works- Construction of Record Room at Village level office	3,40.00	98.13	- 2,41.87
Reasons for saving in all the above cases have not been intimated (August, 1999).			
800 - Other Expenditure - Non-Plan			
901 - Lump provision for transfer of arrears of pay to the G.P.F			
O	..		
S	81,97.00		
902 - Lump provision for Revision of Pay Scale and other benefits			
O	..		
S	21,20.55		

The fund created by supplementary provision in the above two cases was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire fund in both the cases have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2029 - Land Revenue -			
001 - Direction and Administration - Non-Plan			
General Establishment -			
(a) Land Acquisition			
01 (I) Excluding Damodar Valley Corporation			
O	13,80.80		
R	- 4.71		
(b) Certificate Establishment	3,54.80	7,49.05	+ 3,94.25
102 - Survey and Settlement Operation -			
03 - Settlement operation in connection with Estates Acquisition and Land Reform Scheme	129,05.30	183,88.53	+ 54,83.23

Grant No. 7 - Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
105 -	Management of Ex-Zamindary Estates – Non-Plan		
	Temporary Establishment and other charges for payment of compensation –		
02 -	Final Compensation	5,74.00	6,45.24 +71.24

Reasons for anticipated saving through surrender in the first case and excess in the other cases have not been intimated (August, 1999).

Revenue (Charged)

(i) In view of overall of *Rs.1.00 lakh* in the appropriation, supplementary provision of *Rs.2.68 lakhs* obtained in March, 1999 proved excessive.

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

Capital (Voted)

(i) No portion of the saving of *Rs.48.59 lakhs* in the grant was surrendered by the department during the year.

Capital (Charged)

(i) The entire provision of *Rs.1.00 lakh* in the appropriation was neither surrendered nor utilised by the department during the year.

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2030 - Stamps and Registration-			
Original	Rs. 29,75,60,000		
Supplementary	10,00,75,000		
Amount surrendered during the year		..	..
	39,76,35,000	34,39,30,826	- 5,37,04,174
			Nil

Notes and Comments -

(i) In view of overall saving of Rs 5.37.04 lakhs in the grant, supplementary provision of Rs 10,00.75 lakhs obtained in March, 1999 proved excessive.

(ii) No portion of the saving of Rs 5,37.04 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 -
2030 - Stamps and Registration -			
03 - Registration - Non-Plan			
800 - Other Expenditure -			
901 - Lump provision for transfer of arrears of pay to the G.P. Fund			
O		..	
S	10,00.75	..	- 10,00.75

Creation of fund by supplementary provision in March, 1999 was required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of fund have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2030 - Stamps and Registration -			
03 - Registration - Non-Plan			
001 - Direction and Administration -			
01 - Superintendence	48.90	89.74	+ 40.84
02 - District Charges	25,55.00	29,70.32	+ 4,15.32

Reasons for excess in the above cases have not been intimated (August, 1999)

**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.
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REVENUE -

Major Head : 2035 - Collection of Other Taxes on Property and Capital Transactions -

	Rs.			
Original	32,00,000	52,01,000	43,92,302	- 8,08,698
Supplementary	20,01,000			
Amount surrendered during the year		..	..	Nil

Notes and Comments -

- (i) In view of overall saving of Rs.8.09 lakhs in the grant, supplementary provision of Rs.20.01 lakhs obtained in March, 1999 proved excessive.
- (ii) No portion of the saving of Rs.8.09 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 rupces)	Saving -
2035 – Collection of Other Taxes on Property and Capital Transactions –			
800 - Other Expenditure - Non-Plan			
901 - Lump provision for transfer of arrears of Pay to the G.P. Fund			
O	..	14.00	- 14.00
S	14.00		

Grant No. 9 – Concl'd.

Creation of fund by supplementary provision was required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire fund have not been intimated (August, 1999).

(iv) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2035 – Collection of Other Taxes on Property and Capital Transactions –			
101 - Taxes on Immovable Property other than Agricultural Land –			
Non-Plan			
01 - Administration of the West Bengal Multistoreyed Buildings Tax Act			
O 31.50]	31.51	43.92	+ 12.41
S 0.01]			

Enhancement of fund by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for eventual excess have not been intimated (August, 1999).

Grant No. 10 - State Excise (All voted)

Section and Major Head		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -				
Major Head : 2039 - State Excise-				
Original	Rs. 30,36,00,000	38,92,00,000	29,10,08,933	- 9,81,91,067
Supplementary	8,56,00,000			
Amount surrendered during the year		..	..	Nil

Notes and Comments -

(i) In view of overall saving of Rs.9,81.91 lakhs in the grant, supplementary provision of Rs.8,56.00 lakhs obtained in March, 1999 proved fully unjustified..

(ii) No portion of the saving of Rs.9,81.91lakhs 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 -
2039 - State Excise -			
001 - Direction and Administration -			
Non-Plan			
1. Superintendence	11,38.00	8,52.64	- 2,85.36
Reasons for saving have not been intimated (August, 1999).			

**800 - Other Expenditure-
Non-Plan**

0780 - Provision for Purchase of Motor Vehicles	1,00.00	..	- 1,00.00
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Reasons for non-utilisation of entire fund have not been intimated (August, 1999).

Grant No. 10 - Concl'd.

Section and Major Head		Total grant Rs.	Actual expenditure Rs.	Saving - Rs.
901 -	Lump provision for Transfer of Arrears of Pay to the G.P.Fund-			
	O			
	S	8,56.00		
	R	- 2,73.00		
		5,83.00		- 5,83.00

Creation of fund by supplementary provision in March, 1999 and anticipated saving due to re-appropriation to salary head were stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of the residual fund was stated to be due to late allotment of the same by the Controlling department.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2039 - State Excise -			
001 - Direction and Administration - Non-Plan			
02 - District Charges			
O	17,35.00		
R	2,73.00		
	20,08.00	20,08.63	+ 0.63

Anticipated excess was stated to be due to re-appropriation to salary heads and other benefits. Reasons for final excess have not been intimated (August, 1999).

Grant No. 11 – Taxes on Sales, Trades, etc.(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2040 – Taxes on Sales, Trades, etc. --			
	Rs.		
Original	46,94,41,000		
Supplementary	23,62.65,000		
	70,57,06,000	60,81,74,841	- 9,75,31,159
Amount surrendered during the year			Nil

Notes and Comments -

(i) In view of overall saving of Rs.9,75.31 lakhs in the grant, supplementary provision of Rs.23,62.65 lakhs obtained in March, 1999 proved excessive.

(ii) No portion of the huge saving of Rs.9,75.31 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 -
2040-Taxes on Sales, Trades, etc.--			
001- Direction and Administration--			
State Plan (Annual Plan and Ninth Plan)			
01. Computerisation for Sales Tax Complex at Belehata, Calcutta			
O	1,00.00		
S	1,00.00		
	2,00.00		- 2,00.00
800 - Other Expenditure -- Non-Plan			
901 . Lump provision for Transfer of Arrears of Pay to the G.P. Fund			
O	..		
S	17,61.00		
	17,61.00		- 17,61.00
902 . Lump provision for Revision of Pay Scales and other Benefits			
O	..		
S	4,78.00		
	4,78.00		- 4,78.00

Creation of funds in the above cases by supplementary provision in March, 1999 was stated to be required for meeting larger establishment charges and implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire provision in all the three cases have not been intimated (August, 1999).

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

Grant No. 11 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	.Excess +
2040 – Taxes on Sales, Trades, etc. –			
001 - Direction and Administration –			
Non-Plan			
01. Commercial Taxes Directorate			
O	6,55.94	8,09.89	+ 1,30.30
S	23.65		
	6,79.59		

Augmentation of fund by supplementary provision in March, 1999 was stated to be required for meeting larger establishment charges and implementation of revised pay scales and other benefits. Reasons for eventual excess have not been intimated (August, 1999).

02. Bureau of Investigation	1,34.99	1,79.58	+ 44.59
101 - Collection Charges -			
Non-Plan			
01. General Establishment	37,06.55	50,36.74	+ 13,30.19

Reasons for excess in the above two cases have not been intimated (August, 1999):

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2041 - Taxes on Vehicles -			
Original	6,39,50,000	8,68,50,000	7,33,97,338
Supplementary	2,29,00,000			- 1,34,52,662
Amount surrendered during the year		..	..
			Nil

Notes and Comments -

(i) In view of overall saving of Rs. 1,34.53 lakhs in the grant, supplementary provision of Rs 2,29.00 lakhs obtained in March, 1999 proved excessive.

(ii) No portion of the saving of Rs. 1,34.53 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 -
2041-Taxes on Vehicles-			
800 - Other Expenditure - Non-Plan			
901 - Lump provision for Transfer of Arrears to the G.P. Fund			
O	..	..	- 2,27.00
S	2,27.00		

Creation of fund by supplementary provision in March, 1999 was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of the entire provision have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2041-Taxes on Vehicles-			
001- Direction and Administration- Non-Plan			
1. Public Vehicles Department	3,62.90	4,47.37	+ 84.47
Reasons for excess have not been intimated (August, 1999).			

**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.
REVENUE -			
Major Head : 2045 - Other Taxes and Duties on Commodities and Services -			
Original	6,21,56,000	22,94,43,000	9,45,29,257 - 13,49,13,743
Supplementary	16,72,87,000		
Amount surrendered during the year	..	..	41,93,861

Notes and Comments -

(i) In view of overall saving of Rs.13,49.14 lakhs in the grant, supplementary provision of Rs.16,72.87 lakhs obtained in March, 1999 proved too excessive.

(ii).Against the available saving of Rs.13,49.14 lakhs in the grant, a very negligible amount of Rs.41.94 lakhs was surrendered by the department during the year.

(iii) Significant saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2045-Other Taxes and Duties on Commodities Services-			
103- Collection Charges-			
Electricity Duty-			
Non-Plan			
04. Charges connected with the Administration of the Bengal Electricity Duty Act, 1935-			
O	75.55	55.46	- 27.64
S	7.55		
	83.10		

Augmentation of fund by supplementary provision in March, 1999 was stated to be required for implementation of revised pay scales and other benefits. Reasons for eventual saving have not been intimated (August, 1999).

State Plan (Annual Plan and Ninth Plan)

01 - Director Electricity			
O	25.00	..	..
R	- 25.00	..	..

Reasons for withdrawal of entire provision through surrender have not been intimated (August, 1999).

800 - Other Expenditure -
Non-Plan

Grant No. 13 - Concl:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
901 - Lump provision for transfer of Arrears of Pay to G.P.Fund			
O		..	
S	5,42.00	..	- 5,42.00
902 - Lump provision for Revision of Pay Scales and other Benefits			
O		..	
S	7,48.00	..	- 7,48.00

Creation of fund by supplementary provision in March, 1999 in the above cases was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire provision in both the cases have not been intimated (August, 1999).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2047 - Other Fiscal Services-			
Original	8,44,00,000		
Supplementary	1,99,80,000		
Amount surrendered during the year	..	..	Nil

Notes and Comments -

(i) In view of overall saving of Rs. 41.65 lakhs in the grant, supplementary provision of Rs. 1,99.80 lakhs obtained in March, 1999 proved excessive.

(ii) No portion of the saving of Rs. 41.65 lakhs in the grant was surrendered during the year by the department during the year.

(iii) Though the final saving in the grant was within the permissible limit, significant saving/excess occurred in the following cases.

(iii) Saving :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2047 - Other Fiscal Services -			
800 - Other Expenditure -			
Non-Plan			
901 - Lump provision for transfer of arrears of Pay to the G.P. Fund			
O			
S	1,62.00	..	- 1,62.00

Creation of fund by supplementary provision was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire fund have not been intimated (August, 1999).

Grant No 14 - Concid

(v) Excess :	Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2047 - Other Fiscal Services -					
103 -	Promotion of Small Savings - Non-Plan				
01 -	Promotion of Small Savings				
	O	8,44.00			
	S	26.80	8,70.80	10,02.15	+ 1,31.35

Augmentation of fund by supplementary grant in March, 1999 was stated to be required for implementation of revised pay scales and other benefits. Reasons for final excess have not been intimated (August, 1999).

Grant No. 16 – Interest Payments

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2049 – Interest Payments -			
Voted -			
Original	47,00,000		
Supplementary	2,00,000		
	49,00,000	5,97,664	-43,02,336
Amount surrendered during the year	..	..	Nil
Charged			
Original	30,10,32,88,000		
Supplementary	..		
	30,10,32,88,000	29,49,80,44,254	-60,52,43,746
Amount surrendered during the year	...	...	2,90,000

Notes and Comments -

Voted grant -

(i) In view of overall saving of Rs 43.02 lakhs in the grant supplementary provision of Rs. 2.00 lakhs obtained in March, 1999 proved unnecessary.

(ii) No portion of the saving of Rs.43.02 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 -
2049-Interest Payment			
701 – Miscellaneous-			
0145-Interest on Compensation money payable to Land holders (Voted)	45.00	3.20	-41.80

Reasons for saving have not been communicated (August, 1999)

Charged Appropriation

(i) Out of overall saving Rs 60,52.44 lakhs in the appropriation Rs 2.90 lakhs only were surrendered by the department during the year.

(iii) Saving occurred mainly under::

Grant No. 16 –.Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving-
2049-Interest Payments-			
01-Interest on Internal Debt- 101-Interest on Market Loans	516.31.00	488.78.20	-27.52.80
200-Interest on other Internal Debts-			
(I) Cash Credit and Ways and Means Advances-			
0245-Interest on ways and Means advances from Reserve Bank of India	10,00.00	75.08	-9,24.92
0345-Interest on Short fall and overdraft	2,00.00	13.33	-1,86.67
(ii) Other items-			
0145-Interest on loans from Life Insurance Corporation of India	12,50.00	12,20.94	-29.06
Reasons for saving in the above cases have not been intimated (August, 1999)			
0245-Interest on loans from the General Insurance Corporation of India			
<i>O</i>	5,50.00		
<i>R</i>	-2.90		
	5,47.10	4,23.38	-1,23.72
Anticipated saving was attributed to payment of the entire balance amount of Interest to N.I.C. Ltd. And NIAC Ltd. On 3.3.98 i.e. during 1997-98. Reasons for final saving have not been intimated (August, 1999).			
0645-Interst on Loans from National Co-operative development Corporation	8,50.00	8,36.38	-13.62
1345-Interest on lonas from National Bank for Agriculture and Rural Development.(ch)	73.00	0.14	-72.86

Grant No. 16 --Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving-
1545-Interest on loans from Cooperative Bank for Agriculture and Rural Development under Scheme of Debt Relief to farmers.	30.00	...	-30.00
1745-Interest on loans from Rural Infrastructure Development Fund (NABARD).	15.00.00	10,28.33	-4,71.67
305-Management of Debt-			
0145-Expenditure connected with the issue of new loans	50.00	...	-50.00
Reasons for saving in the first, second and fourth cases and non-utilisation of entire fund in third and fifth cases have not been intimated (August, 1999).			
03-Interest on Small Savings, Provident Funds etc.			
104-Interest on State Provident Fund-			
0145-Interest on General Provident Fund	155.00.00	152,63.08	-2,36.92
0445-Interest on All India Service Provident Fund	2.80.00	1,34.00	-1,46.00
0545-Interest on Contributory Provident Fund	37.00	8.50	-28.50
04-Interest on Loans and Advances from Central Government			
101-Interest on Loans for State Union Territory Plan Schemes-			
0145-Interest on Block Loans-			
Interest on –			
(i) Loans for State Plan Scheme (Charged)			
(ii) Additional Central Assistance for IAD/IBRD Assisted Schemes in the State Plan (Charged)			
(iii) Special Advance Assistance for Irrigation Project (Charged)	492,43.34	461,61.55	-30,81.79
(iv) Special Loan for Accelerated Development of Hill Areas (Charged)			
(v) Advance Plan Assistance for Flood Relief.			
103-Interest on loans for Centrally Sponsored Schemes-			
0145-Interest on loans for integrated development of Small and Medium Towns	1,65.17	1,34.78	-30.39
0945-Interest on loans for minor Irrigation, Soil Conservation and Area Development-			

Grant No. 16 --Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving-
Soil Conservation Schemes			
(i) Loans for Soil Conservation Works in the river catchment area of Kangsabati, Tista, Ganga etc. rivers.	81.41	46.62	-34.79
(iv) National Watershed Development Project for Rainfed Areas (NWDPR)	88.10	68.38	-19.72

Reasons for saving in the above cases have not been intimated (August, 1999)

104-Interest on loans for Non-Plan Schemes-

0345-Interest on Loans for share of Small Saving Collections	1560,13.42	1546,00.58	-14,12.84
0545-Interest on Loans for House Building Advances to All India Services Officers	20.94	2.02	-18.92

3545-Interest on loans for Roads and Bridges-

(i) Loans for construction of Second Bridge over Hooghly river including Kona Express Way	20,47.92	19,26.36	-1,21.56
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Reasons for saving in the above cases have not been communicated (August, 1999)

60-Interest on deposits

0245-Interest on Provident Fund Deposits	108,00.00	100,36.32	-7,63.68
0445-Interests on Deposits of Co-operatives	30.00	..	-30.00

Reasons for saving in the first case and non-utilisation of entire fund in the last one have not been reported (August, 1999).

701-Miscellaneous-

0345-Interest on 5% Urban Land Ceiling (West Bengal) Bond	20.00	10.23	-9.77
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Reasons for saving have not been intimated, (August, 1999)

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

Grant No. 16 –.Conclld

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess +
04-Interest on Loans and Advances from Central Government			
103-Interest on Loans for Centrally Sponsored Schemes			
0445-Interest on Loans for Transmission Scheme-			
i) Loans for Inter-State Transmission Scheme	2,51.85	2,60.96	+9.11

Reasons for incurring expenditure without budget provision have not been intimated (August, 1999)

104-Interest on Loans for Non Plan Schemes-

0445-Interest on Loans for modernisation of Police Force	82.79	88.34	+5.55
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Reasons for excess have not been intimated (August, 1999)

3445-Interest on Loans for Roads and Bridges	..	43,20.65	+43,20.65
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Reasons for incurring expenditure without budget provision resulting final excess have not been intimated (August, 1999)

701-Miscellaneous-

0545-Other items	1,70.00	3,49.17	+1,79.17
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Reasons for excess have not been intimated (August, 1999)

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

Section and Major Head	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2051 – Public Service Commission-			
<i>Original</i>	3,88,30,000	5,43,50,000	5,16,00,811
<i>Supplementary</i>	1,55,20,000			-27,49,189
Amount surrendered during the year	...	...	Nil

Notes and Comments :-

(i) No portion of the saving of Rs.27.49 lakhs in the appropriation was surrendered by the department during the year.

(ii) In view of overall saving of Rs.27.49 lakhs in the appropriation, supplementary provision of Rs.1,55.20 lakhs obtained in March, 1999 proved excessive.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2051 - Public Service Commission -			
800 - Other Expenditure -			
901 - Lump provision for transfer of arrears of pay to the G.P. Fund			
<i>O</i>	1,15.00	..	- 1,15.00
<i>S</i>				1,15.00
902 - Lump provision for Revision of Pay Scales and other Benefits			
<i>O</i>	35.00	..	- 35.00
<i>S</i>				35.00

Creation of fund in the above cases by obtaining supplementary provision in March, 1999 was stated to be required for implementation of pay scales and other benefits. Reasons for non-utilisation of entire provision in both the cases have not been intimated (August, 1999).

Grant No. 17. Concl'd.

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
2051 - Public Service Commission - Non-Plan			
102 - State Public Service Commission -			
O	3,88.30		
S	5.20		
	3,93.50	5,16.01	+ 1,22.51

Enhancement of fund by obtaining supplementary provision in March, 1999, was stated to be required for implementation of revised pay scales and other benefits. Reasons for final excess have not been intimated (August, 1999).

Grant No. 18- Secretariat-General Services

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2052 – Secretariat General Services -			
Voted -			
Original	44,31,00,000	63,04,00,000	47,06,01,543
Supplementary	18,73,00,000		
Amount surrendered during the year			1,08,63,345
Charged -			
Original	..	5,00,000	5,00,000
Supplementary	5,00,000		
Amount surrendered during the year			Nil

Notes and Comments -

Voted grant -

(i) In view of overall saving of Rs.15,97.98 lakhs in the grant, supplementary provision of Rs.18,73.00 lakhs obtained in March, 1999 proved excessive.

(ii) Out of available saving of Rs.15,97.98 lakhs in the grant, a negligible amount of Rs.1,08.63 lakhs was surrendered by the department during the year.

(iii) Substantial saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2052 – Secretariat-General Services—			
800 - Other Expenditure -			
Non-Plan			
901 - Lump provision for transfer of Arrears to the G.P Fund			
O	..	1,29.00	..
S	1,29.00		
..			- 1,29.00
902 - Lump provision for Revision of Pay Scales and Other Benefits			
O	..	17,04.62	..
S	17,24.00		
R	- 19.38		
..			- 17,04.62

Creation of fund by supplementary provision in March, 1999 in both the cases and anticipated saving due to re-appropriation to salary heads in the second case was stated to be required for revision of pay scales and other benefits.

Reasons for non-utilisation of entire fund for the 1st case and residual balance for the second case have not been intimated (August, 1999).

Grant No. 18-Concl'd

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

Major Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2052 – Secretariat General Services -				
090 -	Secretariat - Non-Plan			
04 -	Finance Department (including Department of Excise)			
	O	16,30.30		
	S	7.85		
		16,38.15	18,07.86	+ 1,69.71
Augmentation of fund by supplementary provision in March, 1999 was stated to be required for larger establishment charges. Reasons for excess have not been intimated (August, 1999).				
09 -	Department of Land and Land Reforms			
	O	4,63.30		
	R	15.67		
		4,78.97	5,07.93	+ 28.96
12 -	Department of Food and Supplies			
	O	3,04.90		
	R	- 27.04		
		2,77.86	3,47.60	+ 69.74

Reasons for enhancement and reduction of fund by re-appropriation and surrender in the first and second cases respectively and the same for final excess in both the cases have not been intimated (August, 1999).

Charged appropriation:

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

Grant No. 19 - District Administration (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2053 - District Administration -			
Original	39,98,00,000		
Supplementary	23,04,87,000		
	63,02,87,000	56,21,03,262	- 6,81,83,738
Amount surrendered during the year	..	..	Nil

Notes and Comments -

(i) In view of overall saving of Rs.6,81.84 lakhs in the grant, supplementary provision of Rs.23,04.87 lakhs obtained in March, 1999 proved excessive.

(ii) No portion of the saving of Rs.6,81.84 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)	Savings -
800 - Other Expenditure-			
Non-Plan			
901 - Lump provision for Transfer of Arrears Pay to the G.P Fund.			
O			
S	17,53.00		- 17,53.00
902 - Lump provision for Revision of Pay Scales and Other Benefits			
O			
S	5,21.00		- 5,21.00

Creation of funds in the above cases by supplementary provision in March, 1999 was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire provision in both cases have not been intimated(August, 1999).

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

Grant No. 19 – Concl.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2053-District Administration-				
093 - District Establishment -				
Non-plan				
01. General Establishment -				
O	28,27.00			
S	20.00	28,47.00	40,70.20	+ 12,23.20
094 - Other Establishments -				
Non-Plan				
01 Sub-divisional Establishment				
O	10,72.28			
S	10.72	10,83.00	14,26.27	+ 3,43.27

Augmentation of fund by supplementary provision in March, 1999 was required for meeting larger establishment charges.

Reasons for excess in the above cases have not been intimated (August, 1999).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2054 - Treasury and Accounts Administration -			
Original	33,49,45,000		
Supplementary	14,24,46,000		
Amount surrendered during the year	..	..	20,83,900

Notes and Comments -

(i) In view of overall saving of Rs. 4,79.11 lakhs in the grant, supplementary provision of Rs 14,24.46 lakhs obtained in March, 1999 by the department proved excessive.

(ii) Against the available saving of Rs. 4,79.11 lakhs in the grant, a negligible amount of Rs.20.84 lakhs was surrendered by the department during the year.

(iii) Significant saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2054- Treasury and Accounts Administration			
097 - Treasury Establishment - State Plan (Annual Plan and Ninth Plan)			
02. Computerisation of Treasuries as recommended by the Tenth Finance Commission (Up gradation of standards of Administration)	34.25		- 34.25
098. Local Fund Audit Non-Plan			
1. Examiner and Assistant Examiner	56.95		- 56.95
Reasons for non-utilisation of entire provision in both the above cases have not been intimated(August,1999).			

Grant No. 20 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 - Other Expenditure - Non-Plan			
901 - Lump provision for Transfer of Arrears of Pay to the G.P. Fund			
O		..	
S	10,45.00	..	- 10,45.00
902 - Lump provision for revision of Pay Scales and Other Benefits			
O		..	
S	1,52.00	..	- 1,52.00

Creation of fund by supplementary provision in March, 1999 was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire provision in the above cases have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2054 - Treasury and Accounts Administration -			
096 - Pay and Accounts Offices - Non-Plan			
01 - Calcutta Pay and Accounts Office	4,98.35	5,23.00	+ 24.65
097 - Treasury Establishment - Non-Plan			
05 - Other Treasuries	24,06.17	30,75.38	+ 6.69.21
098 - Local Fund Audit - Non-Plan			
02 - Establishment Charges payable to the Government of India for the cost of Local Fund Audit	1,20.00	2,26.03	+ 1,06.03

Reasons for excess in the above cases have not been intimated (August, 1999).

Grant No. 21 - Police

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2055 - Police -			
Rs.			
Voted -			
Original	748,15,85,000	} 1067,65,85,000	838,31,77,030
Supplementary	319,50,00,000		
Amount surrendered during the year			..
Charged -			
Original	..	} 2,45,418	2,45,418
Supplementary	2,45,418		
Amount surrendered during the year			..
			Nil
			Nil

Notes and Comments -

Voted -

(i) In view of the overall saving of Rs. 229,34.08 lakhs under the grant, supplementary provision of Rs. 319,50.00 lakhs obtained in March, 1999 appeared too excessive.

(ii) No portion of the huge saving of Rs. 2,29,34.08 lakhs in the grant was surrendered by the department during the year.

(iv) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2055 - Police -			
101 - Criminal Investigation and Vigilance - Non-Plan			
03- Police Computer Centre	71.95	..	-71.95
Reasons for non-utilisation of entire fund have not been intimated (August, 1999).			
108 - State Headquarters Police - Non-Plan			
02- Public Vehicles Department (Service Depot)	2,96.50	77.29	-2,19.21
07- Extra Police Force etc., appointed in connection with emergency	1,32.00	39.16	-92.84

Reasons for saving in the above cases have not been intimated (August, 1999).

Grant No. 21 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Ninth Plan)			
01- Calcutta Police	50.00	..	-50.00
Reasons for non-utilisation of entire fund have not been intimated (August, 1999).			
113 - Welfare of Police Personnel - Non-Plan			
02- Hospitals for District Police	3,68.50	2,17.88	-1,50.62
04- Supply of food staff to Police Force at Concessional rates -			
(i) State Headquarters Police	13,25.00	10,33.56	-2,91.44
(ii) District Police	44,00.00	35,05.22	- 8,94.78
115 - Modernisation of Police Force.- Non-Plan			
01 - Scheme for Modernisation of Police Force-			
51- Motor Vehicles]			
52- Tools and Plant]	4,25.00	3,50.43	-74.57
Reasons for savings in the above cases have not been intimated (August, 1999).			
800 - Other Expenditure - Non-Plan			
05 - Cost of Police Force, etc employed for Cordoning work	9,27.30	6,02.58	- 3,24.72
06- Anti-Hijacking measures	5,24.50	2,68.16	- 2,56.34
Reasons for saving in both the cases have not been intimated (August, 1999).			
901- Lump provision for transfer of arrear pay to G.P. Fund			
O			
S	259,06.00	..	-259,06.00
902-Lump provision for revision of pay scale			
O			
S	58,72.00	11.15	-58,60.85

Grant No. 21 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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Creation of funds by obtaining supplementary provision in March, 1999 was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire fund in the first case and eventual saving in the later have not been intimated (August, 1999).

State Plan (Annual Plan and Ninth Plan)

10-Upgrade of Police Morgues	50.00	..	-50.00
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Reasons for non-utilisation of entire fund have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2055 - Police -			
001 - Direction and Administration - Non-Plan			
01 - State Headquarters Police	11,17.70	14,07.90	+2,90.20
02 - District Police	10,43.30	16,71.18	+6,27.88
003-Education and Training- Non-Plan			
02-District Police	2,45.00	3,92.68	+1,47.68
101-Criminal Investigation and Vigilance- Non-Plan			
01-Criminal Investigation Department (Excluding Forensic Science Laboratory)	13,16.55	16,11.96	+2,95.41
02-Forensic Science Laboratory (Including Jalpaiguri)	1,01.50	2,92.45	+1,90.95
102-Central Reserve Police- Non-Plan			
Adjustment for deployment of Central Reserve Police Force	3,50.00	16,44.29	+12,94.29
104-Special Police- Non-Plan			
01-Eastern Frontier Rifles (Bengal Battalion)	17,60.25	20,47.12	+2,86.87
108-State Headquarters' Police- Non-Plan			
01-Calcutta Police	155,90.00	176,53.40	+20,63.40

Reasons for excess in the above cases have not been intimated (August, 1999).

Grant No. 21 – Concl..

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
109-District Police- Non-Plan 01-West Bengal Police Voted				
O	390,14.00	391,55.00	446,29.61	+54,74.61
S	1,41.00			

Augmentation of fund by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for eventual excess have not been intimated (August, 1999).

02-Extra Police Force appointed in connection with emergency		2,27.50	4,82.52	+2,55.02
800 - Other Expenditure - Non-Plan 02-Additional Police appointed for the performance of agency functions		7,35.00	11,92.11	+4,57.11
04 - Additional Police for Enforcement Branch		10,08.00	11,35.26	+1,27.26

Reasons for excess in the above cases have not been intimated (August, 1999).

Charged Appropriation-

Fund created by obtaining supplementary appropriation in March, 1999 for payment of decretal dues was fully utilised by the department during the year.

Grant No. 22 - Jails

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2056 - Jails -			
Voted -			
Original	48,17,00,000		
Supplementary	10,65,60,000		
	58,82,60,000	43,26,43,655	- 15,56,16,345
Amount surrendered during the year	..	..	Nil
Charged-			
Original	..		
Supplementary	1,00,000	1,00,000	..
Amount surrendered during the year	..	..	Nil

Notes and Comments -

Voted grant

- (i) In view of overall saving of Rs.15,56.16 lakhs in the grant, supplementary provision of Rs.10,65.60 lakhs obtained in March, 1999 proved wholly unnecessary.
- (ii) No portion of the saving of Rs.15,56.16 lakhs in the grant was surrendered by the department during the year.
- (iii) Like this years saving (26% of total provision), significant saving of about 27% of total provision was noticed during the previous year. This indicates defective control over budgetary management.
- (iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2056 - Jails —			
101 - Jails -			
Non-Plan			
01. Presidency Jail			
O	6,22.55		
S	22.53		
	6,45.08	5,31.74	- 1,13.34
02. Central Jails			
O	15,37.00		
S	36.38		
	15,73.38	13,67.01	- 2,06.37

Grant No. 22 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
102. Jail Manufactures-			
Non-Plan			
01. Clerical and Mechanical Establishment			
O	80.70	83.99	25.82
S	3.29			- 58.17

Augmentation of funds by supplementary provision in the above cases was stated to be required for meeting larger establishment charges. Reasons for final saving in all the cases have not been intimated (August, 1999).

800 - Other Expenditure -

Non-Plan			
901 - Lump provision for transfer of arrears to the G.P. Fund			
O	..	7,87.00	..
S	7,87.00			- 7,87.00
902 - Lump provision for revision of pay scale and other benefits			
O	..	97.00	..
S	97.00			- 97.00

Creation of fund by obtaining supplementary provision in the above cases was stated to be required for implementation of revised pay scales and other retirement benefits. Reasons for non-utilisation of entire provision have not been intimated (August, 1999).

State Plan (Annual Plan and Ninth Plan)

10.80. Modernisation of Prison Administration	2,02.00	93.89	- 1,08.11
11.80. Miscellaneous Development Works	75.00	..	- 75.00
Central Sector (New Schemes)			
12.80 Modernisation of Prison Administration	2,58.00	19.55	- 2,38.45

Reasons for non-utilisation of entire fund in the second cases and those for saving in the first and third cases have not been intimated (August, 1999).

Grant No. 22 – Concl'd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2056 – Jails –			
001 - Direction and Administration - Non-Plan			
01 - Superintendence			
O	56.85		
S	2.05		
	58.90	1,11.80	+ 52.90
101 - Jails - Non-Plan			
04. Subsidiary Jails			
O	6,03.30		
S	23.50		
	6,26.80	7,72.23	+ 1,45.43

Enhancement of fund by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for eventual excess in both the cases have not been intimated (August, 1999).

Charged Appropriation-

(i) Fund created by supplementary provision in March, 1999 for recoupment of advance taken from the Contingency Fund was fully utilised by the department during the year.

Grant No. 24-Stationery and Printing

Section and Major head	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving- Rs.
REVENUE			
Major Head :			
2058-Stationery and Printing			
Rs.			
Voted			
Original 12,96,00,000	19,29,70,000	14,64,53,912	-4,65,16,088
Supplementary 6,33,70,000			
Amount surrendered during the year	..	..	34,79,500
Original ..	8000	8157	+157
Supplementary 8000			
Amount surrendered during the year	..	..	Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs. 4,65.16 lakhs in the grant, supplementary provision of Rs. 6,33.70 lakhs obtained in March, 1999 proved unnecessary.
- (ii) Out of overall saving of Rs. 4,65.16 lakhs in the grant the department surrendered Rs. 34.79 lakhs only during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
2058-Stationery and printing			
101-Purchase and supply of Stationery Stores - Non-Plan			

Grant No. 24-contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
02-Purchase of Stationery and Stores			
O 2,48.00]	2,40.47	53.46	-1,87.01
R -7.53]			

Reasons for anticipated as well as eventual saving have not been intimated (August 1999)

**103-Government Presses-
State Plan (Annual Plan and
Ninth Plan)**

**01 Modernisation of Machinery
of West Bengal
Government Press-Alipore**

O 15.00]	2.73	..	-2.73
R -12.27]			

Reasons for anticipated saving as well as non-utilisation of the rest of the provisions have not been intimated (August, 1999).

800-Other Expenditure

1 Purchase of plain paper used with stamps	10.05	..	-10.05
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Reasons for non-utilisation of entire provision have not been intimated (August, 1999).

**901-Lump Provision for
transfer of arrears of Pay to
the G.P. Fund**

O ..]	4,88.00	..	-4,88.00
S 4.88.00]			

**902-Lump Provision for
Revision of Pay Scale and
other benefits**

O ..]	1,45.70	..	-1,45.70
S 1,45.70]			

Creation of funds by supplementary provisions in March, 1999 in the above cases was stated to be required for implementation of revised pay scales and other benefits.

Reasons for non-utilisation of entire funds in both the cases have not been intimated (August, 1999)

Grant No. 24-concl'd.

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess +
2058-Stationery and Printing-			
101-Purchase and Supply of Stationery Stores- Non-Plan			
01-Stationery Offices and Stores	56.28	76.79	+20.51
103-Government Presses- Non-Plan			
01-West Bengal Government Press-Alipore	5,74.00	8,68.35	+2,94.35
03-Secretary to Government Press	19.93	35.76	+15.83
05-Setting up of a new press for printing work of the Legislature, High Court, etc. at Kadapara	1,40.85	183.81	+42.96
06-Setting up of a new Press at Darjeeling	29.50	45.13	+15.63
105-Government Publication- Non-Plan			
01-Publication Branch	12.05	26.07	+14.02

Reasons for excess in the above cases have not been intimated (August, 1999)

Charged appropriation :

- (i) The expenditure exceeded the appropriation by Rs. 157, the excess requires regularisation.
- (ii) In view of excess in the appropriation supplementary appropriation taken for creating the fund proved inadequate.

Grant No. 25 - Public Works

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2059 - Public Works, 2205 - Art and Culture, 2216 - Housing, 2853 - Non-Ferrous Mining and Metallurgical Industries -			
Voted -	Rs.		
Original	205,67,18,000	} 285,65,29,000	262,10,74,881
Supplementary	79,98,11,000		
Amount surrendered during the year	...	...	14,19,968
Charged -			
Original	2,82,58,000	} 2,82,58,000	2,18,30,095
Supplementary	..		
Amount surrendered during the year	...	...	Nil
CAPITAL -			
Major Heads : 4059 - Capital Outlay on Public Works, 4202 - Capital Outlay on Education, Sports, Art and Culture, 4210 - Capital Outlay on Medical and Public Health, 4211 - Capital Outlay on Family Welfare, 4216 - Capital Outlay on Housing, 4220 - Capital Outlay on Information and Publicity, 4250 - Capital Outlay on Other Social Services, 4403 - Capital Outlay on Animal Husbandry, 4404 - Capital Outlay on Dairy Development, 4408 - Capital Outlay on Food, Storage and Warehousing, 4851 - Capital Outlay on Village and Small Industries -			
Voted -			
Original	180,35,30,000	} 180,35,30,000	115,75,47,148
Supplementary	..		
Amount surrendered during the year	...	...	2,13,56,567
Charged -			
Original	8,00,000	} 2,78,38,177	2,69,97,768
Supplementary	2,70,38,177		
Amount surrendered during the year	...	...	Nil

Notes and Comments -

Revenue (Voted grant)

(i) In view of overall saving of Rs. 23,54.54 lakhs in the grant, supplementary provision of Rs. 79,98.11 lakhs obtained in March, 1999 by the department proved excessive.

(ii) Against the available saving of Rs. 23,54.54 lakhs in the grant, a sum of Rs. 14.20 lakhs only was surrendered by the department during the year.

(iii) In a good number of cases marked (*) recurrence of saving/excess for last few years indicates lack of financial management on behalf of the Controlling Authority.

(iv) Significant saving occurred mainly under :-

Grant No. 25 – Contd.

Head		Total grant	Actual expenditure (In lakhs of ruppes)	Saving-
2059 - Public Works -				
01 - Office Buildings -				
053 - Maintenance and Repairs - Non-Plan				
03. Maintenance of other Government non-residential Buildings (P. W. D.) *				
O	42,36.20			
S	5,34.00	47,70.20	38,97.91	-8,72.29
05. Maintenance of other Government non- residential Buildings (Construction Board Directorate)				
O	4,50.00			
S	50.00	5,00.00	457.54	-42.46
State Plan (Annual Plan, Eighth Plan and (Committed)				
1. Maintenance of Government non-residential Buildings (P.W.D.)*				
O	6,00.00			
S	60.00	6,60.00	38.10	-6,21.90

Augmentation of fund by supplementary provision in March, 1999 in the above cases was stated to be required for maintenance and repairs of Government Buildings. Reasons for huge saving in any of the cases have not been intimated (August, 1999).

**101-Construction – General Pool Office Accommodation-
State Plan (Annual Plan and Ninth Plan)**

(1) Administration of Justice		50.00	5.27	-44.43
799 - Suspense - Non - Plan				
01 - Construction Board-*				
Stock		4,00.00	3,05.65	-94.35
Purchase		2,20.00	3.38	-2,16.62
Misc. Works Advance		4,14.00	3,29.94	-84.06

Reasons for significant saving in the above cases have not been intimated (August, 1999).

02-Public Works Directorate- Purchase				
O	12,00.00			
S	7,16.00	19,16.00	1,11.24	-18,04.76
80- General- 052-Machinery and Equipment- Non-Plan				
1. Construction Board				
O	1,12.35			
S		1,75.00	83.69	-91.31
2. Public Works Directorate *		5,39.00	4,80.50	-58.50

Enhancement of fund by supplementary provision in March, 1999 in the above Schemes was stated to be required for maintenance and repairs of Government Buildings. Reasons for huge saving have not been intimated (august, 1999).

Grant No. 25 – Contd.

Head	Total grant	Actual expenditure (In lakhs of ruppe)	Saving-
800-Other Expenditure- Non-Plan			
901-Lump provision for Transfer of Arrears of pay to the G. P. Fund- Transfer of Arrears of pay etc.			
O	..		
S	29,08.00	...	-29.08.00
902- Lump provision for revision of pay scales and other benefits			
O	..		
S	14,35.00	..	-14.35.00

Creation of fund by supplementary provision in March, 1999 in the above schemes was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire provision have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of ruppe)	Excess +
2059 - Public Works -			
01 - Office Buildings -			
053 - Maintenance and Repairs-* Non-Plan			
01 Maintenance of Writers Buildings etc.			
O	3,57.60		
S	25.15	3,82.75	4,54.48
11. Maintenance and repairs of Writer's Buildings, Calcutta			
O	1,00.00		
S	25.00	1,25.00	2,31.04

Enhancement of fund by supplementary provision in March, 1999 in both the schemes was stated to be required for maintenance and repairs or Writers' Buildings. No reason for excess has been intimated (August, 1999).

799 - Suspense - Non-Plan			
01 Construction Board - Cash Settlement Suspense Accounts		58.57	+58.57
Reasons for incurring expenditure without budget provision have not been intimated (August, 1999).			
02-Public Works directorate-*			
Stock	40,30.00	57,56.22	+17,26.22
Misc. Works Advance	11,00.00	11,60.66	+60.66

Reasons for huge excess in both the cases have not been intimated (August, 1999).

02-Public Works Directorate- Cash Settlement Suspense Accounts			
O	..		
S	20,00.00	20,00.00	42,53.80
			+22,53.80

Grant No. 25 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
80-General- 001-Direction and Administration- Non-Plan			
1. Direction-Construction Board	9,97.12	14,17.21	+4,20.09
2. Direction-Public Works Directorate			
O	10,17.71		
S	5.25	16,28.95	+6,05.99
3. Superintendence	4,68.24	6,17.15	+1,48.91
4. Execution	22,20.93	27,87.83	+5,66.90

Creation/augmentation of fund by supplementary provision in March, 1999 in the first and third cases was stated to be required for maintenance and repairs of Government Buildings. Reasons for final excess in all the cases have not been intimated (August, 1999).

2216 – Housing (Buildings) –
01 -Government Residential Buildings -
107- Police Housing-
2-Maintenance and Repairs-
Non-Plan

01(a) Maintenance of Government Residential Buildings-

00(1)Police Housing Scheme	79.00	1,22.33	+43.33
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Reasons for excess have not been intimated (August, 1999).

Suspense :- The expenditure under revenue (voted) grant included Rs.1,19,79.46 lakhs under the head "Suspense". The head accommodates interim transaction for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedure of transaction under the minor head have been explained in note (v) under the Revenue (voted) section of Grant No. 66 – Major and Medium Irrigation.

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

Major Head and Detailed Units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
(In lakhs of rupees)					
2059 - Public Works –					
799 - Suspense -					
Non-Plan					
(1) Construction Board -					
Purchases	- 29,21.72	3.38	1.58	+1.80	- 29,19.92
Stock	+ 10,39.12	3,05.65	3,26.74	-21.09	+10,18.03
Misc. Works Advance	+24,55.55	3,29.94	2,41.23	+88.71	+25,44.26
Cash Settlement Suspense Accounts	+1,73.79	58.57	43.12	+15.45	+1,89.24
Total :	+ 7,46.74	6,97.54	6,12.67	+84.87	+8,31.61

Grant No. 25 – Contd.

Major Head and Detailed Units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
(In lakhs of rupees)					
(2) Public Works Directorate -					
Purchases	- 2,54,61.82	1,11.24	28.24	+83.00	- 2,53,78.82
Stock	+32,01.29	57,56.22	65,24.39	-7,68.17	+ 24,33.12
Misc. Works Advance	+ 38,55.07	11,60.66	9,22.39	+ 2,38.27	+40,93.34
Cash Settlement Suspense Accounts	+31,12.09	42,53.80	38,47.40	+ 4,06.40	+ 35,18.49
Total :	-1,52,93.37	1,12,81.92	1,13,22.42	-40.50	-1,53,33.87

Revenue

(Charged Appropriation)

(i) No portion of the saving of Rs.64.28 lakhs was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2059 -Public Works -			
01 -Office Buildings -			
053-Maintenance and Repairs- Non-Plan			
07. Maintenance of Water supply to Governor's Estate	6.20	..	-6.20
101-Construction-general Pool Office Accommodation - Non-Plan			
01(1) State Legislatures	32.00	..	-32.00
80-General-			
001-Direction and Administration- Non-Plan			
4. Execution	30.88	..	-30.88

Reasons for non-utilisation of entire provision in the above cases have not been intimated (August, 1999).

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
2059 -Public Works -			
01 - Office Buildings -			
053 - Maintenance and Repairs - Non-Plan			
03. Maintenance of other Government non-residential Buildings (P.W.D.)	2,03.80	2,17.06	+ 13.26
Reasons for excess have not been intimated (August, 1999).			

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 :-

Grant No. 25 – Contd.

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

Capital (Voted) -

- (i) Out of overall saving of Rs.64,59.83 lakhs in the grant, only a negligible amount of Rs.2,13.57 lakhs was surrendered by the department during the year.
- (ii) In a good number of cases marked (*) recurrence of wide variations have been going on for last few years.
- (iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4059 - Capital Outlay on Public Works -			
01 - Office Buildings -			
101 - Construction -General Pool Accommodation - State Plan (Annual Plan and Ninth Plan)			
01 - Administration of Justice * -	3,70.00	3,13.99	-56.01
02- Land Revenue-			
(a) Upgradation of standard of Administration are recommended by the Tenth Finance Commission	1,37.00	4.00	-1,33.00
04. Sales Tax*	2,70.00	1,34.55	-1,35.45
07-Police -			
(a)State Head Quarters Police	2,33.00	1,48.83	-84.17
(c) Upgradation of standards of Administration as recommended by the Tenth Finance Commission*	2,00.00	7.47	-1,92.53
08 -Jails -			
(a)Upgradation of standards of Administration as recommended by the Tenth Finance Commission	2,40.00	66.47	- 1,73.53
(b)Others*		1,03.00	30.11
72.89			
09. Stationery and Printing	2,21.00	1,26.95	-94.05
11. Public Works-Construction Works Charged Establishment Cost	3,50.00	2,94.82	-55.18
(a) Public works Directorate	24,30.00	23,84.00	-46.00
13. Home (Civil Defence)	75.00	0.63	-74.37

Grant No. 25 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Centrally Sponsored(New Schemes)			
Administration of Justice-			
0100-Infrastructural facilities of Judiciary-			
Construction of court Buildings at different Places in West Bengal*	2,50.00	57.76	-1,92.24
0200 - Land Revenue -			
Modernisation of Survey Works, Construction of Record Rooms at Village level Office	1,50.00	..	- 1,50.00

Reasons for saving in the former case and non-utilisation of entire provision in the last one have not been intimated (August, 1999).

4202 – Capital Outlay on Education, Sports, Art and Culture (Buildings) –

01 - Office Buildings –			
State Plan (Annual Plan and Ninth Plan)			
201 - Elementary Education –			
01 - Strengthening of Administrative and supervisory staff (including Accommodation etc.) *	1,50.00	13.88	- 1,36.12
202 - Secondary Education –			
State Plan (Annual Plan and Ninth Plan)			
02 Development of Government Secondary Schools *	1,50.00	63.89	- 86.11
05 Establishment of New Government Colleges (Higher)*	60.00	..	-60.00

Reasons for saving in the former cases and non-utilisation of entire provision in the last one have not been intimated (August, 1999).

02-Technical Education-

State Plan (Annual Plan and Ninth Plan)			
104-Polytechnics-			
01. Polytechnics Diploma Courses (Tech.)	1,40.00	91.56	-48.44
105-Engineering/Technical Colleges and Institutes-			
10. Establishment of New Engineering College at Kalyani (Higher)	1,50.00	..	-1,50.00

Reasons for saving in the former case and non-utilisation of entire fund in the latter one have not been intimated (August, 1999).

04-Art and Culture-

State Plan (Annual Plan and Ninth Plan)			
105 – Public Libraries-			
01 Development and expansion of Library Services (MEE)*	1,50.00	37.08	- 1,12.92

Reasons for huge saving have not been intimated (August, 1999).

4210 – Capital Outlay on Medical and Public Health (Excluding Public Health) (Buildings) –

01 – Urban Health Services, *			
110 – Hospitals and Dispensaries –			
State Plan (Annual Plan and Ninth Plan)			

Grant No. 25 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
01 State Health System Development Project – II - (Externally Aided Project)*	40,00.00	9,76.11	-30,23.89
Reasons for abnormal saving have not been intimated (August, 1999).			
02 – Rural Health Services –			
789-Special Component Plan for Scheduled Castes Areas- State Plan (Annual Plan and Ninth Plan)			
01. Establishment of Health Centres	1,00.00	..	-1,00.00
03. Medical Education, Training and Research- 105-Allopathy- State Plan (Annual Plan and Ninth Plan)			
03-Under-Graduate Medical Education*	3,50.00	..	-3,50.00
04. Post Graduate Medical Education	3,10.00	..	-3,10.00
Reasons for non-utilisation of entire fund in the above cases have not been intimated (August, 1999).			
09. Setting up of a Post-Graduate Medical College at Kalyani (A.C.A.)*	9,30.00	4,16.83	-5,13.17
10. Improvement of Seven Medical Colleges according to M.C.I. Stipulation*	80.00	..	-80.00
No reason for saving in the former case and non-utilisation of entire provision in later one has been intimated (August, 1999).			
4216 – Capital Outlay on			
Housing (Buildings) -			
01 – Government Residential Buildings -			
106 – General Pool Accommodation- State Plan (Annual Plan and Ninth Plan)			
Administrative Reforms - Expansion of Construction of Collectorate Buildings, Sub-divisional Office Buildings etc. Residential Quarters for Officers and staff, etc. (Excluding Police Housing)*	60.00	..	-60.00
Residential Accommodation of the Assistant District Judge at Kandi	1,00.00	..	-1,00.00
Infrastructural facilities for Judiciary- Construction of Quarters for Judicial Officers including High Court Judges	3,00.00	1,25.07	-1,74.93
Construction of Quarters/Barracks for Officers and staff in different Jails*	70.00	..	-70.00
Construction of Residential Quarters for Officers and staff of Public Works Directorate*	70.00	..	-70.00

Reasons for saving in the 2 nd case and non-utilisation of entire provision in rest of the cases have not been intimated (August, 1999).

Grant No. 25 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Centrally Sponsored (New Schemes)			
01-Administration of Justice- Infrastructural facilities for Construction of Judicial Quarters*	2,00.00	1,36.54	-63.46

Reasons for saving have not been intimated (August, 1999).

107 – Police Housing –			
State Plan (Annual Plan and Ninth Plan)			
Scheme of the Police Housing-			
Police Housing –			
Construction of Residential Buildings			
in respect of ongoing Projects outside			
and under the programme for			
upgradation of Standard of Administration			
recommended by the			
Seventh, Eighth and Ninth			
Finance Commissions*			
	1,50.00	..	- 1,50.00
Police Housing under the Programme for			
upgradation of standard of Administration			
recommended by the Tenth Finance			
Commission-Construction of new			
Residential Buildings*			
	14.44.00	13.27.79	- 1,16.21

Reasons for non-utilisation of entire provision in the former case and final saving in latter one have not been intimated (August, 1999).

4403-Capital Outlay on Animal Husbandry (Excluding Public Undertakings)			
(Buildings)-			
789-Special Component Plan for Scheduled Castes-			
State Plan (Annual Plan and Ninth Plan)			
03. Establishment of Sheep/Goat/Pig Farms			
And strengthening thereof			
	58.00	..	-58.00
4408-Capital Outlay on Food, Storage and Ware			
Housing (Excluding Public Undertakings)			
(Buildings)-			
02-Storage and Warehousing-			
800-Other Expenditure-			
State Plan (Annual Plan and Ninth Plan)			
0900-Construction/Re-Construction/Repair of G.F.D.			
Godowns for implementation of targetted P.D.S.			
O	80.00		
R	-80.00		

No reason for non-utilisation of entire provision/withdrawal of entire fund through surrender by the department in the above cases has been intimated (August, 1999).

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

Grant No. 25 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Excess +
4059 – Capital Outlay on Public Works -			
01 - Office Buildings –			
101- Construction General Pool Accommodation- Non-Plan			
02-Land Revenue-			
(b) Others	3,60.00	4,01.11	+41.11
03. Estate Excise	20.00	5,42.51	+5,22.51
06-Treasury and Accounts Administration-			
(a) Treasury Establishment	37.75	90.56	+52.81
Reasons for excess in the above cases have not been intimated (August, 1999).			
State Plan (Annual Plan and Ninth Plan)			
11(b) Construction Board Directorate*	3,17.00	5,06.50	+1,89.50
12. Other Administrative Services	1,88.00	2,62.19	+74.19
Reasons for excess in both the cases have not been intimated (August, 1999).			
201-Acquisition of Land-			
State Plan (Annual Plan and Ninth Plan)			
0100 State Excise	50.00	2,06.10	+1,56.10
Reasons for excess have not been intimated (August, 1999)			
4202 –Capital Outlay on Education, Sports, Art and Culture (Buildings) –			
01 - Office Buildings –			
203 - University and other Higher Education- State Plan (Annual Plan and Ninth Plan)			
04 Development of Other Government Colleges (Higher) *	60.00	2,90.84	+ 2,30.84
02 - Technical Education –			
105 - Engineering/Technical Colleges and Institutes – State Plan (Annual Plan and Ninth Plan)			
01 Development of Engineering Colleges (Higher) *	50.00	3,26.55	+2,76.55
09. Development and Modernisation of Polytechnic Education in Assistance from World Bank (Tech.)	12,20.00	16,11.92	+3,91.92
4210 –Capital Outlay on Medical and Public Health (Buildings) –			
01 - Urban Health Services –			
800 - Other Expenditure – State Plan (Annual Plan and Ninth Plan)			
05 Special Hospitals*	1,10.00	1,75.12	+ 65.12
02 - Rural Health Services –			
800 - Other Expenditure –			

Grant No. 25 – Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Excess +
State Plan (Annual Plan and Ninth Plan)			
06 Medical care facilities for Rural Population	7.00	55.36	+48.36

Reasons for excess in the above schemes have not been communicated (August, 1999).

Capital (Charged Appropriation)

(i) In view of ultimate saving of *Rs 8.40 lakhs* in the appropriation, supplementary Provision of *Rs 2,70.38 lakhs* obtained in March, 1999 proved excessive.

(ii) No portion of the saving of *Rs 8.40 lakhs* was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees.)	Saving -
4059 - Capital Outlay on Public Works -			
01 - Office Buildings -			
101 - Construction -General Pool Accommodation - Non - Plan			
100. Governor	8.00		- 8.00

Reasons for non-utilisation of entire provision have not been intimated (August, 1999).

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, 1999 was Rs Nil. An account of the transactions of the fund is given in Statement No. 16 of the finance Accounts for 1998-99.

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.
REVENUE -			
Major Head : 2070 - Other Administrative Services(Fire Protection and Control) -			
	Rs.		
Original	48,35,00,000		
Supplementary	26,46,00,000		
	74,81,00,000	62,00,11,975	- 12,80,88,025
Amount surrendered during the year	..	..	Nil
 <i>Charged -</i>			
<i>Original</i>	..		
<i>Supplementary</i>	1,19,67,044		
	1,19,67,044	..	- 1,19,67,044
<i>Amount surrender during the year</i>	..	..	Nil

Notes and Comments -

(i) In view of overall saving of Rs.12,80.88 lakhs in the grant, supplementary provision of Rs.26,46.00 lakhs obtained in March, 1999 proved excessive.

(ii) No portion of the saving of Rs.12,80.88 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 -
2070 - Other Administrative Services (Fire Protection and Control)-			
108 - Fire Protection and Control -			
Non - Plan			
02. Protection and Control	70.00	..	- 70.00

Reasons for non-utilisation of entire provision have not been intimated (August, 1999).

Grant No. 26 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
05. Other Expenditure-				
Scheme for purchase of Fire Fighting Equipments for development of fire Services				
O	4,00.00			
S	18.00	4,18.00	..	- 4,18.00

Enhancement of fund by obtaining supplementary provision in March, 1999 was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire fund have not been intimated (August, 1999).

State Plan (Annual Plan and Ninth Plan)

01 - Upgradation of Standards of Administration for development of Fire Services as rendered by the Tenth Finance Commission	2,00.00	1.71	- 1,98.29
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Reasons for saving have not been intimated (August, 1999).

800 - Other Expenditure -

Non Plan

901 - Lump provision for transfer of arrears of pay to the G.P. Fund

O	..			
S	18,58.00	18,58.00	..	- 18,58.00

902 - Lump provision for Revision of Pay Scale and Other Benefits

O	..			
S	7,70.00	7,70.00	..	- 7,70.00

Creation of funds in the above cases by supplementary provision was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of the entire fund have not been intimated (August, 1999).

Grant No. 26 - Concl'd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2070 – Other Administrative Services (Fire Protection and Control) –			
106 – Civil Defence-			
Non-Plan			
1. Fire Fighting	16,47.50	25,46.16	+ 8,98.66
108 - Fire Protection and Control-			
Non-Plan			
01. Direction and Administration	23,66.20	35,26.28	+ 11,60.08

Reasons for excess on the above cases have not been intimated (August, 1999).

Charged Appropriation

- (i) The entire fund of Rs. 1,19.67 lakhs created by supplementary provision in March, 1999 remained non-utilised and unsurrendered by the department during the year.
- (ii) Saving occurred mainly as under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2070 – Other Administrative Services (Fire Protection and Control) –			
108 - Fire Protection and Control –			
State Plan (Annual Plan and Ninth Plan)			
02 - Scheme for setting up of a Training Centre and upgradation of Fire Services			
O			
S	1,19.02		- 1,19.02

Augmentation of fund by supplementary appropriation in March, 1999 was stated to be required for payment of decretal dues. Reasons of non-utilisation of entire appropriation have not been intimated (August, 1999).

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.
REVENUE -			
Major Head : 2070 - Other Administrative Services (Excluding Fire Protection and Control) -			
Original	Rs. 1,33,18,07,000		
Supplementary	73,92,80,000		
	207,10,87,000	133,67,89,547	- 73,42,97,453
Amount surrendered during the year	..	..	3,05,71,397

Notes and Comments -

(i) In view of overall saving of Rs.73,42.97 lakhs in the grant, supplementary provision of Rs.73,92.80 lakhs obtained in March, 1999 proved too much excessive.

(ii) Out of overall saving of Rs.73,42.97 lakhs in the grant an amount of Rs.3,05.71 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2070-Other Administrative Services (Excluding Fire Protection and Control)			
104-Vigilance-Non-Plan			
3. Revenue Intelligence Directorate	9,23.75	6,39.10	- 2,84.65
106 - Civil Defence - Non-Plan			
2 (b) Medical Relief			
O	83.10		
R	- 0.23		
	82.87	40.73	- 42.14
107 - Home Guards - Non-Plan			
01 (c). Border Wing, Home Guard Battalion			
O	5,54.50		
R	- 12.12		
	5,42.38	3,52.15	- 1,90.23

Grant No. 27 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<p>Reasons for anticipated saving in the last two cases as well as final saving in all the cases have not been intimated (August, 1999).</p>			
114 - Purchase and Maintenance of Transport - Non-Plan			
02. Maintenance of Government Aircraft	1,30.25	52.64	- 77.61
4. Purchase of Helicopters	18,81.00		- 18,81.00
800 - Other Expenditure - Non-Plan			
f(iv) Bangiya Agragami Dal - 3 rd Biswakarma Battalion	98.00	..	- 98.00
l (g) Loss on sale of subsidised foodstuff to National Volunteer Force Personnel - Supply of Food stuff to National Volunteers Force Personnel at concessional rates	50.00	..	- 50.00
04 - Other items	85.25	16.33	- 68.92

Reasons for non-utilisation of entire funds/saving in the above cases have not been intimated(August, 1999).

901 - Lump provision for transfer of arrear pay to G.P. Fund			
O	..		
S	51,63.00		
		51,63.00	.. - 51,63.00
902 - Lump provision for revision of pay scales			
O	..		
S	21,38.00		
		21,38.00	.. - 21,38.00

Creation of funds in the above cases by obtaining supplementary provision in March, 1999 was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire fund have not been intimated (August, 1999).

Grant No. 27. - Concl'd.

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2070-Other Administrative Services (Excluding Fire Protection and Control)				
104 -	Vigilance - Non-Plan			
1 -	State Headquarters	2,03.90	2,75.38	+ 71.48
2 -	District Charges	93.00	1,84.85	+ 91.85
Reasons for excess have not been intimated (August, 1999).				
106 -	Civil Defence - Non-Plan			
3 (b)	Water Wing Civil Defence			
	O	2,75.30	4,10.44	+ 1,35.24
	R	- 0.10		
Reasons for anticipated saving as well as final excess have not been intimated (August, 1999).				
107 -	Home Guards - Non-Plan			
1 (b)	District Home Guards raised in connection with Emergency			
	O	40,91.00	50,46.54	+ 10,17.62
	S	91.80		
	R	- 1,53.88		
Enhancement of fund by obtaining supplementary provision was stated to be required for meeting larger establishment charges. Reasons for anticipated saving as well as for final excess have not been intimated (August, 1999).				
114 -	Purchase and Maintenance of Transport - Non-Plan			
1.	Motor Vehicles	9,78.40	10,39.04	+ 60.64
800 -	Other Expenditure - Non-Plan			
f(iv)	Bangiya Agrami Dal-1 st Biswakarma Battalion	4,98.75	5,50.39	+ 51.64
f(v)	Bangiya Agragami Dal-2 nd Biswakarma Battalion	3,00.00	3,77.21	+ 77.21

Grant No. 28 - Pensions and Other Retirement Benefits

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2071 - Pensions and Other Retirement Benefits -			
Voted -			
Rs.			
Original	690,30,30,000		
Supplementary	179,98,40,000		
	870,28,70,000	1,011,75,30,992	+ 141,46,60,992
Amount surrendered during the year	..	..	Nil
Charged -			
Original	1,15,000		
Supplementary	..		
	1,15,000	..	- 1,15,000
Amount surrendered during the year	..	..	Nil

Notes and Comments -

Voted -

- (i) Expenditure exceeded the grant by Rs. 141,46,60,992; the excess requires regularisation.
- (ii) In view of the excess of Rs. 141,46,61lakhs in the grant, supplementary provision of Rs. 179,98.40lakhs obtained in March, 1999 proved too inadequate.
- (iii) Substantial excess in the grant as a whole and excess/saving in individual sub-heads marked (*) occurred during the previous year also.
- (iv) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2071 - Pensions and Other Retirement Benefits --			
01 - Civil --			
101 - Superannuation and Retirement Allowances --			
Non-Plan			
05 Other Pensions*			
O	400,01.00		
S	98,98.40		
	498,99.40	627,70.07	+ 128,70.67
State Plan (Annual Plan and Ninth Plan)			
01 - Grants to West Bengal Financial Corporation for Running Entrepreneurs' Cell	3.00	12,88.34	+ 12,85.34

Reasons for excess in all the above cases have not been intimated (August, 1999).

Grant No. 28 - Contd.

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
105 -	Family Pensions* -				
	Non-Plan				
	Family Pensions				
	O	55,00.00			
	S	35,00.00	90,00,00	108,49.11	+ 18,49.11
109 -	Pensions to Employees of State-Aided Educational Institutions* -				
	Non-Plan				
	01. Pensions to Employees of Primary Schools				
	02. Pensions to Employees of Secondary Schools				
	03. Pensions to Employees of Other Educational Institutions/ Organisations.				
	04. Pensions to Employees of Colleges				
	05. Commuted value of Pensions to Employees of State-Aided Educational Institutions				
	06. Ad-hoc Relief				
	O	100,00.00			
	S	40,00.00	140,00.00	197,47.84	+ 57,47.84

Additional provision by supplementary grant in all the above cases was stated to be required for meeting larger expenditure on account of pensions and other retirement benefits. Reasons for final excess in those cases have not been intimated (August, 1999).

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

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2071 -	Pensions and Other Retirement Benefits -				
01-Civil-					
101-Superannuation and Retirement Allowances-					
	Non-Plan				
02. Pensionary charges of the Oriental Gas Company Undertakings*			1,00.00	2.11	- 97.89
	Reasons for saving have not been intimated (August, 1999).				

Grant No. 28 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
102-Commutd Value of Pensions- Non-Plan				
Commutd value of Pensions				
O	35,00.00			
S	5,00.00	40,00.00	26,52.69	- 13,47.31
Additional provision by supplementary grant was stated to be required for meeting larger expenditure on account of pensions. Reasons for final saving have not been intimated (August, 1999)				
104 -Gratuities-				
Non-Plan				
03. Retiring Gratuities*		75,00.00	36,85.51	- 38,14.49
04. Death Gratuities*		15,00.00	11,12.39	- 3,87.61
106 - Pensionary Charges in respect of Court Judges*				
Non-Plan				
Pensionary Charges in respect of Court Judges		4,20.00	44.87	- 3,75.13
Reasons for saving in the above cases have not been intimated (August, 1999)				
110 - Pension to Employees of Local Bodies -				
Non-Plan				
Pension to Employees of Local Bodies				
O	4,00.00			
S	1,00.00	5,00.00	2,62.89	- 2,37.11
Additional provision by supplementary demand was stated to be required for meeting larger expenditure on account of pensions. Reasons for final saving have not been intimated(August, 1999).				
111 - Pensions to Legislators				
Non-Plan				
Pensions to Legislators		90.00	37.55	- 52.45

Reasons for saving in the above cases have not been intimated (August, 1999)..

Charged --

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

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2075 - Miscellaneous General Services -			
	Rs.		
Original	13,36,25,000		
Supplementary	22,65,000		
	13,58,90,000	13,50,35,437	- 8,54,563
Amount surrendered during the year	..	..	6,36,760

Notes and Comments -

(i) In view of overall saving of Rs.8.55 lakhs in the grant, supplementary provision of Rs.22.65 lakhs obtained in March,1999 proved excessive.

(ii) Out of saving of Rs.8.55 lakhs in the grant, the department surrendered Rs.6.37 lakhs during the year.

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2202 - General Education, 2203 - Technical Education and 2205 - Art and Culture			
Original	2906,19,61,000	3074,87,38,000	2977,98,92,739
Supplementary	168,67,77,000			- 96,88.45,261
Amount surrendered during the year	..	..	9,19,01,121

CAPITAL :-

Major Head : 6202 - Loans for Education, Sports, Art and Culture -			
Original	5,00,000	5,00,000	- 5,00,000
Supplementary	..		
Amount surrendered during the year	..	..	Nil

Notes and Comments - Revenue

(i) In view of overall saving of Rs.96,88.45 lakhs in the grant, supplementary provision of Rs.168,67.77 lakhs obtained in March,1999 proved excessive.

(ii) Out of total saving of Rs. 96,88.45 lakhs in the grant, a negligible amount of Rs. 9,19.01 lakhs only was surrendered by the department during the year.

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

(iv) Though the final saving was within the limit of 5% , significant excess/saving of compensating nature exceeding rupees one crore was noticed to be occurred in the following cases.

(v) Saving -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2202 - General Education -			
01 - Elementary Education -			
053 - Maintenance of Buildings - Non Plan			
01.Maintenance and Repairs of			
Primary School Buildings	2,00.00	59.07	- 1,40.93
Reasons for saving have not been intimated (August, 1999).			
State Plan (Annual Plan and Ninth Plan)			
01 - Free and Compulsory Primary Education(Universal)-Improvement of Buildings of Existing Primary Schools(M.N.P)			
	2,81.00	..	- 2,81.00
Reasons for non-utilisation of entire fund have not been intimated (August, 1999).			

Grant No. 30 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
102 - Assistance to Non-Government Primary Schools- Non-Plan			
01 - Schools for Boys and Girls	859,46.00	852,84.73	- 6,61.27
105 - Non-formal Education- Non-Plan			
01 - Non-formal Education for Children at the Primary Stage (Mass Education)	1,87.73	8.64	- 1,79.09
107- Teachers Training- Centrally Sponsored (New Schemes)			
01 Strengthening of Teachers Institute	2,00.00	95.00	- 1,05.00
109 - Scholarships and Incentives- State Plan(Annual Plan and Ninth Plan)			
01- Provision for Incentive to the Development of Elementary Education (M.N.P.)	3,00.00	1,96.37	- 1,03.63
Reasons for saving in the above cases have not been intimated (August, 1999).			
State Plan(Annual Plan Eighth Plan and Committed)			
01- Provision for Incentive to the Development of Elementary Education (M.N.P.)*	2,10.00	..	- 2,10.00
Reasons for non-utilisation of entire provision have not been intimated (August, 1999).			
789 - Special Component Plan for Scheduled Castes - States Plan (Annual Plan and Ninth Plan)			
05 - Provision for Incentive to the Development of Elementary Education	3,95.00	1,06.03	- 2,88.97
Reasons for saving have not been intimated (August, 1999).			
06 - Free and Compulsory Education (Universal)- Establishment of Primary Schools Teachers and Non-Teaching Staff	2,25.00	..	- 2,25,00
07 - Mid-day Meals for Children (BMS) *	3,80.00	..	- 3,80.00
09 - Assistance of Upgradation of Education as recommended by 10th Finance Commission *	2,50.00	..	- 2,50.00
State Plan (Annual Plan , Eighth Plan and Committed)			
04 - Free and Compulsory Primary Education (Universal M.N.P) - Establishment of Primary Teachers and Non-Teacher Cost	1,05.00	..	- 1,05.00

Grant No. 30 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 - Other Expenditure - Non-Plan			
10 - Free and Compulsory Education (Universal - M.N.P)- Establishment of Primary School Teacher and Non-Teacher Cost	1,19.23	..	- 1,19.23
State Plan (Annual Plan and Ninth Plan)			
01 - Free and compulsory Primary Education (Universal, M.N.P) - Establishment of Primary School Teacher and Non-Teacher Cost	6,16.00	..	- 6,16.00
07 - Mid-day Meals for Children (B M S)*	9,20.00	..	- 9,20.00
16 - Establishment of Child Education Centre (M.B.S)	2,11.20	..	- 2,11.20
Reasons for non-utilisation of entire provisions in the above cases have not been intimated (August, 1999).			
17 - Assistance for Upgradation of Education as recommended by the 10 th Finance Commission - Normal *	7,20.00	1,48.81	- 5,71.19
18 - District Primary Education Project for the Development of Primary Education *	7,00.00	75.00	- 6,25.00
Reasons for saving in the above two cases have not been intimated (August, 1999).			
State Plan (Annual Plan, Eighth Plan and Committed)			
17 - Assistance for Upgradation of Education as recommended by 10 th Finance Commission	3,00.00	..	- 3,00.00
Reasons for non-utilisation of entire provision have not been intimated (August, 1999).			
02 - Secondary Education - 001 - Direction and Administration - Non-Plan			
03 - Directorate of School Education *	3,65.71	2,45.51	- 1,20.20
105 - Teachers' Training - Non-Plan			
03 - Improvement of Teachers' Training Facilities *			
O	5,02.00		
R	- 0.40		
	5,01.60	1,65.27	- 3,36.33
107 - Scholarships - State Plan (Annual Plan and Ninth Plan)			
04 - Government Secondary Schools	20,98.25	19,42.89	- 1,55.36

Grant No. - 30. Contd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
110 -	Assistance to Non-Government Secondary Schools - Non-Plan			
02 -	School for Boys and Girls(Anglo-Indian)	25,50.00	13,80.65	- 11,69.35
04 -	Teaching and Educational facilities for Children of age group (11-14)	114,00.00	8,43.41	- 105,56.59
06 -	Assistance to Non-Government Higher Secondary Institutions	70,00.00	57,28.98	- 12,71.02
	State Plan (Annual Plan and Ninth Plan)			
06 -	Assistance to Non-Government Higher Secondary Institutions	3,45.00	2,17.22	- 1,27.78
08 -	Expansion of Teaching and Educational facilities for Children of age group (14-16)	3,08.00	2,00.50	- 1,07.50
	State Plan(Annual Plan, Eighth Plan and Committed)			
06 -	Assistance to Non-Government Higher Institutions	2,10.00	8.63	- 2,10.37
08 -	Expansion of Teaching and Educational facilities for Children of age group (14-16)	1,80.00	72.55	- 1,07.45
789 -	Special component Plan for Scheduled Castes - State Plan (Annual Plan and Ninth Plan)			
06 -	Expansion of Teaching and Educational Facilities for Children of Age Group 11-14 (M.N.P)	3,83.00	2,20.00	- 1,63.00
800 -	Other Expenditure- Non-Plan			
06 -	Expansion of Teaching and Educational facilities for Children of age group (11-14)*	2,80.50	3.83	- 2,76.67
	State Plan (Annual Plan and Ninth Plan)			
03 -	Development of W. B. Board of Secondary Education*	2,75.00	1,34.21	- 1,40.79
07 -	Development of West Bengal Council of Higher Secondary Education	2,20.00	5.70	- 2,14.30

Grant No. 30 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
08 - Expansion of Teaching and Educational facilities for Children of age group (11-14, M.N.P.) *	6.41.00	0.87	- 6.40.13
10 - Improvement and Development of Madrasah Education *	1.50.00	1.11	- 1.48.89
State Plan (Annual Plan, Eighth Plan and Committed)			
10 - Improvement and Development of Madrasah Education	1.35.00	2.88	- 1.32.12
14 - Assistance to Non-Government Higher Secondary Institutions*	1.50.00	33.52	- 1.16.48

Reasons for saving in the above cases have not been intimated (August, 1999).

03 - University and Higher Education -

102 - Assistance to Universities- Non-Plan

01 - Calcutta University

O	40,00.00	37,32.12	37,32.12	..
R	- 2,67.88			

02 - Jadavpur University

O	26,00.00	27,77.49	23,28.72	- 4,48.77
R	1,77.49			

Anticipated excess in the latter case was stated to be due to implementation of revised pay scales. Reasons for anticipated saving in the former case and eventual saving in the latter one have not been intimated (August, 1999).

State Plan (Annual Plan and Ninth Plan)

01 -	Development of University *	4,40.00	3,22.43	- 1,17.57
	Reasons for saving have not been intimated (August, 1999).			
02 -	Establishment of a New University at Midnapore	1,50.00	..	1,50.00

Reasons for non-utilisation of entire provision have not been intimated (August, 1999).

103 - Government Colleges and Institutes - Non-Plan

09 - Government Colleges and Institutes *

O	39,31.45	38,83.08	34,42.57	- 4,40.51
R	- 48.37			

Grant No. 30 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
10 - Establishment of New Government College *				
O	2,40.40			
R	- 0.71	2,39.69	1,04.38	-1,35.31
104 - Assistance to Non-Government Colleges - Non-Plan				
07 - Salary Deficit Schemes for Non-Government Colleges *				
O	15,00.00			
R	- 4.13.00	10,87.00	1,84.42	- 9.02.58

Reasons for anticipated as well as eventual saving in the above cases have not been intimated (August, 1999).

State Plan (Annual Plan and Ninth Plan)

02 - Development of Non-Government Colleges		1,50.00	47.94	- 1,02.06
800 - Other Expenditure - Non-Plan				
05 - Lump provision required for Implementation of Mehrotra Committee Recommendation *				
O	4,00.00			
R	- 3.00	3,97.00	2.38	- 3,94.62

State Plan (Annual Plan and Ninth Plan)

04 - Establishment of New Colleges including Diversification of Essential Courses Of Study in Existing Colleges		1,45.00	14.13	- 1,30.87
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Reasons for anticipated saving in the second case and eventual saving in all the cases have not been intimated (August, 1999):

04 - Adult Education -				
789 - Special Component Plan for Scheduled Castes - State Plan (Annual Plan and Ninth Plan)				
01 - Literacy Programme (M.N.P) *		1,30.00	..	- 1,30.00
800 - Other Expenditure - State Plan (Annual Plan and Ninth Plan)				
01 - Literacy Programme (M.N.P) *		3,31.00	1,36.53	- 1,94.47

Reasons for non-utilisation of entire provision in the first case and eventual saving in the last case have not been intimated (August, 1999).

Grant No. - 30. Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
80 -	General -			
800 -	Other Expenditure -			
	Non-Plan			
901 -	Lump provision for Transfer of Arrears of Pay to G.P.Fund			
	O	50,50.00		
	S	34.31		
			50,84.31	36,03.37
				- 14,80.94
29 -	Directorate of Library Services	22,70.40	18,19.58	- 4,50.82
902 -	Lump provision for Revision of Pay Scales and Other Benefits			
	O	..		
	S	141,22.00		
			141,22.00	..
				- 141,22.00

Augmentation of fund in the 1 st case and creation of fund in the last case by supplementary provision was stated to be required for implementation of revised pay scales and other benefits. Reasons for eventual saving in the 1 st and 2 nd case and non-utilisation of entire provision in the last case have not been intimated (August, 1999).

2203 - Technical Education -

105 -	Polytechnics -			
	State Plan (Annual Plan and Ninth Plan)			
03 -	New Scheme for Training Facilities and Vocational Education Facilities for Special Polytechnics			
	O	68.00		
	S	3,51.27		
			4,19.27	1,70.12
				- 2,49.15
800 -	Other Expenditure -			
	Non-Plan			
901 -	Lump provision for Transfer of Arrears of Pay to the G.P. Fund			
	O	..		
	S	18,32.00		
			18,32.00	..
				- 18,32.00
902 -	Lump provision for Revision of Pay Scales and Other Benefits			
	O	..		
	S	3,46.00		
			3,46.00	..
				- 3,46.00

Augmentation of fund in the 1 st case and creation of fund in 2 nd and last case by supplementary provision was stated to be required for implementation revised pay scales and other benefits. Reasons for eventual saving in the 1st case and non-utilisation of entire provisions in the 2 nd and last cases have not been intimated (August, 1999).

Centrally Sponsored (New Schemes)

01 -	Computer Literature and studies in schools			
			2,00.00	..
				- 2,00.00

Grant No. 30 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Reasons for non-utilisations of entire fund have not been intimated (August, 1999).			
(vi) Excess :-			
2202 - General Education -			
01 - Elementary Education			
101 - Government Primary Schools -			
053 - Maintenance of Buildings - State Plan (Annual Plan and Ninth Plan)			
01 - Free and Compulsory Primary Education (Universal) - Improvement of Buildings of Existing Primary Schools	12,00.00	14,12.00	+ 2,12.00
101 - Government Primary Schools Non-Plan			
01 - Government Primary Schools	1,14.75	3,27.72	+ 2,12.97
104 - Inspection - Non-Plan			
01 - Primary Schools	14,47.00	19,71.66	+ 5,24.66
800 - Other Expenditure - Non-Plan			
01 - State Institute of Education for Improvement of Elementary Education	51.70	4,88.34	+ 4,36.64
03 - District Primary School Council/Board	9,33.50	23,05.89	+ 13,72.39
09 - State Board of Primary Education	26.05	4,24.36	+ 3,98.31
02 -Secondary Education -			
101 - Inspection - Non-Plan			
01 - Mens' Branch	9,73.80	11,18.35	+ 1,44.55
110 - Assistance to Non-Government Secondary Schools - Non-Plan			
01 - Secondary Schools for Boys and Girls	1040,05.00	1310,36.11	+ 270,31.11
08 - Assistance to Non-Government Madrasah	10,70.00	22,91.48	+ 12,21.48
09 - Expansion of Teaching and Educational Facilities for Children of Age Group 14-16	2,05.00	7,50.74	+ 5,45.74
800 - Other Expenditure - State Plan(Annual Plan and Ninth Plan)			
07 - Development of West Bengal Council of Higher Secondary Education	1,55.00	2,73.28	+ 1,18.28
03 - University and Other Higher Education-			
102 - Assistance to Universities - Non-Plan			
09 - Development of Universities			
O	65.00		
R	4.20		
	69.20	3,01.80	+ 2,32.60

Grant No. 30 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
104 -	Assistance to Non-Government Colleges - Non-Plan			
01 -	Assistance to Non-Government Colleges and Institutes			
	O	160,40.00		
	R	- 4.00		
		160,36.00	204,09.86	+ 43,73.86
80 -	General -			
800 -	Other Expenditure -			
01 -	Strengthening of Social Education Service	2,28.95	9,44.06	+ 7,15.11
2203-Technical Education -				
102 -	Assistance to Universities for Technical Education - Non-Plan			
01 -	B.E. College, Howrah (a deemed University).			
	O	7,50.00		
	R	23.71		
		7,73.71	8,79.38	+ 1,05.67
105 -	Polytechnics - Non-Plan			
01 -	Polytechnics	16,01.80	22,45.35	+ 6,43.55
04 -	State Plan(Annual Plan and Ninth Plan) World Bank Assistance for Strengthening of Technical Education	16,00.00	20,52.83	+ 4,52.83
2205-Art and Culture -				
800 -	Other Expenditure - State Plan (Annual Plan and Ninth Plan)			
03 -	Construction and Renovation of Public Halls	6.00	1,69.64	+ 1,63.64

Reasons for anticipated saving/excess and final excess in the above cases have not been intimated (August, 1999).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2204 - Sports and Youth Services -			
Original	Rs. 34,99,60,000	47,63,60,000	38,65,05,013
Supplementary	12,64,00,000		
Amount surrendered during the year	..			..	21,10,672

Notes and Comments -

(i) In view of the overall saving of Rs.8,98,55 lakhs in the grant, supplementary provision of Rs.12.64 lakhs obtained in March, 1999 proved excessive.

(ii) Out of saving of Rs 8,98.55 lakhs in the grant a small amount of Rs 21.11 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2204 - Sports and Youth Services -			
101 - Physical Education -			
Non-Plan			
1(b) Youth Welfare Works			
under Physical Directorate			
(higher education)			
O	35.80	35.61	3.27
R	-0.19			-32.34
02.Improve and expansion of Teachers'			
Training Facilities			
O	97.00	96.60	51.85
R	-0.40			-44.75
Reasons for anticipated as well as final saving in both the cases have not been intimated (August, 1999).			
State Plan (Annual Plan and Ninth Plan)			
21 Provision for Physical Education			
facilities in non-Govt. Colleges-			
	55.00	11.02	-43.98
102 - Youth Welfare Programmes for Students.			
Non-Plan			
16 Youth Centre Schemes			
	1,82.40	1,57.86	-24.54
State Plan (Annual plan and Ninth plan)			
08 -Setting up of youth Hostels			
outside and inside the state.			
	45.00	18.29	-26.71
103- Youth Welfare Programmes for Non-			
Students			

Grant No. 31 - contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Ninth Plan)			
06-Promotion of Mountaineering including Formation and Working of West Bengal Mountaineering Foundation			
	28.00	1.70	-26.30

Reasons for saving in the above cases have not been intimated (August, 1999).

104-Sports and Games State Plan (Annual Plan and Ninth Plan)			
03-Campus Works Stadium, Play Ground etc.			
O	160.00		
R	-17.60		
	142.40	82.41	-59.99

07-Stadium Complex at Bidhan Nagar

O	1,30.00		
R	-35.17		
	94.83	1,02.04	+7.21

Reasons for anticipated saving as well as final saving / excess in the above cases have not been intimated (August, 1999).

**800-Other Expenditure
Non-Plan**

901 Lump Provision for transfer of arrears of Pay to the G.P. Fund

O			
R	9,37.00		
	9,37.00	..	-9.37.00

902-Lump Provision for Revision of Pay Scale and Other benefits

O			
S	3,27.00		
	3,27.00	..	-3.27.00

Creation of fund in the above cases by supplementary provision in March, 1999 was required for implementation of revised pay scales and other benefits.

Reasons for non-utilisation of entire provision in both the cases have not been intimated (August, 1999).

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

Grant No. 31 - conclud.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2204 Sports and Youth Services			
001-Direction and Administration Non-Plan			
01 Directorate of Youth Services	6,47.00	9,68.62	+3,21.62
101 Physical Education Non-Plan			
01(a) Youth Welfare Works under Physical Directorate (School Education)	59.00	1,11.68	+52.68
102-Youth Welfare Programmes for students- Non-Plan			
01 National Cadet Corps	9,11.30	9,92.49	+81.19
103-Youth Welfare Programmes for Non-Students Non-Plan			
01-Himalayan Mountaineering Institute and Youth hostels	1,00.00	1,45.00	+45.00
Reasons for excess in the above cases have not been intimated (August, 1999).			
104-Sports and Games- State Plan (Annual Plan and Ninth Plan)			
06 Development and maintenance of Netaji Indoor Stadium			
O	67.00		
R	39.14		
	1,06.14	1,74.27	+68.13
Reasons for enhancement of fund by re-appropriation in March, 1999 and those for final excess have not been intimated (August, 1999).			
800-Other Expenditure Non-Plan			
1 Development of National Discipline Schemes	2,32.00	3,96.64	+1,64.64

Reasons for excess have not been intimated (August, 1999).

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.
REVENUE -			
Major Head : 2210 - Medical and Public Health (Excluding Public Health)			
<i>Voted -</i>			
Original	701,80,00,000	9,85,38,26,000	838,81,38,644
Supplementary	283,58,26,000			- 146,56.87,356
Amount surrendered during the year	...	...	17,00,18,108
<i>Charged</i>			
Original	...	65,01,896	62,38,364
Supplementary	65,01,896			-2,63,532
Amount surrendered during the year	...	...	Nil
CAPITAL-			
Major Head : 4210-Capital Outlay on Medical and Public Health (Excluding Public Health) -			
O	5,00,000	5,00,000	..
S	..			-5,00,000
Amount surrendered during the year	...	...	Nil

Notes and Comments

Revenue-

Voted Grant -

- (i) In view of overall saving of Rs. 146,56.87 lakhs in the grant, supplementary provision of Rs. 283.56.26 lakhs obtained in March, 1999 proved too excessive.
- (ii) Out of the available saving of rs. 146,56.87 lakhs in the grant, an amount of Rs. 17,00.18 lakhs only was surrendered by the department during the year.
- (iii) Significant saving occurred mainly under.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2210-Medical and Public Health (Excluding Public Health)			
01-Urban Health Service- Allopathy			
102-Employees' State Insurance Scheme Non-Plan			

Grant No. 32-Contd

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02- Medical Benefit Scheme				
O	10,61.22	9,15.65	9,57.91	+42.26
R	-1,45.57			
04- Hospital cost for the Insured workers and their families				
O	33,37.40	27,39.43	27,16.03	-23.40
R	-5,97.97			
05. Opening of the Rajyabima Ousadhalayas				
O	7,94.19	2,34.10	7,46.05	+5,11.95
R	-5,60.09			
State Plan (Annual Plan & Ninth Plan)				
01- Improvement of E.S.I.(M.B.) Scheme				
O	1,64.00	61.69	86.67	+24.98
R	-1,02.31			
02- Hospital cost for the Insured Workers and their families				
O	3,20.00	28.50	34.03	+5.53
R	-2,91.50			
03 Improvement of the Nurses' Training Centre at Manicktala				
O	48.00	25.70	7.46	-18.24
R	-22.30			

Reasons for anticipated as well as final saving/excess in the above cases have not been intimated (August, 1999).

Grant No. 32-Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
04-Strengthening of the fleet of Vehicle under the E.S.I (M.B) Scheme			
O	48.00		
R	-47.80		
	0.20	..	-0.20
State Plan (Eighth Plan and Committed)			
02- Hospital cost for the Insured Workers and their families			
O	3,23.49		
R	-1,08.92		
	2,14.57	..	-2,14.57
Reasons for anticipated saving and non-utilisation of the rest of the fund in the above cases have not been intimated (August, 1999).			
110-Hospitals and Dispensaries-Non-Plan			
01- Calcutta Hospital and Dispensaries			
iii) S.S.K.M. Hospital, Calcutta	18,11.80	14,90.76	-3,21.04
iv) Calcutta National Medical College and Hospital, Calcutta	15,63.60	11,68.54	-3,95.06
05-Mental Hospitals	7,93.60	5,84.53	-2,08.53
10 - Aid to Mental Hospitals	5,76.80	2,09.08	- 3,67.72
State Plan (Annual Plan and Ninth Plan)			
17- State Health System Development Project-II Externally Aided Project	60,00.00	20,26.42	-39,73.58
Reasons for saving in the above cases have not been intimated (August, 1999).			
Centrally Sponsored (New Scheme)			
02-Cancer Research and Treatment facilities	1,00.00	..	-1,00.00
Central Sector (New Schemes)			
01- Safety of Blood and Strengthening of Blood Banking System	50.00	...	- 50.00
Reasons for non utilisation of the entire fund in the above cases have not been intimated (August, 1999).			

Grant No. 32-Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
Centrally Sponsored (New Schemes and Committed)			
01-Prevention and control of Visual Impairment and Blindness	78.00	28.37	-49.63
800-Other Expenditure - Non-Plan			
01- Original Works-Repairs Other Schemes	1,11.28	3.75	- 1,07.53
Reasons for saving in the above cases have not been intimated.			
901-Lump Provision for transfer of arrears of pay to the G.P. Fund			
O	..	..	..
S	2,26,71.00	..	-2,26,71.00
902-Lump provision of Revision of Pay Scale and Other Benefits			
O	..	..	..
S	56,87.26	..	-56,87.26
Creation of fund by supplementary provision in March, 1999 was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire provision in both the cases have not been intimated (August, 1999).			
02-Homoeopathy - Non-Plan			
02- Aid for Development of Homeopathy	80.25	28.01	- 52.24
03- Rural Health Services - Allopathy -			
789-Special Component Plan for Scheduled Castes State Plan (Annual Plan and Ninth Plan)			
03-Basic Minimum Services in Schedules Castes Area(BMS)	8,35.00	5,06.12	-3,28.88
800-Other Expenditure -			
State Plan(Annual Plan and Ninth Plan)			
05- Basic Minimum Services	5,60.00	2,87.75	- 2,72.25

Grant No. 32-Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
State Plan (Eighth Plan and Committed)			
02- Special Component Plan for Scheduled Castes – Establishment of Health Centres in Scheduled Castes Areas under M.N.P.	78.93	35.84	- 43.09

Reasons for saving in the above cases have not been intimated (August, 1999).

04- Rural Health Services - Other System			
789-Special Component Plan for Scheduled Castes-			
State Plan (Annual Plan and Ninth Plan)			
02-Development of Treatment Facilities in Homeopathic System of Medicine in Scheduled Castes areas	1,50.00	..	-1,50.00

Reasons for non-utilisation of entire provision have not been intimated (August, 1999).

105-Allopathy – Education - Non-Plan			
04-R.G. Kar Medical College	8,12.39	7,19.86	- 92.53
05 Nilratan Sirkar Medical College	8,21.45	7,53.26	-68.19
06-Dental College	2,15.89	1,53.51	-62.38
11 Bankura Sammilani Medical College	3,18.10	2,74.77	-43.33

State Plan (Annual Plan and Ninth Plan)

01-Under Graduate Medical Education	2,90.00	85.44	-2,04.56
02- Post Graduate Medical Education	4,90.00	3,60.13	-1,29.87
08-Setting up of a Under Graduate Medical College at Midnapore	1,00.00	0.02	-99.98

Reasons for saving above cases have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2210-Medical and Public Health (Excluding Public Health)			
01- Urban Health Services- Allopathy-			
001-Direction and Administration- Non-Plan			
01-District Medical Establishment	16.64.60	17,75.18	+1,10.58

Grant No. 32-Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +	
02-Director of Health Services	14,20.95	22,31.53	+8,10.58	
03-Organisation for Maintenance, Replacement and Repair of Vehicles and Ambulances	3,80.17	4,28.58	+48.41	
Reasons for excess in the above cases have not been intimated (August, 1999).				
102-Employees' State Insurance Scheme Non-Plan				
01- Employees' State Insurance (Medical Benefit) Scheme				
O	428.78	5,34.28	14,59.03	+9,24.75
R	1,05.50			
03-Supervisory Organisation for Hospital Planning for insured persons				
O	17.01	2,17.01	3,02.98	+85.97
R	2,00.00			
Reasons for anticipated as well as final excess in both the cases have not been intimated (August, 1999).				
110-Hospitals and Dispensaries- Non-Plan				
01-Calcutta Hospital and Dispensaries	23,28.58	40,71.51	+17,42.93	
01-Calcutta Hospital and Dispensaries				
i) Medical College Hospital Calcutta	21,04.50	32,15.27	+11,10.77	
ii) N.R.S. Medical College and Hospital, Calcutta	19,49.30	24,04.23	+4,54.93	
v) R. G. Kar Medical College and Hospital, Calcutta	15,62.00	16,64.07	+1,02.07	
04-T.B. Hospitals	17,73.62	27,36.44	+9,62.82	
06-Other General Hospitals	34,74.50	56,43.31	+21,68.81	
i) Bankura Sammilani Medical College and Hospital	10,43.00	16,56.12	+6,13.12	
07-District and Sub-divisional Hospitals	58,96.41	120,12.24	+61,15.83	
07- District and Sub-divisional Hospitals-				
i) Burdwan Medical College and Hospital	12,13.20	17,24.25	+5,11.05	
08-Aid to non Govt. Hospitals and Dispensaries	1,17.70	1,95.53	+77.83	
11 Aid to Chittaranjan Cancer Hospitals	2,14.00	3,85.56	+1,71.56	
12 Prevention and Control of Visual impairment and Blindness	1,16.09	2,09.16	+93.07	

Grant No. 32-Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Centrally Sponsored (New Scheme)			
01 - Prevention and Control of Visual impairment and Blindness Reasons for excess have not been intimated (August, 1999). State Plan(Annual Plan, Eighth Plan and Committed)	80.00	1,98.18	+1,18.18
17 - State Health System Development Project II (Externally Aided Programme) Reasons for incurring expenditure without budget provision resulting final excess have not been intimated (August, 1999).	..	68.98	+ 68.98
03-Rural Health Services- Allopathy- 103-Primary Health Centre- Non-Plan 01-Health Units	94,01.05	133,10.44	+39,09.39
110-Hospitals and Dispensaries- Non-Plan 01-Muffassil Hospitals and dispensaries 01-Muffassil Hospitals and dispensaries-	3,69.69	4,79.18	+1,09.49
1) North Bengal Medical College	8,33.10	9,51.64	+1,18.54
800-Other Expenditure- State Plan (Annual Plan and Ninth Plan) 01-Primary Health Care Services (MNP)	54.00	1,47.31	+93.31
Reasons for excess in all the above cases have not been intimated (August, 1999).			
06-Special Component Plan for S.C. - Basic Minimum Services	..	80.00	+80.00
Reasons for incurring expenditure without budget provision have not been intimated (August, 1999).			
State Plan (Annual Plan, Eighth Plan and Committed)			
01-Primary Health Care Services (MNP)-	93.92	2,19.35	+1,25.43
04-Rural Health Services- Other Systems of Medicines-			
101-Ayurveda- Non-Plan 01-Ayurvedic System of Medicines	6,40.20	8,80.17	+2,39.97
102-Homeopathy- Non-Plan 01-Homeopathic Institution in Rural Areas	7,85.25	10,04.65	+2,19.40
05-Medical Education, Training and Research-			

Grant No. 32-Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
105-Allopathy-Education-Non-Plan			
01-Medical College, Calcutta	8,67.62	9,15.40	+47.78
03-State Blood Transfusion Service	1,93.74	2,41.35	+47.61
07-Institute of P. G. Medical Education	6,05.66	6,75.59	+69.93
08-National Medical College	5,27.71	6,00.67	+72.96
09-Other Post Graduate Medical Institutions	1,93.08	2,36.65	+43.57
10-Burdwan Medical College	3,94.30	5,57.54	+1,53.24
12-North Bengal Medical College	4,17.88	4,58.19	+40.31
14-Mobile unit set-up under Re-orientation of Medical Education	30.91	77.60	+46.69
18-Institute of Communities Medical Services	1,92.45	4,16.86	+2,24.41
105-Allopathy-Training-			
01-Training of Nurses	3,76.80	7,61.69	+3,84.89
105-Allopathy-Education- State Plan (Annual Plan and Ninth Plan)			
03-Dental Education	30.00	98.50	+68.50

Reasons for excess in all the above cases have not been intimated (August, 1999).

Charged Appropriation :-

- i) Out of total appropriation for Rs. 65.02 lakhs created by supplementary provision in March 1999, a sum of Rs. 2.64 lakhs remained unutilised and unsurrendered in the appropriation.

Capital -

The entire fund of Rs. 5.00 lakhs in the grant remained un-utilised and un-surrendered by the department during the year.

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

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2210 - Medical and Public Health (Public Health)			
06 - Public Health -			
Voted			
Original	110,33,93,000	} 1,7061.06,000	139,35.92,941
Supplementary	60,27,13,000		
Amount surrendered during the year	..	..	1,22,42,000

Notes and Comments -

REVENUE

Voted (grant)

(i) In view of overall saving of Rs.31,25.13 lakhs in the grant, supplementary provision of Rs. 60,27.13 lakhs obtained in March, 1999 proved unjustified.

(ii) Against saving of Rs. 31,25.13 lakhs in the grant a sum of Rs. 1,12.33 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2210 - Medical and Public Health (Public Health)			
06 - Public Health -			
101 - Prevention and Control of Diseases -			
State Plan (Annual Plan and Ninth Plan)			
(i) Tuberculosis (State's Share) -			
01 - Control of Tuberculosis			
O	94.00	} 93.98	-93.98
R	-0.02		
Centrally Sponsored (New Scheme)			
ii) Tuberculosis-			
01- Tuberculosis Control-			
a) General	1,50.00	..	-1,50.00
b) World Bank assistance	3,50.00	..	-3,50.00

Reasons for non utilisation of entire fund in the above cases have not been intimated (August, 1999).

05-National AIDS control Programme	3,00.00	1,25.79	-1,74.21
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Central Sector (New Scheme and Committed)

02-National AIDS control Programme	4,15.24	16.85	-3,98.39
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Reasons for saving in the above cases have not been intimated (August, 1999).

789-Special Component Plan for Scheduled Castes-

State Plan (Annual Plan and Ninth Plan)

03-Malaria/Kala Azar Control Programme

O	1,10.00	} 95.14	8.45	-86.69
R	-14.86			

Grant No. 33 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Reasons for reduction of fund through surrender as well as final saving have not been intimated (August, 1999).			
800-Other expenditure- Non-Plan			
901-Lump Provision for transfer of arrears of pay to the General Provident Fund			
O	..	}	}
S	47,08.00		
			-47,08.00
902-Lump provision for revision of pay scale and other benefits			
O	..	}	}
S	13,19.13		
			-13,19.13

Creation of fund by supplementary provision in March, 1999 in the above cases was stated to be required for implementation of revised pay scales and other benefits. Reasons for non utilisation of the entire fund have not been intimated (august, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
06- Public Health-			
001-Direction and Administration- Non-Plan			
01-Director of Health Services			
O	6,88.55	}	}
R	-3.59			6,84.96	11,16.70
			+4,31.74
101-Prevention and Control of Diseases- Non-Plan			
i) Malaria-			
01- Control and Eradication of Malaria			
	30,68.50	38,78.52	+8,10.02
ii) Tuberculosis-			
01-Prevention and Control of Tuberculosis			
O	5,00.96	}	}
R	-2.00			4,98.96	7,51.48
			+2,52.52
Reasons for anticipated saving in the first and third cases and excess in all the cases have not been intimated (August, 1999).			
iii) Leprosy-			
01- Control of Leprosy			
O	13,67.09	}	}
R	3.38			13,70.47	20,58.14
			+6,87.67

Grant No. 33 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Reasons for enhancement of fund by reappropriation and for final excess have not been intimated (August, 1999).			

viii) Other Communicable Diseases-

01- Control of other Epidemic Diseases-

O	3,08.21	3,07.58	4,86.56	+1,78.98
R	-0.63			

ix) Calcutta Metropolitan Urban Health Organisation

O	9,67.45	9,65.51	12,83.08	+3,17.57
R	-1.94			

Reasons for reduction of fund by surrender and eventual excess in both the cases have not been intimated (August, 1999).

State Plan (Annual Plan and Ninth Plan)

(iii) Malaria (State's share)

01. Malaria/Kala Azar Eradication Programme

O	100.00	1,77.48	1,56.84	-20.64
R	77.48			

Reasons for anticipated excess and final saving have not been intimated (August, 1999).

Centrally Sponsored (New Scheme)

iii) Leprosy-

02-National Leprosy Control Programme	1,00.00	5,24.28	+4,24.28
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Reasons for excess have not been intimated (August, 1999).

Malaria Eradication Programme	..	3,15.56	+3,15.56
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Reasons for incurring expenditure without budget provision resulting eventual excess in the above case have not been intimated (August, 1999).

State Plan (Annual Plan, Eighth Plan and Committed)

(i) tuberculosis (State's Share)-

01-Control of Tuberculosis	96.00	1,80.87	+84.87
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104-Drug Control-
Non-Plan

01- Drug Control	2,44.77	5,64.96	+3,20.19
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800-Other Expenditure-

06-Maintenance of CUDPIII in Health Programme	2,08.06	5,52.39	+3,44.33
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Reasons for excess in the above cases have not been intimated (August, 1999).

Grant No. 33 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
80- General-				
004- Health Statistics and Evaluation-				
Non-Plan				
01- Health Statistics and Vital Statistics				
O	1,14.77	1,14.61	1,92.52	+77.91
R	-0.16			

Reasons for anticipated saving as well as final excess have not been intimated (August, 1999).



Grant No. 34 - Family Welfare (All Voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2211 - Family Welfare -			
Original Rs. 93,86,00,000	113,12,30,000	150,26,78,445	+37,14,48,445
Supplementary Rs. 19,26,30,000			
Amount surrendered during the year				..	..	11,00,000

Notes and Comments -

(i) Expenditure largely exceeded the grant by Rs. 37,14,48,445; the excess requires regularisation.

(ii) In view of the excess of Rs. 37,14.48 lakhs in the grant, supplementary provision of Rs.19,26.30 lakhs obtained in March, 1999 proved inadequate.

(iii) Out of over all excess of Rs.37,14.48 lakhs in the grant surrender of an amount of Rs.11.00 lakhs by the department during the year proved absolutely unjustified.

(iii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2211 - Family Welfare -			
001 - Direction and Administration - Centrally sponsored (New Scheme)			
03 - District Family Planning Bureau	3,97.13	5,27.05	+ 1,29.92
003 - Training -			
Centrally Sponsored (New Schemes)			
02 - Training of A.N.M - L H V	80.30	1,28.45	+ 48.15
101 - Rural Family Welfare Services - Centrally Sponsored (New Schemes) -			
01 - Establishment and maintenance of Rural Family Welfare Planning Centres	21,25.20	38,49.63	+ 17,24.43
Reasons for excess in the above cases have not been intimated (August, 1999).			
02 - Establishment and maintenance of Rural Family Welfare Planning Sub-Centres			
O 34,89.40	41,15.80	63,64.56	+ 22,48.76
S 6,26.40			
Augmentation of Fund by supplementary provision in March, 1999 was stated to be required for meeting larger establishment charges. Reasons for eventual excess have not been intimated (August, 1999).			
102 - Urban Family Welfare Services - Centrally Sponsored (New Schemes)			
01 - Establishment and maintenance of Urban Family Welfare Planning Centres	1,69.20	2,44.41	+ 75.21

Grant No. 34 –Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
103 - Maternity and Child Health State Plan (Annual Plan and Ninth Plan)			
01 - Pulse Polio Immunization Programme	73.00	13,79.40	+ 13.06.40
105 - Compensation-Centrally Sponsored (New Schemes)			
02 - Compensation for Vasectomy	1,00.00	1,50.49	+ 50.49
200 - Other Services and Supplies – Centrally Sponsored (New Schemes)			
03 - Post-Mortem Centres at Sub-divisional Hospitals	2,55.75	4,74.22	+ 2,18.47

Reasons for excess in the above cases have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2211 - Family Welfare -			
101 - Rural Family Welfare Services - Centrally Sponsored (New Schemes)			
03 - Village Health Guide Scheme	1,70.00	1,06.50	- 63.50
04 - Upgradation of selected B.P.H.C.	50.00	..	- 50.00
103 - Maternity and Child Health – Centrally Sponsored (New Schemes)			
03 (a) Child Survival and Safe Motherhood Programme	1,16.30	45.97	- 70.33
105 - Compensation- Non-Plan			
02 - Compensation for Sterilisation Centrally Sponsored (New Schemes)	1,70.00	77.19	- 92.81
01 - Compensation for Tubectomy	6,00.00	2,51.34	- 3,48.66
108 - Selected Area Programme - State Plan(Annual Plan and Ninth Plan)			
02 - Contribution to I.P.P VIII MNP (States' Share)	2,00.00	..	- 2,00.00

Reasons for non-utilisation of entire fund in the second and last cases and saving in the other cases have not been intimated (August, 1999).

Grant No. 34 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Centrally Sponsored (New Schemes)				
02 -	India Population project VIII in Calcutta Metropolitan District			
	O	6,00.00		
	S	12,99.90		
		18,99.90	8,31.51	- 10,86.39

Augmentation of fund by supplementary provision in March, 1999 was stated to be required for meeting larger establishment charges. Reasons for eventual saving have not been intimated (August, 1999).

**200 - Other Services & Supplies -
Centrally Sponsored (New Schemes)**

06 -	Grants to N.G.O's for family Welfare Programme under SCOVA-I.P.P.-VII	50.00	..	- 50.00
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Reasons for non-utilisation of entire provision have not been intimated (August, 1999).

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.
REVENUE -			
Major Head : 2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) - Voted- Rs.			
Original	261,97,95,000	283,32,71,278	-81,84,66,722
Supplementary	103,19,43,000		
Amount surrendered during the year		..	59,02,47,910

CAPITAL -

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

Original	32,50,000	32,50,000	..
Supplementary	..		
Amount surrendered during the year		..	Nil

Notes and Comments -
Revenue -

- (i) In view of overall saving of Rs.81.84.67 lakhs in the grant, supplementary provision of Rs 103,19.43 lakhs obtained in March,1999 proved too excessive.
- (ii) Out of saving of Rs. 81.84.67 lakhs in the grant, a sum of Rs. 59,02.48 lakhs was surrendered by the department during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) -			
101- Urban Water Supply- Non-Plan			
02 Neoravally Water Supply Schemes			
O	2,00.00	28.68	- 6.32
R	- 1,65.00		
03 Operation and Maintenance of Municipal Water Supply			
O	4,30.46	2,10.49	- 1,62.28
R	- 57.69		

Grant No. 35 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
State Plan (Annual Plan and Ninth Plan)			
01 Urban Water Supply for Municipalities having population above 20,000			
O	8,51.25	8,36.93	7,06.21
R	- 14.32			- 1,30.72

Reasons for reduction of fund through re-appropriation as well as final saving in the above cases have not been intimated (August, 1999).

State Plan (Annual Plan, Eighth Plan and Committed)

05 Neoravally Water Supply scheme			
O	55.00	59.85	8.10
R	4.85			-51.75

102 Rural Water Supply- (i) & (ii) Raniganj Coalfield Area Water Supply Scheme

01-Raniganj Coalfield Area Water Supply Scheme Phase I & II

O	5,40.00	5,43.65	4,73.03
R	3.65			-70.62

Reasons for enhancement of fund through re-appropriation and final saving have not been intimated (August, 1999).

Centrally Sponsored (New Schemes)

01- Accelerated Rural Water Supply Programme

O	65,00.00	54,08.82	57,42.13
S	4,70.52		
R	- 15,61.70			+ 3,33.31

Augmentation of fund by supplementary grant was stated to required for meeting larger establishment charges. Reasons for reduction of fund by re-appropriation and final excess have not been intimated (August, 1999).

04 – Arsenic Submission

O		9,97.97	7,75.30
S	70,09.31		
R	- 60,11.34			-2,22.67

Creation of fund by supplementary provision was stated to be required for meeting larger expenditure for scheme for Arsenic affected Areas. Reasons for reduction of fund through re-appropriation as well as final saving have not been intimated (August, 1999).

06- Malda Arsenic Project

O	28,40.00	25,24.00	14,65.38
R	-3,16.00			-10,58.62

Grant No. 35 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
Reasons for anticipated as well as eventual saving have not been intimated.			
789- Special Component Plan for Scheduled Castes-			
03 (a) – Rural Water Supply Scheme Spot Sources (BMS)	1,50.00	34.31	- 1,15.69
Reasons for saving have not been intimated (August, 1999).			
(b) Piped Water Supply Schemes (BMS)			
O	6,12.50	} 4,28.08	- 1,69.34
R	- 15.08		
c) Externally Aided Water Supply Projects (EAP)			
O	7,50.00	} 6,45.50	+ 2,19.66
R	- 3,24.16		
d) Water Supply Schemes for Arsenic difficult Areas (BMS) -			
i) Arsenic Submission and Other Works			
O	7,10.00	} 5,67.03	+ 40.29
R	-1,83.26		
800 Other Expenditure-Non-Plan			
01 Works			
O	5,50.00	} 4,65.72	- 26.03
R	- 58.24		
Reasons for reduction of fund through surrender/re-appropriation in the above cases and final saving/excess in any case have not been intimated (August, 1999).			
901-Lump Provision for Transfer of Arrears of Pay to the G. P. Fund			
O	..	} 21,64.00	- 21,64.00
S	21,64.00		
902-Lump provision for Revision of Pay Scale and Other Benefits			
O	..	} 9,95.33	- 9,95.33
S	3,71.67		
R	6,23.66		

Creation of fund by supplementary provision in March, 1999 was stated to be required for implementation of revised pay scales and other benefits. Reasons for enhancement of fund through re-appropriation in the second case and non-utilisation of the entire fund in both the cases have not been intimated (August, 1999).

Grant No. 35 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
State Plan (Annual Plan and Ninth Plan)			
02-Rural Water Supply Scheme (Spot Sources) (MNP) (State's share) (BMS)	3,90.00	2,31.18	1,58.82
03-Rural Water Supply Schemes (MNP) (State's Share) - Rig-Bored Tube Wells (BMS)			
O	2,92.50		
R	- 13.28	2,33.09	- 46.13
05-Externally Aided Water supply Project (MNP)(State's Share)			
O	19,50.00		
R	- 7,40.41	4,98.20	- 7,11.39
08-Water Supply Scheme for Arsenic-difficult Areas (BMS)			
O	18,46.00		
R	- 2,18.78	13,09.36	- 3,17.86

Reasons for reduction of fund through re-appropriation/surrender and eventual saving in the above cases have not been intimated (August, 1999).

State Plan (Annual Plan,
Eighth Plan and Committed)

01-Piped Water Supply Schemes for Rural Areas(MNP) (State's Share)	1,50.00	45.97	- 1,04.03
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Reasons for saving have not been intimated (August, 1999).

107 Sewerage Services –

State Plan (Annual Plan
and Ninth Plan)

02-Conversion of Dry Latrine into
Sanitary one-

O	4,00.00		
R	- 15.19	3,84.81	- 71.65

Reasons for reduction of fund through surrender as well as final saving have not been intimated (August, 1999).

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

Grant No. 35 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2215- Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)-			
001-Direction and Administration- Non-Plan			
01- Public Health Engineering			
O 42,28.07	71.56.11	68,08.31	-3,47.80
R 29,28.04			

Reasons for anticipated excess and final saving have not been intimated (August, 1999).

State Plan (Annual Plan and Ninth Plan)

01- Creation of organisation under Public
Health Engineering Dte.,

O	3,07.22	51.47	- 2,55.75
R 3,07.22			

Reasons for creation of fund by re-appropriation and eventual saving have not been intimated (august, 1999).

**102-Rural Water Supply -
Centrally Sponsored (New Schemes)**

05- Accelerated Urban Water Supply Programme

75.71 + 75.71

07 Management Inter-com Training

1,77.11 + 1,77.11

Reasons for incurring expenditure without budget provision in both the above cases have not been intimated (August, 1999).

799-Suspense-

Non-Plan

43 Suspense 2,00.00 36,95.66 + 34,95.66

Reasons for saving have not been intimated (August, 1999).

**800-Other Expenditure-
Non-Plan**

02(i)Piped Water Supply
Scheme (for Rural Areas)
(MNP) (State's Share)

01-Piped Water Supply
Scheme (for rural areas)

O 65.00	54.16	1,43.38	+ 89.22
R - 10.84			

Grant No. 35 – Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
State Plan (Annual Plan and Ninth Plan)			
01-Piped Water Supply			
Scheme for Rural Areas (MNP)			
(State's Share) (BMS)			
O	15,92.50	15,48.30	16,96.58
R	- 44.20			+1,48.28

Reasons for reduction of fund through re-appropriation and final excess in both the above cases have not been intimated (August, 1999).

06-Water Supply Project for Arsenic Areas (EAP)	..	82.72	+ 82.72
09-Special Component Plan for Scheduled Castes – Water Supply Scheme for Arsenic Areas (EAP)	..	84.59	+ 84.59

Reasons for incurring expenditure without budget provision resulting eventual in both the cases have not been intimated (August, 1999).

(v) Suspense : The expenditure in the grant (Revenue) includes Rs. 36,95.66 lakhs in this year under the minor head 'Suspense'. This head accommodates interim transaction for purchase and supply of materials for Water Supply and Sanitation. The nature of accounting procedure of transaction under the head 'Suspense' have been explained in note (v) under Revenue Section of the Grant no. 66.

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

Major head and Detailed units	Opening Balance Debit + Credit -	Debit (In lakhs of rupees)	Credit	Net Actuals	Closing Balance Debit + Credit -
2215 – Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) -					
01 – Water Supply – Non – Plan					
799- Suspense					
Purchase	- 5,69.94	2,25.13	1,69.89	+ 55.24	- 5,14.70
Stock	- 1,16.74	23,16.02	22,10.27	+ 1,05.75	- 10.99
Misc. Works					
Advance	+ 6,59.14	7,71.21	4,90.75	+ 2,80.46	+ 9,39.60
Workshop					
Suspense	+ 4,07.08	3,83.30	4,59.08	- 75.78	+ 3,31.30
Total	+ 3,79.54	36,95.66	33,29.99	+ 3,65.67	+ 7,45.21

Capital –

(i) The entire budget provision was fully utilised by the department during the year.

Grant No. 36 - Housing

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2216 - Housing -			
<i>Voted -</i>			
Rs.			
Original 31,57,99,000	} 31,57,99,000	26,86,59,003	- 4,71,39,997
Supplementary ..			
Amount surrendered during the year	..	..	2,44,27,100
<i>Charged -</i>			
Original 1,02,000	} 1,02,000	..	- 1,02,000
Supplementary ..			
Amount surrendered during the year	..	..	Nil

CAPITAL -
Major Heads : 4216 - Capital Outlay on Housing and 6216 - Loans for Housing —

Original 43,89,25,000	} 45,90,16,000	34,69,11,991	- 11,21,04,009
Supplementary 2,00,91,000			
Amount surrendered during the year .. ..	..	..	9,75,48,000
<i>Charged</i>			
Original ..	} 2,13,924	..	- 2,13,924
Supplementary 2,13,924			
Amount surrendered during the year	..	..	Nil

Notes and Comments -

Revenue - (Voted)

(i) Out of over all huge saving of Rs. 4,71.40 lakhs in the grant an amount of Rs. 2,44.27 lakhs only was surrendered by the department during the year.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2216 - Housing —			
01 - Government Residential Buildings —			
700 - Other Housing —			
Non-plan			
2. Government Housing Schemes	1,90.00		- 1,90.00

Reasons for non-utilisation of entire provision have not been intimated (August, 1999).

Grant No. 36 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
04- Estate Management- Non-Plan			
1. Estate Directorate			
O 16,47.58	15,17.15	14,95.86	- 21.29
R -1,30.43			
2. Maintenance of Government Housing Estates	66.09	7.92	-58.17

Reasons for anticipated saving in the first case and final saving in both the cases have not been intimated (August, 1999).

03-Rural Housing-
800-Other Expenditure -
State Plan (Annual Plan and Ninth Plan)
03- Shelter Upgradation Scheme-Rural Area

O 84.00	5.16	..	-5.16
R -78.84			

Reasons for withdrawal of fund by surrender and non-utilisation of the rest of the fund have not been communicated (August, 1999)

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2216-Housing- 80-General- 001-Direction and Administration- Non-Plan 01-Housing directorate	6,78.50	8,09.13	+1,30.63

Reasons for excess have not been intimated (August, 1999).

Charged appropriation

(i) Entire provision of Rs.1.02 lakhs remained unutilised and unsurrendered by the department during the year.

Capital (Voted)

(i) In view of huge saving of Rs. 11,21.04 lakhs in the grant, supplementary provision of Rs. 2,00.91 lakhs obtained in March, 1999 proved absolutely unnecessary.

(ii) Out of total saving of Rs. 11,21.04 lakhs in the grant, an amount of Rs.9,59.48 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Grant No. 36 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4216 - Capital Outlay on Housing —			
01 - Government Residential Buildings —			
700 - Other Housing —			
Non-Plan			
43- Suspense	1,04.00	20.91	- 83.09
Reasons for saving have not been intimated (August, 1999).			
02- Urban Housing-			
103-Subsidised Industrial Housing Schemes-			
State Plan (Annual Plan and Ninth Plan)			
103-Housing Schemes for Economically Weaker			
Sections of the Community			
O	50.00		
R	-50.00		
104- Middle Income Group Housing Schemes-			
State Plan (Annual Plan and Ninth Plan)			
01- Construction of Houses under			
Middle Income Group			
Housing Scheme			
O	95.00		
R	-95.00		
Reasons for withdrawal of entire fund in both the above cases through surrender/re-appropriation was attributed to non-availability of suitable low cost vested land and that not scheme for construction of dwelling units for BWS people could be taken up.			
105- Rental Housing Scheme-			
State Plan (Annual Plan and Ninth Plan)			
0100 Construction of Houses under Rental Housing			
Schemes for State Government Employees			
O	9.00.00		
R	- 2,52.16	6,47.84	4,13.34
0200- Rental Housing Scheme for Working			
Women-one-room Apartment			
O	1,00.00		
R	-89.41	10.59	8.55
02- Wages			
O	8,00.00		
R	-37.73	7,62.27	7,47.99
Reasons for withdrawal of fund through surrender/re-appropriation was stated to be due to flood at Malda and draught at Midnapur and Bankura in the first case and prior completion of works of siliguri Working Women's Hostel and remaining Works of Sahapur Working Women's Hostel in the second case. Reasons for anticipated saving in the third case and final saving in all the cases have not been intimated (August, 1999)			

Grant No. 36 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800- Other Expenditure -				
State Plan (Annual Plan and Ninth Plan)				
0100	Land Acquisition and Development Scheme			
	O	3,21.00		
	S	2,00.91		
	R	-2,07.40		
		3,14.51	3,58.38	+43.87

Augmentation of fund by supplementary provision in March, 1999 was stated to be required for land acquisition for implementation various housing projects. Anticipated saving was stated to be due to non-receipt of Financial Sanction. Reasons for final excess have not been intimated (August, 1999).

0400 (a) Construction of Office-cum-Residential Complexes for Field Officers

O	50.00			
R	-48.06	1.94	0.77	-1.17

0700(d) Replacement and Renovation of Existing Housing Estates

O	2,00.00			
R	-85.07	1,14.93	1,49.88	+34.95

No reason for reduction of funds by surrender/re-appropriation and final saving /excess in the above cases has been intimated (August, 1999).

0800 (e) Cash Loan Scheme		50.00	..	-50.00
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Reasons for non-utilisation of entire provision have not been intimated (August, 1999).

0900 (d) Housing for Aged Persons

O	50.00			
R	- 50.00	..	..	..

Reasons for withdrawal of entire fund through surrender was attributed to non-implementation the scheme for construction of old age Home at Mandalganthi due to litigation over land.

6216-Loans for Housing-

80-General-				
201-Loans to Housing Board-				
State Plan (Annual Plan and Ninth Plan)				
55-Loans to West Bengal Housing Board in lieu of market borrowing		3,00.00	1,00.00	-2,00.00

Reasons for saving have not been intimated (August, 1999).

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

Grant No. 36 - Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
4216-Capital Outlay on Housing-			
02-Urban Housing-			
101-salt Lake Scheme			
Non-Plan			
(1) Salt Lake Reclamation Scheme	7,70.25	9,04.97	+1,34.72
State Plan (Annual Plan and Ninth Plan)			
(e) Construction of foot path of Salt Lake Roads	70.00	1,28.65	+58.65

Reasons for excess in the above cases have not been intimated (August, 1999).

190-Investment in Public Sector and Other Undertakings-
State Plan (Annual Plan and Ninth Plan)

001-Setting up of a Company (HIDCO) New Town, Calcutta at Rajarhat	..	2,60.00	+2,60.00
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Incurring expenditure without budget provision has not been intimated (August, 1999).

Capital (Charged appropriation) -

Creation of fund by supplementary provision in March, 1999 was stated to be required for land acquisition for implementation of various housing projects. But the reason for non-utilisation of the entire provision during the year was not intimated.

The unutilised entire fund remained unsurrendered also.

Grant No. 37 - Urban Development (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2217 - Urban Development -			
Original	422,54,00,000		
Supplementary	64,36,00,000		
	486,90,00,000	4,61,33,35,039	-25,56,64,961
Amount surrendered during the year	..	..	21,27,78,756
CAPITAL -			
Major Heads : 4217 - Capital Outlay on Urban Development and 6217 - Loans for Urban Development --			
Original	25,28,00,000		
Supplementary	10,48,00,000		
	35,76,00,000	34,03,51,100	- 1,72,48,900
Amount surrendered during the year	..	..	4,00,000

Notes and Comments -

Revenue -

(i) In view of overall saving of Rs. 25,56.65 lakhs in the grant, supplementary provision of Rs. 64,36.00 lakhs obtained in March, 1999 proved excessive.

(ii) Out of overall saving of Rs. . 25,56.65 lakhs in the grant an amount of Rs. 21,27.78 lakhs was surrendered by the department during the year.

(iii) Very wide variation under a good number of schemes under the Grant indicates lack of financial management and requires adoption of more realistic views in budget framing.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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. --			
02 - Grants-in-aid for specific purposes -- Dearness Concession to the employees of the Calcutta Municipal Corporation.	80,00.00	50,23.16	-29,76.84

Grant No. 37 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
03-Grants to Calcutta Municipal Corporation to meet increased cost of pay of their employees	20,06.50	13,37.67	-6.68.83
08 Grants to Calcutta Municipal Corporation to supplement its water supply, sewerage and drainage account	50.00	..	-50.00
03 Integrated Development of Small and Medium Towns-			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.- State Plan (Annual Plan and Ninth Plan)			
01 Integrated Development of Small and Medium Towns (State's Share)	2,00.00	36.04	-1,63.96
Centrally Sponsored (New Schemes)			
01 Integrated Development of Small and Medium Towns (Central Share)	3,00.00	27.27	- 2,72.73

Reasons for non-utilisation of entire fund in the third case and those for saving in all other cases have not been intimated (August, 1999).

04 Slum Area Improvement-			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.- Non-Plan			
01- Grants to Calcutta Municipal Corporation to supplement its Bustee services account	1,00.00	..	- 1,00.00
State-Plan (Annual Plan and Ninth Plan)			
02-Assistance to CMDA for Slum Improvement other than O.D.A.	1,70.00	..	-1,70.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (August, 1999).

03 Grants to C.M.D.A for Megacity Project			
O	50,00.00	20,00.00	21,77.54
R	- 30,00.00		
			+1,77.54

Grant No. 37 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Reasons for anticipated saving as well as final excess have not been intimated (August, 1999).			
07 Assistance to CMDA for Slum Improvement Programme (U.K. Assisted) – Phase II at Seven Municipalities (E.A.P)			
O	1.00.00		
R	- 1.00.00		
Withdrawal of entire fund was attributed to non-receipt of approval of ODA for the scheme.			
05 Other Urban Development Schemes-			
191 - Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Board etc. --			
Non-Plan			
01 Grants-in-aid for specific purposes-			
31 (I) Dearness Concession to the employees of the Howrah Municipal Corporation	12.00.00	6.56.28	-5,43.72
04-Grants to Howrah Municipal Corporation to meet increased cost of pay of their employees	2,53.00	1,94.87	-58.13
State Plan (Annual Plan and Ninth Plan)			
01-Development of Municipal Areas	2,00.00	22.79	- 1,77.21
09-Nehru Rojgar Yojana-			
(I) Urban Micro Enterprises	50.00	..	-50.00
17- Scheme of Special Employment Programme for the Urban and Semi Urban Areas (SEPUSUA)	15,00.00	0.30	- 14,99.70

Reasons for saving/non-utilisation of entire fund in the above cases have not been intimated (August, 1999).

80-General-			
800-Other Expenditure			
Non-plan			
901-Lump provision for transfer of arrears of pay to the G.P.Fund			
O	..		
S	4.00.00	..	- 4.00.00
902-Lump provision for Revision of Pay Scale and Other Benefits			
O	..		
S	21,00.00	19,12.60	-1,87.40

Creation of fund by supplementary provision in the above cases was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire fund in the first case and eventual saving in the latter one have not been intimated (August, 1999)

Grant No. 37 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Ninth Plan)			
01- Grants to Urban Local Bodies for meeting their primary obligations as recommended by the Tenth Finance Commission (74 th Amendment of the Constitution)	30,48.00	21,74.43	-8.73.57

Reasons for saving have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2217- Urban Development-			
04- Slum Area Improvement-			
191-Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.-			
State Plan (Annual Plan and Ninth Plan)			
Assistance. to CMDA for repairs of road in Salt Lake City	..	1,00.00	+1,00.00

Reasons for incurring expenditure without budget provision have not been intimated (August, 1999)

05- Assistance to CMDA for Special Problem of Slums in Calcutta-Tenth Finance Commission Award (Special Problems)

O	16,00.00		20,00.00	31,50.44	+11,50.44
R	4,00.00				

Reasons for anticipated as well as final excess have not been intimated (August, 1999).

08 Assistance to CMDA for Basic Minimum Services in CMDA Areas

O	25,00.00	31,25.00	31,25.00	..
R	6,25.00			

Reasons for anticipated excess have not been intimated (August, 1999)

05 Other Urban Development Schemes-

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

01 Grants-in-aid for specific purposes-

31 (ii) Dearness Concession to the employees of the Urban Local Bodies	55,00.00	96,05.87	+41,05.87
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Grant No. 37 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
03 Grants to Local Bodies to meet increased cost of pay of their Employees	13,89.00	20,29.33	+6,40.33
Reasons for excess in the above cases have not been intimated (August, 1999).			
State Plan (Annual Plan and Ninth Plan) Swarna Joyshree Sahari Rojgar Yoyana	..	3,90.94	+3,90.94
Reasons for incurring expenditure without budget provision have not been intimated (August, 1999).			
05- Development of Municipal areas-water supply facilities (spot sources) to the Urban Local Bodies outside C.M.D.A	1,00.00	1,75.17	+75.17
13- Development of Municipal Corporations outside Calcutta Metropolitan Area	1,83.00	6,05.62	+4,22.62
18- Grants to the Urban Local Bodies for implementation of National Slum Development Programme (NSDP)			
O	6,00.00		
S	34,41.00		
	40,41.00	43,80.37	+3,39.37
19-Grants for Basic Minimum Service	12,00.00	14,97.57	+2,97.57
80-General			
001-Direction and Administration-Non-plan			
01-Municipal administration	1,21.60	1,82.86	+61.26
03-Planning, execution and supervision of Municipal Development	71.40	1,14.22	+42.82
800-Other Expenditure-			
State Plan (Annual Plan and Ninth Plan)			
02-Construction of Municipal Buildings			
O	1,50.00		
S	31.00		
	1,81.00	2,50.39	+69.39

Augmentation of fund by supplementary provision in the third and last cases was stated to be due to implementation of National Slum Development Programme (N.S.D.P.). Reasons for excess in none of the cases have been intimated (August, 1999)

Grant No. 37 – Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Capital-			
(i) In view of over all saving of Rs. 1,72.49 lakhs in the grant supplementary provision of Rs. 10,48.00 lakhs obtained in March, 1999 proved excessive.			
(ii) Out of saving of Rs. 1,72.49 lakhs in the grant a negligible amount of Rs. 4.00 lakhs only was surrendered by the department during the year.			
(iii) Saving occurred mainly under :-			
6217-Loans for Urban Development-			
03-Integrated Development of Small and Medium Towns-			
191-Loans to Local Bodies, Corporations, etc.- Centrally Sponsored (New Schemes)			
55-Loans for Integrated Development of Small and Medium Towns	200.00	44.54	-1,55.46

Reasons for saving have not been intimated (August, 1999).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2220 - Information and Publicity -			
Original	26,13,87,000	29,12,95,000	24,14,59,090
Supplementary	2,99,08,000			-4,98,35,910
Amount surrendered during the year		..	Nil

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

Original	1,13,93,000	1,13,93,000	58,24,000
Supplementary	..			-55,69,000
Amount surrendered during the year		..	Nil

Notes and Comments -

Revenue -

(i) In view of overall saving of Rs. 4,98.36 lakhs in the grant, supplementary provision of Rs. 2,99.08 lakhs obtained in March, 1999 proved unnecessary.

(ii) No portion of the saving of Rs. 4,98.36 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 -
2220 - Information and Publicity -			
01 - Films --			
001 - Direction and Administration --			
Non-Plan			
01. Salaries	12,86.05	11,31.70	-1,54.35
105-Production of Films			
Non-plan			
01-Production and Exhibition of Films	50.00	19.59	-30.41
60-Others -			
106 - Field Publicity --			
Non-Plan			
01. Field Informations	27.00	6.10	-20.90

Grant No. 38 – Concl..

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
110 - Publications -- Non-Plan Publications	150.25	1,08.56	-41.69

Reasons for saving in all the above cases have not been intimated (August, 1999).

800-Other Expenditure-
Non-plan

901-Lump provision for transfer of arrears of pay
to the G. P. Fund

O S	2,99.08]	2,99.08	-2,99.08
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Creation of fund by supplementary provision was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of the entire fund have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2220 - Information and Publicity --			
01 - Films --			
800 - Other Expenditure -- State Plan (Annual Plan and Ninth Plan)			
03-film Festival	25.00	54.25	+29.24
60 – Others - 106-Field Publicity- State Plan (Annual Plan and Ninth Plan)			
01-Appointment of Field Workers at Block Level and Block Information Centres	52.85	83.99	+31.14
800-Other Expenditure - Non-Plan			
01-State Ceremonies	50.00	81.07	+31.07

Reasons for excess in the above cases have not been intimated (August, 1999).

Capital :

(i) No portion of saving of Rs. 55.69 lakhs in the grant was surrendered by the department during the year.

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2230 - Labour and Employment -			
Original	53,38,00,000		
Supplementary	18,84,90,000		
	72,22,90,000	58,87,44,210	-13,35,45,790
Amount surrendered during the year	...	...	9,12,000

Notes and Comments -

(i) In view of overall saving of Rs.13,35.46 lakhs in the grant supplementary provision of Rs.18,84.90 Lakhs obtained in March, 1999 proved excessive..

(ii) Out of total saving of Rs. 13,35.46 lakhs in the grant a negligible amount of Rs. 9.12 lakhs only was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2230 - Labour and Employment -			
01- Labour-			
101-Industrial Relations-			
State Plan (Annual Plan and Ninth Plan)			
07- Statewise Survey to identify Child Labour in different employment	50.00	2.26	- 47.74
10-Welfare of Agricultural Labours, Construction Labours and Unorganised Labours	1,00.00	..	-1,00.00

Reasons for saving with first case and non-utilisation of entire fund in the last one have not been intimated (August, 1999).

800-Other Expenditure- Non-Plan

901-Lump Provision for transfer of arrears of pay to the G.P. Fund

O			
S	18,84.90	18,84.90	-18,84.90

Creation of fund by supplementary provision was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of the entire fund have not been intimated (August, 1999).

02 - Employment -

004 - Research, Survey and Statistics - State Plan (Annual Plan and Ninth Plan)

01 - Self-Employment Scheme for the Registered Un-employed in West Bengal	1,94.40	..	-1,94.40
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Grant No. 39 – Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
789-Special Component Plan for Scheduled Castes- State Plan (Annual Plan and Ninth Plan) 01-Self Employment Scheme for the Registered Unemployed in West Bengal	59.40	..	-59.40

Reasons for non-utilisation of entire provision in the above cases have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2230-Labour and Employment-			
01-Labour-			
001-Direction and Administration Non-Plan			
1-Labour Commissioners	3,00.20	3,97.98	+97.78
2-Enforcement of Minimum Wages for Agricultural Labourers	4,97.40	6,79.24	+1,81.84
101-Industrial Relations- Non-Plan			
02-Administration of the West Bengal Shops and Establishment Act, 1963	1,36.50	1,80.72	+44.22
102-Inspector of Steam Boilers	1,20.30	1,73.51	+53.21

Reasons for excess in the above cases have not been intimated (August, 1999).

02- Employment-			
004- Research, Survey and Statistics- Non-Plan			
04-Additional Employment Programme			
O	3,44.18		
R	-9.12		
	3,35.06	4,71.92	+1,36.86

Reasons for anticipated saving as well as final excess have not been intimated (August, 1999).

101-Employment Services- Non-Plan			
01-Employment Exchanges	5,66.50	8,34.00	+2,67.50
03-Training- 003-Training of Craftsmen and Supervisors- Non-Plan			
01- Vocational Training Centres	15,06.10	16,87.75	+1,81.65

Reasons for excess in the above cases have not been intimated (August, 1999).

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

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2235 - Social Security and Welfare (Rehabilitation) -			
<i>Voted -</i>			
	Rs.		
Original	41,32,33,000	59,33,41,000	43,80,54,000
Supplementary	18,01,08,000		
Amount surrendered during the year	..		
			-15,52,87,000
			14,79,92,101
<i>Charged -</i>			
Original	15,00,00,000	15,00,00,000	8,90,88,064
Supplementary	..		
Amount surrendered during the year	..		
			-6,09,11,936
			2,02,67,477

CAPITAL -
Major Head : -4235 Capital Outlay on Social Security and Welfare (Rehabilitation) and 6235-Loans for Social Security and Welfare (Rehabilitation) -

<i>Voted -</i>			
Original	5,00,000	5,00,000	18,000
Supplementary	..		
Amount surrendered during the year	..		
			-4,82,000
			1,82,000

Notes and Comments -

Revenue (Voted) -

(i) In view of overall saving of Rs.15,52.87 lakhs in the grant, supplementary provision of Rs.18,01.08 lakhs obtained in March 1999 proved excessive.

(ii) Out of overall saving of Rs. 15,52.87 lakhs in the grant, an amount of Rs. 14,79.92 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2235 - Social Security and Welfare (Rehabilitation) -			
01 - Rehabilitation -			
202-Other Rehabilitation Schemes-Non-Plan			
01 (i) Expenditure on P.L.Homes			
O	3,56.65	56.26	1,20.94
R	- 3,00.39		
			+64.68
02 Expenditure on Other Homes and Institutions			
O	1,26.35	1,22.46	44.70
R	-3.89		
			-77.76

Grant No. 40 Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
15-Advance to Industries- Government Production Centre.				
O	1,90.00	1,39.23	1,41.05	+1.82
R	-50.77			

Reasons for reduction of fund through re-appropriation/surrender and final excess/saving in the above cases have not been intimated (August, 1999).

18-Other Rehabilitation Schemes

O	1,40.00	9,36.31	6,87.39	-2,48.92
S	7,96.60			
R	-0.29			

Central Sector (New Schemes)

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

O	18,00.00	16,80.14	15,49.32	-1,30.82
S	6,00.00			
R	-7,19.86			

Enhancement of fund by supplementary provision in March, 1999 was stated to be required for meeting larger development cost in respect of Refugee Colonies.

Reasons for anticipated saving through re-appropriation/surrender and final saving in both the cases have not been intimated (August, 1999).

800-Other Expenditure- Non-plan

0300 Lump Provision for Revision of Pay Scales and others benefits

O
S	85.00			
R	-85.00			

0580-Lump provision for transfer of arrears of pay to G. P. Fund

O
S	3,19.00			
R	-3,19.00			

Creation of fund through supplementary provision in March, 1999 in both the cases was stated to be required for implementation of revised pay scales and other benefits. Reasons for withdrawal of entire fund in both the cases by surrender in March, 1999 have not been intimated (August, 1999).

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

Grant No. 40 Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2235-Social Security and Welfare (Rehabilitation)-			
01- Rehabilitation-			
103-Displaced persons from Former East Pakistan- Non-Plan			
01-Refugee Relief and Rehabilitation Directorate Establishments			
O	1,91.00		
R	-19.51		
	1,72.39	2,48.17	+75.78
03-District and Sub-divisional Establishment			
O	3,16.10		
S	0.15		
R	1,28.90		
	4,45.15	4,69.55	+24.40
202-Other Rehabilitation Schemes- Non-Plan			
19-Acquisition of Lands (Housing Schemes)			
O	4,00.00		
R	1,41.72		
	5,41.72	5,12.81	-28.91

In the second case augmentation of fund by supplementary provision in March, 1999 was stated to be required for larger establishment cost. Reasons for anticipated saving/excess and final excess in first two cases and saving in the last case have not been intimated (August, 1999).

Revenue (Charged)

- (i) Out of overall saving of Rs. 6,09.12 lakhs in the appropriation, an amount of Rs. 2,02.67 lakhs was surrendered by the department during the year.
- (ii) Saving occurred mainly as under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2235-Social Security and Welfare (Rehabilitation) -			
01- Rehabilitation-			
202-Other Rehabilitation Schemes- Non-Plan			
19. Acquisition of Lands (Housing Schemes)			
O	15,00.00		
R	-2,02.67		
	12,97.33	8,90.88	-4,06.44

Reasons for anticipated as well as final saving have not been intimated (August, 1999).

Capital (voted)

- i) Out of overall saving of Rs. 4.82 lakhs in the grant, an amount of Rs. 1.82 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 Rs.	Actual expenditure Rs.	Excess + Savings Rs.
REVENUE -			
Major Heads : 2202 – General Education (Tribal Areas Sub-Plan), 2204 – Sports and Youth Services (Tribal Areas Sub-Plan), 2210 – Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-Plan), 2210 - Medical and Public Health (Public Health) (Tribal Areas Sub-Plan), 2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) (Tribal Areas Sub-Plan), 2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, 2230 – Labour and Employment (Tribal Areas Sub-Plan), 2235 - Social Security and Welfare (Social Welfare) (Tribal Areas Sub-Plan), 2236 Nutrition (Tribal Areas Sub-Plan), 2250 - Other Social Services (Tribal Areas Sub- Plan), 2401 - Crop Husbandry (Excluding Horticulture and Vegetable Crops) (Tribal Areas Sub-Plan), 2401 – Crop Husbandry (Horticulture and Vegetable Crops)(Tribal Areas Sub- Plan), 2402 - Soil and Water Conservation (Tribal Areas Sub- Plan), 2403 - Animal Husbandry (Tribal Areas Sub-Plan), 2404 – Dairy Development (Tribal Areas Sub-Plan) (2406 Extra) 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), 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) 2852- Industries Foods and Beverages (Tribal Areas Sub-Plan) --			
Original	Rs. 192,76,97,000		
Supplementary	2,15,36,000		
	19492,33,000	18548,93,914	- 943,39,086
Amount surrendered during the year		..	5,04,77,263
CAPITAL.			
Major Heads : 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, 4250 – Capital Outlay on Other Social Services (Tribal Areas Sub-Plan), 4425 – Capital Outlay on Co-operation (Tribal Areas Sub-Plan), 4435 - Capital Outlay on Other Agricultural Programmes (Tribal Areas Sub-Plan), 4702 – Capital Outlay on Minor Irrigation (Tribal Areas Sub-Plan) , 4705 – Capital Outlay on Command Area Development (Tribal Areas Sub-Plan) 4851 - Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan), 5054 – Capital Outlay on Roads and Bridges (Tribal Areas Sub-Plan), 6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, 6250 - Loans for Other Social Services (Tribal Areas Sub- Plan), 6425 - Loans for Co-operation (Tribal Areas Sub-Plan), 6851 - Loans for Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan) -			

Grant No. 41 - Contd.

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
Rs.	Rs.	Rs.	Rs.
Original	16,16,21,000	11,90,61,997	- 4,64,54,003
Supplementary	38,95,000		
Amount surrendered during the year	..	..	35,89,000

**Notes and Comments -
Revenue -**

- (i) In view overall saving of Rs. 9,43.39 lakhs in the grant, supplementary provision of Rs. 2,15.36 lakhs obtained in March, 1999 proved fully unjustified.
- (ii) Out of over all saving of Rs. 9,43.39 lakhs in the grant, an amount of Rs. 5,04.77 lakhs was surrendered by the department during the year.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2202-General Education- (Tribal Areas Sub-Plan)			
01 - Elementary Education -			
796-Tribal Areas Sub-Plan State Plan (Annual Plan and Ninth Plan)			
2. Provision for incentive to the development of Elementary Education (MNP)	95.00	..	- 95.00
4. Printing of Nationalised Text Books for children at Primary Stage (MNP)	50.00	..	-50.00
5. Mid-day meals for children (BMS)	88.80	..	-88.80
8. Assistance for upgradation of Education as recommended by the Tenth Finance Commission	1,60.00	..	- 1,60.00

Reasons for non-utilisation of entire provisions in the above cases have not been intimated (August, 1999).

02-Secondary- 796-Tribal Area Sub-Plan- State Plan (Annual Plan, Ninth Plan)			
1. Expansion of teaching and educational facilities for children of age group 11-14			
(iii) Improvement of Buildings of Secondary Schools (MNP)	1,00.00	3.80	-96.20
State Plan (Annual Plan, Eighth Plan and Committed)			

Grant No. 41 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
1. Expansion of teaching and educational facilities for children of age group 11-14			
(i) Teachers and non-Teachers Cost (MNP)	75.00	12.10	- 62.90
04 - Adult Education -			
796 -Tribal Areas Sub-Plan			
State Plan (Annual Plan and Ninth Plan)			
Adult Education-			
1. Literacy Programme (MNP)	64.00	..	- 64.00

Reasons for saving in the first two cases and non-utilisation of entire provision in the last case have not been intimated (August, 1999).

**2215 - Water Supply and Sanitation
(Excluding Prevention of Air and Water Pollution) -
(Tribal Areas Sub-Plan)**

01 - Water Supply -

796 - Tribal Areas Sub-Plan
State Plan (Annual Plan and Ninth Plan)

01. Piped Water Supply Scheme
(for Rural Areas MNP)
(State's Share)

2. Piped Water Supply Scheme
for Tribal Areas Sub-Plan (BMS)

O	2,45.00	2,40.20	1,68.70	-71.50
R	-4.80			

5. Externally Aided Water Supply Project

O	3,00.00	2,43.75	2,34.10	- 9.65
R	-56.25			

8. Water Supply Scheme for arsenic -difficult area (BMS)

O	2,84.00	2,33.00	2,32.51	-0.49
R	-51.00			

Reasons for anticipated as well as final saving in all the above cases have not been intimated (August, 1999).

**2225 - Welfare of Scheduled Castes,
Scheduled Tribes and Other
Backward Classes -**

Grant No. 41 - Contd.

Section and Major Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
01 - Welfare of Scheduled Castes -			
277 - Education -			
Non-Plan			
0412(d) Scholarships to students reading in Post Secondary Stage etc.	7,60.00	6,49.62	-1,10.38
State Plan (Annual Plan and Ninth Plan)			
0109 (a) Book grants and examination fees	5,35.00	3,97.68	-1,37.32
0234 (b) Hostel Charges	5,39.00	1,42.35	-3,96.65
0380 © Payment for maintenance charges to the students belonging to the families having income not exceeding Rs.3600/- per annum	3,00.00	1,21.55	-1,78.45
0665 (ii) Construction of Hostel Buildings for Girl Students (State's Share)	67.00	..	- 67.00
0780 (iii) Construction, maintenance and improvement of Ashram Hostels	74.00	30.26	- 43.74
0965 (V) Construction of Central Hostel Buildings for boys	80.00	..	-80.00
Centrally Sponsored (New Schemes)			
0112 (a) Scholarship to students (Stipend and Scholarship)	3,00.00	78.71	- 1,21.29
0380 © Construction of Hostel for girls	67.00	0.94	-66.06
0565 © Construction of Central Hostel Buildings for boys	80.00	..	-80.00
State Plan (Annual Plan, Eighth Plan and Committed)			
0109 (a) Book grants and examination fees	1,10.00	1,00.22	- 9.78
0234 (b) Hostel Charges	2,00.00	1,38.38	- 61.62
02-Welfare of Scheduled Tribes-			
277 - Education -			
Non-Plan			
0334 - Hostel Charges	4,84.70	4,33.92	- 50.78
Centrally Sponsored (New Schemes)			
0380 Construction of Central Hostel for boys	80.00	3.70	-76.30
796-Tribal Area Sub-Plan			
State Plan (Annual Plan and Ninth Plan)			
B-Education-			
0534 Hostel Charges	4,59.50	2,55.61	-2,03.89
1580 Construction of Govt. Hostels for boys (State's Share)	80.00	..	-80.00

Grant No. 41 - Contd.

Section and Major Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Reasons for saving/non-utilisation of entire provisions in the above cases have not been intimated (August, 1999).			
80 - General -			
800 - Other Expenditure -			
Non-Plan			
01 - Education -			
0480 Lump provision for revision of pay scales and other benefits			
O	..		
S	2,15.36	..	-2,15.36

Creation of fund by supplementary provision in March, 1999 was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire provision have not been intimated (August, 1999).

State Plan (Annual Plan and Ninth Plan)

13 - Construction of new Ashram Hostels, for poor S.C. & S.T. students reading in Primary and Junior basic level High School	92.20	20.77	- 71.43
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2406 - Forestry and Wild Life
(Tribal Areas Sub-Plan)

01-Forestry			
796-Tribal Areas Sub-Plan-			
State Plan (Annual Plan and Ninth Plan)			
10. West Bengal Forestry Project-			
1217 Other Allied Works Component	1,18.31	48.70	-69.61
Centrally Sponsored (New Schemes)			
02. Area-oriented Fuel wood and Fodder Project	76.20	30.01	-46.19

Reasons for saving in the above cases have not been intimated (August, 1999).

2501 - Special Programmes for Rural Development
(Tribal Areas Sub-Plan)

02 - Drought Prone Areas Development Programmes

796 - Tribal Areas Sub-Plan
State Plan (Annual Plan and Ninth Plan)

1. Drought Prone Areas Development Programmes -
(h) T.R.D.P. under other Blocks

O	7,35.00		
R	-3,65.95	3,69.05	3,69.05

Grant No. 41 - Contd.

Section and Major Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2575 - Other Special Areas Programmes - (Tribal Areas Sub-Plan)			
60-Others			
02 - Development of Jhargram			
O	72.00		
R	-6.00		
	66.00	9.30	-56.70
State Plan (Annual Plan and Ninth Plan)			
02 Agricultural Development of North Bengal Dutch assisted Project	65.00	..	-65.00

Reasons for reduction of fund through surrender in the first two cases and eventual saving thereafter as well as non-utilisation of entire provision in the last cases have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2202-General Education- (Tribal Areas Sub-Plan)			
01-Elementary Education- 796-Tribal Areas Sub-Plan- State Plan (Annual Plan and Ninth Plan)			
1.Free and Compulsory Primary Education (Universal)- (ii) Improvement of buildings of existing Primary Schools (BMS)	2,00.00	3,95.63	+1,95.63
2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 ¹ - Welfare of Scheduled Castes -			
277 - Education - Non-Plan			
0109 (a) Book grants and examination fees	5,88.00	6,29.27	+41.27
0334 (c) Hostel Charges	5,32.70	5,85.91	+53.21
793-Special Central Assistance for Scheduled Castes Componant Plan- State Plan (Supplement Plan)			
Programme for the Development of Scheduled Castes	34,50.00	36,88.05	+2,38.05
02-Welfare of Scheduled Tribes			

Grant No. 41 - Contd.

Section and Major Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
277-Education- Centrally Sponsored (New Schemes)			
0112 Scholarship to students	40.00	81.01	+41.01
794 - Special Central Assistance for Tribal Sub-Plan - State Plan (Annual Plan and Ninth Plan)			
Integrated Tribal Areas Development Project	14,63.00	19,35.59	+4,72.59
Reasons for excess in the above cases have not been intimated (August, 1999).			
State Plan (Supplement Plan)			
Integrated Tribal Areas Development Project	..	15,93.90	+15,93.90
796 - Tribal Areas Sub-Plan - State Plan (Supplement Plan) State Plan Schemes under proviso to Article 275(1) of the Constitution of India-			
3900 Community Projects for Tribal Development	..	4,78.50	+4,78.50
Reasons for incurring expenditure without budget provision in both the above cases have not been intimated (August, 1999).			
80 - General -			
001-Direction and Administration- Non-Plan			
01. Headquarter's Establishment	2,20.50	2,83.93	+63.43
02 District Organisation	8,15.00	11,65.10	+3,50.10
800 -Other Expenditure -			
State Plan (Annual Plan and Ninth Plan)			
1100 - Additional financial assistance to Post-Matric hostellers	1,39.00	3,03.34	+ 1,64.34
Reasons for excess in the above cases have not been intimated (August, 1999).			
2406-Forestry and Wild Life (Tribal Areas Sub-Plan)			
01- Forests-			
796- Tribal Areas Sub-Plan- State Plan (Annual Plan and Ninth Plan)			
5. Area-oriented Fuelwood and Fodder Projects	18.00	75.16	+57.16
2501-Special Programmes for rural Development (Tribal Areas Sub-Plan)-			
02-Drought Prone Areas Development Programme			
796-Tribal Areas Sub-Plan- State Plan (Annual Plan and Ninth Plan)			
1. Drought Prone Areas Development Programmes- (a) Watershed Development	28.00	2,29.17	+2,01.17

Grant No. 41 - Concl.

Section and Major Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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Reasons for excess in both the cases have not been intimated (August, 1999).

Capital-

- (i) In view of overall saving of Rs. 4.64.54 lakhs in the grant, supplementary provision of Rs. 38.95 lakhs obtained in March, 1999 proved unjustified.
- (ii) Out of overall saving of Rs. 4.64.54 lakhs in the grant, a nominal amount of Rs. 35.89 lakhs only was surrendered by the department during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
5054 – Capital Outlay on Roads and Bridges - (Tribal Areas Sub-Plan)			
796 - Tribal Areas sub-Plan – State Plan (Annual Plan and Ninth Plan)			
0100 - Development of State Roads			
53 (i) Major Works (Construction)	3,00.00	1,56.31	-1,43.69
53 (ii) Major Works (Improvement of Panagarh, Moregram) Road (EAP)	4,50.00	3,21.65	-1,28.35

Reasons for Saving in both the cases have not been intimated (August, 1999).

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

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2235 - Social Security and Welfare (Social Welfare) -			
Voted -			
Original	192,83,90,000		
Supplementary	45,28,85,000		
Amount surrendered during the year	..	..	1,15,34,616
	238,12,75,000	219,24,97,260	- 18,87,77,740
CAPITAL -			
Major Head : 4235 - Capital Outlay on Social Security and Welfare (Social Welfare)			
Original	2,50,00,000		
Supplementary	..		
Amount surrender during the year	..	..	Nil
	2,50,00,000	2,50,00,000	..

Notes and Comments :-

Revenue -

- (i) In view of overall saving of Rs.18,87.78 lakhs in the grant , supplementary provision of Rs.45,28.85 lakhs obtained in March, 1999 proved excessive.
- (ii) Out of overall saving Rs.18,87.78 lakhs in the grant, a nominal amount of Rs.1,15.35 lakhs only was surrendered by the department during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2235 - Social Security and Welfare (Social Welfare) -			
02 - Social Welfare -			
101 - Welfare of Handicapped - Non-Plan			
5. Assistance to Physically Handicapped in all districts	2,50.00	1,97.14	- 52.86
102 - Child Welfare - Non-Plan			
1. Govt. of India's Crash Programme of Nutrition for Children	16,31.50	8,88.90	- 7,42.60
3. Family and Child Welfare Projects			
O	3,25.00		
S	25.00	2,57.31	- 92.69
	3,50.00		

Grant No. 42 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
103 - Women's Welfare - Non-Plan			
7. Grant of Pension to the destitute widows	3,63.00	3,05.68	- 57.32
104 - Welfare of Aged, Infirm and Destitute - State Plan (Annual Plan and Ninth Plan)			
4. Development and expansion of Soil Welfare Homes	2,00.00	1,30.97	- 69.03
Additional provisions in the third case was stated to be required for implementation of Integrated Child Development Service Project Schemes.			
Reasons for saving in all the above cases have not been intimated (August, 1999).			
800 - Other Expenditure - Non-Plan			
0180 Lump provision for revision of Pay Scale and Other Benefits			
O	..		
S	3,16.60	..	- 3,16.60
0380 Lump provision for transfer of arrears of Pay to the G.P. Fund			
O	..		
S	13,21.00	..	13,21.00
Creation of fund in both the cases by obtaining supplementary provision in March, 1999 was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of the entire provisions in both the cases have not been intimated (August, 1999).			
7. Provision for Normal G.R - Food and Clothes (Relief Department)	11,00.00	9,14.09	- 1,85.91
12. A new scheme for Social Welfare	6,03.90	4,75.32	- 1,28.58
60 - Others Social Security and Welfare Programmes -			
102 - Provision under Social Security Schemes - Non-Plan			
1. Grant to old-age pension to the old and infirm	13,57.80	11,76.42	- 1,81.38
2. Grant to old-age pension to marginal farmers, share croppers and agricultural Laboures	10,55.00	6,40.88	- 4,14.12
4. Grant of old-age pension to old and infirm fishermen	81.00	36.81	- 44.19
Reasons for saving in the above cases have not been intimated (August, 1999).			

Grant No. 42 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Ninth Plan)			
National old-age Pension Schemes (NOAPS)			
O	9,00.00		
R	- 79.39		
200 - Other Programmes - Non-Plan	8,20.61	7,73.28	- 47.33
25 . Relief to victims/families of victims caused by vehicles	1,40.00	99.89	- 40.11
34. Supply of rice to the people below poverty line (BPL) under T.P.D.S at subsidised rate	7,00.00	0.12	- 6,99.88
Reasons for reduction of fund through re-appropriation in the first case and saving in all the above cases have not been intimated (August, 1999).			

State Plan (Annual Plan and Ninth Plan)

4. New Provident Fund Scheme For landless Agricultural Labourers	5,00.00	..	- 5,00.00
Reasons for non-utilisation of entire provision have not been intimated (August, 1999).			
(iv) 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			
1. Directorate of Social Welfare	97.00	2,38.77	+ 1,41.77
3. Directorate of Relief and District Establishment (Relief)	10,56.75	15,64.60	+ 5,07.85
6. Research, Training and Strengthening of the Set-up of the Department and Directorate Social Welfare - vagrancy	3,49.25	4,45.87	+ 96.62
102 - Child Welfare - *			
Non-Plan			
8. Establishment of I.C.D.S Project	23.70	69.22	+ 45.52
Reasons for excess in the above cases have not been intimated (August, 1999).			

State Plan (Annual Plan and Ninth Plan)

12. Establishment of ICDS Project	..	2,54.53	+ 2,54.53
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Grant No. 42 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Reasons for incurring expenditure without budget provision have not been intimated (August, 1999).			
Centrally Sponsored (New Schemes)			
3. Integrated Child Development Services Project Schemes			
O	50,00.00	81,27.34	+ 16,27.34
S	15,00.00		
Augmentation of fund by supplementary provision in March, 1999 was stated to be required for implementation of Integrated Child Development Service Project Schemes. Reasons for final excess have not been intimated (August, 1999).			
Central Sector (New Schemes)			
Grants for Training Programme of I.C.D.S --			
Anganwadi Works Non-Plan	1,00.00	1,84.16	+ 84.16
1. Control of Vagrancy	2,00.10	2,85.17	+ 85.07
7. Establishment of Training Centres for the Provision of Tailoring and Cutting to the Destitute and Poor Girls and Women	1,45.05	2,01.88	+ 56.83
800 - Other Expenditure - Non-Plan			
8. Provision for Stavaion G.R	25.00	91.35	+ 66.35
60 - Other Social Security and Welfare Programmes -			
200 - Other Programmes - Non-Plan			
14. Other ex-gratia payments	50.00	90.61	+ 40.61
Reasons for excess in the above cases have not been intimated (August, 1999).			
35. Financial Assistance to the Workers in the Locked out Industrial Units(FAWLOI)			
O	..	16,50.73	+ 3,00.63
S	13,50.10		
Creation of fund by supplementary grant was stated to be required for financial assistance to the workers in the locked out Industrial Units. Reasons for final saving have not been communicated (August, 1999).			
36. Legal Service Authority for West Bengal	..	50.00	+ 50.00
Reasons for incurring expenditure without budget provision have not been intimated (August, 1999).			

Grant No. 43 - Nutrition (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2236 - Nutrition -			
	Rs.		
Original	16,15,22,000		
Supplementary	6,00,000		
	16,21,22,000	14,27,84,879	-1,93,37,121
Amount surrendered during the year	..	..	Nil

Notes and Comments -

(i) In view of overall saving of Rs.1,93.37 lakhs in the grant, supplementary provision of Rs.6.00 lakhs obtained in March, 1999 proved fully unnecessary.

(ii) No portion of the substantial saving of Rs.1,93.37 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 -
2236 - Nutrition -			
02 - Distribution of Nutritious Food and Beverages -			
101 - Special Nutrition Programme -			
State Plan (Annual Plan and Ninth Plan)			
01 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers	10,00.00	8,97.91	- 1,02.09
789 - Special Component Plan for Scheduled Castes -			
State Plan (Annual Plan and Ninth Plan)			
01 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers	2,00.00	1,17.45	- 82.55

Reasons for saving in all the above cases have not been intimated (August, 1999).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2245 - Relief on account of Natural Calamities -			
Original	Rs. 115,46,00,000	} 487,36,92,000	424,95,95,064
Supplementary	371,90,92,000		
Amount surrendered during the year			40,56,39,000

Notes and Comments-

- (i) In view of the huge saving of Rs.62,40.97 lakhs in the grant, supplementary provision of Rs.371,90.92 lakhs obtained in March, 1999 proved too excessive.
- (ii) Out of huge saving of Rs.62,40.97 in the grant, an amount of Rs.40,56.39 lakhs was surrendered by the department during the year.
- (iii) The grant shows huge saving continuously since 1990-91. This indicates necessity of more realistic approach towards budget formulation.
- (iv) Saving occurred mainly under:-

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

01- Drought-

101-Gratuitous Relief-

Non-Plan

6. Subsidy for Agricultural Inputs to small and Marginal Farmers and Agricultural Labourers.

O	68.00	} ..	1.76	+1.76
R	-68.00			

Withdrawal of entire fund by surrender was stated to be done as there was no requirement for the scheme during the year. Reasons for incurring expenditure after the withdrawal have not been intimated (August, 1999).

02- Floods, Cyclones etc.-

101-Gratuitous Relief-

Non-Plan

3. Housing-

(a) Housing

O	8,00.00	} 3,19.40	1,62.83	- 1,56.57
R	- 4,80.60			

Grant No. 44 -Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
106- Repairs and Restoration of Damaged Roads and Bridges- Non-Plan			
1. Emergency Repair of Roads, Bridges etc., Damaged/Destroyed by Natural Calamities for Restoration of Communication			
O	4,20.00	} 1,77.32	2.75.70
R	-2,42.68		
			+98.38

Anticipated saving in the above case was reported to be due to less requirement for the work. Reasons for final saving/excess have not been reported (August, 1999).

107-Repairs and Restoration of Damaged Government Office Buildings-

Non-Plan

1. Repair of Health Centres.

O	50.00	}
R	-50.00	

Withdrawal of entire provision by way of surrender in March, 1999 was stated to be done as there was no requirement for the scheme.

111-Exgratia payment to Bereaved Families- Non-Plan

1. Exgratia Payment to Families of Dead/Missing Persons due to Flood/Cyclone etc.

O	50.00	}	9.40	8.20	-1.20
R	-40.60				

Part withdrawal of budget provision was reported to be necessitated as there was less requirement. Reasons for final saving have not been intimated (August, 1999).

114-Assistance to Farmers for Purchase of Agricultural Inputs-

Non-Plan

2. Repairs of Market Link Roads and Rural Huts Damaged due to Flood/Cyclone, etc.

O	60.00	}
R	-60.00	

Withdrawal of entire provision was stated to be done as there was no requirement.

Grant No. 44 -Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
122-Repairs and Restoration of Damaged Irrigation and Flood Control Works- Non-Plan			
2. Emergency Repair of Flood Protective Embankments			
O	11.00.00	1,11.00	1,38.26
R	-9.89.00			+27.26

Anticipated saving was reported to be due to less requirement under the scheme during the year. Reasons for final excess have not been communicated (August, 1999).

193- Assistance to Local Bodies and Other Non-Government Bodies/Institutions-
State Plan (Annual Plan and Ninth Plan)
1. Assistance for Restoration of supply of drinking water

O	..	50.00	..
S	50.00		

Creation of fund by supplementary provision was stated to be required for restoration of water supply system damaged by flood in 1998. Reasons for non-utilisation of the entire fund have not been intimated (August, 1999).

282-Public Health-
Non-Plan
Expenses on Public Health Measures

O	1,15.00	25.00	24.77
R	-90.00		

05-Calamity Relief Fund-
797-Transfer to Reserve Fund and Deposit Accounts-
Non-Plan
Calamity Relief Fund

O	56.92.00	3,06,52.92	292,29.92
S	306,52.92		
R	-56,92.00			-14,23.00

Enhancement of fund by supplementary provision in the last case was stated to be required for transfer of all arrear dues to the Calamity Relief Fund as per recommendation of the Tenth Finance Commission for expenditure already incurred towards natural calamities as per accounting procedure prescribed by the Commission. Anticipated saving in all the above cases was stated to be due to less requirement. Reasons for final saving/excess have not been intimated (August, 1999).

80-General-

800-Other Expenditure-

Non-Plan

Grant No. 44 -Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6. Expenditure in connection with Relief to Fire Victims			
O	50.00		
R	-50.00		
9. Expenditure in connection with Repair of Educational Institutions and Repair/ Replacement of Furniture of Institutions Affected by Natural Calamities.			
O	50.00		
R	-50.00		
10. Assistance to W.B.S.E.B for Restoration of Power Supply in the Areas Affected by Flood, Cyclone etc.			
O	70.00		
R	-70.00		

Withdrawal of entire budget provision in the above cases was stated to be necessitated as there was no requirement.

11. Other Items

O	1.50.00			
R	51.50	2,01.50	97.00	-1,04.50

Anticipated excess was stated to be due to larger requirement. Reasons for final saving have not been reported (August, 1999).

(v) 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-			
02-Floods, Cyclone etc.-			
101-Gratuitous Relief-			
Non-Plan			
2. Food and Clothings-			
(a) Food			
O	8,00.00		
R	4,26.72	12,26.72	12,45.22
			+18.50

Grant No. 44 -Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+	
(b) Clothings				
O	1,50.00	2,52.97	2,47.23	-5.74
R	1,02.97			
102-Drinking Water Supply- Non-Plan				
2. Repair/Resinking of Tubewells				
O	1,30.00	2,81.40	2,74.50	-6.90
R	1,51.40			

Anticipated excess in the above cases was stated to be due to larger requirement for tackling natural calamities. Reasons for final excess/saving have not been intimated (August, 1999).

**113-Assistance for Repair/Reconstruction of Houses-
State Plan (Annual Plan, Eighth Plan and Committed)
01 Assistance for Repair/Reconstruction of Houses
damaged by Flood, 1998**

O	57,16.00	65,70.80	65,74.81	+4.01
S				
R					8,54.80

Creation of fund by supplementary provision was stated to be required for meeting emergent repair/reconstruction of houses damaged by flood in 1998. Further enhancement by re-appropriation was stated to be necessitated for larger requirement for combating natural calamities. Reasons for final excess have not been communicated (August, 1999).

**114-Assistance to Farmers for Purchase of Agricultural Inputs
Non-Plan
1. Supply of Seeds, Fertilisers, etc., for Raising Alternative
Crops in Flood/Cyclone Affected Areas**

O	2,62.00	12,46.52	7,82.44	-4,64.08
R	9,84.52			

**118-Assistance for Repair/Replacement of damaged
Boats and Equipments for Fishing-
Non-Plan
1. Supply of Nets, Fish, Prawns, etc.**

O	23.00	1,06.98	1,07.14	+0.16
R	83.98			

**193-Assistance to Local Bodies and Other Non-government
Bodies/Institutions-
Non-Plan**

Grant No. 44 –Concl.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+
1. Assistance to Local Bodies for Restoration of supply of Drinking Water				
O	25.00	} 2,80.00	2,80.00	..
R	2,55.00			
80-General 800-Other Expenditure- Non-Plan				
5. Supply of Tarpaulins, etc.				
O	6,50.00	} 16,06.01	15,14.82	+ 91.19
R	9,56.01			
8. Expenditure in connection with Rescue of Marooned People Affected by Flood, Cyclone, Tornado etc. and Expenditure for Setting of Relief Camps/ Centres				
O	2,50.00	} 3,96.56	4,05.33	+8.77
R	1,46.56			

Anticipated excess in the above cases was reported to be due to larger requirement for combating natural calamities. Reasons for final saving/excess have not been intimated (August, 1999).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2251 - Secretariat - Social Services -			
Original	Rs. 16,22,10,000		
Supplementary	7,57,80,000		
	23,79,90,000	15,92,50,070	- 7,87,39,930
Amount surrendered during the year			47,04,027

Notes and Comments :-

(i) In view of final saving of Rs.7,87.40 lakhs in the grant, supplementary provision of Rs.7,57.80 lakhs obtained in March, 1999 proved unjustified.

(ii) Against the available saving of Rs.7,87.40 lakhs in the grant, a sum of Rs.47.04 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2251 - Secretariat-Social Services -			
090 - Secretariat -			
Non-Plan			
03(a)(i) Education Department			
O	3,02.15		
S	0.50		
	3,02.65	2,15.97	- 86.68
05. Department of Youth Services			
O	54.20		
S	0.70		
	54.90	26.41	- 28.49
Augmentation of fund by supplementary provision in March, 1999 was stated to be required for meeting larger establishment charges.			
Reasons for saving in both the above cases have not been intimated (August, 1999)			
08. Department of Housing	1,26.55	1,05.19	- 21.36

Reasons for saving have not been intimated (August, 1999).

Grant No. 45 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 - Other Expenditure - Non-Plan			
01 - Lump provision for Revision of Pay Scales and Other benefits			
O	..		
S	81.00		
	81.00		- 81.00
02 - Lump Provision for transfer of arrears of Pay to the G.P. Fund			
O	..		
S	6,71.00		
	6,71.00		- 6,71.00

Creation of fund by supplementary demand in March, 1999 was stated to be required for implementation of revision of Pay Scales and other benefits.

Reasons for non-utilisation of entire provisions in both the cases have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2251 - Secretariat-Social Services -			
(90) - Secretariat - Non-Plan			
02(b) Department of Social Welfare			
O	34.95		
S	1.15		
	36.10	63.47	+ 27.37
03(a)(ii) Department of School Education			
O	93.35		
S	0.15		
	93.50	1,53.38	+ 59.88

Augmentation of fund by supplementary provision in March, 1999 was stated to be made for meeting larger establishment charges.

Reasons for final excess in both cases have not been intimated (August, 1999).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2250 - Other Social Services-			
Voted -			
Original	Rs. 23,34,27,000	49,39,27,000	47,92,23,594
Supplementary	26,05,00,000		
Amount surrendered during the year			84,93,478

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

Original	4,44,41,000	8,16,51,000	3,31,26,695
Supplementary	3,72,10,000		
Amount surrendered during the year			3,97,950

Notes and Comments -
Revenue (Voted) -

(i) In view of overall saving of Rs. 1,47.03 lakhs in the grant, Supplementary provision of Rs. 26,05.00 lakhs obtained in March, 1999 proved excessive.

(ii) Out of overall saving of Rs. 1,47.03 lakhs in the grant, only an amount Rs. 84.93 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
2250 Other Social Services			
800 Other Expenditure- Non-Plan			
01(xii) Subsidies for Interest Liabilities in respect of Sharecroppers, Small farmers and self employed persons	45.00		-45.00

Reasons for non-utilisation of entire fund have not been intimated (August, 1999).

02- Expenditure in connection with Ganga Sagar Mela

O	3,43.00	4,28.00	3,43.18
S	85.00		
			-84.82

Augmentation of fund by supplementary provision in March, 1999 was stated to be required for meeting larger expenditure towards Ganga Sagar Mela.

Reasons for final saving have not been intimated (August, 1999).

Grant No. 46 - Other Social Services (Concl.)

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
01	State Plan (Annual Plan and Ninth plan Scheme for Construction of Muslim Girls' Hostels in the Districts formulated by the Minority cell under Home department.			
	O	75.00	..	..
	R	-75.00	..	..

Reasons for withdrawal of entire fund have not been intimated (August, 1999).

Capital:

(i) Out of over all saving Rs 4,85.24 lakhs in the grant, Rs. 3.98 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 -
4250	Capital outlay on other Social Services-			
201	Labour- State Plan (Annual Plan and Ninth Plan)			
04	Craftsman Training	2,00.00	82.08	-1,17.92
	Reasons for saving have not been intimated. (August, 1999).			
06	Implementation of skill Development Project	95.00	..	- 95.00

Reasons for non-utilisation of entire fund have not been intimated (August, 1999)

**Centrally Sponsored
(New Schemes)**

01	Upgradation of I.T.I.s for improving the quality of training			
	O	..	..	..
	S	1,80.55	..	-1,80.55

Creation of fund by supplementary provision in March 1999 was stated to be required for upgradation of I.T.I.s with a view to improving the quality of Training. Reasons for non-utilisation of entire provision have not been intimated (August, 1999).

Grant No. 47 - Crop Husbandry (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE-			
Major Head: 2401-Crop Husbandry-(Excluding Horticulture and Vegetable Crops) -			
	Rs.		
Original	120,78,48,000	160,32,72,000	132,09,72,056
Supplementary	39,54,24,000			-28,22,99,944
Amount surrendered during the year			.. Nil
CAPITAL-			
Major Heads: 4401- Capital Outlay on Crop Husbandry (Excluding Public Undertakings and Horticulture Vegetable Crops) -			
Original	74,00,000	74,00,000	10,29,765
Supplementary	..			-63,70,235
Amount surrendered during the year			.. Nil

Notes and Comments-

- (i) In view of overall saving of Rs.28,23.00 lakhs in the grant, supplementary provision of Rs.39.54.24 lakhs obtained in March, 1999 proved too excessive.
- (ii) No portion of the huge saving of Rs.28,23.00 lakhs in the grant was surrendered by the department during the year.
- (iii) Remarkable saving persisting for consecutive years since 1994-95 reveals non-serious approach towards adoption of realistic views on budget formulation.
- (iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2401 - Crop Husbandry (Excluding Horticulture and Vegetable Crops) -			
001 - Direction and Administration -			
State Plan (Annual Plan and Ninth Plan)			
03 -Infrastructure Development in Agricultural Set up in Different Levels for Augmentation of Agricultural Production through Transfer of Technology			
	50.00	3.57	- 46.43
103 - Multiplication and Distribution of Seeds -			
State Plan (Annual Plan and Ninth Plan)			
01 Modernisation and Development of Agricultural Seed Farms			
	62.00	11.80	- 50.20

Grant No. 47 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Reasons for saving in the above cases have not been reported (August, 1999).			
06 Subsidised Sale of Quality Seeds			
O	90.00		
R	- 42.63		
	47.37	1.02	- 46.35
Reasons for anticipated as well as final saving have not been intimated (August, 1999).			
State Plan (Annual Plan, Eighth Plan and Committed)			
03 - Establishment of Seed Certification Agencies			
O	1,38.20		
R	0.15		
	1,38.35	16.59	- 1,21.76
Reasons for anticipated excess and final saving have not been communicated (August, 1999).			
107 – Plant Protection -			
State Plan (Annual Plan and Ninth Plan)			
07 Integrated Pest Management	83.00	8.30	- 74.70
108 – Commercial Crops -			
Non-Plan			
13 Sisal Plantation Scheme –			
Operation and Maintenance	91.20	2.26	- 88.94
Reasons for saving in the above cases have not been intimated (August, 1999).			
Centrally Sponsored (New Schemes)			
03 - National Pulses Development Project			
O	60.00		
R	- 35.25		
	24.75	10.21	- 14.54
Reasons for anticipated as well as final saving have not been intimated (August, 1999).			
05 Oil seed Production Programme	2,50.00	1.12	- 2,48.88
Central Sector (New Schemes)			
Scheme for Special Jute Development			
Programme	2,80.00	1,99.73	- 80.27
Reasons for saving in the above cases have not been intimated (August, 1999).			
109 – Extension and Training -			
Non-Plan			
03 Upgrading of Agricultural			
Training Centres			
O	64.70		
R	- 16.32		
	48.38	13.29	- 35.09
Reasons for anticipated as well as final saving have not been intimated (August, 1999).			
State Plan (Annual Plan Eighth Plan and Committed)			
06 Popularisation of New Varieties and			
Packages of Practice through			
Minikits	1,40.00	1.53	- 1,38.47

Grant No. 47 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Centrally Sponsored (New Schemes)			
02 Integrated Programme for Cereal Development-Rice	1,00.00	20.63	- 79.37
Reasons for saving in the above cases have not been intimated (August, 1999).			
110 Crop Insurance - State Plan (Annual Plan and Ninth Plan)			
01 Crop Insurance Scheme			
O	60.00		
R	22.67		
	82.67	0.49	- 82.18
Reasons for anticipated excess and final saving have not been intimated (August, 1999).			
789 - Special Component Plan for Scheduled Castes - State Plan (Annual Plan and Ninth Plan)			
01 Subsidised sale of Quality Seeds	50.00	..	- 50.00
14 Popularisation of New Varieties and Packages of Production through Minikits	1,60.00	52.10	- 1,07.90
19 Scheme for RIDF II of the Agriculture Department	96.00	..	- 96.00
Reasons for saving/non-utilisation of entire provision in the above cases have not been reported (August, 1999).			
Centrally Sponsored (New Schemes)			
Oil Seed Development Programme			
O	70.00		
R	5.75		
	75.75	..	- 75.75
Reasons for anticipated excess and finally non-utilisation of entire fund have not been reported (August, 1999).			
800 - Other Expenditure - Non-Plan			
901 Lump Provision for Transfer Of Arrears of Pay to the G.P. Fund			
O	..		
S	39,54.24		
R	- 43.60		
	39,10.64	..	- 39,10.64
Creation of fund by supplementary provision was stated to be required for implementation of revised pay scales and other benefits. A portion of the created fund was re-appropriated to salary components under different sub-heads. Reasons for non-utilisation of the residual portion have not been intimated (August, 1999).			
State Plan (Annual Plan and Ninth Plan)			
01 Scheme for RIDF-II of the Agriculture Department	2,80.00	0.64	- 2,79.36
Reasons for saving have not been reported (August, 1999).			
(v) Saving mentioned above was partly counter-balanced by excess as under:-			

Grant No. 47 – Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2401 - Crop Husbandry –			
001 – Direction and Administration – Non-Plan			
01 - Direction	10,20.70	11,78.47	+ 1,57.77
02-Superintendence	8,64.55	9,50.76	+ 86.21
03 Strengthening of the Directorate Organisation Including Agricultural Extension and Administration	1,22.80	2,64.51	+ 1,41.71
World Bank Project on Agricultural Development – Improvement of Agricultural Extension and Research	27,49.78	38,14.70	+ 10,64.92
103 - Multiplication and Distribution of Seeds – Non-Plan			
Establishment of Seed Farms and Seed Stores Including Seed Certification Agencies	1,37.25	2,61.81	+ 1,24.56
104 - Agricultural Farms – Non-Plan			
01 Experimental Farms	18,65.10	27,35.80	+ 8,70.70
107 - Plant Protection- Non-Plan			
01 Plant Protection Including control of Wild Animals as well as Quality Control of Pesticides	35.25	1,46.72	+ 1,11.47
108 - Commercial Crops – Non-Plan			
01 Lac Development	23.30	1,74.47	+ 1,51.17
State Plan (Annual Plan and Ninth Plan)			
15 Oilseed Production Programme	70.00	1,62.59	+ 92.59
109- Extension and Training- Non-Plan			
01 Agricultural Demonstration and Training	32.10	89.07	+ 56.97
04-Intensive Agricultural Programme	2,64.95	3,66.80	+ 1,01.85
Reasons for excess in all the above cases have not been reported. (August, 1999).			
06 Agricultural Training Centres including Farmers' Training			
O	90.30	1,06.62	2,23.54
R	16.32		
Reasons for anticipated as well as final excess have not been reported (August, 1999).			
110 Agricultural Economics and Statistics – Non-Plan			
01 Crop Survey	3,81.05	5,92.99	+ 2,11.94
Reasons for excess have not been reported (August, 1999).			

Capital:-

(i) No portion of the overall saving of Rs.63.70 lakhs in the grant aggregating more than 83% of the total provision was surrendered by the department during the year.

Grant No. 48 - Soil and Water Conservation (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2402 - Soil and Water Conservation -			
Original	Rs. 11,13,24,000	15,44,63,648	- 4,36,34,352
Supplementary	8,67,74,000		
Amount surrendered during the year		..	50,91,000

CAPITAL -			
Major Head : 4402 - Capital Outlay on Soil and Water Conservation -			
Original	6,00,000	..	- 6,00,000
Supplementary	..		
Amount surrendered during the year		..	Nil

Notes and Comments -

Revenue -

(i) In view of final saving of Rs.4,36.34 lakhs in the grant, supplementary provision of Rs.8,67.74 lakhs obtained in March, 1999 proved excessive.

(ii) Out of overall saving of Rs.4,36.34 lakhs in the grant an amount of Rs.50.91 lakhs only was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2402 - Soil and Water Conservation -			
001 - Direction and Administration -			
State Plan (Annual Plan and Ninth Plan)			
01 - Strengthening of Soil Conservation Organisation	13.00	0.62	- 12.38

Reasons for saving have not been intimated (August, 1999).

101. Soil Survey and Testing-
State Plan (Annual Plan and Ninth Plan)
03. Establishment of Central remote
sensing laboratory for introducing remote
sensing technique in soil conservation

18.00	..	- 18.00
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Reasons for non-utilisation of the entire provision have not been intimated (August, 1999)

Grant No. 48 Contd.

Head	Total grant Rs.	Actual expenditure Rs.	Savings - Rs.
Central Sector (New Scheme)			
0100. Strengthening of the State land use Board	20.00	6.61	- 13.39
Reasons for saving have not been intimated (August, 1999).			
102 - Soil Conservation -			
State Plan (Annual Plan and Ninth Plan)			
11. Door to door soil and water conservation population approach in West Bengal	14.00	..	- 14.00
12. Water harvesting structure with antiseepage timing on water shed basis in the western district of West Bengal	55.00	..	- 55.00
Reasons for non-utilisation of entire provision in the above cases have not been intimated (August, 1999).			
Centrally Sponsored (New Schemes)			
01. Soil conservation works in the upper catchment area of the Kangsabati River			
O	1,27.50	7.55	- 1.18.49
R	- 1.46		
	1,26.04		
04. Integrated action plan for flood control in Ganga Basin			
O	17.00	1.14	- 11.41
R	- 4.45		
	12.55		
Reasons for reducing of fund through surrender as well as for final saving in the above cases have not been intimated (August, 1999).			
789 - Special Component Plan for Scheduled Castes -			
State Plan (Annual Plan and Ninth Plan)			
01 - Scheme for Extension of Soil conservation work on Watershed and Agricultural Land on watershed basis in Plains and Hills	42.00	..	- 42.00
Reasons for non utilisation of entire fund have not been intimated (August, 1999).			

Grant No. 48 Contd.

Head	Total grant Rs.	Actual expenditure Rs.	Savings - Rs.
800 - Other Expenditure - Non-Plan			
01 - Lump Provision for transfer of arrears of Pay to G.P.Fund			
O			
S	2,84.00	..	- 2,84.00
02 - Lump Provision for revision of Pay Scale and other benefits			
O			
S	1,29.55	..	- 1,29.55

Creation of funds by supplementary provisions in March, 1999 in the above cases was stated to be required for implementation of revised pay scales and other benefits.

Reasons for non-utilisation of entire funds in both the cases have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
101 - Soil Survey and Testing Non-Plan			
01 - Detailed soil survey of West Bengal	7.99	28.92	+ 20.93
03 - Soil conservation Survey and land use planning for agricultural purposes	33.86	46.08	+ 12.22
04 - Integrated Scheme to re-organisation and extension of soil survey in West Bengal	34.25	68.58	+ 34.33
Reasons for excess in the above cases have not been intimated (August, 1999).			
102 - Soil Conservation - Non-Plan			
02 - Protective afforestation and erosion control on landslides, slips, stream banks, etc. in forest areas	96.90	1,33.22	+ 36.32

Grant No. 48 Concl'd.

Head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
03 - Soil Conservation works on waste lands and agricultural lands on watershed basis	1,56.55	2,58.09	+ 1,01.54
10 - Scheme for extension of soil conservation work on waste lands and agricultural lands on watershed basis in Plains and Hills	1,01.38	1,74.06	+ 72.68

Reasons for huge excess in the above cases have not been intimated (August, 1999).

Central Sector (New Schemes)

12 - National Watershed development Project in Rainfed Areas (NWDPR)			
O	1,00.00		
S	4,42.00		
R	- 45.00		
	4,97.00	5,47.43	+ 50.43

Augmentation of fund by obtaining supplementary provision in March, 1999 was stated to be required for execution of National Watershed Development project in Rainfed Areas.

Reasons for anticipated saving and eventual excess have not been intimated (August, 1999).

Grant No. 49 - Animal Husbandry (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2403 - Animal Husbandry -			
Original	85,81,30,000	126,82,80,000	108,36,33,887
Supplementary	41,01,50,000		
Amount surrendered during the year	..		
		..	- 18,46,46,113
			4,31,82,976

CAPITAL -			
Major Head : 4403 - Capital Outlay on Animal Husbandry (Excluding Public Undertakings)			
Original	1,96,00,000	1,96,00,000	57,03,930
Supplementary	..		
Amount surrendered during the year	..		
		..	- 1,38,96,070
			Nil

Notes and Comments -
Revenue -

- (i) In view of overall saving of Rs. 18,46.46 lakhs in the grant, supplementary provision of Rs. 41,01.50 lakhs obtained in March, 1999 proved excessive.
- (ii) Against the available saving of Rs. 18,46.46 lakhs, a sum of Rs. 4,31.83 lakhs only was surrendered during the year by the department.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2403 - Animal Husbandry -			
102 - Cattle and Buffalo Development -			
State Plan (Annual Plan and Ninth Plan)			
02 - State Livestock Farm			
O	75.50	46.98	30.32
R	- 28.52		
			- 16.66

Anticipated saving was stated to be due to sanction of less fund for the schemes by the Finance Department. Reasons for final saving have not been intimated (August, 1999).

105 - Piggery Development -			
Centrally piggery Development Programme			
O	60.00	..	..
R	- 60.00		

Withdrawal of entire fund through re-appropriation was attributed to non-realisation of fund by the department during the year.

Grant No. 49 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
107 Fodder and Feed Development -			
State Plan (Annual Plan and Ninth Plan)			
06 World Bank Forestry Development Project - Fodder and Livestock Programme			
O			
R	57.00	16.89	- 40.11
Creation of fund by re-appropriation was stated to be required for further running the scheme. No reason for final saving has been communicated (August, 1999).			
789 - Special Component Plan for Scheduled Castes - Non-Plan			
1 (ii) Additional Veterinary Dispensaries -	1,47.20	78.43	- 68.77
1 (iii) Maintenance of the programme for Development of Scheduled Castes	47.55	0.36	- 47.19
Reasons for saving in both cases have not been intimated (August, 1999).			
800 - Other Expenditure - Non-Plan			
901 - Lump provision for transfer of arrears of pay to the G.P. Fund			
O			
S	29,84.00	..	- 29.84.00
902 - Lump Provision for Revision of Pay Scale and Other Benefits			
O			
S	4,25.00	..	- 4.25.00

Creation of fund in the above cases by supplementary provision in March, 1999 was stated to be required for implementation of revised pay scales and other benefits.
Reasons for non-utilisation of entire fund in both the cases have not been intimated (August, 1999).

Grant No. 49 - Contd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2403 - Animal Husbandry -			
001 - Direction and Administration - Non-Plan			
02 - Veterinary Services	2,55.43	3,05.51	+ 50.08
Reasons for excess have not been intimated (August, 1999).			
101 - Veterinary Services and Animal Health Non-Plan			
02 - Veterinary Hospitals			
O	6,01.05		
S	2.45		
	6,03.50	7,29.47	+ 1,25.97
04 - Rinderpest Eradication Scheme			
O	1,72.30		
S	2.50		
	1,74.80	2,16.43	+ 41.63
06 - Aid Centres and Clinics			
O	4,52.30		
S	1.00		
	4,53.30	6,77.41	+ 2,24.11
Augmentation of funds by supplementary provision in march, 1999 in the above cases was stated to be required for payment of larger grant to West Bengal University of Animal and Fishery Science. Reasons for final excess in the above cases have not been intimated (August, 1999).			
State Plan (Annual Plan and Ninth Plan)			
02 - Establishment of additional Block Animal Health Centre (Vety. Dispensary)	..	71.14	+ 71.14
03 - Establishment of Animal Development aid (Vety. Aid Centre)	..	59.74	+ 59.74
Reasons for incurring expenditure without budget provision in both the cases have not been intimated (August, 1999).			
102 Cattle and Buffalo Development - Non-Plan			
01 - Cattle Development Scheme			
O	8,87.50		
R	- 22.00		
	8,65.50	12,31.08	+ 3,65.58

Grant No. 49 - Contd.

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
02 -	State live-stock Farm				
	O	8,47.25	8,37.25	9,29.10	+ 91.85
	R	- 10.00			
03 -	Intensive Cattle Development Project				
	O	6,98.30	6,89.30	8,66.40	+ 1,77.10
	R	- 9.00			

Anticipated saving through re-appropriation in the above cases was attributed to sanction of less fund for the schemes by the Finance Department. Reasons for final excess in the above cases have not been intimated (August, 1999).

State Plan (Annual Plan, Seventh Plan and Committed)

01 -	Intensive Cattle Development Project	..	1,97.45	+ 1,97.45
03 -	Assistance to Small Marginal Farmers and Agricultural Laboratories for Rearing Cross-bred Heifer	..	84.12	+ 84.12

Reasons for incurring expenditure without budget provision in both the cases have not been intimated (August, 1999).

**103 - Poultry Development -
Non-Plan**

01 -	Poultry Development Scheme				
	O	3,09.95	3,15.35	3,96.25	+ 80.90
	S	12.90			
	R	- 7.50			

Augmentation of fund by supplementary provision in March, 1999 was stated to be required for payment of larger grant to West Bengal University of Animal and Fishery Science. Reduction of fund by re-appropriation was attributed released of less fund by the department during the year. Reasons for final excess have not been intimated (August, 1999).

**107 - Fodder and Feed Development -
Non-Plan**

03 - Fodder Farms -

Haringhata Kalyani Complex		4,79.00	5,79.52	+ 1,00.52
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Reasons for excess have not been intimated (August, 1999).

Grant No. 49 - Contd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
800 -	Other Expenditure – Non-Plan			
01 -	New Veterinary Dispensaries	2,88.60	3,47.91	+ 59.31
	Reasons for excess have not been intimated (August, 1999).			
03 -	Additional Veterinary Dispensaries	..	1,06.34	+ 1,06.34
	Reasons for incurring expenditure without budget provision have not been intimated (August, 1999).			
05 -	Maintenance of assets created through the Scheme on Veterinary Sectors under I.T.D.P	1,05.00	1,47.21	+ 42.21
	Reasons for excess have not been intimated (August, 1999).			
07 -	Maintenance of the programme for Development of Scheduled Castes	..	75.10	+ 75.10
	Reasons for incurring expenditure without budget provision have not been intimated (August, 1999).			
16 -	Special Component Plan for Scheduled Castes – Additional Block Animal Health Centre (Veterinary Dispensary)	..	1,43.78	+ 1,43.78
State Plan (Annual Plan, Seventh Plan and Committed)				
01 -	Special Component Plan for Scheduled Castes. Additional Block Animal Health Centres (Veterinary Dispensaries)	..	48.63	+ 48.63
	Reasons for incurring expenditure in both the above cases without budget provision have not been intimated (August, 1999)			

Capital – (Voted)

- (i) No portion of saving of Rs. 1,38.96 lakhs in the grant was surrendered during the year by the department.
- (ii) Saving occurred mainly as under:-

Grant No. 49 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4403 -Capital Outlay on Animal Husbandry (excluding Public undertakings) -			
800- Other Expenditure State Plan (Annual Plan and Ninth Plan)			
01 Assistance to West Bengal University of Animal and Fishery Science	90.00	31.57	- 58.43

Reasons for saving have not been intimated (August, 1999).

Grant No. 50 - Dairy Development

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2404 - Dairy Development -			
Voted -			
Original	1,25,87,65,000	1,43,12,25,000	115,19,24,701
Supplementary	17,24,60,000		
Amount surrendered during the year			Nil
Charged -			
Original	..	75,000	25,000
Supplementary	75,000		
Amount surrendered during the year			Nil
CAPITAL -			
Major Head : 4404 - Capital Outlay on Dairy Development (Excluding Public Undertakings) -			
Original	3,79,80,000	4,14,50,000	4,34,65,011
Supplementary	34,70,000		
Amount surrendered during the year (March 1998)			Nil

Notes and Comments -

Revenue (Voted)

(i) In view of final saving of Rs. 27,93.00 lakhs in the grant, Supplementary provision of Rs. 17,24.60 lakhs obtained in March, 1999 proved wholly unjustified.

(ii) No portion of the huge saving of Rs. 27,93.00 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2404 - Dairy Development -			
192 - Greater Calcutta Milk Supply Scheme -			
Non-Plan			
02 - Procurement			
O	73,72.05	53,54.76	-18,47.24
R	-1,70.05		
	72,02.00		

Anticipated saving was stated to be required to meet the expenditure of excess Raw Milk produced by the State Dairies at Burdwan and Krishnanagar. Reasons for final saving have not been intimated (August, 1999).

Grant No. 50 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
193. Durgapur Milk Supply Scheme- Non-Plan			
02. Procurement	3,49.55	2,49.43	-1,00.12

Reasons for saving have not been intimated (August, 1999).

800-Other Expenditure

Non-Plan

901-Lump provision for transfer of arrears of pay to the G.P. Fund

O	...] 17,24.60	17,24.60	..	-17,24.60
S	17,24.60				

Creation of fund by obtaining supplementary provision in March, 1999 was stated to be required for implementation of revised pay scales and other benefits.

Reasons for non-utilisation of entire fund have not been intimated (August, 1999)

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
192 - Greater Calcutta Milk Supply Scheme - Non-Plan			
01-Administration			
O	6,55.60	] 8,85.23	+2,25.63
R	4.00		
03-Processing			
O	14,25.90	] 18,12.50	+3,90.60
R	- 4.00		
04 - Distribution	15,46.10	17,98.73	+2,52.63

Reasons for anticipated excess in first and second cases and final excess in all the above cases have not been intimated (August, 1999)

195 - Krishnanagar Milk Supply Scheme -

Non-Plan

02 - Procurement

O	3,09.10] 3,88.29	-0.81
R	80.00		

Anticipated excess was stated to be required for procurement of excess raw milk produced in the Dairy.

Reasons for final saving have not been intimated (August, 1999).

CAPITAL -

Voted-

(i) Expenditure exceeded the grant by Rs. 20,15,011; the excess requires regularisation.

(ii) In view of excess in the grant supplementary provision of Rs 34.70 lakhs obtained in March, 1999, proved inadequate.

(ii) Excess occurred mainly under :-

Grant No. 50 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
4404 - Capital Outlay on Dairy Development (Excluding Public Undertakings) -			
191-Investment in Dairy Co-operatives-			
State Plan(Annual Plan and Ninth Plan)			
01-Investment in Share Capital of West Bengal Co-operative milk Produces Federation Ltd.			
54-Investment-			
O	50.00		
R	93.00	1,43.00	1,50.00
			+7.00

Reasons for anticipated as well as final excess have not been intimated (August, 1999).

Charged Appropriation::

- (i) In view of saving of Rs. 0.50 lakh in the appropriation, supplementary provision of Rs. 0.75 lakh obtained in March, 1999, proved excessive.
- (ii) No portion of the saving of Rs. 0.50 lakh in the appropriation was surrendered by the department during the year.

Grant No. 51 - Fisheries

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2405 - Fisheries --			
Voted -			
Original	46,43,95,000	51,13,07,000	49,58,75,391
Supplementary	4,69,12,000		
Amount surrendered during the year			74,144
Charged-			
Original	..	2,63,926	2,63,926
Supplementary	2,63,926		
Amount surrendered during the year			Nil
CAPITAL -			
Major Heads : 4405 - Capital Outlay on Fisheries and 6405 - Loans for Fisheries --			
Original	10,94,00,000	11,19,00,000	9,92,95,980
Supplementary	25,00,000		
Amount surrendered during the year			Nil

Notes and Comments -

Revenue (Voted) -

(i) In view of overall saving of Rs. 1 54.32 lakhs in the grant, supplementary provision of Rs. 4,69.12 lakhs obtained in March, 1999 proved excessive.

(ii) Out of available saving of Rs. 1,54.32 lakhs in the grant, a negligible amount of Rs. 0.74 lakh only was surrendered by the department during the year.

(iii) Substantial saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2405 - Fisheries -			
103. Marine Fisheries-			
Centrally Sponsored (New Schemes)			
Enforcement of Marine Fisheries Regulation Act and Introduction of artificial Reefs and Sea Farming on a Pilot basis			
	2,00.00	..	- 2,00.00
Central Sector (New Schemes)			
Marine Fishing Regulation and Introduction of artificial Reefs and Sea Farming on a Pilot basis			
	80.00	..	- 80.00

Grant No. 51 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
105. Processing, Preservation and Marketing-			
Centrally Sponsored (New Schemes)			
02. Regulation of fish market, provision of required Infrastructure	50.00	..	- 50.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (August, 1999).

**800. Other Expenditure-
Non-Plan**

**901-Lump Provision for Transfer of Arrears
of Pay to the G. P. Fund**

O			
S	3,63.00	3,63.00	- 3,63.00

**902-Lump provision for Revision of Pay Scale and
Other Benefits**

O			
S	1,06.12	1,06.12	- 1,06.12

Creation of fund in the above two cases by supplementary provision was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire fund in both the cases have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2405-Fisheries-			
001-Direction and Administration- Non-Plan			
01. Directorate of Fisheries			
O	5,17.90		
R	-35.84	4,82.06	7,35.63
			+ 2,53.57
101. Inland Fisheries-			
State Plan (Annual Plan and Ninth Plan)			
(j). Scheme on development of aquaculture (F.F.D.A) (Formerly World Bank Project) and in production of Aerator for enhanced Fish Production			
	1,85.00	2,83.75	+ 98.75

Grant No. 51 – Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
Centrally Sponsored (New Schemes)			
02. Scheme for development of aquaculture under F.F.D.A Programmes	2.20.00	2,98.56	+78.56
789-Special Component Plan for Scheduled Castes- State Plan (Annual Plan and Ninth Plan)			
28-Minor Fishing Harbour and Fish Landing Centres	70.00	1,37.50	+ 67.50
Anticipated saving in the first case and eventual excess in the above cases was stated to be occurred due to sanction of insufficient grant by the Finance Department.			
800-Other Expenditure- Non-Plan (Developmental)			
01-Scheme for grant to avail of N.C.D.C assistance	82.50	2,00.00	+ 1,17.50

Reasons for excess have not been intimated (August, 1999).

Revenue-

(Charged) -

Fund created by supplementary provision for payment of decretal dues was fully utilised by the department during the year.

Capital:-

- (i) In view of overall saving of Rs. 1,26.04 lakhs in the grant, supplementary provision of Rs.25.00 lakhs obtained in March, 1999 proved unjustified.
- (ii) No portion of the saving of Rs. 1,26.04 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 -
4405-Capital Outlay on Fisheries			
101- Inland Fisheries- Non-Plan (Developmental)			
01-Share Capital Contribution to Fishermen's Co-operative Societies for exploitation of Marine resources by mechanisation and improvement of fishing crafts	50.00		-50.00

Reasons for non-utilisation of entire fund have not been intimated (August, 1999).

Grant No. 52 - Forestry and Wild Life

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2406 - Forestry and Wild Life -			
<i>Voted-</i>			
Original	86,12,86,000	139,48,83,000	108,52,26,407
Supplementary	53,35,97,000			- 30,96,56,593
Amount surrendered during the year		..	22,91,39,065
<i>Charged -</i>			
Original	53,50,000	53,50,000	25,72,621
Supplementary	..			-27,77,379
Amount surrendered during the year		..	Nil

Notes and Comments -

Revenue (Voted grant) -

(i) In view of overall saving of Rs. 30,96.57 lakhs in the grant, supplementary provision of Rs.53.35.97 lakhs obtained in March, 1999 proved excessive.

(ii) Out of the final saving of Rs.30,96.57 lakhs in the grant, the department surrendered Rs.22,91.39 lakhs only during the year.

Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -	
2406 - Forestry and Wild Life -				
01 - Forestry -				
101 - Forest Conservation, Development -				
Centrally Sponsored (New Schemes)				
03- Integrated Aforestation and Eco-Development Project				
O	1,34.00	1,48.47	1,26.49	
S	96.31			- 21.98
R	- 81.84			
Augmentation of fund by supplementary provision was stated to be required for execution of Integrated Aforestation and Eco-Development Project. Reasons for anticipated as well as final saving have not been intimated (August, 1999).				
102 - Social and Farm Forestry -				
State Plan (Annual Plan and Ninth Plan)				
05 - West Bengal Forestry Project				
O	3,05.00	3,94.18	2,81.02	
S	91.36			- 1,13.16
R	- 2.18			

Augmentation of fund by supplementary provision in March, 1999 was stated to be required for execution of the scheme. Reasons for anticipated as well as final saving have not been intimated (August, 1999).

Grant No. 52 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
State Plan (Annual Plan Eighth Plan and Committed)			
06 - West Bengal Forestry Project	3,02.75	2,30.33	= 72.42
Reasons for saving in the above case have not been intimated (August, 1999).			
800 - Other Expenditure - Non-Plan			
901 - Lump provision for transfer of arrears of Pay to the G.P. Fund			
O			
S	26,13.00		
R	- 9,25.61		
	16,87.39	24.85	- 16,62.54
902 - Lump provision for Revision of Pay Scale and Other benefits			
O			
S	13,13.00		
R	- 5,00.00		
	8.13.00		- 8,13.00

Creation of funds in the above cases by supplementary provision was stated to be required for implementation of revision of pay scales and other benefits. Reasons for anticipated saving in both the cases as well as eventual saving in the first case and non-utilisation of the rest of the fund in the second case have not been intimated (August, 1999).

02 - Environmental Forestry and Wild Life-

110 - Wild Life -

Centrally Sponsored (New Schemes)

01 - Tiger Reserve in Sundarbans

O	75.94		
S	1,24.56		
R	- 1,00.90		
	99.60	62.65	- 36.95

02 - Tiger Reserve in Buxa

O	86.00		
S	28.56		
R	- 71.38		
	43.18	41.89	- 1.29

08 - Elephant Project

O	90.00		
S	51.75		
R	- 36.00		
	1,05.75	70.56	35.19

09 - Eco-Development Programme around Tiger Reserve Areas

O	47.00		
S	40.85		
R	- 40.60		
	47.25	9.05	- 38.20

Augmentation of funds by supplementary provision was stated to be required for execution of Eco-Development Programme around the concerned Reserve Areas. Reasons for eventual saving in the above cases have not been intimated (August, 1999).

Grant No. 52 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
11 - India Eco-Development Programme (G.I.C)			
O	3,15.00		
S	7,71.82		
R	- 4,20.23		
	6,66.59	3,60.17	- 3,06.42

Augmentation of fund by supplementary grant was stated to be required for execution of India Eco-Development Programme. Reasons for reduction of fund by surrender and final saving have not been intimated (August, 1999).

State Plan (Annual Plan, Eighth Plan and Committed)

03 - Tiger Reserve in Buxa			
O	54.46		
S	0.01		
	54.47	13.81	- 40.66

Augmentation of fund by supplementary provision was stated to be required for execution of the scheme. Reasons for eventual saving have not been intimated (August, 1999).

(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-			
01 - Forestry -			
001 - Direction and Administration-			
02 - Northern Circle			
O	4,90.30		
S	0.70		
	4,91.00	5,55.18	+ 64.18
03 - Central Circle			
O	4,83.75		
S	3.45		
	4,87.20	8,37.15	+ 3,49.95

Augmentation of funds by supplementary provision was stated to be required for implementation of revision of pay scales and other benefits. Reasons for final excess have not been intimated (August, 1999).

04 - Western Circle 8,10.19 10,84.33 + 2,74.14
Reasons for excess have not been intimated (August, 1999).

07 - Wild Life Unit
O 4,42.89
S 5.87
4,48.76 7,34.55 + 2,85.79

08 - Hill Circle
O 2,14.95
S 0.01
2,14.96 3,11.53 + 96.57

Augmentation of funds by supplementary provision in the above cases was stated to be required for implementation of revision of pay scales and other benefits. Reasons for final excess in both the cases have not been intimated (August, 1999).

09 - Soil Conservation (North Circle) 1,12.14 1,57.03 + 44.89
Reasons for excess have not been intimated (August, 1999).

10 - Soil Conservation (South Circle)
O 4,35.16
S 1.46
4,36.62 7,27.69 + 2,91.07

Grant No. 52 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
12 - Biosphere Reserve Wing				
O	1,46.21			
S	3.64	1,49.85	3,14.57	+ 1,64.72
16 - Soil Conservation (South Circle)				
O	93.32			
S	6.28	99.60	1,92.00	+ 92.40

Augmentation of funds in the above cases by supplementary provision was stated to be required for implementation of revised pay scales and other benefits. Reasons for final excess in all the cases have not been intimated (August, 1999).

18 - Research Circle		1,07.45	1,75.49	+ 68.04
102 - Social and Farm Forestry - Non-Plan				
05 - West Bengal Forestry Project		3,86.85	4,96.37	+ 1,09.52
State Plan (Annual Plan and Ninth Plan)				
01 - Area-oriented Fuel wood and Fodder Project		12.00	63.74	+ 51.74
02 - Environmental Forestry and Wild Life -				
110 - Wild Life- Non-Plan				
01 - Wild Life Unit Protection and Improvement of Wild Life		3,61.81	4,74.37	+ 1,12.56
112 - Public Gardens - Non-Plan				
01 - Wild Life Unit Protection and Improvement of Wild Life		3,80.47	5,32.87	+ 1,52.40

Reasons for excess in the above cases have not been intimated (August, 1999).

Charged -

(i) No portion of the saving of *Rs. 27.77 lakhs* in the appropriation was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2406-Forestry and wild life- 01 - Forestry- 800-Other Expenditure- Non Plan			
14 - Biosphere Reserve wing Charged	32.50	..	- 32.50

Reasons for non-utilisation of entire fund have not been intimated (August, 1999).

Grant No. 53 - Plantations (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL --			
Major Head : 4407 - Capital Outlay on Plantations and 6407 - Loans for Plantations --			
Original	3,05,00,000		
Supplementary	3,05,00,000	2,32,00,000	- 73,00,000
Amount surrendered during the year	..	..	Nil

Notes and Comments -

(i) No portion of the saving of Rs.73.00 lakhs was surrendered during the year.

(ii) Saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4407- Capital Outlay on Plantations- 01- Tea- 190- Investment in Public Sector and Other Undertakings-			
State Plan (Annual Plan and Ninth Plan) 01 Setting up of West Bengal Tea Development Corporation Ltd.	1,50.00	99.00	- 51.00

Reasons for saving have not been intimated (August, 1999).

6407- Loans for Plantations- 01- Tea- 190- Loans to Public Sector and Other Undertakings-			
State Plan (Annual Plan and Ninth Plan) 55 - Loans to West Bengal Tea Development Corporation Ltd.	75.00	53.00	- 22.00

Reasons for saving have not been intimated (August, 1999).

Grant No. 54 - Food, Storage and Warehousing (All voted).

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2408 - Food, Storage and Warehousing -			
Original	61,98,00,000		
Supplementary	34,12,85,000		
Amount surrendered during the year	...	...	12,21,53,478
	96,10,85,000	75,85,96,064	- 20,24,88,936

CAPITAL -

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

Original	25,70,00,000		
Supplementary	1,42,00,000		
Amount surrendered during the year	...	...	19,79,83,797
	27,12,00,000	7,32,16,203	- 19,79,83,797

Notes and Comments :- Revenue -

(i) In view of overall saving of Rs. 20,24.89 lakhs in the grant, supplementary provision of Rs. 34,12.85 lakhs obtained in March, 1999 proved too excessive.

(ii) Out of final saving of Rs. 20,24.89 lakhs in the grant, the department surrendered Rs.12,21.54 lakhs only during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual Expenditure (in lakhs of rupees)	Saving -
2408 - Food, Storage and Warehousing -			
01 - Food -			
001 - Direction and Administration - Non - Plan			
01. Directorate of District Distribution, Procurement and Supply			
O	4,45.16		
R	-1,01.58		
	3,43.58	70.20	- 2,73.38

Anticipated saving was stated to be due to non-receipt of Finance Departments' clearance, for reimbursement of fund to the '2055-Police' head by contra credit and also to adoption of economy measure. Reasons for final saving have not been intimated (August, 1999).

Grant No. 54 - Contd.

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Saving -
02. Town Rationing (Other than Calcutta including Industrial Area)			
O 2,51.00	1,78.62	1,57.41	- 21.21
R - 72.38			

Anticipated saving was attributed adoption of economy measure. Reasons for final saving have not been intimated (August, 1999).

**800-Other Expenditure-
Non-Plan**

**901-Lump Provision for Transfer of Arrears of Pay to the
G. P. Fund**

O	..	..	..
S 27,54.97	..	..	..
R -27,54.97			

**902-Lump provision for Revision of Pay Scale and
Other Benefits**

O	..	..	..
S 6,55.90	..	..	..
R -6,55.90			

Creation of fund by supplementary provision in the above two cases stated to be required for implementation of revised pay scales and other benefits. The entire fund was withdrawn through surrender and re-appropriation to salary components under different sub-heads within the major head.

**789-Special Component Plan for Scheduled Castes-
State Plan (Annual Plan and Ninth Plan)**

02-Setting up of New Rice Mills

O 70.00
R -70.00			

Anticipated saving was reported to be due to non-implementation of the scheme for want of clearance from the Cottage and Small Scale Industries Department.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2408 - Food, Storage and Warehousing -			
01 - Food -			
001 - Direction and Administration - Non - Plan			

Grant No. 54 - Contd.

	Head		Total grant	Actual Expenditure (In lakhs of rupees)	Excess +
03.	Calcutta (including Industrial Area)				
	Rationing				
	O	14,39.00	} 21,67.29	19,93.14	- 1,74.15
	R	7,28.29			
04.	District Distribution				
	O	32,87.00	} 46,58.25	45,20.81	- 1,37.44
	R	13,71.25			
05	Directorate of Transportation				
	O	2,54.75	} 3,71.16	3,01.80	-69.36
	R	1,16.41			
06	Directorate of Storage				
	O	1,13.78	} 2,23.08	1,39.35	- 83.73
	R	1,09.30			
07	Office of the Controller of Finance				
	O	1,83.05	} 2,91.09	2,90.77	-0.32
	R	1,08.04			

Anticipated excess in the above cases was reported to be due to implementation of revised pay scales and other benefits. Reasons for final saving in those cases have not been intimated (August, 1999).

Capital-

(i) In view of overall saving of Rs.19,79.84 lakhs in the grant, supplementary provision of Rs.1,42.00 lakhs obtained in March, 1999 proved fully unjustified.

(ii) The entire amount of saving of Rs. 19,79.84 lakhs in the grant was surrendered by the department during the year.

(iii) Non-utilisation of fund in different sub-heads for consecutive years discloses lack of financial management and over estimation by the department.

(iv) Saving occurred as under:-

4408 - Capital Outlay on Food, Storage and Warehousing -

- 01 - Food -
- 101 - Procurement and Supply -
- (A) Cost of Purchase of Grains -
- Non-Plan

Grant No. 54 – Concla.

	Head		Total grant	Actual Expenditure (In lakhs of rupees)	Excess +
01.	Purchase of Foodgrains other than Wheat				
	O	1,00.00			
	R	- 1,00.00			
02	Purchase of Wheat and Wheat Products				
	O	1,00.00			
	R	- 1,00.00			

Reasons for withdrawal of entire provision in the above two cases through surrender was stated to be due to non-receipt of any proposal from the implementing agency.

03-Supply of Rice at Subsidised Rate to the Landless Agricultural Labourers

O	1,42.00				
R	-1,42.00				

Creation of fund by supplementary provision was stated to be required for supply of rice at subsidised rate to the landless agricultural labourers. Reason for withdrawal of entire fund through surrender by the department was stated to be due to want of clearance from the Finance Department.

04- Supply of Rice to the people below poverty line under T.P.D.S. at subsidised Rate

O	15,00.00				
R	-15,00.00				

Reason for withdrawal of entire provision by way of surrender was attributed to non-implementation of the scheme.

800-Other Expenditure-Non-Plan

01-Sales Tax and Surcharge on Purchase from F.C.I

O	8,70.00		7,32.16	7,32.16	
R	-1,37.84				

Reasons for anticipated saving was stated to be due to non-receipt of clearance from the Finance Department.

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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REVENUE -

Major Head : 2415 - Agricultural Research and Education -

	Rs.			
Original	40,45,45,000	} 67,40,27,000	35,43,29,704	-31,96,97,296
Supplementary	26,94,82,000			
Amount surrendered during the year 66,891			..	..

CAPITAL -

Major Head : 4415 - Capital Outlay on Agricultural Research and Education -

Original	12,00,000	} 12,00,000	1,78,644	- 10,21,356
Supplementary	..			
Amount surrendered during the year		..	..	Nil

Notes and Comments -

Revenue -

(i) In view of the overall saving of Rs. 31,96.97 lakhs in the grant, supplementary provision of Rs. 26,94.82 lakhs obtained in March, 1999 proved fully unnecessary.

(ii) Out of the huge saving of Rs. 31,96.97 lakhs in the grant, the department surrendered only a meagre amount of Rs. 0.67 lakhs during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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2415 - Agricultural Research and Education --

01 - Crop Husbandry --

277 - Education --

Non-Plan

01 Bidhan Chandra Krishi Viswavidyalaya

O	18,00.00	} 21,65.82	11,83.93	-9.81.89
S	3,65.82			

Augmentation of fund by supplementary provision in March, 1999 was stated to be required for payment of larger grant-in-aid to Bidhan Chandra Krishi Viswavidyalaya. Reasons for final saving have not been intimated (August, 1999).

03 Workshop under Directorate of Agricultural Engineering	62.15	21.89	-40.26
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Grant No. 55 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Ninth Plan)			
01 Development of Agricultural Education at Bidhan Chandra Krishi Viswavidyalaya and Other Universities	3,65.00	50.63	-3,14.37
02. North Bengal Campus of Bidhan Chandra Krishi Viswavidyalaya and Krishi Vijnan Kendra	2.00.00	6.00	-1,94.00

Reasons for saving in the above cases have not been intimated (August, 1999).

State Plan (Annual Plan, Eighth Plan and Committed)

02 North Bengal Campus of Bidhan Chandra Krishi Viswavidyalaya and Krishi Vijnan Kendra	1,00.00	..	-1,00.00
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03 - Animal Husbandry -

004 - Research --

Non-Plan

03 Improvement of Milk Product by Cross-breeding Dairy Cattle at Haringhata (ICAR Project)	2,06.19	..	-2,06.19
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Reasons for non-utilisation of entire fund in the above cases have not been intimated (August, 1999).

80-General-

800-Other Expenditure-

Non-plan

901-Lump Provision for Transfer of Arrears of Pay to the G.P. Fund

O	..] 16,33.00	16,33.00	..	-16,33.00
S	16,33.00				

902-Lump Provision for Revision of Pay Scales and other Benefits

O	..] 6,96.00	6,96.00	..	-6,96.00
S	6,96.00				

Creation of fund by supplementary provision in March, 1999 was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of the entire created fund have not been intimated (August, 1999).

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

Grant No. 55 – Concl..

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2415-Agricultural Research and Education-			
01 – Crop Husbandry			
004-Research-			
Non-plan			
01-Agricultural Experiment and Research	2,68.30	4,48.72	+1,80.42
277-Education-			
Non-plan			
02 Small Workshop Schemes in Development Blocks	1,81.10	4,35.50	+2,54.40
04 North Bengal Campus of Bidhan Chandra Krishi Viswavidyalaya	1,34.00	5,77.31	+4,43.31
03-Animal Husbandry			
004-Research-			
Non-plan			
01 Production of Vaccine for BQHS Poultry Disease and Development of Veterinary Research Organisation	39.95	1,09.16	+69.21
04 Establishment of R.D. Immune States Studies Laboratory	3.50	82.81	+79.31

Reasons for excess in the above cases have not been intimated (August, 1999).

05-Fisheries-					
004-Research-					
Non-plan					
01-Scheme for Establishment of Fish Farm under Direct Management/Setting up of Fish Seed Farms					
O	14.55]	14.03	54.72	+40.69
R	- 0.52				

Reasons for anticipated saving and final excess have not been communicated (August, 1999)

Capital-

(i) No portion of the large saving in comparison with the original provision was surrendered by the department during the year.

**Grant No. 56 – Horticulture and Vegetable Crops
(All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2401 – Crop Husbandry (Horticulture and Vegetable Crops)-			
Original	Rs. 12,88,79,000		
Supplementary	48,08,000		
Amount surrendered during the year	..	..	Nil
	13,36,87,000	7,94,75,010	- 5,42,11,990
CAPITAL -			
Major Heads : 4401 - Capital Outlay on Crop Husbandry (Horticulture and Vegetable Crops) and 6860 - Loans for Consumer Industries (Foods and Beverages) -			
Original	45,00,000		
Supplementary	..		
Amount surrendered during the year	..	..	Nil
	45,00,000	21,20,099	- 23,79,901

Notes and Comments -

Revenue -

- (i) In view of the overall saving of Rs. 5,42.12 lakhs in the grant, supplementary provision of Rs. 48.08 lakhs obtained in March, 1998 proved absolutely unnecessary.
- (ii) No portion of the substantial saving of Rs 5,42.12 lakhs in the grant was surrendered by the department during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2401 – Crop Husbandry (Horticulture and Vegetable Crops) -			
119 – Horticulture and Vegetable Crops - Non-Plan			
09 Agricultural Experiment and Research	1,04.10	69.29	-34.81
State Plan (Annual Plan and Ninth Plan)			
01 Re-organisation of Horticulture Set up	92.55	2.41	-90.14
02 Research on Horticulture including Spices, Plantation Crops, Mushroom, Root Crops, Aromatic and Medicinal Plants	26.20	6.17	-20.03
03 Modernisation of Horticulture Farms	26.10	7.00	-19.10
13 Media Support, Public Relation and Exhibition	15.00	4.65	-10.35
14 Development of Horticulture including Spices Plantation Crops, Root Crops, Mushroom, Aromatic and Medicinal Plants, Betelvine, etc.	70.00	42.36	-27.64

Grant No. 56 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Reasons for saving in the above cases have not been communicated (August, 1999).			
Centrally Sponsored (New Schemes)			
02 Integrated Development of Tropical and Arid Zone Fruits Central Sector (New Schemes)	80.00	..	- 80.00
03 Integrated Programme for Development of Spices	25.00	..	- 25.00
05 Production of Fruits and Vegetables Increasing Production/Productivity through Distribution of Seeds and Minikits	30.00	..	- 30.00
07 Scheme for Commercial Horticulture	15.00	..	- 15.00
789-Special Component Plan for Scheduled Castes- State Plan (Annual Plan and Ninth Plan)			
02 Modernisation of Horticulture Farms	20.00	..	-20.00
10 Development of Horticulture including Spices, Plantation Crops, Root Crops, Mushroom, Aromatic and Medicinal Plants, Betelvine etc.	50.50	..	-50.50

Reasons for non-utilisation of entire provision in the above cases have not been intimated (August, 1999).

**800- Other Expenditure-
Non-Plan**

**901- Lump Provision for Transfer of Arrears of Pay to
to the G.P. Fund**

O	..			
S	48.08]	48.08	..	-48.08

Creation of fund by supplementary provision was reported to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of the entire fund have not been intimated (August, 1999).

2852-Industries (Foods and Beverages)-

60-Others-

**789-Special Component Plan for Scheduled Castes-
State Plan (Annual Plan and Ninth Plan)**

01-Assistance for Formation of Food Processing Industries	30.00	..	-30.00
02 Infrastructure for Food Processing Industries	11.00	..	-11.00

Reasons for non-utilisation of provision in the above cases have not been informed (August, 1999).

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

Grant No. 56 – Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2401-Crop Husbandry (Horticulture and Vegetable Crops)-			
119-Horticulture and Vegetable Crops- Non-Plan			
01 Coconut Development	22.09	66.56	+44.47
10 Special Area Programme on Horticulture including Spices, Plantation Crops, Mushrooms, Roof Crops, Aromatic and Medicinal Plants, Betelvine etc.	5.00	51.04	+46.04
State Plan (Annual Plan, Eighth Plan and Committed)			
01 Re-organisation of Horticultural Research and Development	26.82	39.31	+12.49

Reasons for excess in the above cases have not been communicated (August, 1999).

Capital-

- (i) No portion of the overall saving of Rs. 23.80 lakhs in the grant 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.
REVENUE -			
Major Head : 2425 - Co-operation --			
Voted -			
Original	37,71,23,000		
Supplementary	8,22,27,000		
Amount surrendered during the year	..	..	6,94,20,767
Charged -			
Original	..		
Supplementary	6,09,000		
Amount surrendered during the year	..	..	Nil
CAPITAL -			
Major Heads : 4425 - Capital Outlay on Co-operation and 6425 - Loans for Co-operation -			
Original	15,57,89,000		
Supplementary	85,61,000		
Amount surrendered during the year	..	..	2,99,69,514

Notes and Comments -

Revenue (Voted grant) -

- (i) In view of overall saving of Rs.4,51.94 lakhs in the grant, supplementary provision of Rs. 8,22.27 lakhs obtained in March, 1999 proved excessive.
- (ii) Trough there was a saving of Rs. 4,51.94 lakhs in the grant, a sum of Rs. 694.21 lakhs was surrendered by the department during the year which discloses lack of control over budgetary system on behalf of the financial authority.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupces)	Saving -
2425 - Co-operation -			
105- Information and Publicity- State Plan (Annual Plan and Ninth Plan)			
01 Scheme for Seminar, Publicity, Audio-Visual Units, etc.,			
O	85.00		
R	-64.03		
	20.97	20.97	..

Anticipated saving was reported to be as no computer machine could be purchased due to administrative difficulties.

Grant No. 57 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
107 - Assistance to Credit Co-operatives - State Plan (Annual Plan and Ninth Plan)			
28 Assistance for Off-setting Imbalances in Central Co-operative Bank			
O	70.00	..	..
R	- 70.00	..	..
Centrally Sponsored (New Schemes)			
03 Assistance for Off-setting Imbalances in the Central Co-operative Bank			
O	15.00.00	..	..
R	- 15.00.00	..	..

Reasons for withdrawal of entire fund by surrender in the above cases were reported to be due to non-receipt of administrative approval for the expenditure.

800-Other Expenditure-Non-Plan

901 Lump Provision for Transfer of Arrears of Pay to the G. P. Fund

O	..	..	..
S	7,35.00	..	..
R	-7,35.00	..	..

902 Lump provision for Revision of Pay Scale and Other Benefits

O	..	..	..
S	87.27	..	..
R	- 87.27	..	..

Creation of fund by supplementary provision was reported to be necessitated for implementation of revised pay scales and other benefits. The entire fund was accordingly re-appropriated to different sub-heads within the grant.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2425 - Co-operation -			
001 – Direction-Non-Plan			

Grant No. 57 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
01. Direction and Administration			
O	9,07.90		
R	3,77.19		
	12,85.09	11,96.68	- 88.41

Anticipated excess was reported to be due to implementation of revised pay scales. Reasons for final saving have not been intimated (August, 1999).

101 - Audit of Co-operatives -

Non-Plan

01. Audit of Co-operatives

O	6,33.05		
R	- 4.19		
	6,28.86	9,20.25	+ 2,91.39

Reason for anticipated saving was reported to be due to government's economy measure. Reasons for final excess have not been intimated (August, 1999).

108 - Other Co-operatives -

Non-Plan

108 - Other Co-operatives -

Non-Plan

01. Grants to Co-operative Societies for Enhancement of Emoluments of their Employees

O	6,42.00		
R	2,29.38		
	8,71.38	8,71.38	

Anticipated excess was reported to be due to receipt of a good number of qualified proposals which Government had to entertain.

Revenue (Charged Appropriation)-

(i) The fund of Rs. 6.09 lakhs created by supplementary provision in March, 1999 was almost fully utilised by the department during the year.

Capital -

(i) In view of the overall saving of Rs. 2,63.70 lakhs in the grant, supplementary provision of Rs. 85.61 lakhs obtained in March, 1999 proved unnecessary and unjustified.

(ii) Though there was a saving of Rs. 2,63.70 lakhs in the grant, a sum of Rs. 2,99.70 lakhs was surrendered by the department during the year which proves lack of control over budgetary system.

(iii) Saving occurred mainly under :-

Grant No. 57 – Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4425 -Capital Outlay on Co-operation -				
106 - Investment in Multipurpose Rural Co-operatives -				
II Warehousing and Marketing Co-operatives -				
State Plan (Annual Plan and Ninth Plan)				
Establishment of Rural Godowns				
O	86.40			
R	- 51.45	34.95	34.95	

Reasons for anticipated saving was reported to be the fewer proposals for the purpose.

IV Consumers' Co-operatives -

Non-Plan (Developmental)

1622 Distribution of Consumers' Articles in Rural Areas

O	60.00			
R	- 48.64	11.36	11.36	

107 - Investment in Credit Co-operatives -

Non-Plan (Developmental)

1822 Integrated Co-operative Development Project

O	90.00			
R	- 56.43	33.57	33.57	

Reasons for anticipated saving in the above cases were reported to be the sanctioning of less sum under the heads by the NCDC.

789-Special Component Plan for Scheduled Castes- State Plan (Annual Plan and Ninth Plan)

(04-Investment in Shares of Co-operative Organisation-

O	44.00			
R	-44.00			

Withdrawal of entire provision by surrender was reported to be due to non-receipt of any proposal for the purpose.

6425 - Loans for Co-operation -

106 - Loans for Multipurpose Rural Co-operatives -

Grant No. 57 – Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
II Warehousing and Marketing Co-operatives -				
Non-Plan (Developmental)				
55 Loans for Establishment of Co-operative Storage Godowns and Cold Storages				
O	1,30.00			
R	- 86.13	43.87	43.87	
107-Loans for Credit Co-operatives-Non-Plan (Developmental)				
55 Loans for Integrated Co-operative Development Project				
O	60.00			
R	- 46.18	13.82	13.82	

Reasons for anticipated saving in the above cases were reported to be non-sanctioning of adequate sum under the head by the NCDC.

108 - Loans for Other Co-operatives -

VI Other Co-operatives -

State Plan (Annual Plan and Ninth Plan)

55 Loans for Establishment of Cold Storages

O	86.40			
R	- 69.40	17.00	17.00	

Reasons for anticipated saving were reported to be non-receipt of sufficient no of proposals under the scheme.

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

Grant No. 57 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4425 - Capital Outlay on Co-operation -				
106- Investment in Multipurpose Rural Co-operatives -				
II Warehousing and Marketing Co-operatives- Non-Plan (Developmental)				
Establishment of Co-operative Storage Godowns				
	O	1,40.00		
	R	54.23	1,94.23	
III Processing Co-operatives -				
Non-Plan (Developmental)				
1022-Development of Co-operative Processing Societies and Cold Storages				
	O	1,00.00		
	R	1,30.23	2,30.23	-20.00
107 - Investment in Credit Co-operatives -				
State Plan (Annual Plan and Ninth Plan)				
2922 Investment in Shares of Co-operative Organisations				
	O	1,94.00		
	S	85.61		
	R	1,88.51	4,68.12	

Augmentation of fund by supplementary provision in the last case was reported to be required for investment in shares of Co-operative organisations. Reasons for anticipated excess in all the above cases were reported to be post-budget sanction of additional sum by the NCDC. Reasons for final saving in the second case have not been intimated (August, 1999).

Grant No. 58 - Other Agricultural Programmes (All voted).

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2435 - Other Agricultural Programmes -			
Original	15,04,25,000	}	}
Supplementary	1,70,05,000		
	16,74,30,000	5,75,51,979	- 10,98,78,021
Amount surrendered during the year	...	...	Nil

CAPITAL -
Major Head : 4435 - Capital Outlay on Other Agricultural Programmes -

Original	57,50,000	}	}
Supplementary	..		
	57,50,000	28,52,214	- 28,97,786
Amount surrendered during the year	..	..	Nil

Notes and Comments -

Revenue -

(i) In view of overall saving of Rs. 10,98.78 lakhs in the grant, supplementary provision of Rs. 1.70.05 lakhs obtained in March, 1999 proved absolutely unjustified.

(ii) No portion of the huge saving of Rs. 10,98.78 lakhs in the grant was surrendered by the department during the year.

(iii) The grant disclosed persisting saving exceeding 55% of the original provision, for the last six years indicating need for improvement of financial control and management on the part of the State Administration towards budget formulation.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2435 - Other Agricultural Programmes -			
01 - Marketing and Quality Control -			
101 - Marketing Facilities -			
State plan (Annual Plan and Ninth Plan)			
03 Subsidy for Maintenance of Staff (Regulated Market)	17.50	..	-17.50

Reasons for non-utilisation of fund have not been intimated (August, 1999).

Grant No. 58 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
05 Scheme for Development of Farm to Market Link Roads	35.50	12.53	-22.97
06 Development of Rural and Primary Markets	31.50	..	-31.50
08 Scheme for R.I.D.F.	2,20.00	..	-2.20.00
800-Other Expenditure-Non-Plan			
901 Lump Provision for Transfer of Arrears of Pay to G.P. Fund			
O	..		
S	1,59.00	..	-1.59.00
902 Lump Provision for Revision of Pay Scale and Other Benefits			
O	..		
S	11.00	..	-11.00
<p>Augmentation/Creation of fund in the above cases by supplementary provision in March, 1999 was reported to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire fund in those cases have not been communicated (August, 1999).</p>			
789-Special Component Plan for Scheduled Castes -			
01-Scheme for Development of Farm to Market Link Roads	25.00	4.00	-21.00
02 Development of Rural and Primary Markets	34.00	..	-34.00
04 Scheme for R.I.D.F.	75.60	..	-75.60
State Plan (Annual Plan, Eighth Plan and Committed)			
01 Improvement and Extension of Market Intelligence	26.55	2.25	-24.30
Reasons for saving /non-utilisation of budget provision in the above cases have not been intimated (August, 1999).			
02 Strengthening of Staff of the Marketing Branch of the Directorate of Agriculture			
O	49.25		
S	0.05	..	- 49.30
State Plan (Annual Plan and Ninth Plan)			
01 Price Support – Agriculture	11.20		- 11.20
60 - Others -			
101 - Scheme for Debt Relief to Farmers - Non-Plan (Developmental)			
01 Agricultural and Rural Debt Relief Scheme in Co-operative Sector in West Bengal, 1990	5,40.00	..	- 5,40.00

Grant No. 58 – Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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Reasons for non-utilisation of budget provision in the above cases not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2435-Other Agricultural Programmes-			
01- Marketing and Quality Control-			
101- Marketing Facility- Non-Plan			
01-Marketing Department	2,77.45	4,04.02	+ 1,26.57
State Plan (Annual Plan and Ninth Plan)			
01 Improvement and Extension of Market Intelligence	13.45	40.55	+27.10
02 Strengthening of Staff of the Marketing Branch of the Directorate of Agriculture	21.90	36.22	+14.32

Reasons for excess in the above cases have not been intimated (August, 1999).

Capital -

(i) No portion saving of Rs. 28.98 lakhs in the grant was surrendered by the department during the year.

(ii) Non-utilisation of fund provided against almost all the sub-heads proves lack of financial management on the part of Administration.

(iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
4435 - Capital Outlay on Other Agricultural Programmes -			
01 - Marketing and Quality Control -			
101 - Marketing Facility – State Plan (Annual Plan and Ninth Plan)			
02 Scheme for Development of Farm to Market Link Roads	12.00	..	-12.00
05 Development of Regulated Markets	20.00	..	- 20.00

Reasons for non-utilisation of entire provision in both the cases have not been reported (August, 1999).

Grant No. 59-Special Programmes for Rural Development(All voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head: 2501-Special Programmes for Rural Development-			
Original	52,80,70,000		
Supplementary			
Amount surrendered during the year	..	..	25,79,68.840
	52,80.70,000	24,69,22.780	- 28,11,47.220

Notes and Comments-

(i) Out of overall saving of Rs.28,11.47 lakhs in the grant, an amount of Rs.25,79.69 lakhs was surrendered by the department during the year.

(ii) The final saving aggregates to the 53% of the total provision. Similar substantial saving of more than 62% was occurred during the previous year. Besides, persisting saving of more than 50% for years together in the grant discloses lack of control over budgetary system.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Saving-
2501 - Special Programmes for Rural Development			
01- Integrated Rural Development Programmes-			
003- Training-			
State Plan (Annual Plan and Ninth Plan)			
01- Training (TRYSEM)			
O	4,36.00		
R	- 1,96.94		
	2,39.06	2,15.86	- 23.20
101 - Subsidy to District Rural Development Agencies- State Plan(Annual Plan and Ninth Plan)			
01- Intensive and Integrated Rural Development Programme under other blocks			
O	24,50.00		
R	- 11,98.82		
	12,51.18	8,10.62	- 4,40.56
Reasons for anticipated saving as well as for final one have not been intimated (August, 1999).			
789 - Special Component Plan for Scheduled Castes - State Plan (Annual Plan and Ninth Plan)			
01 - Intensive and Integrated Rural Development Programme under other Blocks			
O	17,15.00		
R	- 8,53.88		
	8,61.12	..	- 8,61.12

Reasons for reduction of fund through surrender and non-utilisation of the entire residual fund have not been intimated (August, 1999).

Grant No. 59-Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
800- Other expenditure-			
.State Plan (Annual Plan and Ninth Plan)			
01 - Development of Women and Children services programme in rural areas			
O 2.00.00	1.25.00	1.27.43	+ 2.43
R - 75.00			

Reasons for anticipated saving as well as final excess have not been intimated (August, 1999).

02 - Ganga Kalyan Joyana			
O 2.50.00			
R - 2.50.00			

Reasons for withdrawal of entire provision by surrender in March, 1999 have not been intimated (August, 1999).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02 - Drought Prone Areas Development Programme			
789 - Special Component plan for Scheduled Castes - State Plan (Annual Plan and Ninth Plan)			
01 - Watershed Development	65.00		- 65.00

Reasons for non-utilisation of entire provision have not been intimated (August, 1999).

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

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Excess +
01 - Integrated Rural Development Programmes			
101 - Subsidy to District Rural Development Agencies - Central Sector (New Schemes)			
01 - Intensive and Integrated Rural Development Programme under Other Blocks		2,05.08	+ 2,05.08
02 - Drought Prone Areas Development Programme			
101 - Minor Irrigation - State Plan (Annual Plan and Ninth Plan)			
04 - Agriculture Special component plan for Scheduled Castes		9,32.41	+ 9,32.41

Reasons for incurring expenditure without budget provision in both the cases have not been intimated (August, 1999).

Grant No. 60 – Rural Employment (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2505-Rural Employment -			
Original	360,76,10,000	473,03,92,000	410,05,22,779
Supplementary	112,27,82,000		
Amount surrendered during the year	..	..	77,71,175

Notes and Comments -

(i) In view of overall saving of Rs.62,98.69 lakhs in the grant, supplementary provision of Rs.112,27.82 lakhs obtained in March, 1999 proved excessive.

(ii) Out of the substantial saving of Rs.62,98.69 lakhs in the grant only a meager amount of Rs.77.71 lakhs was surrendered by the department during the year.

(iii) Huge variation between budget provision and actual expenditure in almost all the schemes under the grant persisting for consecutive years indicates necessity of making budget provision with more realistic view.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2505-Rural Employment-			
01-National Programmes-			
701-Jawahar Rozgar Yojana Scheme-			
State Plan (Annual Plan and Ninth Plan)			
02 -State Share of Expenditure under Million Wells Scheme(MWS)			
O	8,71.36	8,70.85	4,42.69
R	-0.51		
03 -State Share of Expenditure under Indira Awas Yojana (IAY)			
O	21,51.20	21,50.64	5,56.61
R	-0.56		
04 -State Share of Expenditure under Employment Assurance Schemet(EAS)			
O	36,82.24	36,80.63	13,23.48
R	- 1.61		

Reasons for anticipated as well as final saving in the above cases have not been informed (August, 1999).

State Plan (Annual Plan and Supplement Plan)

01 Jawahar Rozgar Yojana (J.R.Y)	176,76.80	105,25.61	- 71,51.19
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Reasons for saving have not been informed (August, 1999).

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

Grant No. 60.-Concl.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2505 - Rural Employment -				
01 - National Programmes -				
701 - Jawahar Rozgar Yojana Scheme -				
Non-Plan				
01 - Rural Works Programmes				
	O	8,41.00		
	R	- 73.18	7,67.82	12,84.66
				+ 5,16.84
State Plan (Annual Plan and Ninth Plan)				
01 - State Share of Expenditure under				
Jawahar Rozgar Yojana (J R Y)				
	O	42,19.20		
	R	- 1.85	42,17.35	56,68.00
				+ 14,50.65
Reasons for anticipated saving and final excess in both the cases have not been intimated (August, 1999).				
60 - Other Programmes -				
800 - Other Expenditure -				
State Plan (Annual Plan and Ninth Plan)				
011 - Expenditure in connection with				
Flood Assistance - 1998				
	O	..		
	S	75,00.00	75,00.00	109,66.46
				+ 34,66.46

Creation of fund by supplementary provision in March, 1999 was stated to be required for execution of development schemes under Basic Minimum Services and for restoration of infrastructural facilities damaged by floods 1998. Reasons for final excess have not been intimated (August, 1999).

Grant No. 61 - Land Reforms (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2506 - Land Reforms -			
Original	19,07,50,000		
Supplementary	2,52,05,000		
	21,59,55,000	8,36,67,022	-13,22,87,978
Amount surrendered during the year	..	..	Nil

Notes and Comments -

(i) In view of overall saving of Rs. 13,22.88 lakhs (which is 61% of the total grant) in the grant, supplementary provision of Rs. 2,52.05 lakhs obtained in March, 1999 proved absolutely unjustified.

(ii) No portion of the huge saving of Rs. 13,22.88 lakhs in the grant was surrendered by the department during the year.

(iii) The grant disclosed saving of substantial nature (more than 25% of the provision on average) each year since 1992-93. This year the net saving is more than 61% the budget provision. This indicates the need for adoption of budget formulation on more realistic basis.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2506-Land Reforms-			
101 - Regulation of Land Holding and Tenancy- Non Plan			
01. Integrated Scheme on Land Reforms	8,92.50	19.48	-8,73.02

Reasons for saving have not been intimated (August, 1999).

State Plan (Annual Plan and Ninth Plan)

1 (a) Modernisation of R. I. Office	95.00	..	-95.00
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Reasons for non-utilisation of entire fund have not been intimated (August, 1999).

State Plan(Annual Plan, Eighth Plan and Committed)

1. Integrated scheme on Land Reforms	7,15.00	5,74.34	-1,40.66
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Reasons for saving have not been intimated (August, 1999).

800-Other Expenditure-

Non-Plan

901- Lump Provision for Transfer of Arrears of Pay to the G.P. Fund

O	..		
S	2,27.00	2,27.00	-2,27.00

Creation of fund by supplementary provision was stated to be required for implementation of revision of pay scales and other retirement benefits. Reason for non-utilisation of entire fund have not been intimated (August, 1999).

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

Grant No. 61 - Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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2506-Land Reforms-

**800-Other Expenditure-
Central Sector (New Schemes)**

**01 Agrarian Studies and Computerisation of
Land Records**

O	2,00.00			
S	5.05			
		2,05.05	2,37.23	+32.18

Enhancement of fund by supplementary provision was stated to be required for computerisation of land records. Reasons for final excess have not been intimated (August, 1999).

Grant No. 62-Other Rural Development Programmes (Panchayati Raj)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE-			
Major Heads: 2515 - Other Rural Development Programmes (Panchayati Raj), 3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Panchayati Raj) -			
<i>Voted-</i>			
Original	234,04,92,000	319,40,60,000	201,83,16,246
Supplementary	85,35,68,000		
Amount surrendered during the year	..	..	100,87,49,388
<i>Charged</i>			
Original	2,000	1,11,150	62,600
Supplementary	1,09,150		
Amount surrendered during the year	..	..	Nil
CAPITAL—			
Major Head : 6515- Loans for Other Rural Development Programmes (Panchayati Raj) -			
<i>Voted-</i>			
Original	1,00,000	1,00,000	..
Supplementary	..		
Amount surrendered during the year	..	..	1,00,000

Notes and Comments—

Revenue (Voted)-

(i) In view of overall saving of Rs.1,17,57.44 lakhs in the grant, supplementary provision of Rs.85,35.68 lakhs obtained in March, 1999 proved absolutely unnecessary.

(ii) Out of overall saving of Rs. 1,17,57.44 lakhs in the grant, Rs.100,87.49 lakhs were surrendered by the department during the year.

(iii) Persistent wide variation between budget provisions and actuals in a good number of schemes under the grant discloses defective financial management and non adoption of realistic views on budget formulation

Grant No. 62 - Contd.

(iv) Saving occurred mainly under :-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving-
2515- Other Rural Development Programmes (Panchayati Raj)-				
001- Direction and Administration- State Plan (Annual Plan and Ninth Plan)				
02- Re-construction of Panchayat Bhavan				
O	1,00.00			
R	- 1,00.00	..	..	..
Withdrawal of entire provision through surrender was attributed to non-finalisation of alternative premises.				
101-Assistance to Panchayati Raj Institutions- Non-plan				
1709-Grants-in-aid/Contributions-				
03-Lump grant for development Work-				
O	55.00			
R	-55.00	..	..	..
Reasons for withdrawal of entire fund by surrender have not been intimated (August, 1999)				
Grants-in-aid/Contributions to the Panchayat Samities -				
18-Contributions towards salaries of the employees of Panchayat Samities				
O	10,50.00	5,68.72	6,49.04	+80.32
R	- 4,81.28			
Reduction of fund by re-appropriation was attributed to economy measure adopted by the Finance Department. Reasons for eventual excess have not been intimated (August, 1999).				
23 Grants-in-aid/Contributions to Pension Deposit Account of Panchayat Bodies				
		6,00.00	4,43.06	-1.56.94
Reasons for saving have not been intimated (August, 1999).				
800-Other Expenditure- State Plan (Annual Plan and Ninth Plan)				
901-Lump provision for transfer of arrears of pay to the G.P. Fund				
O	..			
S	48,91.00	..	..	..
R	-48,91.00			
902-Lump provision for Revision of Pay Scale and Other Benefits				
O	..			
S	15,60.00	..	..	..
R	-15,60.00			

Grant No. 62 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
Creation of funds by obtaining supplementary provision was stated to be required for implementation of revised pay scales and other benefits. The funds were stated to be withdrawn for re-appropriation to salary heads for the same purpose.			
State Plan (Annual Plan and Ninth Plan)			
02-Assistance to Panchayat Bodies as recommended by the Tenth Finance Commission (73 rd Amendment of the Constitutions)-			
(a) Infrastructural Development of Panchayat Bodies			
Other Grant			
O	41,68.00		
R	-41,68.00		
(b) Creation of Remuneration Assessts and other Development Programmes in Panchayat Bodies			
Other Grants			
O	41,68.00		
R	- 41,68.00		
Withdrawal of entire funds by surrender in both the above cases was stated to be due to non-receipt of grants from the Government of India under the schemes.			
3604- Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Panchayati Raj)-			
200- Other Miscellaneous Compensation and Assignments- Non-Plan			
01-Grants to Zilla Parishads in lieu of Land-lords Tenant's shares of Cesses			
O	8,50.00		
R	-5,18.22	3,31.78	-3,31.78
04-Grants to Gram Panchayat in lieu of taxes realised on trades, professions and callings			
O	1,40.00		
R	-79.13	60.87	-60.87

Reduction of funds by surrender in the above the cases was attributed to non-approval of demands from districts. Reasons for final saving in both cases have not been intimated (August, 1999).

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

Grant No. 62 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2515- Other Rural Development Programmes			
(Panchayati Raj)-			
001-Directions and Administrations-			
Non-plan			
02-District Establishment			
O	12,39.50		
R	6,97.46		
		19,36.96	18,16.63
			-1,20.33

Enhancement of fund by re-appropriation was stated to be made under the orders of the Finance Department for implementation of revised pay scales and other benefits.

Reasons for final saving have not been intimated (August, 1999).

101-Assistance to Panchayati Raj Institutions-
Non-plan
1709-Grants-in-aid/Contributions-
01-Contributions towards salaries of Gram Panchayat Secretaries/Assistant Secretaries

O	16,50.00		
R	10,63.56		
		27,13.56	23,53.18
			-3,60.38

02-Contributions towards Salaries of Chowkidars and Dafadars and Panchayat Karmees

O	31,00.00		
R	12,71.01		
		43,71.01	40,19.29
			-3,51.72

04-Contributions towards salaries of Job Assistants under Gram Panchayats

O	17,00.00		
R	12,50.00		
		29,50.00	28,14.17
			-1,35.83

Enhancement of funds by re-appropriation in the above cases was stated to be made under orders of the Finance Department for implementation of revised pay scales and other benefits. Reasons for final saving in none of the cases have been intimated (August, 1999).

17- 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	7,00.00		
S	4,00.00		
R	4,95.06		
		15,95.06	15,76.21
			-18.85

Augmentation of fund by Supplementary Grant and by re-appropriation also was stated to be required for implementation of revised pay scales and other benefits. Reasons for final saving have not been intimated (August, 1999).

Grant No. 62 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Grants-in-aid/Contributions to the Zilla Parishads-			
20-Contributions towards salaries of the employees of the Zilla Parishads			
O	9,50.00		
R	9,50.00		
	] 19,00.00	17,42.39	-1,57.61

Enhancement of fund by re-appropriation was stated to be done under orders of the Finance Department for implementation of revised pay scales and other benefits. Reasons for eventual saving have not been intimated (August, 1999).

22-Grants-in aid/Contributions to the 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	1,49.00		
R	1,66.92		
	] 3,15.92	3,10.35	- 5.57

Reasons for enhancement of fund through re-appropriation as well as for final saving have not been intimated (August, 1999).

Revenue (Charged)

- (i) In view of saving of Rs.0.49 lakh in the appropriation supplementary provision of Rs. 1.09 lakhs obtained in March, 1999 proved excessive.
- (ii) No portion of the saving of Rs. 0.49 lakh in the appropriation was surrendered by the department during the year.

Capital-

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.
REVENUE -			
Major Head : 2515 - .Other Rural Development Programmes (Community Development) -			
	Rs.		
Original	65,52,25,000		
Supplementary	38,17,95,000		
Amount surrendered during the year	..	..	Nil
	103,70,20,000	82,46,13,041	- 21,24,06,959
CAPITAL -			
Major Heads : 4515 - Capital Outlay on Other Rural Development Programmes (Community Development) and 6515 - Loans for Other Rural Development Programmes (Community Development) -			
Original	98,20,000		
Supplementary	..		
Amount surrendered during the year.	..	..	Nil
	98,20,000	..	- 98,20,000

Notes and Comments -

Revenue-

(i) In view of the overall saving of Rs 21,24.07 lakhs in the grant, supplementary provision of Rs.38,17.95 lakhs obtained in March, 1999 proved excessive.

(ii) No Portion of the huge saving of Rs. 21,24.07 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 -
2515 - Other Rural Development Programmes (Community Development) --			
800-Other Expenditure-Non-Plan			
901- Lump provision for transfer of arrears of pay to the G.P. Fund			
O			
S	31,89.00		
R	- 8,42.43		
	23,46.57	..	- 23,46.57
902-Lump provision for Revision of Pay Scale and Other Benefits			
O			
S	6,28.95		
	6,28.95	..	- 6,28.95

Grant No. 63-Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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Creation of funds in the above cases by the supplementary grant was stated to be required for implementation of revised pay scales and other benefits. Reduction of fund in the first case was stated to be made for re-appropriation to salary heads for the same purpose.

Reasons for non-utilisation of the rest of the fund in the first case and entire fund in the latter one have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2515-Other Rural Development Programmes (Community Development)			
102 - Community Development -			
001- Direction and Administration - Non-Plan			
01 - Block Head quarters			
O	56,83.50	71,10.59	+ 6,12.15
R	8,14.94		
	64,98.44		
6-Multipurpose Programmes- Non-Plan			
01-Converted Blocks			
O	2,46.30	3,72.51	+98.72
R	27.49		
	2,73.79		

Enhancement of funds in the above cases was stated to be required for implementation of revised pay scales and other benefits.

Reasons for final excess in both cases have not intimated (August, 1999).

800 - Other Expenditure -
Non-Plan

02 - Development of Tank Fisheries in the selected C.D Blocks in the State	1,65.80	2,57.17	+ 91.37
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Reasons for final excess have not been intimated (August, 1999).

CAPITAL-

(I) No portion of the saving of Rs. 98.20 lakhs in the capital portion was surrendered by the department during the year.

Grant No. 63-Concl.

(II) Saving occurred as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4515-Capital Outlay on Other Rural Development Programmes (Community Development) -			
102-Community Development-			
State Plan (Annual Plan and Ninth Plan)			
Housing -			
0116-Housing Scheme in Covered Blocks	98.20		- 98.20

Reasons for non-utilisation of entire fund have not been intimated (August, 1999).

Grant No. 64 - Hill Areas (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs	Excess + Saving - Rs.
REVENUE -			
Major Head : 2551 - Hill Areas -			
Original	Rs. 119,45,27,000	1,43,49,17,000	122,88,34,595
Supplementary	24,03,90,000		
Amount surrendered during the year			18,16,37,628
CAPITAL -			
Major Heads : 4551 - Capital Outlay on Hill Areas and 6551 - Loans for Hill Areas -			
Original	3,75,00,000	3,75,00,000	3,13,00,000
Supplementary	..		
Amount surrendered during the year			Nil
Notes and Comments -			

Revenue -

(i) In view of over all saving of Rs. 20,60.82 lakhs in the grant, supplementary provision of Rs. 24.03.90 lakhs obtained in March, 1999 proved too excessive

(ii) Out of over all saving of Rs. 20,60.82 lakhs in the grant, the department surrendered Rs. 18,16.38 lakhs during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2551 - Hill Areas -			
60 - Other Hill Areas -			
101 - Development of Hill Areas -			
Non-Plan			
13. Chinchona Plantation Management			
O	3,33.40	2,78.31	- 47.87
R	-7.22		
Operation and Maintenance			
O	8,81.50	8,23.38	-46.29
S	20.00		
R	-31.83		
State Plan (Annual Plan and Ninth Plan)			
38-Accelerated Development of Hill Areas			
O	4,47.00	2,00.00	
R	-2,47.00		
191 - Assistance to Darjeeling Gorkha Hill Council - State Plan (Annual Plan and Ninth Plan)			

Grant No. 64-Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
01 Hill Affairs Sector			
O	19,26.00	18,04.50	18,04.50
S	1159.25		
R	- 12,80.75		

Augmentation of funds in the second and fourth cases was stated to be required for payment of larger grant to Darjeeling Gorkha Hill Council for execution of Plan Schemes. Reduction of fund through surrender in all the cases was stated to be required for non-availability of fund from the Govt. of India in due time.

Reasons for final saving in the first and second cases have not been intimated (August, 1999).

800-Other Expenditure-
Non-plan

901-Lump provision for transfer of arrears of pay to the G.P. Fund.

O
S	8,43.00		
R	-8,43.00		

902-Lump provision for Revision of pay scales and other benefits.

24-Other Departmental Sector

O
S	3,18.00		
R	-3,18.00		

Creation of funds in the above cases was stated to be required for implementation of the revised pay scales and other benefits. Both the funds were stated to be withdrawn entirely for re-appropriation to other salary heads for the said purpose.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2551-Hill Areas-			
60 Other Hill Areas-			
101-Development of Hill Areas-			
Non-plan			
03 Directorate of Cinchona and other Medicinal Plants (C & I Schemes)			
O	1,36.30	2,18.36	+1.0374
R	-21.68		
	1,14.62		

Reduction of fund through surrender was stated to be required for non-availability of fund from govt. of India in due time. Reasons for final excess have not been intimated (August, 1999).

191-assistance to Darjeeling Gorkha Hill Council

Non-plan

03 Medical and Public Health Centre

O	13,75.00	18,43.72	18,43.72
R	4,68.72		

Grant No. - 64 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+
04 Public Health Engineering Sector				
O	3.45.00	4.08.75	4.08.75	..
R	63.75			
06 Annual Resource Development Sector				
O	2.20.00	2.73.86	2.73.86	..
R	53.86			
09 Cottage and Small Scale Industries (Village and Small Industries) Sector				
O	1.30.00	1,72.10	1,72.10	..
R	42.10			

Enhancement of fund through re-appropriation was stated to be required for meeting the arrear pay and allowances due to implementation of ROPA 1998 in the above cases.

Capital-

No portion of the overall saving of Rs. 62.00 lakhs in the grant 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.
REVENUE			
Major Head : 2575 - Other Special Areas Programmes -			
Original	Rs. 53,77,57,000	70,60,98,000	47,96,13,635
Supplementary	16,83,41,000		
Amount surrendered during the year ..			12,54,40,684
CAPITAL -			
Major Head : 4575 - Capital Outlay on Other Special Areas Programmes -			
Original	Rs. 24,67,68,000	33,52,74,000	25,18,79,412
Supplementary	8,85,06,000		
Amount surrendered during the year ..			9,51,41,205

Notes and Comments -

(i) In view of overall saving of Rs.22,64.84 lakhs in the grant, supplementary provision of Rs. 16.83.41 lakhs, obtained in March, 1999 proved unnecessary.

(ii) Out of final saving of Rs. 22,64.84 lakhs in the grant, the department surrendered Rs. 12,54.41 lakhs only during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2575 - Other Special Areas Programmes -			
02 - Backward Areas -			
101 - Area Development - Non-Plan			
01. Development of Sundarban			
O	5,47.10	7,77.97	7,14.32
S	3,25.00		
R	- 94.13		
			-63.65

Additional Provision by supplement grant was stated to be implementation of more developmental schemes under West Bengal Comprehensive Areas Development Programme.

Anticipated saving was attributed to non-receipts of bills and vouchers from contractors and supplying agencies in time.

Reasons for final saving have not been intimated (August, 1999).

State Plan (Annual Plan and Ninth Plan)

01. Development of Sundarban	4,84.50	4,33.19	-51.31
03. Development of Sundarban areas as recommended by the Tenth Finance Commission (Special Problems)	10,00.00	5,71.97	-4,28.03

Grant No. 65 Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
Reasons for saving in the above cases have not been intimated (August, 1999).			
07-Comprehensive Area Development Project			
O	10,70.00		
S	1,88.67		
	12,58.67	12,14.62	-44.05
789- Special Component Plan for Scheduled Castes. State Plan (Annual Plan and Ninth Plan)			
01- Development of Sundarban			
	3,65.50	2,26.57	-1,38.93
02-Agricultural development of North Bengal 'Dutch' assisted Project			
	3,90.00	11.85	-3,78.15
Centrally Sponsored (New Schemes)			
01- Integrated Rural Energy Planning Programme (IREP)			
	90.45	5.63	-84.82
Additional provision by supplementary grant in the first case was stated to be required for implementation of more developmental Schemes under West Bengal Comprehensive Areas development Programme. Reasons for saving in all the above cases have not been intimated (August, 1999).			
60 - Others			
800 - Other Expenditure -			
State Plan (Annual Plan and Ninth Plan) Border Area Development Programme			
01. Police Sector Launch Speed Boat			
O	77.50		
R	-70.10		
	7.40	10.04	+2.64
06. Social Welfare Sector			
O	70.00		
S	3,22.39		
R	-3,50.01		
	42.38	42.36	-0.02
10. Health and Family Welfare Sector-			
(i) Renovation of Health Centres			
O	24.80		
S	81.40		
R	-60.20		
	46.00	52.40	+6.40
11. Agricultural Sector-			
(i) Construction of Market Complex			
O	18.60		
S	2,31.40		
R	-2,31.40		
	18.60	24.78	+6.18
12. General Administration Sector			
Creation of Infrastructure facilities in Border Area			
O	1,24.00		
S	1,96.00		
R	- 1.00		
	319.00	66.55	-252.45

Grant No. 65 (Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
13 Education Sector-			
Renovation/ Construction/Expansion of Schools			
O	2,01.50		
S	1,46.66		
R	- 1,00.01	2,29.61	-18.54
14. Irrigation Sector			
(i) Anti erosion and Flood Control-			
O	2,01.50		
S	1,10.44		
R	- 2,87.99	23.95	-23.95

Augmentation of funds by supplementary provision in the above cases except the first one were stated to be required mainly for implementation of more developmental Schemes under West Bengal Comprehensive Areas Development Programme and Border Area Development Programme respectively during the year.

Reasons for eventual excess/saving and non-utilisation of the rest of the fund have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2575-Other Special Areas Programmes-			
02-Backward Areas-			
101-Area Development			
Non-plan			
08 Special Component Plan for Scheduled Castes-			
Development of North Bengal 'Dutch' Assisted area			
	..	2,35.71	+2,35.71
Reasons for incurring expenditure without budget provision have not been intimated (August, 1999).			
09-Agriculture Development of North Bengal 'Dutch'			
assisted Project			
	3,40.00	3,97.36	+57.36
Reasons for excess have not been intimated (August, 1999).			
60- Others-			
800-Other Expenditure -			
State Plan (Annual Plan and Ninth Plan)			
05- P.W. (Roads) Sector	..	99.53	+99.53
State Plan (Supplement Plan)			
13- Education Sector-	..	40.62	+40.62

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (August, 1999).

CAPITAL

(i) In view of overall saving of Rs. 8,33.95 lakhs in the grant, supplementary provision of Rs. 8,85.06 lakhs obtained in March, 1999 proved too excessive.

(ii) Against final saving of Rs. 8,33.95 lakhs in the grant a surrender of Rs. 9,51.41 lakhs by department during the year proves lack of control over budgetary management and estimation.

(iii) Saving occurred mainly under:-

Grant No. 65 Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
4575-Capital Outlay on other Special Areas- Programme-			
60 - Others -			
800 - Other Expenditure - State Plan (Annual Plan and Ninth Plan)			
03 Irrigation and Food Control Sector- River Training etc.			
O	88.74		
R	-88.74		
07-Road Sector-			
(1)Construction/Strengthening of Road, Bridges and Culverts Jetty			
O	11,16.00		
R	- 8.85.36	230.64	230.64
08-Power Sector-			
(i) Creation of Energy Services			
O	1,39.00		
R	-96.50	42.50	91.78 +49.28

Withdrawal of entire fund in the first case and reduction of fund in the second and third cases though re-appropriation/surrender were attributed to part release of allocated amount of Schemes under Comprehensive Areas by the Government of India at the end of the financial year. As such the said amount could not be utilised during the year.

Reasons for eventual excess in the third case have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4575-Capital Outlay on the Special Areas Programmes-			
60-Others			
800-Other Expenditure- State Plan (Annual Plan and Ninth Plan)			
02. Development of Digha	1,43.00	1,86.00	+43.00

Reasons for excess have not been intimated (August, 1999).

Grant No. 65 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
05 P.W. (Roads) Sector				
Roads and Bridges				
O	8.65.00			
S	8.85.06			
R	1.26.72			
	}	18.76.78	18.99.78	+23.00

Addition of fund by supplementary provision was required for implementation of more Developmental Schemes under West Bengal Comprehensive Areas Development Programme. Enhancement of fund by re-appropriation was stated to be required for larger expenditure in connection with extra works.

Reasons for excess have not been intimated (August, 1999).

Grant No. 66 - Major and Medium Irrigation

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2701 - Major and Medium Irrigation -			
Voted -	Rs.		
Original	121,07,78,000		
Supplementary	55,50,45,000		
	176,58,23,000	144,87,66,326	-31,70,56,674
Amount surrendered during the year			
	..	..	Nil
CAPITAL -			
Major Head : 4701 - Capital Outlay on Major and Medium Irrigation -			
Voted -			
Original	258,57,75,000		
Supplementary	..		
	258,57,75,000	143,62,94,731,	-114,94,80,269
Amount surrendered during the year			
	..	..	28,00,00,000
Charged-			
Original	..		
Supplementary	5,41,218		
	5,41,218	5,41,218	..
Amount surrendered during the year			
	..	..	Nil

Notes and Comments - Revenue (Voted)

- (i) In view of overall saving of Rs. 31,70.57 lakhs in the grant, the supplementary provision of Rs 55,50.45 lakhs obtained in March, 1999 proved excessive.
- (ii) No portion of the saving of Rs. 31,70.57 lakhs in the grant was surrendered by the department during the year.
- (iii) In a good number of cases marked (*) recurrence of saving/ excess for last few years indicates lack of control over financial management.
- (iv) Saving occurred 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 - 18 Irrigation Schemes*	1,00.00	..	-1,00.00
19 Maintenance*	7,03.65	1,26.32	-5,77.33
Reasons for non-utilisation of entire fund in the first case and eventual saving in the last one have not been communicated (August, 1999).			
102- Kangsabati Reservoir Project- Non-Plan			
18(e) Irrigation Schemes*	4,28.00	1,78.48	-2,49.52
103-Damodar Valley Project- Non-Plan			
18 (e) Irrigation Schemes*	17,00.00	10,52.25	-6,47.75
Reasons for saving in both the above cases have not been communicated (August, 1999).			
80-General-			
799-Suspense- Non-Plan stock*			
	3,60.00	1,47.40	-2,12.60

Grant No. 66 -Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Misc. Works Advance*	3.35.00	1,94.97	-1,40.03

Reasons for saving in the above cases have not been intimated (August, 1999).

901-Lump provision for transfer of arrears of pay to the G. P. Fund - Non-Plan			
01 Salaries			
O			
S	35,95.00]	35,95.00	-35,95.00
902-Lump provision for revision of pay scales and other benefits- Non-Plan			
01-Salaries			
O			
S	19,55.45]	19,55.45	-19,55.45

Creation of fund by supplementary provision in March, 1999 in the above cases was stated to be required for revision of pay scales and other benefits. No reason for non-utilisation of entire provision has been communicated (August, 1999).

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

Head	Total grant	Actual Expenditure	Excess +
2701 - Major and Medium Irrigation -			
01 - Major Irrigation (Commercial) - Non-Plan			
101 - Mayurakshi Reservoir Project -			
001(a)Direction and Administration*	7,21.33	10,00.73	+2,79.40
52 Machinery and equipment*	66.70	3,65.87	+2,99.17
50 Other Charges*	1,25.96	2,40.80	+1,14.84

Reasons for excess in the above cases have not been intimated (August, 1999).

102-Kangsabati Reservoir Project- Non-Plan			
001(a)Direction and Administration	188.80	2,48.51	+59.71
50 Other Charges*	12,06.62	14,72.98	+2,66.36
27 Maintenance*	1,00.00	2,72.40	+1,72.40
103-Damodar Valley Project- Non-Plan			
001(a)Direction and Administration*	10,12.50	11,11.88	+99.38

Reasons for huge excess in the above cases have not been intimated (August, 1999).

50-Other Charges- Payment of net deficit to D.V.C. on account of Irrigation and Flood Control U/S 37 of D.V.C. Act.	..	11,70.63	+11,70.63
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Reasons for incurring expenditure without budget provision resulting eventual excess have not been intimated (August, 1999).

02-Major Irrigation (Non-Commercial)-
Non-Plan
101-Damodar Valley Schemes-

Grant No. 66 -Contd.

Head	Total grant	Actual Expenditure	Excess +
001(a) Direction and Administration 03-Medium Irrigation (Commercial)- 104-Midnapore Canal- Non-Plan	8,21.00	10,31.26	+2,10.26
001(a) Direction and Administration 04-Medium Irrigation (Non-commercial)- 105-Other Medium Irrigation Schemes- Non-Plan	1,03.70	1,73.50	+69.80
001(a) Direction and Administration*	26.65	67.27	+40.62

Reasons for excess in the above cases have not been intimated (August, 1999).

80-General- Non-Plan			
001(a) Direction and Administration*	25,64.40	38,73.00	+13,08.60
State Plan (Annual Plan and Ninth Plan) 06 Working of Central Design Office* 005-Survey and Investigation- State Plan (Annual Plan and Ninth Plan) III-Investigation and Planning Organisation (including Field Investigation Works)- 001(a) Direction and Administration*	1,00.00 2,66.00	2,26.06 4,90.90	+1,26.06 +2,24.90

Reasons for excess in the above cases have not been intimated (August, 1999).

800-Other Expenditure- State Plan (Annual Plan and Ninth Plan) 1. Construction and setting up of infrastructural Complex in connection with Associated Water Development under Irrigation Sector*	66.00	1,08.38	+42.38
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Reasons for excess have not been intimated (August, 1999).

(v) **Suspense** : The expenditure under revenue section of the grant included Rs. 3,82.49 lakhs under "Suspense". The minor head "Suspense" is not a final head of account. It accommodates interim transaction for which further operations (generally of payment or adjustment of value) are necessary before the transaction can be considered completely and finally accounted for. The operations in 1998-99 under the minor heads were under the sub-heads (1)Purchase (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 "purchase" so that per contra, the cost may be included at once in the accounts of the works or stock. When payment is made, the head "Purchases" is debited. The head "Purchases" therefore, shows a negative (credit) balance which indicates that the stores were received but the value thereof was not paid for.
- (2) **Stock** : This head is debited with all expenditures connected with acquisition of stock of materials and with manufacturing operations relating there of. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges, etc. connected with the manufacture.
- (3) **Miscellaneous Works Advances** : Accommodate (a) sales on credit, (b) expenditure incurred on deposit works in excess of deposit received (c) losses, retrenchment, errors, etc. and (d) other items, Broadly speaking, the head is debited with all the sums which are eventually to be recovered. The Balance under the head represents recoverable amounts. The transactions during 1998-99 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)					
2701 - Major and Medium Irrigation -					
101 - Mayurakshi Reservoir Project - Non-Plan					
Purchase	- 56.69	..	..	..	- 56.69
Stock	+ 15.06	..	..	..	+ 15.06
Miscellaneous					
Works Advance	+ 3.48	..	..	..	+ 3.48
Cash Settlement					
Suspense Accounts	..	..	..	..	..
Total :	- 38.15	..	..	..	- 38.15
103 - Damodar Valley Project - Non-plan					
Purchase	- 2,36.72	..	..	..	- 2,36.72
Stock	+ 1,28.47	..	..	..	+ 1,28.47
Miscellaneous					
Works Advance	+ 1,66.74	..	..	..	+ 1,66.74
Cash Settlement					
Suspense Accounts	+ 0.39	..	..	..	+ 0.39
Total :	+ 58.88	..	..	..	+ 58.88
80 - General - Non-Plan					
799 - Suspense -					
Purchase	- 65.45	31.33	28.66	+2.67	- 62.78
Stock	-80.09	1,47.40	1,63.96	- 16.56	- 96.65
Miscellaneous					
Works Advance	+29.82	1,94.98	2,16.81	- 21.83	+ 7.99
Cash Settlement					
Suspense Accounts	+3.74	8.78	0.75	+ 8.03	+11.77
Total :	-1,11.98	3,82.49	4,10.18	-27.69	- 1,39.67
Total : Major Head - 2701 - Major and Medium Irrigation	-91.25	3,82.49	4,10.18	-27.69	-1,18.94

Capital (Voted)

- (i) Out of overall saving of Rs.1,14,94.80 lakhs in the grant, an amount of Rs. 28,00.00 lakhs only was surrendered by the department during the year. Saving to the extent of more than 40% of total provision proved defective control over financial management.
- (ii) Persisting wide variations in a good number of cases marked asterisk (*) indicates adoption of more scientific and realistic views in budget formulation.
- (iii) Saving occurred mainly under :-

Grant No. 66 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
.4701 - Capital Outlay on Major and Medium Irrigation -			
01 - Major Irrigation - (Commercial) -			
103 - Damodar Valley Project -			
Non-Plan			
E. Major/Minor Works-			
A - D.V. Irrigation and Flood Control Schemes -			
0100 (i) Additional expenditure on			
Irrigation and Flood Control other than			
Interest *			
	2,25.10	..	- 2,25.10
0216 (ii) Barrage *	1.40.00	..	- 1.40.00
0316 (iii) Water Courses *	60.00	..	- 60.00
B - D.V. Power Scheme -			
0400 Additional expenditure on Power			
other than Interest *			
	1,42,32.65	..	- 1,42,32.65
Reasons for non-utilisation of entire fund in the above cases have not been intimated (August, 1999).			
104 - Teesta Barrage Project -			
State Plan (Annual Plan and Ninth Plan)			
51 Motor Vehicles	90.00	..	-90.00
109-Subarnarekha Barrage Project-			
State Plan (Annual Plan and Ninth Plan)			
0417.E. Major/Minor Works*	4,00.00	3,12.34	-87.66
III-Participation in Capital Component of Tenughat			
Dam-			
State Plan (Annual Plan and Ninth Plan)			
0034-D. Other Expenditure*	50.00	..	-50.00
113- Special Repairs of existing Major Irrigation Project-			
State Plan (Annual Plan and Ninth Plan)			
E. Major/Minor Works*	4,50.00	1,63.72	-2,86.28
114-Land Acquisition in Maithan and Panchet Reservoir*	50.00	..	-50.00

Reasons for non-utilisation of entire fund in the first, third and last cases and final saving in the second and fourth cases have not been intimated. (August, 1999).

116- Schemes under NABARD- RIDF-III*

O	11,00.00	}	1,00.00	..	-1,00.00
R	-10,00.00				

Reasons for reduction of fund through surrender and non-utilisation of the rest of the fund have not been intimated (August, 1999).

 04 - Medium Irrigation - Non-Commercial -
 State Plan (Annual Plan and Ninth Plan)
 101 - Medium Irrigation Schemes -

4100-Schemes under NABARD-RIDF

O	20,00.00	}	2,00.00	1,09.74	-90.26
R	- 18,00.00				

Reasons for withdrawal of major part of the fund through surrender as also final saving have not been intimated (August, 1999).

Grant No. 66 - Contd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4701 - Capital Outlay on Major and Medium Irrigation-			
01 - Major Irrigation - (Commercial) -			
102 - Kangsabati Reservoir Project - State Plan (Annual Plan and Ninth Plan)			
001 A. Direction and Administration*	6,50.00	13,23.03	+6,73.03
C. Suspense*	1.00	6,97.64	+6,96.64
E. Major/Minor Works *	4,99.00	8,86.22	+3,87.22
Reasons for huge excess in the above cases have not been intimated (August, 1999).			
103- Damodar Valley Project- State Plan (Annual Plan and Ninth Plan)			
D. V. Irrigation Scheme-			
0100 (I) Government share of expenditure on Irrigation and Flood Control excluding Interest*	4,00.00	5,71.23	+1,71.23
104-Teesta Barrage Project- State Plan (Annual Plan and Ninth Plan)			
001(A) Direction and Administration*	10,00.00	16,22.93	+6,22.93
02(B) Machinery and Equipment*	1,35.00	2,22.02	+87.02
03(C) Suspense*	10.00	33,38.69	+33,28.69
416(E) Major/Minor Works*	37,00.00	40,60.84	+3,60.84
Reasons for substantial excess in the above cases have not been intimated (August, 1999).			
107-Modernisation of Kangsabati Reservoir Project- State Plan(Annual Plan and Ninth Plan)			
001 (A) Direction and Administration	..	57.28.	+57.28
Reasons for incurring expenditure without budget provision resulting eventual excess have not been intimated (August, 1999).			
03-Medium Irrigation (Commercial)-			
102-Hinglo Irrigation Project- State Plan (Annual Plan and Ninth Plan)			
0166-E-Major/Minor Works*	75.00	1,24.54	+49.54
04-Major Irrigation (Non-Commercial)-			
101-Medium Irrigation Scheme- State Plan (Annual Plan and Ninth Plan)			
1000.10 Futary Irrigation Scheme, Purulia	65.00	4,83.56	+4,18.56
Reasons for excess have not been intimated (August, 1999).			
Sali Division Scheme, Bankur	..	48.09	+48.09
Reasons for incurring expenditure without budget provision resulting eventual excess have not been intimated (August, 1999).			

Suspense : The Expenditure in the Capital section of the Grant included Rs. 40,36.33 lakhs under "Suspense". The Transaction under each sub-head of "Suspense" in 1998-99 are given below:-

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

4701 - Capital Outlay on Major and Medium Irrigation -

01 - Major Irrigation (Commercial) -

102 - Kangsabati Reservoir Project-
State Plan (Annual Plan and Ninth Plan)

Purchase	+ 6.61	58.66	..	+58.66	+ 65.27
Stock	-53.91	4,99.29	..	+ 4,99.29	+4,45.38
Misc. Works Advance	- 20.80	1,35.35	..	+1,35.35	+1,14.55

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)			
Cash Settlement Suspense Accounts	+ 61.49	4.34	..	+4.34	+65.83
TOTAL :	-6.61	6,97.64	..	+6,97.64	+6,91.03
01-Major Irrigation (Commercial)-					
104 - Teesta Barrage Project -					
State Plan (Annual Plan and Ninth Plan)					
Purchase	- 31,69.21	3,80.87	..	+3,80.87	-27,88.34
Stock	- 6,17.63	14,27.34	..	+14,27.34	+8,09.71
Misc. Works Advance	+15,58.79	9,37.02	..	+9,37.02	+24,95.81
Cash Settlement Suspense Accounts	+18,85.87	5,93.46	..	+5,93.46	+24,79.33
Total :	-3,42.18	33,38.69	..	+33,38.69	+29,96.51
02-Major Irrigation (Non-Commercial)-					
102-Kangsabati Reservoir Project-					
State Plan (Annual Plan and Ninth Plan)					
Purchase	- 8,29.80	..	45.84	-45.84	- 8,75.64
Stock	+ 1,93.45	..	2,38.07	-2,38.07	-44.62
Misc. Works Advance	+ 3,14.25	..	1,33.15	-1,33.15	+1,81.10
Cash Settlement Suspense Accounts	- 0 03	..	5,12.19	-5,12.19	-5,12.22
Total :	- 3,22.13	..	9,29.25	-9,29.25	-12,51.38
04-Medium Irrigation (Non-Commercial)					
104-Teest Barrage Proect-					
State Plan (Annual Plan and Ninth Plan)					
Stock	..	..	13,47.15	-13,47.15	-13,47.15
Purchase	..	..	2,41.20	-2,41.20	-2,41.20
Misc. Works Advance	..	..	4,80.33	-4,80.33	-4,80.33
Cash Settlement Suspense Accounts	..	..	16,52.65	-16,52.65	-16,52.65
Total :	..	..	37,21.33	-37,21.33	-37,21.33

Capital (Charged)-

(i) A fund of Rs. 5.41 lakhs created by supplementary appropriation in March, 1999 for payment of decretal dues was fully utilised by the department during the year.

Charged

Suspense:

The expenditure in the Capital Section of the appropriation included Rs. 5.41 lakhs under the "Suspense". The transactions under each sub-head of "Suspense" in 1998-99 are given below :-

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)			
01 Major Irrigation (Commercial)-					
102-Kangsabati Reservoir Project-					
(State Plan, Eighth Plan and Committed) SE					
003-Suspense-					
<i>Stock</i>	..	0.36	..	+0.36	+0.36
Total	..	0.36	..	+0.36	+0.36
104-Teesta Barrage Project-					
State Plan (Eighth Plan and					
Committed)					
003-Suspense-					
<i>Stock</i>	..	5.05	..	+5.05	+5.05
Total	..	5.05	..	+5.05	+5.05

Grant No. 67 - Minor Irrigation and Command Area Development (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Heads : 2702 - Minor Irrigation and 2705 - Command Area Development -			
Original	180,89,77,000		
Supplementary.	63,76,29,000		
	244,66,06,000	2,11,16,92,239	- 33,49,13,761
Amount surrendered during the year	..	..	Nil
CAPITAL -			
Original	37,47,04,000		
Supplementary	8,92,79,000		
	46,39,83,000	30,66,02,700	- 15,73,80,300
Amount surrendered during the year	..	..	Nil

Notes and Comments -

Revenue -

(i) In view of overall saving Rs.33,49.14 lakhs in the grant, supplementary provision of Rs.63,76.29 lakhs obtained in March, 1999 by the department proved excessive.

(ii) No portion of saving Rs.33,49.14 lakhs in the grant, was surrendered by the department during the year.

(iii) Substantial saving/excess under almost all the sub-heads in the grant indicates necessity of budget estimation with more realistic views.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2702 - Minor Irrigation -			
01 - Surface Water -			
101 - Water Tanks -			
Non-Plan			
01 - Tank Irrigation	2,16.25	1,40.62	- 75.63
02 - Ground Water			
103 - Tube Wells -			
State Plan (Annual Plan and Ninth Plan)			
05 - Shallow Tubewells with submersible pumps	1,08.00	36.30	- 71.70
24 - Development of Diesel operated shallow tube wells - RIDF Project II of NABARD on Development of Minor Irrigation - NABARD Loan	8,77.00	1,54.60	- 7,22.40
789 - Special Component Plan for Scheduled Castes -			
State Plan (Annual Plan and Ninth Plan) -			

Grant No. 67 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
08 - Development of Diesel operated S.T.W – RIDF Project II of NABARD on Development of M.I. – NABARD loan	2,90.64	87.44	- 2,03.20
80 – General 190 – Assistance to Public Sector and Other Undertakings - State Plan (Annual Plan and Ninth Plan) –			
01 - West Bengal Minor Irrigation Corporation - Water Rate Subsidy	2,15.58	76.00	- 1,39.58
State Plan (Annual Plan, Eighth Plan and Committed)			
01 - West Bengal Minor Irrigation Corporation - Water rate Subsidy	5,00.00	3,47.85	- 1,52.15
Reasons for saving in the above cases have not been intimated (August, 1999).			
789 - Special Component Plan for Scheduled Castes –			
State Plan (Annual Plan and Ninth Plan)			
01 - West Bengal State M I Corporation Water rate Subsidy	1,00.50	..	- 1,00.50
800 - Other Expenditure - Non-Plan			
06 - Electricity charges payable to W B S E B on account of Minor Irrigation Schemes	12,00.00	11,03.45	- 96.55
08 - Purchase of Diesel mobile from loc for Minor Irrigation Schemes	11,00.00	8,75.40	- 2,24.60
Reasons for non-utilisation of entire provision in the first case and saving in the next two cases have not been intimated (August, 1999).			
901 - Lump provision for transfer of arrears of pay to the G.P. Fund			
O	..		
S	51,63.00	..	- 51,63.00
902 - Lump provision for Revision of Pay Scale and Other Benefits			
O	..		
S	12,13.29	..	- 12,13.29
Creation of fund by supplementary provision in March, 1999 was stated to be made for implementation of revised pay scales and other benefits.			
Reasons for non-utilisation of entire provision in both the cases have not been intimated (August, 1999).			
State Plan (Annual Plan and Ninth Plan)			
03 - Cost of energisation to be paid to W B S E B – RIDF Project II of NABARD on Development of Minor Irrigation – NABARD Loans	74.00	..	- 74.00

Grant No. 67 - Contd.

Reasons for non-utilisation of entire provision have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2702-Minor Irrigation-			
01-Surface Water-			
102-River lift Irrigation Schemes-			
Non-Plan-			
01-River lift Irrigation	51,01.75	69,50.05	+ 18,48.30
02 - Ground Water			
005 - Investigation -			
Non-Plan			
01 - Survey and Investigation of ground Water and surface Water Resources	3,91.86	5,39.87	+ 1,48.01
103 - Tube wells -			
Non-Plan			
01 - Deep Tube well Irrigation	40,69,73	52,02.96	+ 11,33.23
02 - Maintenance of State owned shallow Tube wells	1,53.78	2,47.78	+ 94.00
State Plan (Annual Plan and Ninth Plan)			
01-- Deep Tube well Irrigation -	8.50	1,05.89	+ 97.39
04 - Development of State owned Shallow Tube wells	23.00	1,34.20	+ 1,11.20
80 - General -			
001 - Direction and Administration -			
01 - Scheme for strengthening extension and administration under the Directorate of Water Resources Development	20,86.89	34,99.24	+ 14,12.35
799 - Suspense -			
Non-Plan			
0100 - Agricultural Engineering Directorate	15.00	1,27.07	+ 1,12.07
2705 - Command Area Development -			
State Plan (Annual Plan and Ninth Plan)			
01 - Command Area Development Programme	1,60.35	2,54.73	+ 94.38

Reasons for excess in the above cases have not been intimated (August, 1999).

Grant No. 67 - Contd

Capital

(i) In view of overall saving of Rs. 15,73.80 lakhs in the grant, supplementary provision of Rs. 8,92.79 lakhs obtained in March 1999 proved wholly unjustified.

(ii) No portion of huge saving of 15,73.80 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 -
4702 - Capital Outlay on Minor Irrigation -			
101 - Surface water -			
State Plan (Annual Plan and Ninth Plan)			
04 - Special Component Plan for Schedule Castes -			
River Lift Irrigation			
O	2,14.70	1,74.41	- 40.29
S	2,14.70		
Creation of fund by supplementary grant in March, 1999, was stated to be required for meeting expenditure for execution of RIDF Schemes. Reasons for final saving have not been intimated (August, 1999).			
33 - Diesel operated Mini RLI electronics - RIDF Project II of NABARD on Development NI - NABARD Loan	5,10.72	1,05.63	- 4,05.09
102 - Ground Water -			
State Plan (Annual Plan and Ninth Plan)			
01 - Deep Tube Well Irrigation	2,17.40	25.46	- 1,91.94
06 - Drilling of new tube wells in place of defunct ones	1,30.00	23.44	- 1,06.56
789 - Special Component Plan for Scheduled Castes -			
State Plan (Annual Plan and Ninth Plan)			
04 - Deep Tubewell Irrigation	74.87	6.61	- 68.26
09 - Diesel operated Major RLI Schemes - RIDF Project II of NABARD Loan	1,99.43	36.71	- 1,62.72
Reasons for saving in the above cases have not been intimated (August, 1999).			
12 - HDTW and MDTW - RIDF Project II of NABARD on Development of M.I NABARD State Share			
O	16.83		
S	60.16		
	76.99	33.14	- 43.85

Grant No. 67 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Augmentation of fund by supplementary provision in March, 1999 was stated to be required for meeting larger expenditure for execution of RIDF Schemes. Reasons for final saving have not been intimated (August, 1999).			
13 - Cost of energisation of HDTW and MDTW to be paid to WBSEB - RIDF Project II of NABARD on Development of M.I NABARD	69.37	..	- 69.37
Reasons for non-utilisation of entire provision have not been intimated (August, 1999).			
800 - Other Expenditure - State Plan (Annual Plan and Ninth Plan)			
08 - Construction of office Buildings at the Districts and sub-divisional levels under the Department of Agriculture	1,50.00	79.96	- 70.04
15 - Cost of energisation of HDTW and MDTW Schemes to be paid to WBSEB-RIDF Project II of NABARD on Development of M.I - NABARD Loan	2,91.05	..	- 2,91.05
Reasons for saving in the first case and non-utilisation of entire fund in last one have not been intimated (August, 1999).			
4705 - Capital Outlay on Command Area Development -			
789 - Special Component Plan for Scheduled Castes - State Plan (Annual Plan and Ninth Plan)			
01 - Special Component Plan for Scheduled Castes - 53 - Major Works	57.52	..	- 57.52
800 - Other Expenditure - State Plan (Annual Plan and Ninth Plan)			
01 - Command Area Development Programme	1,67.75	1,21.71	- 46.04
Centrally Sponsored (New Schemes)			
01 - Command Area Development Programme in selected Area in West Bengal	1,90.00	1,21.71	- 68.29
Reasons for non-utilisation of entire provision in first case and saving in the next cases have not been intimated (August, 1999).			

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

Grant No. 67 - Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4702 - Capital Outlay on Minor Irrigation -			
101 - Surface Water-			
State Plan (Annual Plan and Ninth Plan)			
01 - Diesel operated Mini RLI Schemes – RIDF Project II of NABARD Schemes – State Share	23.40	1,14.62	+ 91.22
03 - Surface Drainage and Irrigation Scheme	65.00	1,06.56	+ 41.56
Reasons for excess have not been intimated (August, 1999).			
102 - Ground Water –			
State Plan (Annual Plan and Ninth Plan)			
07 - RIDF Project II of NABARD Schemes on Development of Minor Irrigation-Deep Tubewells and medium duty tubewells -	95.23	1,68.13	+ 72.90
789 - Special Component Plan for Scheduled Castes –			
State Plan (Annual Plan and Ninth Plan)			
10 - Diesel operated Major RLI Schemes RIDF Project II of NABARD – State Share	15.95	60.28	+ 44.33
Reasons for excess in the above cases have not been intimated (August, 1999).			

Grant No. 68 - Flood Control and Drainage

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2711 - Flood Control and Drainage -			
Voted -			
Original	58,96,27,000		
Supplementary	1,51,23,000		
Amount surrendered during the year			
	60,47,50,000	63,69,31,816	- 3,21,81,816
Charged -			
Original	1,00,000		
Supplementary	..		
Amount surrendered during the year			
	1,00,000		- 1,00,000
			Nil

CAPITAL -

Major Head : 4711 - Capital Outlay on Flood Control Projects-

Voted -			
Original	145,40,00,000		
Supplementary	..		
Amount surrendered during the year			
	145,40,00,000	69,60,13,903	-75,79,86,097
Charged-			
Original	..		
Supplementary	19,64,589		
Amount surrendered during the year			
	19,64,589	19,64,589	
			Nil

Notes and Comments -

Revenue (Voted) --

(i) Expenditure exceeded the grant by Rs. 3,21,81,816; the excess requires regularisation.

(ii) In view of overall excess of Rs. 3,21.82 lakhs in the grant, supplementary provision of Rs. 1,51.23 lakhs obtained in March, 1999 proved inadequate.

(iii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2711 - Flood Control and Drainage --			
01.- Flood Control -			
0200 - Flood Control-			
103 - Mahananda Embankment Scheme- Non-Plan			
(a) Direction and Administration	84.95	1,25.06	+ 40.11

Grant No. 68 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
01-799 -Suspense - Non - Plan			
Stock	3.00	75.51	+ 72.51
Miscellaneous Works Advance	25.00	1,66.29	+ 1,41.29
Reasons for excess in the above cases have not been intimated (August, 1999).			
03 -Drainage - 103-Civil Works- Non-Plan 19VI. Bagjola-Ghurni-Jatragachi Drainage Scheme	10.00	86.28	+ 76.28
799 -Suspense - Non-Plan Stock	25.00	1,63.08	+ 1,38.08
800 - Other Expenditure Non-Plan			
1. Interest	18,96.27	20,04.53	+ 1,08.26

Reasons for excess in the above cases have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2711 - Flood Control and Drainage -			
01.- Flood Control -.			
800 - Other Expenditure - Non-Plan			
0118. Flood Control and other Allied Schemes	1,70.00	1,25.44	- 44.56
03- Civil Works-			
19 II Calcutta and Eastern Canals	1,10.00	66.02	- 43.98

No reason for saving in the above cases have been communicated (August, 1999).

**901- Lump provision for transfer of arrears of pay
to the G. P. Fund**

O	..		
S	1,25.00	1,25.00	- 1,25.00

Grant No. 68 - Contd.

Creation of fund by supplementary provision in March, 1999 was stated to be made for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire fund have not been intimated (August, 1999).

Suspense : The expenditure under revenue section for the grant included Rs. 4.78.79 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 (v) under Revenue (voted) Section of Grant No. 66 - Major and Medium Irrigation.

The transactions during 1998 - 99 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)				
2711 - Flood Control and Drainage -				
01 - Flood Control -				
799 - Suspense - Non - Plan				
Purchase	- 68.09	29.13	15.35	+ 13.78
Stock	+ 66.38	75.51	43.30	+ 32.21
Misc. Works Advance	+ 1,17.40	1,66.29	74.99	+ 91.30
Cash Settlement Suspense Accounts	+42.90	0.41	1.03	- 0.62
Total :	+1.58.59	2,71.34	1,34.67	+ 1,36.67
03 - Drainage -				
799 - Suspense - Non - Plan				
Purchase	- 19,25.85	6.59	48.07	- 41.48
Stock	+ 6,00.38	1,63.08	1,92.14	- 29.06
Misc. Works Advance	+ 6,89.39	20.03	1,14.75	- 94.72
Cash Settlement Suspense Accounts	+ 40.49	17.75	3.57	+ 14.18
Total :	- 5,95.59	2,07.45	3,58.53	- 1,51.08

Revenue (Charged)

- (i) The entire provision of Rs. 1.00 lakh remained un-utilised and un-surrendered during the year.

Capital (Voted)

- (i) Out of final saving of Rs. 75,79.86 lakhs in the grant, the department surrendered Rs 72,68.92 lakhs during the year.
- (ii) 52% of saving in a grant indicates lack of financial management and over estimation by the department.
- (iii) In a good number of cases marked (*) recurrence of excess have been going on for the last few years.
- (iv) Saving occurred mainly under :-

Grant No. 68 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4711 - Capital Outlay on Flood Control Projects- -			
01 - Flood Control -			
103 - Civil Works - State Plan (Annual Plan and Ninth Plan) 52 (iii) Scheme under NABARD-RIDF Lump Provision			
O 20,00.00]	5,00.00	2,88.43	- 2,11.57
R - 15,00.00]			

Reduction of fund through surrender was stated to be required for non approval of scheme by the NABARD authority within the financial year 1998-99. Reasons for final saving have not been communicated (August, 1999).

323 Recommendation of the Tenth Finance Commission- Anti-erosion Programme (Group of Schemes)-

(a) Protection of right bank of river Ganga and Padma down stream of Farakka Barrage up to Jalangi in the District of Murshidabad

O 2,50.00]			
R - 2,50.00 ]	..	..	..

(b) Anti-erosion Schemes on river Ganga downstream in the District of Murshidabad

O 90.00 ]	..	..	..
R - 90.00]			

(c) Anti-erosion Works on the left bank of river Ganga, District Malda.

O 2,10.00 ]	..	..	..
R - 2,10.00]			

Withdrawal of entire fund by the department in the above cases was stated to be required for non-availability of fund-in due time from the Government of India after approval of the schemes by G.F.C.C..

373. Protection of Bundalpur Area from erosion of River Ganga, P.S. Balagarh, District Hooghly

53.00	..	- 53.00
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Reasons for non-utilisation of entire provision during the year have not been intimated (August, 1999)..

389 AIBP & Special Grant-
Special problems on Ganga/Padma erosion-

Grant No. 68 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
(i) Anti erosion and Flood Protection Schemes on the River Ganga /Padma in the District of Malda as per recommendation of the Expert's Committee (Group of Schemes)			
O	20.00.00	13,07.51	- 92.49
R	- 6,00.00		
	14.00.00		
(ii) Anti erosion and Flood Protection Schemes on the River Ganga /Padma in the District of Murshidabad as per recommendation of the Expert's Committee (Group of Schemes)			
O	40.00.00	11,12.10	- 4 87.90
R	- 24,00.00		
	16.00.00		

Reduction of fund through surrender in the above cases was stated to be required as the works could not be progressed as per programme due to 1) non-availability of Land 2) non-availability of boulders as per requirement of Land and 3) non-finalisation tenders due to litigations and quoting abnormally high rate by the contractors in submitting their tenders.

Reasons for final saving in both the cases have not been intimated (August, 1999).

02 - Anti-Sea erosion Project -

103 - Civil Works -

State Plan (Annual Plan and Ninth Plan)

0100 - Anti-Sea erosion Works along coastal beaches of 24-Parganas

60.00

- 60.00

Reasons for non-utilisation of entire provision have not been intimated (August, 1999).

03-Drainage-

103-Civil Works-

State Plan (Annual Plan and Ninth Plan)

64 (d) Scheme under NABARD-RIDF

O	26,00.00	3,81.08	1,29.08	- 2,52.00
R	- 22,18.92			

Reduction of fund through surrender was stated to be required for non-approval of the scheme by the NABARD authority within the financial year 1998-99. Reasons for ultimate saving have not been intimated (August, 1999).

190- Dredging of selected beaches of different Rivers in the State

75.00

- 75.00

Reasons for non-utilisation of entire fund have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4711- Capital Outlay on Flood Control Projects-			
01- Flood Control-			
103- Civil Works-			
State Plan (Annual Plan and Ninth Plan)			
1	North Bengal River Commission and execution of Flood Control Schemes *	8,97.00	10,17.63 +
	1.20.63		

Grant No. 68 – Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
6. Anti – erosion Schemes at different locations in Sundarbans Area, 24-Parganas (South)	10.00	59.62	+ 49.62
21. Mahananda embankment Scheme in the District of Malda *	6.00	88.05	+ 82.05
33. Bank protection Works on both banks of River Bhagirathi in the District of Murshidabad and Nadia	12.00	63.75	+ 51.75
256. Protective Works to right bank of River Bhagirathi at Narayanpur Samayaloara near Patuli Town, Burdwan (DP)	4.00	52.70	+48.70
378-Extension of Ajoy left embankment from Narenga to Shankighat	14.00	58.10	+ 44.10

Reasons for excess in the above cases have not been intimated (August, 1999).

01-Flood Control- 103-Civil Works- Non-Plan North Bengal Flood River Commission of Execution of Flood Control Schemes	..	1,91.08	+1,91.08
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Reasons for incurring expenditure without budget provision have not been intimated (August, 1999).

02-Sea erosion Project- 103-Civil Works- State Plan (Annual Plan and Ninth Plan) 0300. Protecting the Sea-dyke from coastal erosion by armouring with laterite Boulders at Gobardhanpur along Bay of Bengal, P.S. Patharpratima (0 to 1440 miles), District 24-Parganas (South)	30.00	85.69	+ 55.69
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Reasons for excess have not been intimated (August, 1999).

03-Drainage- 103-Civil Works- State Plan(Annual Plan and Ninth Plan) 3. Urgent development in Sundarbans, District 24-Parganas (South)*	4,05.00	6,76.95	+ 2,71.95
18. East Mograhat Basin Drainage Scheme, District 24-Parganas*	60.00	1,13.20	+ 53.20
28(a) Improvement of Lower Damodar Area - Stages- I,II,III Howrah *	70.00	2,98.37	+ 2,28.37
(b) Revised Lower Damodar Scheme in Hooghly and Howrah	30.00	84.51	+ 54.51

Reasons for huge excess in the above cases have not been intimated (August, 1999).

Grant No. 69 - Power (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2801 - Power -			
	Rs.		
Original	57,18,00,000		
Supplementary	..		
	57,18,00,000	51,42,89,605	-5,75,10,395
Amount surrendered during the year	..	..	5,74,91,054

CAPITAL -

Major Heads : 6801 – Loans for Power Projects and 6860- Loans for Consumer Industries-

Original	1,457,80,00,000		
Supplementary	74,54,41,000		
	1,532,34,41,000	1,313,81,67,000	-218,52,74,000
Amount surrendered during the year	..	..	218,46,83,000

Notes and Comments -

Revenue --

(i) Out of overall saving of Rs. 5,75.10 lakhs in the grant, an amount Rs. 5,74.91 lakhs, being almost equal to the amount of saving was surrendered by the department during the year.

(ii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
2801 - Power --			
80- General-			
101 – Assistance to Electricity Boards-			
02 Subsidy to the West Bengal State Electricity Board on account of Rural Electrification			
O	55,00.00		
R	- 5,94.41		
	49,05.59	49,05.59	

Grant No. 69 - Contd.

Capital-

- (i) In view of overall saving of Rs. 218,52.74 lakhs in the grant, supplementary provision of Rs. 74,54.41 lakhs obtained by the department proved unnecessary.
- (ii) The department surrendered Rs. 218,46.83 lakhs, which was almost equal to the overall saving of Rs. 218,52.74 lakhs in the grant, during the year.
- (iii) Huge variation between budget estimate and actual expenditure in the grant as a whole, as well as in some sub-heads, reveals necessity of budget formulation on more realistic basis.
- (iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
6801- Loans for Power Projects- 202-Thermal Power Generation-			
State Plan (Annual Plan and Ninth Plan)			
55 Loans and Advances-			
2 Loans to the West Bengal State Electricity Board on account of OECF Purulia Plant			
O 302.80.00]	12,51.41	12,51.41	..
R -290.28.59]			
2(a) Loans to State Electricity Board for Purulia Plant (State Share)			
O 45.20.00]	2,00.00	2,00.00	..
R -43.20.00]			
4 Loans to W.B. State Electricity Board for Transmission and Distribution (including OECF)			
O 60.00.00]	4,92.53	4,92.53	..
R - 55.07.47]			
7 Loans to West Bengal Power Development Corporation Ltd. for OECF Project			
O 756.00.00]	754,39.46	754,39.46	..
R -1,60.54]			

Reasons for anticipated saving in all the above cases have not been informed (August, 1999).

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

Grant No. 69 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
6801-Loans for Power Project-			
202-Thermal Power Generation-			
State Plan (Annual Plan and Ninth Plan)			
55 Loans and Advances-			
1. Loans to West Bengal State Electricity Board			
O	33,80.00		
R	4,41.77	38,21.77	38,21.77
3 Loans to West Bengal State Electricity Board towards Adjustment of Dues of Central Public Sector Undertakings-			
(a) Coal India Ltd.			
O	101,00.00		
R	43,00.00	144,00.00	144,00.00
Reasons for enhancement of fund by re-appropriation in the above cases have not been intimated (August, 1999).			
(b) Other CPSUs			
O	72,78.50		
R	36,68.50	109,47.00	109,47.00
Creation of fund by supplementary provision in March, 1999 was stated to be required for loans to the West Bengal State Electricity Board for adjustment of dues of the Board towards Central Public Sector Authorities. Reasons for anticipated excess have not been communicated (August, 1999).			
5 Loans to West Bengal State Electricity Board			
O	49,37.50	49,37.50	49,37.50
R			
Reasons for creation of fund by re-appropriation by the department have not been communicated (August, 1999).			
8 Loans to West Bengal Power Development Corporation Ltd. (State share of EAP)			
O	144,00.00		
R	16,00.00	160,00.00	160,00.00
Reasons for anticipated excess have not been intimated (August, 1999).			
9 Loans to West Bengal Power Development Corporation Ltd. towards adjustment of dues of Central Public Sector Undertakings			
O	22,22.00	22,22.00	22,22.00
R			
Reasons for creation of fund by re-appropriation within the grant have not been intimated (August, 1999).			

Grant No. 72 - Non-Conventional Sources of Energy (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2810 - Non-Conventional Sources of Energy --			
	Rs.		
Original	1,35,00,000		
Supplementary	..		
	1,35,00,000	77,34,840	-57.65.160
Amount surrendered during the year	..	..	57.65.160

Notes and Comments -

- (i) Entire saving of Rs. 57.65 lakhs in the grant was fully surrendered by the department during the year.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
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2810 - Non-Conventional Sources of Energy --

01 - Bio-gas --

800 - Other Expenditure -

State Plan (Annual Plan and Ninth Plan)

Subsidy/Assistance/Other Miscellaneous

Expenses for implementation of Biogas

Schemes

O	20.00	
R	- 10.37	

9.63

9.63

Reasons for anticipated saving have not been intimated (August, 1999).

02 - Solar

102 - Photo Voltaic

State Plan (Annual Plan and Ninth Plan)

0134 - Scheme for procurement/

Installation of P.V. Sheet Light P.V. Pumps etc.

O	40.00	
R	- 30.97	

9.03

9.03

Reasons for reduction of fund by surrender have not been intimated (August, 1999)

**Grant No. 73 - Village and Small Industries
(Excluding Public Undertakings) (All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head :- 2851 - Village and Small Industries (Excluding Public Undertakings) -			
Voted	Rs		
Original	85,82,04,000	113,82,96,000	74,08,75,161
Supplementary	28,00,92,000		
Amount surrendered during the year		..	.. Nil

Capital -

**Major Heads : 4851 - Capital Outlay on Village and Small Industries
(Excluding Public Undertakings) -**

**6851 - Loans for Village and Small Industries
(Excluding Public Undertakings) -**

**6860 - Loans for Consumer Industries
(Excluding Public Undertakings and Small Industries)**

Original	27,27,01,000	30,71,23,000	27,50,83,089	- 3,20,39,911
Supplementary	3,44,22,000			
Amount surrendered during the year		..	..	Nil

Notes and Comments -

Revenue-

(i) In view of overall saving of Rs.39,74.21 lakhs in the grant, supplementary provision of Rs.28,00.92 lakhs obtained in March, 1999 proved unjustified.

(ii) No portion of the huge saving of Rs. 39,74.21 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 -
2851 - Village and Small Industries (Excluding Public Undertakings) -			
102- Small Scale Industries - Central Sector (New Schemes)			

Grant No. 73 - Contd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
1.	Prime Ministers Rozgar Yojana	1,55.59	22.95	- 1,32.64
2.	Collection of Statistics of Small Scale Industries	49.80	3.43	- 46.37
Reasons for saving in the above cases have not been intimated. (August, 1999).				
103-	Handloom Industries- Non-Plan			
08-	Schemes for Handloom Industries	4,03.31	3,03.02	- 1,00.29
Central Sector (New Schemes)				
1.	Setting up of Handloom Development Centres and Quantity Dyeing Units-	1,61.29	13.24	- 1,48.05
Reasons for saving in the above cases have not been intimated (August, 1999).				
105	Khadi and Village Industries- State Plan (Annual Plan and Ninth Plan)			
03	Marketing Assistance Programme for Khadi and Village Industries under B.S.A.I. Act, 1931	2,83.00	..	- 2,83.00
Reasons for non-utilisation of entire fund have not been intimated (August, 1999).				
107	Sericulture Industries- State Plan (Annual Plan and Ninth Plan)			
3.	Other Developmental Schemes for Sericulture Industries	4,25.46	3,06.33	- 1,19.13
110-	Composite Village and Small Industries and Co-operatives - Non-Plan (Developmental)			
02-	Subsidy on Sales of Handloom Cloth (Rebate)	19,45.00	1,80.08	- 17,64.92
07-	State Plan (Annual Plan and Ninth Plan) Relief on Interest charges on Working Capital	6,50.00	5,84.13	- 65.87
10	Market Development Assistance Scheme for Marketing of Handloom Products	4,00.00	3,49.14	- 50.86
2600	Project Package Scheme	1,00.00	16.84	- 83.16
Reasons for saving in the above cases have not been intimated (August, 1999).				

Grant No. 73 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Centrally Sponsored (New Schemes)			
05- Subsidy on Sales of Handloom Cloth (Rebate)	1,05.00	57.83	- 47.17
Central Sector (New Schemes)			
1. Project Package Scheme for Handloom Weavers -			
Setting of Handloom Development Centres and Quality Dyeing Units	65.41	5.62	- 59.79

Reasons for saving in both the cases have not been intimated (August, 1999).

**800- Other Expenditure
Non-Plan**

**901-Lump Provision for Transfer of Arrears
of Pay to the G. P. Fund**

O	..	}	14,94.00	..	- 14,94.00
S	14,94.00				

**902-Lump provision for Revision of Pay Scale and
Other Benefits**

O	..	}	9,73.04	..	- 9,73.04
S	9,73.04				

Creation of fund by supplementary provision in both the above cases was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of the same have not been intimated (August, 1999).

**789- Special Component Plan
for Scheduled Castes-
State Plan (Annual Plan and Ninth Plan)
5. Other Development Scheme for
Sericulture**

	1,60.60	29.51	-1,31.09
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Reasons for saving have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2851- Village and small Industries (Excluding Public Undertakings)-			
001 Direction and Administration - Non-Plan			
03- Directorate of C & S.S.I.	6,28.05	7,38.58	+ 1,10.53

Grant No. 73 - Contd.

Head	Total grant expenditure	Actual (In lakhs of rupees)	Excess +
102- Small Scale Industries - Non-Plan			
08-- Scheme for S.S.I.	4,70.15	5,97.00	+ 1,26.85
State Plan (Annual Plan and Ninth Plan)			
09- Scheme for Development of S.S.I.	6,41.65	716.36	+74.71
Reasons for excess in the above cases have been not been intimated (August, 1999).			
103 - Handloom Industries - Non-Plan			
07- Directorate of Handloom and Textiles	2,00.06	2,82.33	+ 82.27
107 Sericulture Industries- Non-Plan			
13. Directorate of Sericulture Industries	2,42.67	4,43.49	+ 2,00.82
14. Scheme for Sericulture Industries	4,38.25	10,84.34	+ 6,46.09
Reasons for excess in the above cases have not been intimated (August, 1999).			
State Plan (Annual Plan & 8th Plan and committed)			
14 Scheduled Caste Component Plan National Sericulture Project (World Bank Project)	..	153.28	+ 153.28
State Plan (Annual Plan & 8th Plan and committed)			
24 Other Development Scheme for Sericul- ture Industries.	..	63.36	+ 63.36
Reasons for incurring expenditure without budget provision in both the above cases have not been intimated (August, 1999).			
110 Composite Village and Small Industries and Co-operatives- State Plan (Annual Plan and Ninth Plan)			
2800 Institute of Fashion Technology	30.00	70.84	+ 40.84

Reasons for excess have not been intimated (August, 1999).

Capital-

- i) In view of overall saving of Rs. 3,20.40 lakhs in the grant supplementary provision of Rs. 3,44.22 lakhs obtained in March, 1999 proved excessive.
- ii) No portion of the over all saving of Rs. 3,20.40 lakhs in the grant was surrendered by the department during the year.
- iii) Saving occurred mainly under :-

Grant No. 73 - Contd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4851	Capital Outlay on Village and Small Industries (Excluding Public Undertakings)			
109	Composite Village and Small Industries Co-operatives- Non-Plan (Developmental)			
0122	Participation in the Equity share of proposed Co-operative spinning Mills	1,00.00	..	- 1,00.00
195	Loans to Co-operatives- State Plan (Annual Plan and Ninth Plan)			
b).	Handloom Loans for Project Package Scheme for Handloom	50.00	..	- 50.00

Reasons for non-utilisation of entire provision in both the above cases have not been intimated (August, 1999).

6860	Loans for Consumer Industries (Excluding Public Undertakings Village and Small Industries)			
01	Textile-			
190	Loans to Public Sector and Other Undertakings- Non-Plan			
55	Loans and Advances -			
	4. West Dinajpur Spinning Mill for Bank dues	50.00	..	- 50.00

Reasons for non-utilisation of entire provision in the above case have not been intimated (August, 1999).

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

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
6851	Loans for Village and Small Industries (Excluding Public Undertakings)-			
195	Loans for Co-operatives Non-Plan (Developmental)			

Grant No. 73 - Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
(a) Industrial Co-operatives-			
55 Loans for Establishment of Handlooms Development Centre as quality area Centre	50.00	1,41.91	+91.91
Reasons for excess have not been intimated (August, 1999).			

Grant No. 74 - Industries (Closed & Sick Industries)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2852 - Industries (Closed and Sick Industries) --			
Voted	Rs.		
Original	91,25,000		
Supplementary	4,10,000		
	95,35,000	45,51,088	-49,83,912
Amount surrendered during the year		..	42,53,019
CAPITAL -			
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)			
6858 - Loans for Engineering Industries (Closed and Sick Industries), and			
6860 - Loans for Consumer Industries (Closed and Sick Industries)			
Voted-	Rs.		
Original	44,75,50,000		
Supplementary	28,21,00,000		
	72,96,50,000	63,32,50,556	- 9,63,99,444
Amount surrendered during the year		..	6,25,00,512
<i>Charged -</i>			
<i>Original</i>	30,50,000		
<i>Supplementary</i>	..		
	30,50,000	30,49,860	- 140
<i>Amount surrendered during the year</i>		..	140

Notes and Comments -

Revenue(Voted) --

(i) In view of overall saving of Rs. 49.84 lakhs in the grant, supplementary provision of Rs. 4.10 lakhs obtained in March, 1999 proved unjustified.

(ii) Out of total saving of Rs. 49.84 lakhs in the grant an amount of Rs. 42.53 lakhs was surrendered by the department during the year.

Grant No. 74 - Contd.

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Charged Appropriation::			
(i)	<i>The negligible saving in the appropriation was duly surrendered by the department during the year.</i>		
Capital (Voted)::			
(i)	In view of overall saving of Rs. 9,63.99 lakhs in the grant, supplementary provision of Rs. 28,21.00 lakhs obtained in March, 1999 proved excessive.		
(ii)	Out of final saving of Rs. 9,63.99 lakhs in the grant an amount of Rs. 6,25.00 lakhs was surrendered by the department during the year.		
(iii)	Saving occurred mainly under :-		

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4875-Capital Outlay on Other Industries (Closed and Sick Industries)			
60- Other Industries-			
190-Investments in Public Sector and Other Undertakings- State Plan (Annual Plan and Ninth Plan)			
06-Acquisition of Industries			
O	60.00		
R	-56.04	3.96	3.94
			-0.02

Reduction of major part of the fund by surrender was attributed to non-finalisation of proposals by the department during the year 1998-99. Reasons for negligible final saving have not been intimated (August, 1999).

**6858 : Loans for Engineering Industries
(Closed and Sick Industries)**

02 - Other Industrial Machinery
800- Other Loans-
Non-Plan

2) Neo Pipes & Tube Co. Ltd.

O	195.69		
R	-72.43	123.26	123.26

3) Carter Pooler Engineering Co. Ltd.

O	1,54.59		
R	-47.25	1,07.34	1,07.34

Anticipated saving in the above cases was stated to be due to less requirement of Non-Plan Assistance to the Units.

Grant No. 74 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Ninth Plan)			
4) Britannia Engineering Ltd.			
O	125.00		
R	-67.50		
	57.50	57.50	..

Anticipated saving was stated to be due to less requirement of plan fund during the year.

60- Others

190- Loans to Public Sector and
Other Undertakings
Non-Plan

55-Loans to closed and sick Industrial Units for
payment of arrear Sales Tax dues-

O	2,00.00		
R	-2,00.00		

Reasons for withdrawal of entire fund by surrender in March, 1999 have not been intimated (August, 1999).

**6860 : Loans for Consumer Industries
(Closed and Sick Industries)**

01- Textiles-

190 - Loans to Public Sector and Other
Undertakings -
Non-Plan

55-Loans to Agro Textiles Corporation for P.F./
E.SI. and Bank dues

O	60.00		
R	-14.15		

45.85	19.81	-26.04
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Reduction of fund through surrender and reasons for ultimate saving were stated to be due to less requirement of Non-Plan fund during the year.

60-Others

190-Loans to Public Sector and Other Undertakings-
Non-Plan

55-Loans to Closed and Sick Industrial Units for payment of
arrear Sales Tax dues

O	3,00.00		
R	-3,00.00		

55. Loans for payment of arrear Sales Tax dues of Central Public
Sector Undertakings Units

O	1,26.51		
R	-1,26.51		

Reasons for withdrawal of entire funds in the above two cases have not been intimated (August, 1999).

State Plan (Annual Plan and Ninth Plan)

2) Loans to Krishna Silicate and Glass (1987) Ltd.

O	2,00.00		
R	67.00		

2,67.00	141.15	-125.85
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Anticipated excess was stated to be required for additional requirement of Plan Fund. Reasons for final saving have not been intimated (August, 1999).

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

Grant No. 74 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
6858-Loans for Engineering Industries(Closed and Sick Industries)			
60-Others			
190- Loans to public Sector and other undertakings- Non-Plan			
55. Loans for payment of arrear Sales Tax dues of the Central Public Sector Undertaking Units			
O	1,00.00		
S	28,21.00		
R	1,45.00		
	30,66.00	30,66.00	

Augmentation of fund by supplementary provision in March, 1999 and re-appropriation was stated to be required for payment of Non-Plan loan to Jessop & Company for clearance of arrear Sales Tax dues.

6860- Loans for Consumer Industries (Closed and Sick Industries)

60-Others

190-Loans to Public Sector and other Undertakings-
Non-Plan

Loans to Krishna Silicate and Glass (1987) Ltd.

O	1,67.00			
R	-19.33			
	1,47.67	2,73.51	+1,25.84	

Reasons for withdrawal of fund by re-appropriation and final excess have not been intimated (August, 1999).

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.
REVENUE -			
Major Head : 2852 - Industries (Excluding Public Undertakings and Closed and Sick Industries and Food Beverages) --			
Voted	Rs.		
Original	70,85,85,000		
Supplementary	..		
	70,85,85,000	37,58,69,251	- 33,27,15,749
Amount surrendered during the year	..	..	6,04,12,529

Notes and Comments -

(i) In view of huge saving of Rs. 33,27.16 lakhs in the grant an amount of Rs. 6,04.12 lakhs only was surrendered by the department during the year.

(ii) Significant overall saving to the extent of more than 47% of the original provision indicates deficiency on the part of the department over financial management and over estimation.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2852 - Industries (Excluding Public Undertakings and Closed and Sick Industries and Food Beverages)			
80 - General --			
001- Direction and Administration- State Plan (Annual Plan and Ninth Plan)			
01- Setting up of cell in the directorate of Industries			
O	47.00		
R	-0.64		
	46.36	0.56	-45.80
Reasons for anticipated saving as well as final one have not been intimated (August, 1999).			
003 Industrial Education, Research and Training- State Plan (Annual Plan and Ninth Plan)			
03 - Setting up of extension centre of the Central Institute of Plastics Engineering and Tools			
	1,00.00	..	- 1,00.00
0409 Grants for Participation in Trade Fair, Industrial Exhibition etc.			
	60.00	..	-60.00

Reasons for non-utilisation of entire provision in the above cases have not been intimated (August, 1999).

Grant No. 75 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800- Other Expenditure - State Plan (Annual Plan and Ninth Plan)			
01 - State Governments grants to WBIDC for development in infrastructure facilities in the "No Industry District"	4,25.00	..	- 4,25.00
02 - State Government's grant for Industrial Promotional Activities	1,00.00	50.00	- 50.00
03 - State Government's Grant for Promotion of Industrial Infrastructure	1,59.00	..	- 1,59.00
04 - Setting up of Trade Fair Complex	50.00	..	- 50.00

Reasons for saving in the second case and non-utilisation of entire provisions in the other cases have not been intimated (August, 1999).

06 - Engineering Industries -			
103 - Other Engineering Industries - State Plan (Annual Plan and Ninth Plan)			
01 - Setting up of Export Promotional Industrial Park at Durgapur(State Shares)	1,73.00	..	- 1,73.00
Centrally Sponsored (New Schemes)			
01 - Setting up of Export Promotional Industrial Park at Durgapur	4,25.00	..	- 4,25.00

Reasons for non-utilisation of entire provision in the above cases have not been intimated (August, 1999).

08 - Consumer Industries -			
204 - Leather - State Plan (Annual Plan and Ninth Plan)			
01 - Setting up of Leather Complex			
O	15,80.00		
R	-1.12		
		15,78.88	4,66.74
			- 11,12.14

Reasons for anticipated as well as final saving have not been intimated (August, 1999).

600 - Others - Non-Plan			
03 - Palta Brick Factory -			
a) Mechanised Process -			
ii) Operation and Maintenance			
O	6,70.23		
R	-261.43		
		4,08.80	408.80
			..

Grant No. 75 – Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Reduction of fund through surrender was attributed to non-fulfilment of target of production.				
04 - Akra Brick Factory -				
a) Manual Process -				
(ii) Operation & Maintenance				
O	6,35.39	3,76.15	3,27.77	-48.38
R	-2,59.24			

Part withdrawal of fund through surrender was attributed to non-fulfilment of target of production. Reasons for final saving have not been intimated (August, 1999).

25 - Other Brick Factory -

State Plan (Annual Plan and Ninth Plan)

Expansion, Development and Setting up of Brick Fields

01 - Improvement and Expansion of mechanised Brick Factory at Palta

O	50.00	}			
R	-50.00				

Reasons for withdrawal of entire fund through surrender have not been intimated (August, 1999).

03	Incentive Scheme for Industrial Growth in West Bengal	16,00.00	13,00.00	-3,00.00
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Reason for saving have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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2852- Industries (Excluding Public Undertakings and Closed and Sick Industries and Food Beverages)

80-General-
001-Direction and Administration
Non-Plan

Grant No. 75 – Concl.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
01- Directorate of Industries				
O	1,15.96			
R	5.51	1,21.47	2,10.79	+ 89.32

Enhancement of fund through re-appropriation was stated to be due to revision of pay scales and other benefits since November, 1998.

Reasons for final excess have not been intimated (August, 1999).

08- Consumer Industries

**600-Others
Non-Plan**

02-Development and Administration-

1) Directorate of Brick Productions

O	1,40.43			
R	3.96	1,44.39	3,56.51	+2,12.12

Enhancement of fund through re-appropriation and final excess were attributed to implementation of R.O.P.A.'98.

Grant No. 76 - Non-Ferrous Mining and Metallurgical Industries (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2853 - Non-Ferrous Mining and Metallurgical Industries --			
Original	Rs. 2,28,30,000	3,00,70,000	2,30,11,602
Supplementary	72,40,000			- 70,58,398
Amount surrendered during the year		..	28,03,000

Notes and Comments -

(i) In view of overall saving of Rs. 70.58 lakhs in the grant, supplementary provision of Rs. 72.40 lakhs obtained in March, 1999 proved too excessive.

(ii) Out of overall saving of Rs.70.58 lakhs in the grant, an amount of Rs.28.03 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2853 - Non-Ferrous Mining and Metallurgical Industries -			
02 - Regulation and Development of Mines -			
102 - Mineral Exploration- State Plan (Annual Plan and Ninth Plan)			
06 Expansion of geological prospecting Branch at Purulia			
O	20.55	8.55	7.63
R	-12.00			-0.92

Reasons for reduction of fund by surrender and final saving have not been intimated (August, 1999).

800-Other Expenditure-
Non-plan

901-Lump provision for transfer of arrears of pay to the G.P. Fund

O	..	71.00	..
S	71.00		

Creation of fund by supplementary provision in March, 1999 was required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire provision have not been intimated (August, 1999).

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

Grant No. 76 (Concl.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2853-Non-Ferrous Mining and Metallurgical Industries-			
02-Regulation and Development of Mines-			
102-Mineral Exploration- Non-plan			
03-Zonal Offices of the Mining Estate Branch-			
O	35.50		
S	0.10		
	35.60	46.15	+10.55

Augmentation of fund by obtaining supplementary provision in March, 1999 was mainly required for implementation of revised pay scales and other benefits. Reasons for final excess have not been intimated (August, 1999).

Grant No. 77-Ports and Light Houses(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE-			
Major Head : 3051-Ports and Light Houses -			
Original	Rs. 1,82,55,000		
Supplementary	51,49,000		
Amount surrendered during the year	..	..	Nil
	2,34,04,000	1,65,92,759	- 68,11,241

Notes and Comments-

(i) In view of the saving of Rs.68.11 lakhs in the grant,supplementary provision of Rs.51.49 lakhs obtained in March, 1999 proved unjustified.

(ii)No portion of the saving of Rs.68.11 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 --
3051-Ports and Light Houses-			
01-Major Ports-			
800 - Other Expenditure-			
Non - Plan			
01 Pooled Launches-			
O	1,33.76		
S	0.48		
	1,34.24	1,17.23	- 17.01

Enhancement of provision by supplementary grant in March, 1999 was stated to be required for implementation of revised pay scales and other benefits. Reasons for final saving have not been intimated(August, 1999).

901 - Lump provision for transfer of Arrear pay to G.P. Fund- Non-Plan			
01 - Salaries			
O	..		
S	48.00		
	48.00	..	- 48.00

Creation of fund by obtaining supplementary provision in March, 1999 was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire fund have not been intimated(August, 1999).

Grant No. 78 - Civil Aviation(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE-			
Major Head : 3053-Civil Aviation --			
Original	35,00,000	48,75,000	41,80,298
Supplementary	13,75,000		
Amount surrendered during the year			10,00,000

Notes and Comments-

(i) In view of the saving of Rs.6.95 lakhs in the grant, supplementary provision of Rs.13.75 lakhs obtained in March, 1999 proved excessive.

(ii) The department surrendered Rs.10.00 lakhs during the year as against overall saving of Rs.6.95 lakhs in the grant. This points lack of control over estimation.

(iii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3053-Civil Aviation-			
003 - Training and Education-			
01 - Non-Plan			
Scheme for Training in Aviation			
in West Bengal			
O	25.00	41.80	+ 12.05
S	4.75		
			29.75

Augmentation of fund by supplementary provision in March, 1999 was stated to be required for implementation of revised pay scales and other benefits. Reasons for excess have not been intimated (August, 1999).

Grant No. 79 - Roads and Bridges(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3054 - Roads and Bridges-			
	Rs.		
Original	1,18,68,90,000		
Supplementary	24,84,80,000		
	} 1,43,53,70,000	157,76,65,106	+ 14,22,95.106
Amount surrendered during the year	..	..	Nil

CAPITAL -

Major Head : 5054 - Capital Outlay on Roads and Bridges -

Original	2,73,82,00,000		
Supplementary	11,79,34,000		
	} 2,85,61,34,000	3,04,61,73,902	+ 19,00,39.902
Amount surrendered during the year	..	..	Nil

Notes and Comments :-

Revenue -

- (i) Expenditure exceeded the grant by Rs. 14,22,95,106; the excess requires regularisation.
- (ii) In view of the excess of Rs. 14,22,95 lakhs in the grants, supplementary provision of Rs. 24,84.80 lakhs obtained in March, 1999 proved too inadequate.
- (iii) Persisting excess in the grant for years together indicates requirement of budget formulation on more realistic views.
- (iv) Excess occurred mainly as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3054 - Roads and Bridges -			
03 - State Highways -			
337 - Road Works -			
Non-Plan			

Grant No. 79 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
27(c) Maintenance and Repairs			
O	10,00.00		
S	1,48.60		
	11,48.60	39,45.02	+ 27,96.42
04 - District and Other Roads-			
800 - Other Expenditure -			
Non-Plan			
27(c) Maintenance and Repairs			
O	40,00.00		
S	5,65.00		
	45,65.00	57,39.57	+ 11,74.57
<p>Augmentation of fund by supplementary provision in March, 1999 in the above cases was stated to be required for maintenance and repairs of roads. Reasons for final excess in both the cases have not been intimated (August, 1999).</p>			
80 -General -			
001 - Direction and Administration -			
Non - Plan			
0100 Establishment charges transferred from the revenue head "2059-Public Works"	..	2,05.21	+ 2,05.21
<p>Incurring expenditure without budget provision have not been intimated (August, 1999).</p>			
02-Public Works (Roads) Directorate			
O	29,80.00		
S	10.00		
	29,90.00	36,57.54	+ 6,67.54
107- Railway Safety Works-			
Non-Plan			
53(a) Major Works (Construction)	3,50.00	4,51.65	+ 1,01.65

Enhancement of fund by supplementary provision in March,1999 in the first case was stated to be due to maintenance and repairs of roads. No reasons for final excess in both the cases have been intimated (August, 1999).

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

Grant No. 79 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3054 -Roads and Bridges -			
03 - State Highways -			
337 - Road Works -			
State Plan (Annual Plan and Ninth Plan)			
27(h) Minor Works (Construction)	2,30.00	..	- 2,30.00
State Plan (Annual Plan, Eighth Plan and Committed)			
27(c) Maintenance and Repairs	5,35.00	26.42	- - 5,08.58
04 -District and Other Roads -			
800 -Other Expenditure -			
Non-Plan			
53(b) Major Works (Construction)	1,50.00	..	- 1,50.00
State Plan (Annual Plan and Ninth Plan)			
02(a) Works-charged Establishment	6,60.00	5,60.99	- 99.01
State Plan (Annual Plan, Eighth Plan and Committed)			
27(c) Maintenance and Repairs	5,35.00	17.09	- 5,17.91
80-General-			
800-Other Expenditure-			
Non-Plan			
01-Central Road Fund Allocation Works	1,00.00	11.91	-88.09

Reasons for non-utilisation of entire funds in the first and third cases and eventual saving in the other cases have not been intimated (August, 1999).

901 - Lump provision for transfer of arrears of Pay to the G.P. Fund			
O	..		
S	14,10.00		
		14,10.00	.. - 14,10.00
902 - Lump provision for Revision of Pay Scale and Other benefits			
O	..		
S	3,37.00		
		3,37.00	.. - 3,37.00

Creation of funds by supplementary provision in the above cases was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of the entire fund have not been intimated (August, 1999).

Grant No. 79 - Contd.

Capital-

- (i) Expenditure exceeded the grant by Rs. 19,00.39.902; the excess requires regularisation.
- (ii) In view of the excess of Rs. 19,00.40 lakhs in the grant, supplementary provision of Rs. 11,79.34 lakhs obtained in March, 1999 proved too inadequate.
- (iii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
5054 - Capital Outlay on Roads and Bridges-			
03- State Highways-			
State Plan (Annual Plan and Ninth Plan)			
01- Development of State Roads	7.50.00	8.78.21	+ 1.28.21
337-Road Works-			
State Plan (Annual Plan and Ninth Plan)			
01-Development of State Roads- 53 (b) West Bengal State Road Project (EAP)	2,00.00	6,02.73	+ 4.02.73
799- Suspense-			
State Plan (Annual Plan and Ninth Plan)			
01 - Development of State - Roads -	55,00.00	1,05,54.68	+ 50,54.68
04- District and Other Roads			
337-Roads Works-			
State Plan (Annual Plan and Ninth Plan)-(M.N.P)			
0100- Development of State Roads	18,00.00	19,08.91	+ 1,08.91
Reasons for excess in the above cases have not been intimated (August, 1999).			
State Plan (Annual Plan and Ninth Plan) (BMS)			
001-Development of State Roads	..	3,98.32	+ 3,98.32
Incurring expenditure without budget provision has not been intimated (August, 1999).			
State Plan (Annual Plan and Ninth Plan)-(Other than, M.N.P)			
01 - Development of State - Roads -			
00 (a) District Roads	50.00	2,21.16	+ 1,71.16

Grant No. 79 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
80-General-			
800-Other Expenditure-			
State Plan (Annual Plan and Ninth Plan)			
02-Work Charged Establishment for Development of State Roads	16.50.00	50.27.04	+ 33.77.04
No reasons for excess in both the cases have been intimated (August, 1999).			

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
5054 – Capital Outlay on Roads and Bridges -.			
03- State Highways-			
337- Road Works-			
State Plan (Annual Plan and Ninth Plan)			
53(c) Improvement/Widening and Strengthening	20,00.00	51.31	- 19,48.69
53 (d) Improvement of Panagarh- Moregram Road (EAP)	48,80.00	34,87.11	-13,92.89
800- Other Expenditure - State Plan (Annual Plan and Ninth Plan)			
0100 Development of State Roads	5,50.00	46.44	- 5,03.56
0200 Road Scheme outside the Falta Export Process- ing Zone Area (C & I Department)	1,40.00	23.50	- 1,16.50

Reasons for substantial saving in the above cases have not been intimated (August, 1999):

04- District and Other Roads -			
337- Road Works-			
State Plan (Annual Plan and Ninth Plan) (other than MNP)			
Scheme under RIDFPW (Roads) Deptt.			
O	40,00.00	51,79.34	37,29.73
S	11,79.34		
			- 14,49.61

Augmentation of fund by supplementary provision was stated to be required for maintenance and repairs of roads. Reasons for final saving have not been intimated (August, 1999).

Scheme under RIDFPW Deptt.	22,00.00	16,00.57	- 5,99.43
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Grant No. 79 - Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
789-Special Component Plan for Scheduled Castes- State Plan (Annual Plan and Ninth Plan)			
0300-Special Component Plan for Scheduled Castes-			
(i) Construction	10,12.00	3,73.63	- 6.38.37
(ii) Improvement of Panagarh- Moregram Road (EAP)	18,00.00	13,20.83	- 4.79.17
80-General-			
800- Other Expenditure-			
State Plan (Annual Plan and Ninth Plan)			
01-Development of State Roads-			
(a) Establishment for Development of State Roads other than special Roads)	5,50.00	5.56	- 5.44.44

Reasons for saving in the above cases have not been intimated (August, 1999).

Suspense:-

The expenditure in the grant includes Rs. 1,05,54.68 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)			
5054 - Capital Outlay on Roads and Bridges -					
799-Suspense-					
State Plan (Annual Plan and Ninth Plan)					
01-development of State Roads					
Stock	+ 1,23,02.62	60,41.98	62,00.43	- 1,58.45	+ 1,21,44.17
Purchase	- 61,70.18	..	..	..	- 61,70.18
Workshop					
Suspense	- 2,46.75..	..	..	..	- 2,46.75
Miscellaneous work					
advance	+ 41,16.17	12,62.05	15,95.83	- 3,33.78	+ 37,82.39
Cash					
Settlement					
Suspense Accounts	+ 24,08.26	32,50.65	31,23.63	+ 1,27.02	+ 25,35.28
Total	+ 1,24,10.12	1,05,54.68	1,09,19.89	- 3,65.21	+ 1,20,44.91

Grant No. 80-Road Transport(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE-			
Major Heads : 3055 - Road Transport and 3056-Inland Water Transport-			
Voted --			
Original	Rs. 127,27,95,000	134,92,64,000	124,53,21,953
Supplementary	7,64.69.000		
Amount surrendered during the year			15,45,871
CAPITAL-			
Major Heads : 5055 - Capital Outlay on Road Transport, 5056 - Capital Outlay on Inland Water Transport and 7055 -Loans for Road Transport --			
Voted --			
Original	98,10,20,000	98,10,20,000	47,67,59,681
Supplementary	..		
Amount surrendered during the year			49,87,83,173

Notes and Comments - Revenue

(i) In view of overall saving of Rs.10,39.42 lakhs in the grant, supplementary provision of Rs.7,64.69 lakhs obtained in March, 1999 proved unjustified.

(ii) Out of final saving of Rs.10,39.42 lakhs in the grant, only an amount of Rs.15.46 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3055-Road Transport-			
190- Assistance to Public Sector and other Undertakings- Non-Plan			
0133. Subsidy to Calcutta State Transport Corporation			
O	56,86.00	59,65.00	55,01.15
S	2,79.00		
Amount surrendered during the year			- 4.63.85
0233. Subsidy to the Calcutta Tramways Company (1978) Ltd.			
O	31,54.00	33,65.00	32,75.39
S	2,11.00		
Amount surrendered during the year			- 89.61

Augmentation of fund by supplementary provision in March, 1999 was stated to be required for payment of larger quantum of subsidies to the State Transport Corporation and Calcutta Tramways Company Ltd. Reasons for eventual saving in the above cases have not been intimated (August, 1999).

Grant No. 80 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 - Other Expenditure - Non-plan			
0580 - Lump provision for Additional Dearness Allowance	5,54.00	..	- 5,54.00
Reasons for non-utilisation of entire fund have not been intimated (August, 1999).			

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3055 - Road Transport -			
190 - Assistance to Public Sector and other Undertakings - Non-Plan			
0433 - Subsidy to North Bengal State Transport Corporation			
O	20,02.00	22,47.82	+ 1,08.82
S	1,37.00		
	21,39.00		

Enhancement of fund by supplementary provision in March, 1999 was stated to be required for payment of larger quantum of subsidies to the North Bengal State Transport Corporation. Reasons for excess have not been intimated (August, 1999).

Capital -

- (i) Out of total saving of Rs.50,42.60 lakhs in the grant a sum of Rs.49,87.83 lakhs was surrendered during the year by the department.
- (ii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
5055 - Capital Outlay on Road Transport -			
800 - Other Expenditure -			
State Plan (Annual Plan and Ninth Plan)			
0700 - Creation of Transport Directorate and Additional Boarder Check Posts			
O	60.00	3.71	- 7.81
R	- 48.48		
	11.52		
1100. Calcutta Transport infrastructure Development Project- Design and Construction of Fly-overs improvement of Road inter sections through OECE Loan Assistance			
O	50,00.00	1,94.43	
R	- 48,05.57		
	1,94.43		

Grant No. 80 – Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
1300. Capital contribution to W.B. Transport infrastructure Development Corporation Ltd.				
O	1,50.00	20.00	20.02	+ .02
R	- 1,30.00			

Withdrawal of fund through re-appropriation/surrender in the above cases have not been communicated. Reasons for final saving in the first case and excess in the last one have not been intimated (August, 1999).

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
5056 - Capital Outlay on Inland Water Transport -				
800 - Other Expenditure - State Plan (Annual Plan and Ninth Plan)				
0300. Acquisition of Ferry Vessels/ L.C.T				
O	1,20.00	..	..	..
R	- 1,20.00			
0400. Ferry Services across the River Hooghly at selected Sites				
O	3,00.00	80.00	80.00	..
R	- 2,20.00			

Reduction of fund through re-appropriation/surrender in the above cases have not been communicated (August, 1999).

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
7055 - Loans for Road Transport -				
190 - Loans for Public Sector and Other Undertakings -				
State Plan (Annual Plan and Ninth Plan)				
55. Loans for Development of North Bengal State Transport Corporation				
O	11,00.00	11,00.50	12,00.00	+ 99.50
R	0.50			
55. Loans for Public Sector and Other Undertakings -				
Loans and Advances				
O	..	4,32.00	3,32.00	- 1,00.00
R	4,32.00			

Enhancement /creation of fund through re-appropriation in the above cases have not been communicated. Reasons for final excess in the first case and saving in the last one have not been intimated (August, 1999).

Grant No. 81-Other Transport Services(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -			
Major Head : 7055 - Loans for Other Transport Services -			
Original	16,05,00,000	19,45,00,000	8,70,00,000
Supplementary	3,40,00,000			- 10,75,00,000
Amount surrendered during the year		..	3,00,00,000

Notes and Comments-

(i) In view of the final saving of Rs.10,75.00 lakhs in the grant, the supplementary provision of Rs.3,40.00 lakhs obtained in March, 1999 proved injudicious.

(ii) Against the actual saving of Rs.10,75.00 lakhs in the grant, a sum of rupees 3,00.00 lakhs only was surrendered by the department during the year which proves imprudence in budget control on the part of the Controlling Authority.

(iii) Occurrence of large scale saving which was more than 50% of total provision against same schemes for the last few years indicates unrealistic view in budget estimation and financial management.

(iv) Saving occurred as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
7075 - Loans for Other Transport Services -			
800 - Other Expenditure - Non-Plan			
55. Loans for Construction of second Bridge over Hooghly River			
O	9,35.00	12,75.00	5,00.00
S	3,40.00			- 7,75.00

Enhancement of provision by supplementary grant in March, 1999 was stated to be required for meeting larger quantum of Non-Plan loan to the H.R.B.C for Construction of the second Bridge over Hooghly River. Reasons for substantial saving have not been intimated (August, 1999).

State Plan (Annual Plan and Ninth Plan)

55. Loans for meeting the State Share of the proportionate Cost over-run in respect of Second Bridge over Hooghly River			
O	4,00.00	..	..
R	- 4,00.00		

Grant No. 81-Concl'd

Withdrawal of entire fund through re-appropriation/surrender was stated to be required for covering the excess expenditure of Rs. 1,00.00 lakhs as loans for Construction of second Bridge over Hooghly River and Rs.3,00.00 lakhs due to non-utilisation by the department .

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
7075 – Loans for Other Transport Services –			
800 – Other Expenditure –			
State Plan (Annual Plan and Ninth Plan)			
Loans for Construction of second Bridge over Hooghly River			
O	2,70.00		
R	1,00.00		
	3,70.00	3,70.00	

Enhancement of fund through re-appropriation was attributed to meeting excess expenditure in the Scheme.

Grant No. 82-Other Scientific Research(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE-			
Major Head : 3425-Other Scientific Research-			
Original	7,63,000		
Supplementary	3,00,000	4,96,131	- 5,66,869
Amount surrendered during the year	...	...	Nil

Notes and Comments-

(i) In view of the saving of Rs.5.67 lakhs in the grant, supplementary provision of Rs.3.00 lakhs obtained in March, 1999 proved absolutely unnecessary.

(ii) No portion of the saving of Rs. 5.67 lakhs in the grant was surrendered by the department during the year.

Grant No. 83 - Secretariat -- Economic Services

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3451 - Secretariat -- Economic Services --			
<i>Voted -</i>			
Original	Rs. 30,15,80,000	40,07,51,000	28,56,50,020
Supplementary	9,91,71,000		
			- 11,51,00,980
Amount surrendered during the year	..	..	1,66,74,379
<i>Charged -</i>			
Original	..	6,92,190	6,92,190
Supplementary	6,92,190		
			..
Amount surrendered during the year	..	..	Nil

Notes and Comments -

Revenue (Voted grant)

(i) In view of overall saving of Rs.11,51.01 lakhs in the grant supplementary provision of Rs.9,91.71 lakhs obtained in March, 1999 proved injudicious.

(ii) Out of overall saving of Rs.11,51.01 lakhs in the grant an amount of Rs.1,66.74 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3451- Secretariat --Economic Services-			
090 - Secretariat -			
Non-Plan			
02 © Deptt. Of Water Investigation & Development	1,18.75	77.53	- 41.22
Reasons for saving have not been intimated (August, 1999).			
06- Urban Development Department-			
(b) Town and Country Planning Branch			
O	5,61.50	4,72.41	- 8.52
R	- 80.57		

Anticipated saving was stated to be due to economic measure taken in non-salary items. Reasons for final saving have not been intimated (August, 1999).

Grant No. 83 – Contd

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Ninth Plan)				
2.	Rural Development –			
(b)	Strengthening of Development Branch(I R D P)			
	O	50.00		
	S	10.00		
	R	- 22.40		
			37.60	28.35
				- 9.25

Augmentation of fund by supplementary provision in March, 1999 was stated to be made for implementation of revised pay scales and other benefits. Reasons for anticipated as well as final saving have not been intimated (August, 1999).

03 - Science and Technology Department –

(a)	Science and Technology			
	O	2,15.00		
	R	-23.50		
			1,91.50	1,93.18
				+ 1.68

Reasons for anticipated saving as well as final excess have not been intimated (August, 1999).

State Plan (Annual Plan, Eighth Plan and Committed)

03 -	Science and Technology Department –			
(a)	Science and Technology	37.45	0.26	- 37.19

Reasons for saving have not been intimated (August, 1999).

**101 - Planning Commission -
Planning Board –**

State Plan (Annual Plan and Ninth Plan)

02 -	Setting up of a State Planning Organisation			
	O	33.00		
	S	41.19		
			74.19	47.58
				- 26.61

Augmentation of fund by supplementary provision in March, 1999 was stated to be made for implementation of revised pay scales and other benefits.

Reasons for final saving have not been intimated (August, 1999).

**800 - Other Expenditure -
Non-Plan**

**901 - Lump provision for transfer of arrears of
pay to the G.P. Fund**

	O	..		
	S	8,91.00		
			8,91.00	..
				- 8,91.00

**902 - Lump provision for Revision of Pay
Scale and Other Benefits**

	O	..		
	S	30.00		
			30.00	..
				- 30.00

Grant No. 83 - Concl'd.

Augmentation of fund by obtaining supplementary provision in March, 1999 was stated to be made for Implementation of revised pay scales and other benefits. Reasons for non-utilisation of the entire provisions in the above cases have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3451 - Secretariat-Economic Services -			
090 - Secretariat - Non-Plan			
08 - Public Works (Roads) Department	1,34.15	1,55.62	+ 21.47
15 - Department of Irrigation and Waterways	1,09.50	1,30.10	+ 20.60

Reasons for excess in both the cases have not been intimated (August, 1999).

Charged Appropriation

(i) Fund created by supplementary provision for payment of decretal dues was fully utilised by the department during the year.

Grant No. 84 - Tourism (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3452 - Tourism -			
	Rs.		
Original	10,72,20,000		
Supplementary	..		
	10,72,20,000	6,03,43,311	- 4,68,76,689
Amount surrendered during the year	..	..	1,27,24,697
CAPITAL -			
Major Head - 5452 -Capital Outlay on Tourism -			
Original	45,00,000		
Supplementary	..		
	45,00,000	45,00,000	..
Amount surrendered during the year.	..	..	Nil

Notes and Comments -

Revenue -

- (i) Out of over all saving of Rs.4,68.77 lakhs in the grant, the department surrendered Rs.1,27.25 lakhs only during the year.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3452-Tourism-			
01-Tourist Accommodation-			
101-Tourist Centres-			
State Plan (Annual Plan and Ninth Plan)			
01-Tourist Transport including Water Craft	40.00	6.67	- 33.33
800-Other Expenditure-			
State Plan (Annual Plan and Ninth Plan)			
02-Tourist Organisation including Re-organisation of Tourist Information and Assistance Services	19.00	..	- 19.00
0700- Expansion/Improvement of Tourist Lodges	1.00.00	33.55	- 66.45
Central Sector (New Schemes)			
2000-Construction of Tourist Lodge at Sankarpur	20.00	..	- 20.00
2500- Tourist Lodge at Berhampore	15.00	..	- 15.00
2800-Tourist Lodge at Maithon	15.00	..	- 15.00

Grant No. 84 – Contd.

Section and Major Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2900-Wayside facilities at Mangaldweep	12.00	..	- 12.00
3000-Tourist Complex at Midnapore	15.00	..	- 15.00
3100-Yatri Niwas at New Jalpaiguri	15.00	..	- 15.00
3300- Wayside facilities at Dalkhola	12.00	..	- 12.00
3400-Floating Restaurant at Lohabandh	15.00	..	- 15.00
4400-Tourist Lodge at Jalpaiguri	20.00	..	- 20.00
4500-Tourist Lodge at Asansol	15.00	..	- 15.00
4800-Construction of New Block of Mape Tourist Lodge at Darjeeling	15.00	..	- 15.00
5100-Expansion and Upgradation of Malancha Tourist Lodge at Barrackpur	15.00	..	- 15.00

Reasons for saving in the first and third cases and non-utilisation of entire funds in all the other cases have not been intimated (August, 1999).

80-General- 800-Other Expenditure- State Plan (Annual Plan and Ninth Plan) 0300-Tourist publicity (including Festival Advertising sales as publicity) expenses	85.00	67.35	- 17.65
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Reasons for saving have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3452-Tourism- 003 - Training - Non-Plan 1. Grants-in-aid to the Food Craft Institute, Darjeeling			
O	10.50		
R	- 0.61		
	9.89	23.89	+ 14.00

Grant No. 84 – Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
01 - Tourist Accommodation-			
800 - Other Expenditure- State Plan (Annual Plan and Ninth Plan)			
2200 - Provision of developed sites Construction ancillary works, furniture and furnishings equipment, commissioning and operation of Tourist Lodges etc.	1.00.00	1,22.54	+ 22.54
Central Sector (New Schemes)			
1900 - Construction of a small launch for Sundarbans	7.00	17.31	+ 10.31
Reasons for anticipated saving in the first case and final excess in all the cases have not been intimated (August, 1999).			
Construction of wayside facilities Ghaiyabari/Rongtong in Darjeeling	..	11.00	+ 11.00
Reasons for incurring expenditure without budget provision have not been communicated (August, 1999).			
80 - General -			
800 - Other Expenditure -			
Non-Plan			
Tourist Information and Publicity -			
01 - Regional Establishment			
O	1,45.15		
R	- 88.85		
	56.30	1,65.34	+ 1,09.04

Reasons for anticipated saving as well as final excess have not been intimated (August, 1999).

Capital-

Entire provision was fully utilised during the year.

Grant No. 85 - Census, Surveys and Statistics (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3454 - Census, Surveys and Statistics --			
Original	6.39,65,000	10,20,93,000	11,54,75,052
Supplementary	3,81,28,000			+ 1,33,82,052
Amount surrendered during the year		..	Nil

Notes and Comments -

- (i) Expenditure exceeded the grant by Rs.1,33,82,052; the excess requires regularisation.
- (ii) In view of the excess of Rs.1,33.82 lakhs in the grant, supplementary provision of Rs.3,81.28 lakhs obtained in March, 1999 proved inadequate.
- (ii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3454 - Census, Surveys and Statistics -			
01 - Census -			
800 - Other Expenditure -			
Non-Plan			
01 - Preparation of Census Hand book	7.25	20.96	+ 13.71
Reasons for excess have not been intimated (August, 1999).			
Centrally Sponsored (New Schemes)			
01 - Conduct of Fourth Economic Census	..	2,85.81	+ 2,85.81
Reasons for incurring expenditure without budget provision resulting excess have not been intimated (August, 1999).			
02 - Surveys and Statistics -			
110 - Gazetteer and Statistical Memoirs -			
Non-Plan			
02 - Preparation of District Gazetteers	34.30	45.57	+ 11.27
Reasons for excess have not been intimated (August, 1999).			

Grant No. 85 – Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
800 - Other Expenditure - Non-plan			
01 - Bureau of Applied Economics and Statistics	3,87.95	5,39.58	+ 1,51.63
03 - Participation in the National Sample Survey Collaboration Programme	1,00.85	1,36.21	+ 35.36
05 - Collection of Industrial Statistics from registered Factories in West Bengal not covered by A.S.I and collection of monthly production data	24.80	37.19	+ 12.39
06 - Collection and maintenance of regional level Statistics (Districts and Block levels) including creation of District Statistical Offices at Howrah and Darjeeling	29.70	41.60	+ 11.90

Reasons for excess in the above cases were attributed to implementation of ROPA '98 and drawals of arrears thereof.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving :
3454 – Census, Surveys and Statistics -			
01 Census –			
800 –Other Expenditure – Non-Plan			
02 - Census Establishment, 1991	10.65	..	- 10.65
Reasons for non-utilisation of entire fund have not been intimated (August, 1999).			
901 - Lump provision for transfer of arrears of Pay to the G.P. Fund			
O			
S	3,00.00	..	- 3,00.00
902 - Lump provision for Revision of Pay Scale and Other Benefits			
O			
S	81.28	..	- 81.28

Creation of fund by supplementary provision in the above cases was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire fund in both the cases have not been intimated (August, 1999).

Grant No. 86 - Civil Supplies (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3456 - Civil Supplies -			
Original	5,08,52,000		
Supplementary	2,32,39,000		
Amount surrendered during the year			
	7,40,91,000	5,43,68,340	- 1,97,22,660
			1,17,13,281

Notes and Comments -

(i) In view of the overall saving of Rs.1,97.23 lakhs in the grant, supplementary provision of Rs.2,32.39 lakhs obtained in March, 1999 proved excessive.

(ii) Out of overall saving of Rs.1,97.27 lakhs in the grant, only an amount of Rs.1,17.13 lakhs was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3456 - Civil Supplies -			
800 - Other Expenditure -			
Non-Plan			
3. Lump provision for revision of pay scales and other benefits			
O			
S	37.00		
R	- 37.00		
6. Lump provision for transfer of arrears of pay to the G.P. Fund			
O			
S	1,61.00		
R	- 1,61.00		

Creation of fund in both the cases by supplementary provision in March, 1999 was stated to be required for meeting larger expenditure for implementation of revised pay scales and other benefits. Reasons for withdrawal of entire provisions through surrender have not been communicated.(August, 1999).

State Plan (Annual Plan and Ninth Plan)

2. Implementation of Consumer Protection Act, 1986 -

Setting up of State Commission and District Forums

O	1,50.00		
R	- 1.00		
	1,49.00	99.12	- 49.88

Anticipated saving was stated to be due to non-putting up of non proposal of the scheme. Reasons for final saving have not been intimated (August, 1999).

Grant No. 86 – Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Central Sector (New Schemes)			
1. Strengthening of Consumer Disputes Redressal Commission			
O	21.00	5.26	+ 5.26
S	34.00		
R	- 55.00		

Enhancement of fund by supplementary provision in March, 1999 was stated to be required for meeting larger expenditure for strengthening of Consumer Disputes Redressal Commission.

Reasons for withdrawal of entire fund through surrender as well as final excess have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3456 – Civil Supplies –			
001 - Direction and Administration - Non-Plan			
2. Directorate of Consumer Goods			
O	1,84.91	2,69.86	2,52.33
S	0.29		
R	84.66		
3. Directorate of Textiles -			
O	60.31	95.83	85.16
R	35.52		

Enhancement of Fund by supplementary provision in March, 1999 in the first case was stated to be required for meeting larger expenditure for strengthening of Consumer Disputes Redressed Commission. Reasons for anticipated excess and final saving in both the cases have not been intimated (August, 1999).

800 - Other Expenditure - Non-Plan			
1. Directorate of Inspection and Quality Control			
O	44.05	66.71	62.66
S	0.05		
R	22.61		

Enhancement of Fund by supplementary provision in March, 1999 in the above case was stated to be required for meeting larger expenditure for strengthening of Consumer Disputes Redressed Commission. Reasons for anticipated excess and final saving have not been intimated. (August, 1999).

**Grant No. 87 - Investment in general Financial and Trading Institution
(All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -			
Major Heads : 5465 - Investment in General Financial and Trading Institutions and 7465 - Loans for general Financial and Trading Institutions -			
Original	3,13,50,000	6,43,49,450	+ 3,29,99,450
Supplementary	..		
Amount surrendered during the year	..	..	Nil

Notes and Comments -

- (i) Expenditure exceeded the grant by Rs.3,29,99,450 which is more than 100% of the total grant; the excess requires regularisation.
(ii) Excess occurred as under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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**Major Head : 5465 – Investments in General
Financial and Trading Institutions –**

- 01 - Investments in General Financial Institutions
190 - Investments in Public Sector and Other Undertakings, Banks, etc.-

State Plan (Annual Plan and Ninth Plan)

2.	Land Banks in West Bengal	8.50	3,75.99	+ 3,67.49
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Reasons for excess have not been intimated (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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**7465 - Loans for General Financial and Trading
Institutions -**

102 - Loans to Trading Institution -

State Plan (Annual Plan and Ninth Plan)

55-	Loans to West Bengal Mineral Development and Trading Corporation	2,75.00	2,37.50	- 37.50
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Reasons for saving have not been intimated (August, 1999).

Grant No. 88 - Other General Economic Services (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3475 - Other General Economic Services-			
	Rs.		
Original	5,05,00,000	7,74,99,000	5,94,48,860
Supplementary	2,69,99,000			- 1,80,50,140
Amount surrendered during the year		..	..
			Nil

Notes and Comments -

Revenue(voted)-

(i) In view of overall saving of Rs. 1,80.50 lakhs in the grant, supplementary provision of Rs.2,69.99 lakhs obtained in March, 1999 proved excessive.

(ii) No portion of the saving of Rs. 1,80.50 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3475 - Other General Economic Services -			
800 - Other Expenditure - Non-Plan			
Lump provision for transfer of arrears of pay to the G.P.Fund			
O	..	2,16.00	..
S	2,16.00			- 2,16.00
01 - Lump provision for Interim Relief -			
Lump provision for Revision of Pay Scale and other Benefits			
O	..	48.00	..
S	48.00		

Creation of fund in both the cases by obtaining supplementary provision in March, 1999 was stated to be required for implementation of revised pay scales and other benefits. Reasons for non-utilisation of entire fund in both the cases have not been intimated(August, 1999).

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

Grant No. 88 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3475 - Other General Economic Services -			
106 - Regulation of Weights and Measures - Non-Plan			
01 - Adoption of Metric System of Weights and Measures.	2,94.90	3,21.89	+ 26.99
Reasons for excess have not been intimated (August, 1999).			
201 - Land Ceilings - Non-Plan			
01 - Compensation -			
03 - Administration of Urban Land Ceiling Law under the Urban Land (Ceiling and Regulation Act, 1976			
O	1,57.63		
S	5.99		
	1,63.62	2,17.64	+ 54.02

Enhancement of provision by supplementary grant in March, 1999 was stated to be required for implementation of revised pay scales and other benefits.

Reasons for excess have not been intimated(August, 1999).

**Grant No.89 - Water Supply and Sanitation (Prevention of Air and Water Pollution)
(All voted)**

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
REVENUE -			
Major Heads : 2215 - Water Supply and Sanitation (Prevention of Air and Water Pollution) -			
	Rs.		
Original	30,55,00,000		
Supplementary	..		
	30,55,00,000	21,69,08,851	- 8,85,91,149
Amount surrendered during the year ..	..	8,21.63,000	

Notes and Comments -

(i) In view of final saving of Rs.8,85.91 lakhs in the grant. an amount of Rs. 8,21.63 lakhs was surrendered by the department during the year.

(ii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2215 - Water Supply and Sanitation (Prevention of Air and Water Pollution) -			
106 - Prevention of Air and Water Pollution - Non-Plan			
01-Prevention of Air and Water Pollution	1,20.00	40.84	-79.16
02-Maintenance cost of Ganga Action Plan	5,00.00	4,00.00	-1,00.00
Reasons for saving in both the cases have not been intimated (August, 1999).			
State Plan (Annual Plan and Ninth Plan)			
05-Ganga Action Plan (U.D.)			
O	5,60.00		
R	-1,14.00		
	4,46.00	5,35.95	+89.95
13-Industrial Pollution Control Project (O.E.C.F.)			
O	16,55.00		
R	-11,07.63		
	5,47.37	5,51.37	+4.00

Reasons for reduction of fund by re-appropriation/surrender, and final excess in the above cases have not been intimated (August, 1999).

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

Grant No.89 – Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2215 - Water Supply and Sanitation			
(Prevention of Air and Water Pollution) -			
106 - Prevention of Air and Water Pollution –			
State Plan (Annual Plan and Ninth Plan)			
09 Environmental Planning and Co-ordination-			
c) Environmental Park-cum-Ecological Museum	10.00	71.87	+61.87
At Mourigram at Howrah			
12-Prevention of Air and Water Pollution-			
(b) Monitoring of Water Quality in important rivers	10.00	61.90	+51.90

Reasons for excess in the above cases have not been intimated (August, 1999).

Centrally Sponsored (New Scheme)

01-Ganga Action Plan, PhaseII

O	..	}	4,00.00	4,00.00	..
R	4,00.00				

Creation of fund by re-appropriation was stated to be required for implementation of the scheme on receipt of grant from the Govt. of India.

Grant No. 90 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj)

<i>Section and Major head</i>	<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess + Saving - Rs.</i>
REVENUE			
Major Head : 3604 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) -			
Voted- Rs. Original 240,48,20,000]	240,48,20,000	205,23,27,041	- 35,24,92,959
Supplementary ..]			
Amount surrendered during the year	..	..	Nil
Charged Original 8,44,000]	8,44,000	..	- 8,44,000
Supplementary ..]			
Amount surrendered during the year	..	..	Nil

Notes and Comments-

- (i) No portion of the huge saving of Rs.3524.93 lakhs in the grant was surrendered by the department during the year substantial saving was also occurred during the previous year.
- (ii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3604- Compensation and Assignment to Local bodies and Panchayati Raj Institutions (Excluding Panchayati Raj)- Local Bodies -			
103 - Entertainment Tax - Non-Plan			
01- Grants-in-aid to Calcutta Municipal Corporation			
02- Grants-in-aid to Municipalities in the C.M.D.A Area	4795.89	1468.97	- 3326.92
03- Grants-in-aid to Municipalities outside the C.M.D.A.			

Grant No. 90 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
106 - Taxes on Vehicles - Non-Plan			
02- Grants-in-aid to Municipalities	112.50	29.87	- 82.63
State Plan (Annual Plan and Ninth Plan)			
01- Grants-in-aid to Calcutta Municipal Corporation for Development Schemes/Activities	4760.00	4160.00	- 600.00
02- Grants-in-aid to Municipalities in C.M.D.A. Area for Development Schemes/Activities	2380.00	2029.05	- 289.95

Reasons for substantial saving in the above cases have not been intimate ted (August, 1999).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3604 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) -			
Local Bodies			
106- Taxes on Vehicles- Non-Plan			
01- Grants-in-aid to Calcutta Municipal Corporation	337.50	435.02	+ 97.52
200- Other Miscellaneous Compensations and Assignments - Non-Plan			
20- Grants-in-aid to Urban Local Bodies in lieu of taxes realised on Trades, Professions and Callings-			
(i) Grants-in-aid to Calcutta Municipal Corporation	500.00	933.58	+ 433.58

Grant No. 90 - Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
(ii) Grants-in-aid to Municipalities/ Urban Local Bodies in CMDA Area-			
(b) Other Municipalities	100.00	157.43	+ 57.43
(iii) Grants-in-aid to Municipalities/ Urban Local Bodies outside CMDA Area	400.00	617.49	+ 217.49

Reasons for eventual excess in the above cases have not been intimated (August,1999).

Charged Appropriation -

(i) The entire provision was neither utilised nor surrendered by the department during the year. The same occurrence was also noticed during the last year.

(ii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3604 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) -			
Local Bodies ·			
200- Other Miscellaneous Compensations and Assignments- Non-Plan			
09- Grants-in-aid to Calcutta Municipal Corporation in lieu of fines etc.	6.50	..	- 6.50

Reasons for non-utilisation of entire provision have not been intimated (August,1999).

Grant No. 92 -Industries (Public Undertakings) (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
CAPITAL :-				
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), 5075-Capital Outlay on other Transport Services (Public Undertakings) 6401 - Loans for Crop Husbandry (Public Undertakings), 6857 - Loans for Chemical and Pharmæceutical Industries (Public Undertakings), 6858 - Loans for Engineering Industries (Public Undertakings), and 6860 - Loans for Consumer Industries (Public Undertakings).-				
Original	Rs. 32,15,00,000	} 34,70,00,000	29,60,46,054	-5,09,53,946
Supplementary	2,55,00,000			
<i>Charged</i>	Amount surrendered during the year ..	..		5,46,64,946
<i>Original</i>	..	} 5,00,000	5,00,000	..
<i>Supplementary</i>	5,00,000			
	<i>Amount surrendered during the year</i>	..	..	<i>Nil</i>

Notes and Comments -

Voted Grants::

(i) In view of overall saving of Rs. 5,09.54 lakhs in the grant, supplementary provision of Rs. 2,55.00 lakhs obtained in March, 1999 proved unjustified.

(ii) Against saving of Rs. 5,00.54 lakhs in the grant surrender of Rs. 546.65 lakhs by the department during the year proved lack of control of the authority over budgetary management.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
6857-Loans for Chemical and Pharmaceutical Industries (Public Undertakings)-			
01-Chemicals and Pesticides Industries-			
190-Loans to Public Sector and other Undertakings- Non-plan			

Grant No. 92 (contd.)

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
55. Loans and Advances-				
1. Loans to Durgapur Chemicals Ltd.				
	O 4,00.00]			
	R -63.57]	3,36.43	3,37.43	+1.00

Reduction of fund by surrender was stated to be due to less requirement of fund by the company during the year. Reasons for final excess have not been communicated (August, 1999).

3. Loans to West Bengal Chemical Industries Ltd.

	O 50.00]			
	S 20.00]			
	R -33.00]	37.00	37.00	..

Additional Provision by supplementary grant in March, 1999 was stated to be required for disbursement of larger Non-Plan loans to West Bengal Chemical Industries Ltd. Part withdrawal of fund by surrender was attributed to less requirement of fund by the company during the year.

State Plan (Annual Plan and Ninth Plan)

55. Loans and Advances-

1. Loans to Durgapur Chemical Ltd.

	O 4,00.00]			
	R -62.00]	3,38.00	3,38.00	..

Part withdrawal of fund by surrender was stated to be due to less requirement of fund by the company during the year.

02-Drugs and Pharmaceutical Industries-

190- Loans to Public Sector and Other Undertaking- Non-plan

55. Loans and Advances-

2. Loans for P.F./E.S.I. and Bank dues of Gluconate Health Ltd.

	O 50.00]			
	R -49.43]	0.57	0.57	..

Anticipated saving was stated to be due to less requirement of fund by the company during the year.

State Plan (Annual Plan and Ninth Plan)

55. Loans to Gluconate Health Ltd.

	O 2.00.00]			
	R -79.44]	1,20.56	1,20.56	..

Anticipated saving was stated to be due to less requirement of fund by the company during the year.

Grant No. 92 (Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
6858-Loans for Engineering Industries (Public Undertakings)			
03-Transport Equipment Industries-			
190-Loans to Public Sector and other Undertakings-			
Non-Plan			
55. Loans and Advances-			
1. Loans to Westing House Saxby Farmer Ltd.			
O	7,50.00]		
R	-1,50.54]	5,99.46	5,99.46

04- Other Engineering Industries-

**800-Other Loans-
Non-Plan**

55 – Loans and Advances-

1. Loans for Shalimar Works (1980) Ltd.,

O	1,50.00]		
R	-49.15]	1,00.85	1,00.85

Anticipated saving in both the above cases due to less requirement of fund by the company during the year.

6860-Loans for Consumer Industries (Public Undertakings)-

60-Other Loans-

**190-Loans to Public Sector and Other Undertakings-
State Plan (Annual Plan and Ninth Plan)**

55-Loans and Advances-

1. Loans to Eastern Distilleries & Chemical Ltd.

O	50.00]		
R	-50.00 ]	..	..

Withdrawal of entire fund through surrender was stated to be required due to increase of internal generation of fund by the company.

2. Loans to Saraswaty Press (1984) Ltd.

O	50.00]		
R	-50.00 ]	..	..

Withdrawal of entire fund was stated to be required for re-appropriation against the excess expenditure under the heads 6857:-Loans for Chemical and Pharmaceutical Industries and 6858- Loans for Engineering Industries within the grant.

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

Grant No. 92 (Concl.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
5075-Capital Outlay on other Transport Services- 60- Others-			
800- Other Expenditure- State Plan (Annual Plan and Ninth plan)			
1. Compensation for Land Acquisition for Howrah Amta and Howrah Champadanga Broad Gauge Railway Line	..	38.00	+38.00

Reasons for incurring expenditure without budget provision have not been intimated (August, 1999).

**6858-Loans for Engineering Industries
(Public Undertakings)-**

04-Other Engineering Industries-

800-Other Loans-

State Plan (Annual Plan and Ninth Plan)

55. Loans and Advances-

1. Loans to Shalimar Works. (1980) Ltd.

O	1.00.00				
R	30.00				
			1.30.00	1.30.00	..

Augmentation of fund by re-appropriation was stated to be required for larger disbursement of State Plan Loans to Shalimar Works.

Charged Appropriation;

(1) Fund created by supplementary appropriation for payment of decretal dues was duly utilised in full by the department during the year.

**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.
CAPITAL -			
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) --			
Original	Rs. 1,13,98,50,000		
Supplementary	..		
	1,13,98,50,000	77,13,58,095	-36,84,91,905
Amount surrendered during the year	..	..	Nil

Notes and Comments -

(i) No portion of the huge saving of Rs. 36.84.92 lakhs in the grant aggregating more than 30% of the total provision was surrendered during the year by the department.

(ii) 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 Ninth Plan)			
01- Setting up of a Petro-Chemical Complex at Haldia	80,00.00	54,10.71	-25,89.29

Reasons for saving have not been intimated (August, 1999).

**4860- Capital Outlay on Consumer Industries
(Excluding Public Undertakings)**

02- Drugs and Pharmaceuticals-

190- Investment in Public Sector and Other Industries-

State Plan (Annual Plan and Ninth Plan)

01 West Bengal Pharmaceutical and Phytochemical Development Corporation	1,75.00	1,20.00	-55.00
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Reasons for saving have not been intimated (August, 1999).

Grant No. 93 (concl.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4885 Other Capital Outlay on Industries and Minerals (Excluding Public Undertakings)-			
01- Investment in Industrial Financial Institutions-			
190- Investments in Public Sector and Other Undertakings-			
State Plan (Annual Plan and Ninth Plan)			
02- West Bengal Industrial Development Corporation Ltd.	28.00.00	17,82.87	-10,17.13

Reasons for saving have not been intimated (August, 1999).

Grant No. 94 - Telecommunication and Electronic Industries (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -			
Major Heads : 4859 - Capital Outlay on Telecommunication and Electronic Industries and 6859 - Loans for Telecommunication and Electronic Industries -			
Original	13,50,00,000	} 13,50,00,000	6,94,50,000
Supplementary	..		
Amount surrendered during the year	..	..	Nil

Notes and Comments :

(i) No portion of the saving of Rs.6,55.50 lakhs in the grant was surrendered by the department during the year.

(ii) Saving occurred mainly under:-

4859 – Capital Outlay on Telecommunication and Electronics Industries –

02 - Electronics

190 - Investment in Public Sector and Other undertakings –

State Plan (Annual Plan and Ninth Plan)

01 - West Bengal Electronics Industry Development Corporation Ltd.

10,00.00

5,05.00

- 4,95.00

Reason for saving have not been intimated (August, 1999).

6859 – Loans for Telecommunication and Electronics Industries –

02 - Electronics –

190 - Loans to Public Sector and other Undertakings –

State Plan (Annual Plan and Ninth Plan)

55 - Loans to West Bengal Electronics Industries Development Corporation

3,50.00

1,89.50

- 1,60.50

Reasons for saving have not been intimated (August, 1999).

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.
CAPITAL -				
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 & Sick Industries) -				
Voted -	Rs.			
Original	20,40,00,000	20,40,00,000	12,90,27,815	- 7,49,72,185
Supplementary	..			
Amount surrendered during the year		..	..	4,74,72,000
Charged -				
Original	3,50,000	7,00,000	7,00,000	..
Supplementary	3,50,000			
Amount surrendered during the year		..	..	Nil
Notes and Comments -				
Capital (Voted) -				

(i) Out of overall saving of Rs.7,49.72 lakhs in the grant, only an amount of Rs.4,74.72 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4860 – Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed & Sick Industries and Foods and Beverages) -				
60 - Others –				
600 - Others –				
State Plan (Annual Plan and Ninth Plan)				
I. Greater Calcutta Gas Supply Corporation Ltd.				
O	2,00.00	..	..	..
R	- 2,00.00			

Withdrawal of entire fund through surrender was stated to be due to non-release of fund by the Finance Department.

Grant No. 95 – Concl.

**6860 - Loans for Consumer Industries
(Excluding Public Undertakings and
Closed & Sick Industries) –**

60 - Others

317 - Jute -
Non-Plan

55. Loans to Jute Mills for payment
of arrear Sales Tax and Raw Jute
dues under Jute Modernisation
Fund Scheme

O	5,25.00			
R	- 2,50.00			
		2,75.00	..	- 2,75.00

Reasons for anticipated as well as final saving were stated to be due to non-release of fund by the Finance Department.

60 - Others –

600 - Others -
Non-Plan

55- Loans to Greater Calcutta Gas
Supply Corporation

O	3,50.00			
R	- 24.72			
		3,25.28	3,25.28	..

Reason for reduction of fund through surrender was stated to be due to non-release of fund by the Finance Department.

State Plan (Annual Plan and Ninth Plan)

55 - Loans to Greater Calcutta Gas
Supply Corporation

O	5,00.00			
R	- 2,50.00			
		2,50.00	2,50.00	..

Reason for reduction of fund through surrender was attributed to non-release of fund by the Finance Department.

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

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

**6860 - Loans for Consumer Industries
(Excluding Public Undertakings and
Closed & Sick Industries) –**

60 - Others

317 - Jute -
Non-Plan

55 - Loans to New Central Jute
Mill for Modernisation

O	1,00.00			
R	2,50.00			
		3,50.00	3,50.00	..

Reasons for enhancement of fund through re-appropriation have not been intimated (August, 1999).

Charged Appropriation:-

The entire provision of *Rs.7.00 lakhs* in the grant was fully utilised by the department 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.
CAPITAL -			
Major Heads : 6875 - Loans for Other Industries (Excluding Closed & Sick Industries and Public Undertakings) and 6885 - Loans for Other Industries and Minerals (Excluding Closed and Sick Industries) --			
Original	Rs. 11,20,00,000		
Supplementary	..		
	11,20,00,000	3,41,66,500	- 7,78,33,500
Amount surrendered during the year	..	..	Nil

Notes and Comments -

- (i) No portion of the saving of Rs.7,78.33 lakhs which is more than 60% of the total grant was surrendered by the department during the year.
- (ii) Similar significant saving to the extent of 56% of total provision was also noticed in the grant during the previous year. This indicated lack of realistic views in budget estimation.
- (iii) Saving occurred mainly under :-

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

6875 - Loans for Other Industries (Excluding Closed & Sick Industries) --

60 - Other Industries --

800 - Other Loans --

Non-Plan

55. Loans and Advances-

1. Loans to Basumati Corporation	1,55.00	1,36.50	- 18.50
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Reasons for saving in the above case have not been intimated (August, 1999).

3. Loans to Basumati Corporation for payment of arrear P.F/E.S.I/Bank dues	30.00	..	- 30.00
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State Plan (Annual Plan and Ninth Plan)

55. Loans to Basumati Corporation	20.00	..	- 20.00
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Reasons for non utilisation of entire provision in both the cases have not been intimated (August, 1999).

6885 - Loans for Other Industries and Minerals (Excluding Closed and Sick Industries)- --

State Plan (Annual Plan and Ninth Plan)

55. Loans and Advances-

Loans to W.B. Industrial Infrastructure Development Corporation	3,00.00	1,00.00	- 2,00.00
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Reasons for saving have not been intimated.(August, 1999).

Grant No. 96 - Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
Loans under Incentive Scheme for Industrial Growth in West Bengal	5.00.00	.	5.00.00

Reasons for non-utilisation of entire fund have not been intimated (August, 1999)

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.
CAPITAL -			
Major Head : 4885 - Capital Outlay on Other Industries and Minerals (Excluding Public Undertakings and Closed & Sick Industries) -			
	Rs.		
Original	1,33,00,000		
Supplementary	..		
	1,33,00,000	14,99,758	- 1,18,00,242
Amount surrendered during the year	..	..	Nil

Notes and Comments -

(i) No portion of the saving of Rs.1,18.00 lakhs which was 89% of the total grant was surrendered by the department during the year.

(ii) Remarkable saving in the grant for years together indicates lack of realistic views on the part of the controlling authorities in budget framing.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure	Saving -
		(In lakhs of rupees)	
4885 - Capital Outlay on other Industries and Minerals -			
60 - Others -			
800 - Other Expenditure -			
State Plan (Annual Plan and Ninth Plan)			
01. State Government's subvention for promotional Institution for preparation of self project reports	60.00	..	- 60.00
02. Export Processing Zone of Falta	73.00	15.00	- 58.00

Reasons for non-utilisation of entire budget provision in the first case and the same for final saving in the 2nd case have not been intimated (August, 1999).

Appropriation No. 98 - Public Debt. (All charged)

Section and Major Head	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL-			
Major Head : 6003 - Internal Debt of the State Government and 6004 - Loans and advances from the Central Government-			
<i>Charged-</i>			
<i>Original</i>	2,630,79,93,000		
<i>Supplementary</i>	..		
<i>Amount surrendered during the year</i>	..	..	6,37,07,215

Notes and Comments :-

- (i) Expenditure exceeded the appropriation by Rs 216,76.77,327, the excess requires regularisation.
- (ii) In view of the overall excess of Rs. 216,76.77 lakhs in the appropriation , surrender of Rs. 6,37.07 lakhs by the department in March, 1999 proved injudicious.
- (iii) Excess occurred mainly under :-

Head	Total appropriation Rs.	Actual expenditure (In lakhs of rupees.)	Excess + Rs.
6003 -Internal Debt of the State Government -			
101- Market Loans -			
(a) Market Loans bearing Interest- 7.75% West Bengal Loan, 1997	..	28.32	+28.32
(b) Market Loans not bearing interest- 5.75 % West Bengal Loan. 1985	..	1,08.09	+1,08.09

Reasons for incurring expenditure without budget provision resulting eventual excess in the above cases have not been intimated.

110 -Ways and Means Advances from the Reserve Bank of India

0100 -Ways and Means Advances from the Reserve Bank of India	20,00,00.00	2,229,55.51	+ 229,55.51
Reasons for excess have not been intimated (August, 1999).			

6004 -Loans and Advances from the Central Government -

04 - Loans for Centrally Sponsored Plan Schemes -

800 - Other Loans -

0856-Loans for Power Project-

Transmission and Distribution Scheme

<i>O</i>	1,76.96		
<i>R</i>	5.73	1,82.69	1,82.69

Anticipated excess was stated to be due to additional repayment against unforeseen larger receipt.

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

Appropriation No. 98(Concl.)

Head	Total appropriation Rs.	Actual expenditure (In lakhs of rupees.)	Saving - Rs.
6003 - Internal Debt of the State Government -			
101- Market Loans -			
(a) Market Loans bearing Interest			
9.75% West Bengal Loan, 1998	97,35.00	94,61.78	-2,73.22
103 - Loans from the Life Insurance Corporation of India			
O	6,50.00	5,07.61	-42.39
R	- 1,00.00		
104 - Loans from General Insurance Corporation of India			
O	4,50.00	3,34.13	-59.87
R	- 56.00		
106 - Compensation and Other Bonds -			
0151 West Bengal Estate Acquisition Compensation Bonds	30.00	13.64	-16.36
Reasons for anticipated saving in the second case and final saving in all the above cases have not been intimated (August, 1999).			
108 - Loans from National Cooperative Development Corporation			
O	8,50.00	8,21.00	-4.00
R	- 25.00		

Anticipated saving was stated to be due to less requirement of repayment of N.C.D.C. Loans by various Administrative Department Reasons for final saving have intimated. (August, 1999).

109 - Loans from Other Institutions -

1123 - Loans from National Bank for Agriculture and Rural Development-

(a) Loans under the Scheme for Debt Relief to farmers

O	2,10.00	1,20.00	- 1,20.00
R	- 90.00		

Anticipated saving was attributed to less requirement for repayment of NABARD loan (Debt Relief Scheme). Reasons for non-utilisation of rest of the provision have not been intimated (August, 1999).

6004 - Loans and Advances from the Central Government -

01 - Non Plan Loans -

0556 - Loans for Roads and Buildings -

(i) Construction of Second Bridge over Hooghly river including Kona Express Way

O	11,11.44	10,74.04	-10,74.04
R	- 37.40		

Anticipated saving was stated to be due to less actual due to actual dues payable to Government of India following the receipt of smaller amount of Loan from the Government of India.

02 - Loans for State Plan Schemes -

101- Block Loans

O	145,34.81	139,57.34	-15.42
R	- 5,77.47	139,41.92	

Anticipated as well as final saving was reported to be due to less actual dues payable to Government of India following the receipt of smaller amount of Loan from them.

Grant No. 99 - .Loans and Advances (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -			
Major Head : 7610 - .Loans to Government servants etc. and 7615 -Miscellaneous Loans -			
Original	61,20,00,000	33,61,99,205	- 27,58,00,795
Supplementary	..		
Amount surrendered during the year			9,00,21,003

Notes and Comments -

(i) Out of substantial saving of Rs.27,58.01 lakhs in the grant, an amount of Rs.9,00.21 lakhs was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
7610 - Loans to Government servants etc.- Non-Plan			
201 - House Building Advances			
O	55,00.00	32,54.94	- 14.62.55
R	- 7,82.51		
202- Advances for purchase of Motor Conveyances			- 72.80
800- Other Expenditure- Non-Plan			
55- Loans and Advances- Festival Advances -			
Advances in connection with marriage, illness etc.			
O	3,00.00	32.09	- 1,50.21
R	- 1,17.70		

Reasons for anticipated as well as final saving in the cases have not been intimated (August, 1999).

Grant No. 99 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
7615 - Miscellaneous Loans -			
200 - Miscellaneous Loans -			
Non-Plan			
55 - Loans and Advances-			
Other Miscellaneous Loans and Advances	1.20.00	..	- 1.20.00

Reasons for non-utilisation of entire provision have not been intimated (August, 1999). Such non-utilisation of entire provision has since been persisting for years together. This indicates non-adoption of realistic views in budget framing.

APPENDIX

Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts for 1998-99 (Referred to in the Summary of Appropriation Accounts at Page 16)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More(+)/ Less(-)
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
4 - Administration of Justice			
Revenue			
Voted	10,00,000	..	- 10,00,000
7 - Land Revenue—			
Revenue	20,000	..	- 20,000
Capital	30,000	..	- 30,000
8 - Stamps and Registration—			
Revenue	10,00,000	17,08,857	+ 7,08,857
22 - Jails—			
Revenue	20,00,000	..	- 20,00,000
24 - Stationery and Printing—			
Revenue	70,000	..	- 70,000
25 - Public Works—			
Revenue	100,35,30,000	128,21,92,474	+27,86,62,474
35 - Water Supply and Sanitation			
Revenue	10,00,00,000	33,29,98,962	+ 23,29,98,962
36 -Housing—			
Revenue	55,00,000	..	- 55,00,000
Capital	4,00,05,000	2,34,97,369	- 1,65,07,631
41.(e) Welfare of Scheduled Castes,Scheduled Tribes and Other Backward Classes—			
Revenue	16,00,000	..	- 16,00,000
44 -Relief on account of Natural Calamities—			
Revenue	56,92,00,000	306,56,84,093	+249,64,84,093
47 -Crop Husbandry—			
Revenue	10,00,000	..	- 10,00,000
48 -Soil and Water Conservation			
Revenue	..	5000	+5000
54 -Food, Storage and Warehousing—			
Capital	17,00,00,000	..	-17,00,00,000
57 -Co-operation—			
Revenue	40,000	..	-40,000
Capital	38,00,000	1,63,90,865	+ 1,25,90,865
65 -Other Special Areas Programmes--			
Revenue	15,00,000	15,42,763	+42,763
66 - Major and Medium Irrigation—			
Revenue	7,05,38,000	4,10,17,659	-2,95,20,341
Capital	146,57,75,000	46,50,58,440	-100,07,16,560

APPENDIX—Concl'd.

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More(+)/ Less(-)
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
67 - Minor Irrigation --			
Revenue	15,00,000	73,49,788	+58,49,788
68 - Flood Control and Drainage—			
Revenue	1,10,00,000	4,93,20,004	+ 3,83,20,004
79 - Roads and Bridges—			
Revenue	2,47,50,000	11,91,227	- 2,35,58,773
Capital	63,37,00,000	111,14,92,840	+ 47,77,92,840
Total :—			
REVENUE—	179,42,48,000	478,30,10,827	+ 298,87,62,827
CAPITAL	231,33,10,000	161,64,39,514	-69,68,70,486
GRAND TOTAL	410,75,58,000	639,94,50,341	+ 229,18,92,341

Notes and Comments—

Reasons for significant variations have not been intimated (August, 1999).

ERRATA

Appropriation Accounts for 1998-99

<i>Sl. No.</i>	<i>Reference Page No.</i>	<i>Line/Column etc.</i>	<i>For</i>	<i>Read</i>
1.	17	15th line from bottom	terretory	Territory
2.	50	Between 11 & 12th line from bottom insert 'Non-Plan'		
3.	80	7th line from top	fire	Fire
4.	81	Delete 'grant' and insert 'Appropriation' in 1st col. 14th line from bottom		
5.	84	4th line from bottom	Agrami	Aragami
6.	92	16th line from bottom	component	Component
7.	93	7th line from bottom, last col.	150-00	- 150-00
8.	98	4th line from bottom	youth	Youth
9.	99	8th line from bottom	benefits	Benefits
10.	100	13th line from top	students	Students
11.	100	15th line from top	Naional	National
12.	101	10th line from top		
		17,00,18,108 should be placed in last column from 4th col.		
13.	101	14th line from top 'Nil' should be placed in last column from 4th col.		
14.	109	17th line from top	112-33	122-42
15.	117	Put Page No. 117		
16.	124	19th line from bottom	not	no
17.	140	23rd line from top	(2406-Extra)	delete (2406-Extra)
18.	162	1st line from top	Services (Contd.)	Services—Contd.
19.	162	11th line from bottom	skill	Skill
20.	164	16th line from bottom	seed	Seed
21.	165	18th line from top	sale	Sale
22.	179	9th line from bottom	milk	Milk
23.	179	4th line from bottom	Charged Appropriation: :	Charged—
24.	192	11th line from top 66,891 should be placed in the last col. of the 10th line		
25.	222	14th line from top 13th line from bottom 5th line from bottom	Non-plan Non-plan Non-plan	Non-Plan Non-Plan Non-Plan
26.	222	9th line from bottom—last column	+ 1,0374	+ 1,03-74
27.	225	12th line from top	development	Development
28.	225	13th line from top	assisted	Assisted
29.	227	5th line from top 6th line from top 6th line from bottom	other Programme on the Special	Other Programmes on Other Special
30.	230	13th line from top	pay scales, benefits	Pay Scales, Benefits
31.	238	16th line from top	rate	Rate
	238	21st line from top	rate	Rate
32.	239	9th line from top 11th line from top	lift lift	Lift Lift
33.	252	4th line from bottom	sheet	Street
34.	260	12th line from bottom	6858:	6858—
35.	261	18th line from top	6860:	6860—
36.	262	8th line from top	public other	Public Other
37.	262	6th line from bottom	other	Other
38.	298	Last six line from bottom should be under one bracket	01-Gr. . . 02-Gr. . . 03-Gr. . .	01-Gr. . . 02-Gr. . . 03-Gr. . .

