

**GOVERNMENT OF WEST BENGAL**



**APPROPRIATION ACCOUNTS**

**1999-2000**

IX  
54

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1999-2000 presents the Accounts of sums expended in the year ended the 31st March 2000 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  
1999-2000**

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 Charged	13,86,03,000 21,87,000	12,20,93,916 17,71,860	1,65,09,084 4,15,140	..
2. Governor Revenue - Charged	2,86,43,000	2,27,89,433	58,53,567	..
3. Council of Ministers Revenue - Voted	3,79,00,000	3,28,27,153	50,72,847	..
4. Administration of Justice Revenue - Voted Charged	109,21,18,000 30,34,69,000	84,78,64,060 27,25,49,091	24,42,53,940 3,09,19,909	.. ..
5. Elections Revenue - Voted	89,45,23,000	78,96,67,240	10,48,55,760	..
6. Collection of Taxes on Income and Expenditure Revenue - Voted	7,31,54,000	6,62,12,616	69,41,384	..
7. Land Revenue Revenue - Voted  Capital - Voted	254,61,08,000  48,00,000	243,31,49,152  43,69,567	11,29,58,848  4,30,433	.. ..
8. Stamps and Registration Revenue - Voted	39,27,48,000	36,07,37,788	3,20,10,212	..
9. Collection of Other Taxes on Property and Capital Transactions Revenue - Voted	44,99,000	33,91,426	11,07,574	..

**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.
10. State Excise Revenue - Voted	40,89,60,000	30,39,28,007	10,50,31,993	..
11. Taxes on Sales, Trade etc. Revenue - Voted	69,16,25,000	69,11,22,120	5,02,880	..
12. Taxes on Vehicles Revenue - Voted	8,76,29,000	7,80,21,531	96,07,469	..
13. Other Taxes and Duties on Commodities and Services Revenue - Voted	8,23,23,000	5,54,73,503	2,68,49,497	..
14. Other Fiscal Services Revenue - Voted	16,02,45,000	15,02,21,828	1,00,23,172	..
15. Appropriation for Reduction or Avoidance of Debt Revenue - Charged	43,68,00,000	5,00,00,000	38,68,00,000	..
16. Interest Payments Revenue - Voted	59,00,000	5,80,163	53,19,837	..
Charged	4087,03,79,000	4168,95,71,145	..	81,91,92,145
17. Public Service Commission Revenue - Charged	5,90,61,000	5,33,91,472	56,69,528	..
18. Secretariat - General Services Revenue - Voted	69,49,55,000	61,95,21,352	7,54,33,648	..
19. District Administration Revenue - Voted	60,81,36,000	56,52,82,243	4,28,53,757	..
20. Treasury and Accounts Administration Revenue - Voted	56,05,89,000	47,08,99,781	8,96,89,219	..

**Summary of Appropriation Accounts - Contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
21. Police				
Revenue -				
Voted	864,36,75,000	1043,73,67,652		179,36,92,652
Charged	36,000	35,900	100	..
22. Jails				
Revenue -				
Voted	58,95,20,000	50,35,39,090	8,59,80,910	..
Charged	50,000	..	50,000	..
24. Stationery and Printing				
Revenue -				
Voted	17,70,93,000	14,79,09,315	2,91,83,685	..
25. Public Works				
Revenue -				
Voted	277,79,57,000	301,65,39,493		23,85,82,493
Charged	3,27,46,000	2,54,71,972	72,74,028	..
Capital -				
Voted	255,82,15,000	227,61,22,913	28,20,92,087	..
Charged	11,60,000	1,24,316	10,35,684	..
26. Other Administrative Services (Fire Protection and Control)				
Revenue -				
Voted	75,52,19,000	62,77,82,389	12,74,36,611	..
Charged	1,67,03,000	18,05,488	1,48,97,512	..
27. Other Administrative Services (Excluding Fire Protection and Control)				
Revenue -				
Voted	174,74,35,000	162,99,79,186	11,74,55,814	..
Charged	14,000	..	14,000	..
28. Pensions and Other Retirement Benefits				
Revenue -				
Voted	1199,98,85,000	1582,29,04,329	..	382,30,19,329
Charged	1,15,000	..	1,15,000	..
29. Miscellaneous General Services				
Revenue -				
Voted	16,76,60,000	15,69,78,891	1,06,81,109	..

**Summary of Appropriation Accounts - Contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.
30. Education, Art and Culture				
Revenue -				
Voted	4914,37,04,000	4933,81,27,186	..	19,44,23,186
Capital -				
Voted	5,00,000	..	5,00,000	..
31. Sports and Youth Services				
Revenue -				
Voted	55,75,36,000	47,23,76,676	8,51,59,324	..
32. Medical and Public Health (Excluding Public Health)				
Revenue -				
Voted	949,15,48,000	924,94,30,450	24,20,67,550	..
Charged	9,99,000	9,27,803	71,197	..
Capital				
Voted	5,00,000	..	5,00,000	..
Charged	50,000	59,964	..	9,964
33. Medical and Public Health (Public Health)				
Revenue -				
Voted	148,90,21,000	136,41,75,230	12,48,45,770	..
34. Family Welfare				
Revenue -				
Voted	149,77,05,000	161,41,85,088	..	11,64,80,088
Capital -				
Voted	2,34,00,000	..	2,34,00,000	..
35. Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)				
Revenue				
Voted	330,38,86,000	321,21,38,582	9,17,47,418	..
Charged	13,14,000	..	13,14,000	..
Capital -				
Voted	..	7,12,200	..	7,12,200
36. Housing				
Revenue -				
Voted	44,65,98,000	35,46,84,575	9,19,13,425	..
Charged	1,02,000	..	1,02,000	..
Capital -				
Voted	52,66,10,000	33,04,15,092	19,61,94,908	..
Charged	1,60,000	1,59,026	974	

**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.
37. Urban Development				
Revenue -				
Voted	870,96,73,000	801,96,89,602	68,99,83,398	..
Capital -				
Voted	23,44,00,000	21,48,57,665	1,95,42,335	..
38. Information and Publicity				
Revenue -				
Voted	36,75,45,000	30,66,34,020	6,09,10,980	..
Charged	3,17,000	..	3,17,000	..
Capital -				
Voted	1,00,93,000	63,14,926	37,78,074	..
39. Labour and Employment				
Revenue -				
Voted	75,82,20,000	60,57,27,363	15,24,92,637	..
40. Social Security and Welfare (Rehabilitation)				
Revenue -				
Voted	43,04,34,000	26,73,80,773	16,30,53,227	..
Charged	16,00,00,000	1,46,67,939	14,53,32,061	..
Capital -				
Voted	3,90,00,000	3,57,37,703	32,62,297	..
41. Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)				
Revenue -				
Voted	219,38,49,000	193,59,26,720	25,79,22,280	..
Charged	1,74,000	..	1,74,000	..
Capital -				
Voted	21,83,39,000	17,83,73,688	3,99,65,312	..
42. Social Security and Welfare (Social Welfare)				
Revenue -				
Voted	320,53,95,000	307,86,61,055	12,67,33,945	..
Capital				
Voted	3,00,00,000	4,60,00,000	..	1,60,00,000
43. Nutrition				
Revenue -				
Voted	40,44,36,000	32,93,00,329	7,51,35,671	..

**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	232,07,93,000	234,68,95,268	..	2,61,02,268
45. Secretariat - Social Services Revenue - Voted	25,15,75,000	23,62,44,072	1,53,30,928	..
46. Other Social Services Revenue - Voted	46,25,18,000	39,63,18,265	6,61,99,735	..
Capital - Voted	3,06,41,000	3,25,83,725	..	19,42,725
47. Crop Husbandry Revenue - Voted	165,97,20,000	155,54,36,808	10,42,83,192	..
Capital - Voted	1,61,00,000	63,07,158	97,92,842	..
48. Soil and Water Conservation Revenue - Voted	29,24,75,000	16,76,64,424	12,48,10,576	..
Capital - Voted	6,00,000	..	6,00,000	..
49. Animal Husbandry Revenue - Voted	141,12,21,000	123,07,30,323	18,04,90,677	..
Capital - Voted	2,12,00,000	1,47,00,100	64,99,900	..

**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	145,53,14,000	114,36,71,622	31,16,42,378	..
Charged	75,000	..	75,000	..
Capital -				
Voted	4,80,00,000	1,37,55,624	3,42,44,376	..
51. Fisheries				
Revenue -				
Voted	70,23,99,000	64,49,09,327	5,74,89,673	..
Capital -				
Voted	14,49,00,000	9,60,73,900	4,88,26,100	..
52. Forestry and Wild Life				
Revenue -				
Voted	160,95,01,000	155,49,75,895	5,45,25,105	..
Charged	42,15,000	17,93,876	24,21,124	..
Capital -				
Voted	1,00,000	56,66,000	..	55,66,000
53. Plantation				
Capital -				
Voted	3,55,00,000	2,17,50,000	1,37,50,000	..
54. Food, Storage and Warehousing				
Revenue -				
Voted	92,12,65,000	85,50,31,763	6,62,33,237	..
Capital -				
Voted	136,40,29,000	25,00,00,000	111,40,29,000	..

**Summary of Appropriation Accounts - Contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			(4)	(5)
(1)	(2)	(3)		
	Rs.	Rs.	Rs.	Rs.
55. Agricultural Research and Education				
Revenue -				
Voted	56,76,86,000	49,09,23,545	7,67,62,455	..
Capital -				
Voted	27,00,000	1,01,162	25,98,838	..
56. Crop Husbandry (Horticulture & Vegetable Crops)				
Revenue -				
Voted	20,17,32,000	8,21,89,290	11,95,42,710	..
Capital -				
Voted	46,50,000	3,55,077	42,94,923	..
57. Co-operation				
Revenue -				
Voted	49,61,72,000	42,65,38,204	6,96,33,796	..
..				
Capital -				
Voted	26,98,09,000	20,78,48,416	6,19,60,584	..
58. Other Agricultural Programmes				
Revenue -				
Voted	17,66,85,000	8,65,46,542	9,01,38,458	..
Capital -				
Voted	85,50,000	10,00,667	75,49,333	..
59. Special Programmes for Rural Development				
Revenue -				
Voted	38,55,03,000	9,96,76,680	28,58,26,320	..
60. Rural Employment				
Revenue -				
Voted	409,26,92,000	223,26,68,828	186,00,23,172	..
61. Land Reforms				
Revenue -				
Voted	27,70,61,000	9,56,28,589	18,14,32,411	..
62. Other Rural Development Programmes (Panchayati Raj)				
Revenue -				
Voted	456,13,74,000	411,47,25,784	44,66,48,216	..
Charged	43,000	..	43,000	..
Capital -				
Voted	1,00,000	..	1,00,000	..



**Summary of Appropriation Accounts - Contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			-----	-----
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
63. Other Rural Development Programmes - (Community Development)				
Revenue -				
Voted	94,62,44,000	84,50,63,395	10,11,80,605	..
Capital -				
Voted	54,70,000	35,69,584	19,00,416	..
64. Hill Areas				
Revenue -				
Voted	185,01,17,000	160,54,48,086	24,46,68,914	..
Charged	1,000	..	1,000	..
Capital -				
Voted	4,35,00,000	3,15,50,000	1,19,50,000	..
65. Other Special Area Programmes				
Revenue -				
Voted	80,18,56,000	65,40,14,416	14,78,41,584	..
Capital -				
Voted	33,60,48,000	24,28,47,905	9,32,00,095	..
66. Major and Medium Irrigation				
Revenue -				
Voted	168,14,27,000	174,34,99,651	..	6,20,72,651
Capital -				
Voted	242,82,75,000	158,61,13,622	84,21,61,378	..
Charged	1,42,000	1,41,192	808	..
67. Minor Irrigation and Command Area Development				
Revenue -				
Voted	282,05,44,000	262,05,22,623	20,00,21,377	..
Capital -				
Voted	51,38,35,000	45,47,76,916	5,90,58,084	..
68. Flood Control and Drainage				
Revenue -				
Voted	133,82,83,000	108,45,02,694	25,37,80,306	..
Charged	1,00,000	..	1,00,000	..
Capital -				
Voted	94,80,00,000	74,12,25,680	20,67,74,320	..

**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.
69. Power Revenue -				
Voted	51,98,80,000	51,26,13,585	72,66,415	..
Capital -				
Voted	1876,83,00,001	995,87,75,850	880,95,24,151	..
72. Non-Conventional Sources of Energy Revenue -				
Voted	2,72,16,000	1,86,74,080	85,41,920	..
73. Village and Small Industries (Excluding Public Undertakings) Revenue -				
Voted	118,78,38,000	86,93,14,545	31,85,23,455	..
Capital -				
Voted	32,54,15,000	35,77,55,053	..	3,23,40,053
74. Industries (Closed and Sick Industries) Revenue -				
Voted	2,75,87,000	2,67,11,831	8,75,169	..
Capital -				
Voted	6,55,94,000	3,91,48,481	2,64,45,519	..
Charged	1,74,000	1,73,910	90	..
75. Industries (Excluding Public Undertakings and Closed & Sick Industries) Revenue -				
Voted	129,43,47,000	38,66,61,727	90,76,85,273	..
76. Non-Ferrous Mining and Metallurgical Industries Revenue -				
Voted	3,14,95,000	2,33,63,335	81,31,665	..
77. Ports and Lighthouses Revenue -				
Voted	2,42,41,000	1,72,94,151	69,46,849	..
78. Civil Aviation Revenue -				
Voted	1,26,63,000	31,45,905	95,17,095	..

**Summary of Appropriation Accounts - Contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
79. Roads and Bridges				
Revenue -				
Voted	278,68,05,000	270,72,09,138	7,95,95,862	..
Capital -				
Voted	464,07,00,000	437,50,42,350	26,56,57,650	..
Charged	32,68,000	25,72,008	6,95,992	..
80. Road Transport				
Revenue -				
Voted	154,28,98,000	166,38,38,490	..	12,09,40,490
Capital -				
Voted	87,34,00,000	65,99,39,967	21,34,60,033	..
81. Other Transport Services				
Capital -				
Voted	14,25,00,000	9,22,00,000	5,03,00,000	..
82. Other Scientific Research				
Revenue -				
Voted	8,89,000	9,04,461	..	15,461
83. Secretariat - Economic Services				
Revenue -				
Voted	40,46,00,000	36,09,70,809	4,36,29,191	..
84. Tourism				
Revenue -				
Voted	16,79,00,000	9,82,68,229	6,96,31,771	..
Capital -				
Voted	1,00,00,000	1,00,00,000	..	..
85. Census, Survey and Statistics				
Revenue -				
Voted	14,79,56,000	13,67,68,250	1,11,87,750	..

**Summary of Appropriation Accounts - Contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			-----	-----
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
86. Civil Supplies Revenue - Voted	7,35,87,000	6,17,73,333	1,18,13,667	..
87. Investment in General Financial and Trading Institutions Capital - Voted	12,94,43,000	13,63,27,600	..	68,84,600
88. Other General Economic Services Revenue - Voted	6,89,68,000	6,30,57,615	59,10,385	..
89. Water Supply & Sanitation (Prevention of Air and Water Pollution) Revenue - Voted	25,80,00,000	24,86,78,861	93,21,139	..
90. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) Revenue - Voted	256,47,76,000	242,46,29,898	14,01,46,102	..
Charged	8,44,000	..	8,44,000	..
92. Industries (Public Undertakings) Capital - Voted	88,12,05,000	67,71,79,263	20,40,25,737	..
Charged	32,55,000	32,54,750	250	..
93. Petro-Chemical Fertiliser and Consumer Industries (Excluding Public Undertakings) Capital - Voted	268,60,36,000	,161,52,92,710	107,07,43,290	..
94. Telecommunication and Electronic Industries Capital - Voted	14,50,00,000	12,87,50,000	1,62,50,000	..
95. Consumer Industries (Excluding Public Undertakings and Closed & Sick Industries) Capital - Voted	20,20,00,001	11,95,62,626	8,24,37,375	..
Charged	3,50,000	..	3,50,000	..

**Summary of Appropriation Accounts - Contd.**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			(4)	(5)
(1)	(2)	(3)		
	Rs.	Rs.	Rs.	Rs.
96. Other Industries and Minerals (Excluding Closed and Sick Industries) Capital - Voted	11,91,00,000	6,16,30,754	5,74,69,246	..
97. Industries and Minerals (Excluding Public Undertakings and Closed & Sick Industries) Capital - Voted	1,20,00,000	7,91,570	1,12,08,430	..
98. Public Debt Capital - Charged	3767,56,86,000	8258,55,47,731	..	4490,98,61,731
99. Loans and Advances Capital - Voted	121,00,00,000	97,70,80,301	23,29,19,699	..
Total - Voted -				
Revenue	15976,38,12,000	15602,01,86,210	1011,89,54,408	637,53,28,618
Capital	4007,85,57,002	2601,26,05,815	1412,93,96,765	6,34,45,578
Total : Voted	19984,23,69,002	18203,27,92,025	2424,83,51,173	643,87,74,196
Charged -				
Revenue	4191,83,87,000	4213,47,75,979	60,28,03,166	81,91,92,145
Capital	3768,42,45,000	8259,20,32,897	20,83,798	4490,98,71,695
Total : Charged	7960,26,32,000	12472,68,08,876	60,48,86,964	4572,90,63,840
<b>Grand Total :</b>	<b>27944,50,01,002</b>	<b>30675,96,00,901</b>	<b>2485,32,38,137</b>	<b>5216,78,38,036</b>

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

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

Number and Name of the grant	..	..	Section
16. Interest Payments	..	..	Revenue (Charged)
21. Police	..	..	Revenue (Voted)
25. Public Works	..	..	Revenue (Voted)
28. Pensions and Other Retirement Benefits	..	..	Revenue (Voted)
30. Education, Art and Culture	..	..	Revenue (Voted)
32. Medical & Public Health ( Ex. P.H.)	..	..	Capital (Charged)
34. Family Welfare	..	..	Revenue (Voted)
35. Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)	..	..	Capital (Voted)
42. Social Security and Welfare (Social Welfare)..	..	..	Capital (Voted)
44. Relief on Account of Natural Calamities	..	..	Revenue (Voted)
46. Other Social Services	..	..	Capital (Voted)
52. Forestry and Wild Life	..	..	Capital (Voted)
66. Major and Medium Irrigation	..	..	Revenue (Voted)
73. Village and Small industries (Ex. P.U.)	..	..	Capital (Voted)
80. Road Transport	..	..	Revenue (Voted)
82. Other Scientific Research	..	..	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.34,87,647 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.
12.	2041 – Taxes on Vehicles	1,56,599
21.	2055 – Police	12,78,861 (Originally Rs. 13,14,761 were drawn out of which Rs. 35,900 were recouped)
36.	4216 – C.O. on Housing	2,13,924 (Originally Rs. 3,72,950 were drawn out of which Rs. 1,59,026 were recouped)
66.	2701 – Major & Medium Irrigation	11,23,000
83.	3451 – Secretariat- Economic Services	7,15,263
	<b>Total :</b>	<b>Rs.34,87,647</b>

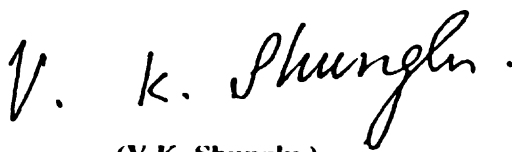
## Summary of Appropriation Accounts -- *Concl'd.*

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 1999-2000 and the Finance Accounts for that year is shown below :

	Revenue		Capital	
	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.
Total expenditure according to the Appropriation Accounts	15602,01,86,210	4213,47,75,979	2601,26,05,815	8259,20,32,897
Deduct - Recoveries shown in Appendix	317,05,62,592	5,369	185,65,39,808	..
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	15284,96,23,618	4213,47,70,610	2415,60,66,007	8259,20,32,897

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 31<sup>st</sup> March,2000.

New Delhi,  
The **5TH OCTOBER 2000**

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



## Grant No. 1 - State Legislature

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2011 State Legislatures -</b>			
<b>Voted -</b>			
Original	13,22,68,000	}	
Supplementary	63,35,000		
Amount surrendered during the year	..	..	Nil
<b>Charged -</b>			
Origin	18,52,000	}	
Supplementary	3,35,000		
Amount surrendered during the year	..	..	Nil

### Notes and Comments -

#### Voted grant-

- (i) In view of overall saving of Rs.1,65.09 lakhs in the grant, supplementary provision of Rs.63.35 lakhs obtained in March, 2000 proved unjustified.
- (ii) No portion of the saving of Rs.1,65.09 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 rupees)	Saving -
<b>2011 - State Legislatures -</b>			
<b>02 - State Legislatures -</b>			
<b>Non-Plan</b>			
<b>101- Legislative Assembly -</b>			
<b>001- Legislative Assembly</b>			
O	6,92.21	}	
S	22.61		
	7,14.82	5,68.34	- 1,46.48

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for meeting larger establishment charges. Reasons for eventual saving have not been intimated (July,2000).

**Grant No. 1- Concl.**

***Charged appropriation -***

(i) In view of saving of *Rs 4.15 lakhs* in the appropriation, supplementary provision of *Rs. 3.35 lakhs* obtained in March, 2000 proved unnecessary.

(ii) Entire saving of *Rs. 4.15 lakhs* in the appropriation remained unsurrendered by the department during the year.

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

Section and Major Head	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2012 - Governor -</b>			
<i>Original</i>	2,69,26,000	} 2,86,43,000	2,27,89,433
<i>Supplementary</i>	17,17,000		
<i>Amount surrendered during the year</i>			..
	..	..	58,50,704

### Notes and Comments -

(i) In view of overall saving of Rs.58.54 lakhs in the appropriation, supplementary provision of Rs. 17.17 lakhs obtained in March, 2000 proved unjustified.

(ii) Out of overall saving of Rs. 58.54 lakhs in the appropriation, an amount of Rs. 58.51 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>2012 - Governor -</b>			
<b>03 - Governor -</b>			
<b>Non-Plan</b>			
<b>090 - Secretariat -</b>			
<i>O</i>	87.57	} 69.40	69.40
<i>S</i>	3.10		
<i>R</i>	- 21.27		
<b>103 - Household establishment -</b>			
<b>Non-Plan</b>			
<b>001 - Governor's (Household)</b>			
<b>Secretariat</b>			
<i>O</i>	1,24.42	} 92.77	..
<i>S</i>	0.13		
<i>R</i>	- 31.78		
<b>002 - Maintenance of Furnishing of</b>			
<b>Official Residences</b>			
<i>O</i>	10.24	} 5.94	..
<i>S</i>	2.02		
<i>R</i>	- 6.32		

**Grant No. 2-Concl'd.**

	Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>105 -</b>	<b>Medical Facilities -</b>				
	Non-Plan				
<b>001 -</b>	Surgeon to the Governor				
	<i>O</i>	14.86			
	<i>S</i>	0.45	5.57	5.71	+ 0.14
	<i>R</i>	- 9.74			

Augmentation of fund by supplementary provision in March, 2000 in the above cases was stated to be required for meeting larger establishment charges. Reduction of fund through surrender was stated to be due to less expenditure. Reasons for final excess in the last case have not been intimated (July, 2000).

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

	Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
<b>2012 -</b>	<b>Governor -</b>				
	Non-Plan				
<b>800 -</b>	Other Expenditure -				
<b>001 -</b>	Other Expenditure -				
	<i>O</i>	4.25			
	<i>R</i>	13.16	17.41	17.41	..

Enhancement of fund by re-appropriation was stated to be required for more establishment charges.

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2013 - Council of Ministers -</b>			
Original	3,29,00,000	3,28,27,153	- 50,72,847
Supplementary	50,00,000		
Amount surrendered during the year	..	..	Nil

**Notes and Comments -**

(i) In view of overall saving of Rs.50.73 lakhs in the grant, supplementary provision of Rs.50.00 lakhs obtained in March, 2000 proved unnecessary.

(ii) No portion of the saving of Rs 50.73 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2013 - Council of Ministers -</b>			
<b>104 - Establishment and Hospitality Expenses -</b>			
<b>Non-Plan</b>			
<b>001 - Establishment of Dignatories</b>			
O	1,00.00	89.86	- 33.14
S	23.00		
<b>800 - Other Expenditure -</b>			
<b>Non-Plan</b>			
<b>001 - Miscellaneous Expenses</b>			
O	75.00	65.13	- 34.87
S	25.00		

Augmentation of fund by supplementary provision in the March, 2000 in the above cases was stated to be required for meeting larger establishment charges. Reasons for final saving in both the cases have not been intimated (July, 2000).

ACC. No - 77297  
WEST BENGAL SECRETARIAT LIBRARY

**Grant No. 3-Concl'd.**

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

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2013 -	<b>Council of Ministers –</b>			
108 -	<b>Tour Expenses -</b>			
	<b>Non-Plan</b>			
001	<b>Tour Expenses</b>	1,00.00	1,19.88	+ 19.88

Reasons for excess have not been intimated (July, 2000).

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## Grant No. 4 - Administration of Justice

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2014 - Administration of Justice -</b>			
<b>Voted -</b>			
Original	95,31,05,000	109,21,18,000	84,78,64,060
Supplementary	13,90,13,000		
			- 24,42,53,940
Amount surrendered during the year			Nil
<b>Charged</b>			
Original	27,89,80,000	30,34,69,000	27,25,49,091
Supplementary	2,44,89,000		
Amount surrendered during the year			- 3,09,19,909
			98,63,984

### Notes and Comments -

#### Voted Grant -

(i) In view of overall saving of Rs.24,42.54 lakhs in the grant, supplementary provision of Rs13,90.13 lakhs obtained in March, 2000 proved unnecessary.

(ii) No portion of the huge saving of Rs. 24,42.54 lakhs in the grant was surrendered by the department during the year.

(iii) The grant also disclosed similar saving to the extent of 20% of the budget provision during the last year.

(iv) Saving occurred mainly as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2014-- Administration of Justice -</b>			
105 Civil and Sessions Courts - Non-Plan			
001 - Civil and Sessions Courts			
O	53,57.35	43,90.78	- 16,60.32
S	6,93.75		
002 - Process and Serving Establishment			
O	2,58.80	1,24.57	- 1,64.38
S	30.15		
004 - City Civil and Sessions Courts			
O	3,08.30	2,61.40	- 81.15
S	34.25		

Augmentation of fund by supplementary provision in March, 2000 in the above cases was stated to be required for meeting larger establishment charges and other benefits. Reasons for final saving in all the cases have not been intimated (July, 2000).

**Grant No. 4-Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
006 - Process-Serving Establishment of Judicial Magistrate's Courts			
O                     91.05			
S                     13.45	1,04.50	..	- 1,04.50
<p>Augmentation of fund by supplementary provision in March, 2000 was stated to be required for meeting larger establishment charges and other benefits. Reasons for non-utilisation of entire provision have not been intimated (July, 2000).</p>			
007 - Upgradation of Standards of Administration recommended by the Seventh Finance Commission			
(i) Civil and Session Courts			
O                     85.15			
S                     7.45	92.60	21.39	- 71.21
107 - Presidency Magistrates' Courts - Non-Plan			
001 - Presidency Magistrates			
O                     2,75.00			
S                     27.13	3,02.13	1,61.81	- 1,40.32
002 - Municipal Magistrates			
O                     1,31.45			
S                     12.80	1,44.25	83.73	- 60.52
108 - Criminal Courts - Non-Plan			
001 - Police Case Hospitals			
O                     3,15.30			
S                     40.85	3,56.15	1,97.91	- 1,58.24
110 - Administrator - General and Official Trustees Non-Plan			
001 - Administrator - General and Official Trustees			
O                     1,67.90			
S                     19.20	1,87.10	1,26.23	- 60.87
114 - Legal Advisers and Counsels - Non-Plan			
002 - Legal Remembrancer			
O                     4,11.60			
S                     98.90	5,10.50	4,38.71	- 71.79



**Grant No. 4-Contd.**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
003 -	Government Pleader and Public Prosecutors etc.				
	O	5,69.70	6,36.61	5,03.68	- 1,32.93
	S	66.91			

Augmentation of fund by supplementary provision in March, 2000 in the above cases was stated to be required for meeting larger establishment charges and other benefits. Reasons for final saving in all the cases have not been intimated (July, 2000).

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

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2014 -	Administration of Justice -				
105	Civil and Sessions Courts - Non-Plan				
005 -	Judicial Magistrates' Courts				
	O	8,00.20	9,09.15	14,13.70	+ 5,04.55
	S	1,08.95			

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for meeting larger establishment charges and other benefits. Reasons for final excess have not been intimated (July, 2000).

**Charged Appropriation -**

(i) In view of overall saving of Rs. 3,09.20 lakhs in the appropriation, supplementary provision of Rs. 2.44.89 lakhs obtained in March, 2000 proved unnecessary.

(ii) Out of total saving of Rs. 3,09.20 lakhs in the appropriation, an amount of Rs. 98.64 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

	Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2014 -	Administration of Justice -				
102-	High Court - Non-Plan				
001 -	Judges				
	O	4,07.70	4,03.39	1,27.79	- 2,75.60
	S	40.68			
	R	- 44.99			
003 -	Appellate Side				
	O	15,85.35	17,36.39	16,86.75	- 49.64
	S	1,64.30			
	R	- 13.26			

**Grant No. 4-Concl.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
113 - Sherifs and Reporters - Non-Plan				
002 - Reporters				
<i>O</i>	8.50	}            9.37	6.02	- 3.35
<i>S</i>	2.96			
<i>R</i>	- 2.09			

Augmentation of fund by supplementary provision in March, 2000 in the above cases was stated to be required for meeting larger establishment charges and other benefits. Reasons for anticipated saving through surrender/reappropriation and the same for ultimate saving in all the cases have not been intimated (July, 2000).

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

Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
<b>2014 - Administration of Justice-</b>				
102 - High Court - Non-Plan				
002 - Original Side -				
<i>O</i>	7,88.25	}            7,86.89	9,04.93	+ 1,18.04
<i>S</i>	36.95			
<i>R</i>	- 38.31			

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for meeting larger establishment charges and other benefits. Reasons for anticipated saving as well as final excess have not been intimated (July, 2000).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2015 - Elections-</b>			
	Rs.		
Original	27,34,00,000	89,45,23,000	78,96,67,240
Supplementary	62,11,23,000		
Amount surrendered during the year		..	3,49,600

### Notes and Comments - Revenue-

(i) In view of overall saving of Rs. 10,48.56 lakhs in the grant, supplementary provision of Rs. 62,11.33 lakhs obtained in March, 2000 proved excessive.

(ii) Out of saving of Rs. 10,48.56 lakhs in the grant, an amount of Rs. 3.50 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2015 - Elections –</b>			
102 - Electoral Officers - Non-Plan			
001 - Electoral Officers	7,99.50	6,84.62	-1,14.88
Reasons for saving have not been intimated (July, 2000).			
105 - Charges for conduct of election to Parliament			
O	6,00.00	47,54.37	- 8,45.63
S	50,00.00		
108 - Issue of Photo Identity Cards to Voters	6,00.00	2.46	- 5,97.54

Augmentation of fund by supplementary provision in March, 2000 in the former case was stated to be required for meeting larger expenditure for conducting mid-term elections to Lok Sabha. Reasons for saving in both the cases have not been intimated (July, 2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2015 - Elections –</b>			
103 - Preparation and Printing of Electoral Rolls - Non-Plan			
001 - (i) Parliamentary Constituencies			

**Grant No.5-Concl..**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
(ii) Assembly Constituencies				
O	6,00.00	18,11.23	21,96.46	+ 3,85.23
S	12,11.23			

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for meeting larger expenditure for conducting mid-term elections to Assembly Constituency. Reasons for eventual excess have not been intimated (July, 2000).

104 -	Charges for conduct of Elections for Lok Sabha and State Legislative Assemblies when held simultaneously	0.50	1,64.96	+ 1,64.46
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Reasons for excess have not been intimated (July, 2000).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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**REVENUE -**

**Major Head : 2020 - Collection of Taxes on Income and Expenditure -**

	Rs.			
Original	6,80,30,000	}	7,31,54,000	6,62,12,616
Supplementary	51,24,000			
Amount surrendered during the year				Nil

**Notes and Comments -**

(i) In view of overall saving of Rs 69.41 lakhs in the grant, supplementary provision of Rs 51.24 lakhs obtained in March, 2000 proved absolutely unnecessary..

(ii) No portion of the saving of Rs 69.41 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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**2020 - Collection of Taxes on Income and Expenditure-**

104- Collection Charges - Agriculture Income –Tax- Non-Plan			
001- Collection Charges on Agriculture Income Tax			
O	2,18.00	}	2,27.70
S	9.70		
			2,00.52
			-27.18
105 - Collection Charges - Non-Plan			
001 - Taxes on Professions, Trades, Callings and Employments			
O	4,62.30	}	5,03.84
S	41.54		
			4,61.60
			-42.24

Augmentation of fund by supplementary provision in March, 2000 in the above cases was stated to be required for meeting larger establishment charges. Reasons for final saving in both the cases have not been intimated (July,2000).

**Grant No. 7 - Land Revenue (All voted).**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2029 - Land Revenue -</b>			
Voted -			
Original	246,06,84,000	} 254,61,08,000	243,31,49,152
Supplementary	8,54,24,000		
Amount surrendered during the year	..	..	- 11,29,58,848
			92,34,054
<b>CAPITAL -</b>			
<b>Major Head : 5475 - Capital Outlay on Other General Economic Services -</b>			
Voted -			
Original	48,00,000	} 48,00,000	43,69,567
Supplementary	..		
Amount surrendered during the year		..	- 4,30,433
			.. Nil

**Notes and Comments -**

**Revenue (Voted) -**

(i) In view of overall saving of Rs.11,29.58 lakhs in the grant, supplementary provision of Rs.8,54.24 lakhs obtained in March, 2000 proved unjustified.

(ii) Out of saving of Rs.11,29.58 lakhs in the grant, an amount of Rs.92.34 lakhs was surrendered by the department during the year.

(iii) Though the overall saving in the grant remained within the limit of 5% of total provision, significant saving/excess of compensating nature were occurred in the following cases.

(iv) Saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2029 - Land Revenue -</b>			
001 - Direction and Administration - Non-Plan			
001 - Land Acquisition Establishment - Excluding Damodar Valley Corporation			
O	19,72.09	} 19,64.64	16,41.25
S	6.97		
R	- 14.42		
			- 3,23.39

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for meeting larger establishment charges. Reasons for reduction of fund by surrender and final saving have not been intimated (July, 2000).

002 - Land Acquisition Establishment -  
Damodar Valley Corporation

	92.84	..	- 92.84
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Reasons for non-utilisation of entire provision have not been intimated (July, 2000).



**Grant No.7-Concl.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
102 - Survey and Settlement Operations - Non-Plan				
003 - Settlement Operation in connection with Estates Acquisition and Land Reforms Schemes				
O	184,31.70	} 192,70.86	198,52.87	+ 5,82.01
S	8,39.16			

Augmentation of fund by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for final excess have not been intimated (July, 2000).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2030 - Stamps and Registration-</b>			
Original	37,65,40,000	} 39,27,48,000	36,07,37,788
Supplementary	1,62,08,000		
Amount surrendered during the year		..	..
			- 3,20,10,212
			Nil

### Notes and Comments -

- (i) In view of overall saving of Rs 3,20.10 lakhs in the grant, supplementary provision of Rs 1,62.08 lakhs obtained in March, 2000 proved unnecessary.
- (ii) No portion of the saving of Rs 3,20.10 lakhs in the grant was surrendered by the department during the year.
- (iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2030 -Stamps and Registration -</b>			
03 - Registration - Non-Plan			
001 - Direction and Administration -			
002 - District Charges			
O	33,11.00	} 34,21.22	29,94.96
S	1,10.22		
			- 4,26.26

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for meeting larger establishment charges. Reasons for eventual saving have not been intimated (July, 2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2030 - Stamps and Registration -</b>			
01 - Stamps -Judicial -			
101 - Cost of Stamps - Non-Plan			
001 - Cost of Stamps supplied to Central Stamps Stores	17.00	38.38	+ 21.38
102 - Expenses on Sale of Stamps	1,00.00	1,23.28	+ 23.28

Reasons for excess in both the above cases have not been intimated (July, 2000).

**Grant No. 8-Concl.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
03 -	Registration -			
001 -	Direction and Administration -			
	Non-Plan			
001 -	Superintendence			
	O	68.80	1,46.46	+ 66.11
	S	11.55		

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for meeting larger establishment charges. Reasons for eventual excess have not been intimated (July, 2000).

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**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.
REVENUE -			
<b>Major Head : 2035 - Collection of Other Taxes on Property and Capital Transactions -</b>			
Original	Rs. 43,25,000	33,91,426	- 11,07,574
Supplementary	1,74,000		
Amount surrendered during the year	..	..	2,02,079

**Notes and Comments -**

- (i) In view of overall saving of Rs. 11.08 lakhs in the grant, supplementary provision of Rs. 1.74 lakhs obtained in March, 2000 proved unnecessary.
- (ii) Out of overall saving of Rs. 11.08 lakhs in the grant, Rs. 2.02 lakhs only were surrendered by the department during the year.
- (iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2035 - Collection of Other Taxes on Property and Capital Transactions -</b>			
101 - Taxes on Immovable Property other than Agriculture Land-Non-Plan			
001 - Administration of the West Bengal Multistoried Buildings Tax Act			
O	42.75	33.91	- 8.56
	1.74		
R	- 2.02		
	42.47		

Augmentation of fund by obtaining supplementary grant in March, 2000 was stated to be required for meeting establishment charges. Reasons for anticipated as well as final saving have not been intimated (July, 2000).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
<b>REVENUE -</b>				
<b>Major Head : 2039 - State Excise-</b>				
Original	Rs. 38,66,00,000	40,89,60,000	30,39,28,007	-10,50,31,993
Supplementary	2,23,60,000			
Amount surrendered during the year	..	..	Nil	

### Notes and Comments -

(i) In view of overall saving of Rs.10,50.32 lakhs in the grant, supplementary provision of Rs.2,23.60 lakhs obtained in March, 2000 proved absolutely unjustified.

(ii) No portion of the huge saving of Rs.10,50.32 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2039 - State Excise -</b>			
<b>001 - Direction and Administration -</b>			
<b>Non-Plan</b>			
001- Superintendence	14,85.96	8,51.69	- 6,34.27
O			
S	42.63		
002 District Charges	24,20.00	21,40.91	-2,79.09
O			
S	1,80.97		

Augmentation of fund by obtaining supplementary provision in March, 2000 was stated to be required for meeting larger establishment charges. Reasons for eventual saving in both the cases have not been intimated (July,2000).

**Grant No. 10 - Concl.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800- Other Expenditure' Non-Plan			
001- Departmental Chemical Examination Laboratory	73.54	46.68	-26.86
003- Provision for Purchase of Motor Vehicles	100.00	..	-100.00

Reasons for saving in the former case and non-utilisation of entire provision in latter one have not been intimated (July,2000).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
<b>REVENUE -</b>				
<b>Major Head : 2040 – Taxes on Sales, Trades, etc. --</b>				
Original	66,58,03,000	} 69,16,25,000	69,11,22,120	- 5,02,880
Supplementary	2,58,22,000			
Amount surrendered during the year	..	..	Nil	

### Notes and Comments -

(i) No portion of the saving of Rs.5.03 lakhs in the grant was surrendered by the department.

(ii) Though the final saving was within the limit of 5% of total provision in the grant abnormal saving/excess of compensating nature was noticed in the following cases.

(iii) Saving :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -	
<b>2040-Taxes on Sales, Trades,etc.--</b>				
001- Direction and Administration-- Non-Plan				
001 - Commercial Taxes Directorate				
O	9,80.62	} 10,14.75	8,85.86	- 1,28.89
S	34.13			
002 - Bureau of Investigation				
O	2,07.30	} 2,16.15	1,68.47	- 47.68
S	8.85			

Augmentation of fund by supplementary provision in March, 2000 in the above cases was stated to be required for meeting larger establishment charges. Reasons for final saving have not been intimated (July, 2000).

001 - State Plan (Annual Plan and Ninth Plan) Computerisation for Sales Tax Complex at Belehata, Calcutta	1,00.00	..	- 1,00.00
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Reasons for non-utilisation of entire provision have not been intimated (July, 2000).

101 - Collection Charges – Non-Plan				
003 - Commercial Taxes Tribunal				
O	1,01.86	} 1,06.60	15.60	- 91.00
S	4.74			

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for meeting larger establishment charges. Reasons for final saving have not been intimated (July, 2000).

**Grant No.11-Concl.**

(v) Excess -

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2040 - Taxes on Sales, Trades etc.-</b>				
101 - Collection Charges - Non-Plan				
001 - General Establishment				
O	52,08.30	54,13.10	58,02.82	+ 3,89.72
S	2,04.80			

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for larger establishment. Reasons for final excess have not been intimated (July, 2000).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2041 - Taxes on Vehicles - -</b>			
Original	8,35,00,000	7,80,21,531	-96,07,469
Supplementary	41,29,000		
Amount surrendered during the year	..	..	Nil

### Notes and Comments -

(i) In view of overall saving of Rs.96.07 lakhs in the grant, supplementary provision of Rs 41.29 lakhs obtained in March, 2000 proved absolutely unnecessary.

(ii) No portion of the saving of Rs.96.07 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 -
2041- Taxes on Vehicles-			
001- Direction and Administration-			
001- Non-Plan			
001- Public Vehicles Department			
O	4,80.22	4,44.70	-54.60
S	19.08		
101- Collection Charges-			
001- Non-Plan			
001- Collection Charges			
O	3,31.28	3,17.87	-26.63
S	13.22		
..	..		

Augmentation of fund by obtaining supplementary provision in March,2000 in the above cases was stated to be required for meeting larger establishment charges. Reasons for eventual saving in both the cases have not been intimated (July,2000).



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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2045 - Other Taxes and Duties on Commodities and Services -</b>			
Original Rs. 7,89,74,000	8,23,23,000	5,54,73,503	- 2,68,49,497
Supplementary Rs. 33,49,000			
Amount surrendered during the year	..	..	Nil

**Notes and Comments -**

(i) In view of overall saving of Rs.2,68.49 lakhs in the grant, supplementary provision of Rs.33.49 lakhs obtained in March, 2000 proved too excessive.

(ii).No portion of the huge saving of Rs.2,68.49 lakhs in the grant(which 33% of the total provision) was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2045- Other Taxes and Duties on Commodities and Services-</b>			
101 - Collection Charges - Entertainment Tax - Non-Plan			
001 - Entertainment Tax			
O 1,26.67	1,29.04	96.83	- 32.21
S 2.37			
103- Collection Charges- Electricity Duty- Non-Plan			
001 - Electric Inspector			
O 1,36.58	1,42.77	1,05.27	- 37.50
S 6.19			
004 - Charges connected with the Administration of the Bengal Electricity Duty Act, 1935			
O 1,15.03	1,19.19	50.18	- 69.01
S 4.16			

Augmentation of fund by supplementary provision in March, 2000 in the above cases was stated to be required for meeting larger establishment charges. Reasons for even uai saving in all the cases have not been intimated (July,2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>State Plan (Annual Plan and Ninth Plan)</b>			
001 - Director of Electricity	25.00	..	- 25.00
Reasons for non-utilisation of entire provision have not been intimated (July, 2000).			
104 - Collection Charges - Taxes on Goods and Passengers- Non-Plan			
002 - Taxes on Entry of Goods in Calcutta Metropolitan Area			
O	3,55.00		
S	18 12		
	3,73.12	2,73.66	- 99.46

Augmentation of fund by supplementary provision in March, 2000 in the above case was stated to be required for meeting larger establishment charges. Reasons for final saving in all the cases have not been intimated (July,2000).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2047 - Other Fiscal Services-</b>			
Original	Rs. 14,80,45,000	}	16,02,45,000
Supplementary	1,22,00,000		
Amount surrendered during the year	..	..	Nil

### Notes and Comments -

(i) In view of saving of Rs. 1,00.23 lakh in the grant, supplementary provision of Rs. 1,22.00 lakhs obtained in March, 2000 proved excessive.

(ii) No portion of the saving of Rs. 1,00.23 lakh was surrendered by the department during the year.

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2047 - Other Fiscal Services -</b>			
<b>103 - Promotion of Small Savings -</b>			
<b>Non-Plan</b>			
001 - Promotion of Small Savings			
O	14,80.45	}	16,02.45
S	1,22.00		
		15,02.22	- 1,00.23

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for meeting larger expenditure on account of payment of cash rewards to agents. Reasons for final saving have not been intimated (July, 2000).

**Appropriation No. 15 – Interest Payment and Servicing of Debt  
(All charged)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE –</b>			
<b>Major Head : 2048 – Appropriation for Reduction or Avoidance of Debt</b>			
<i>Original</i>	Rs. ..		
<i>Supplementary</i>	43,68,00,000		
	} 43,68,00,000	5,00,00,000	- 38,68,00,000
<i>Amount surrendered during the year</i>			38,68,00,000

**Notes and Comments :-**

(i) In view of saving of *Rs. 38,68.00 lakhs* in the appropriation obtaining of *Rs. 43,68.00 lakhs* by supplementary provision in March, 2000 for creation of fund proved unnecessary.

(ii) The entire amount of saving of *Rs. 38,68.00 lakhs* in the appropriation was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>2048 – Appropriation for Reduction or Avoidance of Debt –</b>			
101 - Sinking Funds			
<i>O</i>			
<i>S</i>	43,68.00		
<i>R</i>	- 38,68.00	5,00.00	..
	} 5,00.00		

Creation of a Consolidated Sinking Fund as an Amortisation arrangement by supplementary appropriation in March, 2000 was stated to be required for redemption of outstanding market loans from the financial year 1999-2000. Reduction of fund through surrender was stated to be due to inability of the Government to contribute more than *Rs. 5,00.00 lakhs* to the Sinking Fund.

## Grant No. 16 – Interest Payments

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2049 – Interest Payments -</b>			
<i>Voted -</i>			
Original	Rs. 59,00,000	59,00,000	5,80,163
Supplementary	..		
Amount surrendered during the year	..	..	Nil
<i>Charged -</i>			
Original	4081,62,43,000	4087,03,79,000	4168,95,71,145
Supplementary	5,41,36,000		
Amount surrendered during the year	..	..	+ 81,91,92,145
Amount surrendered during the year	..	..	Nil

### Notes and Comments –

#### Voted grant -

i) No portion of the overall saving of Rs 53.20 lakhs in the grant aggregating more than 90% of the total provision was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving-
<b>2049 – Interest Payment –</b>			
701 Miscellaneous –			
001 – Interest on Compensation Money Payable to Landlords	55.00	4.31	- 50.69

Reasons for saving have not been intimated (July, 2000).

#### Charged Appropriation -

(i) Expenditure exceeded the grant by Rs. 81,91,92,145; the excess requires regularisation.

(ii) In view of the excess of Rs. 81,91.92 lakhs in the appropriation supplementary provision of Rs. 5,41.36 lakhs obtained in March, 2000 proved too inadequate.

(iii) Excess occurred mainly under:-

## Grant No. 16 –.Contd.

Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +	
<b>2049-Interest Payments-</b>					
01 - Interest on Internal Debt-					
200 – Interest on Other Internal Debts -					
002 (i) Cash Credit and Ways and Means Advances from Reserve Bank of India (Ch)					
	O	10,00.00	} 21,00.00	20,69.52	- 30.48
	R	11,00.00			
Anticipated excess was stated to be due to payment of additional interest on Ways and Means Advances during 1999-2000. Reasons for final saving have not been intimated (July, 2000).					
009(ii) Other items -					
Interest on loans from National Co-operative Development Corporation(Ch)					
	O	9,50.00	} 10,01.00	10,00.04	- 0.96
	R	51.00			
Anticipated excess was stated to be due to additional loan floated through N.C. D. C. Reasons for final saving have not been intimated (July, 2000).					
022 Other items--Interest on loans from W.B.I.D.F.C.					
	O	20,00.00	} 70,00.00	66,47.30	- 3,52.70
	R	50,00.00			
Reasons for anticipated excess was stated to be due to payment of interest on additional loans floated through W B I.D.F.C. Reasons for final saving have not been intimated (July, 2000).					
305 - Management of Debt –					
002 - Management of Debt					
	O	2,00.00	} 1,00.00	2,09.68	+ 1,09.68
	R	- 1,00.00			
Reduction of fund by re-appropriation was attributed to lesser payment of interest. Reasons for final excess have not been intimated (July, 2000).					
03 - Interest on Small Savings, Provident Funds etc.-					

**Grant No. 16 --Contd.**

Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
104 – Interest on State Provident Funds				
<i>O</i>	158.00.00	} 271,60.00	384,00.70	+ 112,40.70
<i>S</i>	5,41.36			
<i>R</i>	108,18.64			

Augmentation of fund by supplementary appropriation in March, 2000 and re-appropriation was attributed to additional payment of interest on arrear of State Provident Fund. Reasons for final excess have not been intimated (July, 2000).

004 – Interest on All India Service Provident Fund				
<i>O</i>	2,10.00	} 3,00.00	2,48.01	51.99
<i>R</i>	90.00			

Anticipated excess was attributed to payment of additional interest on All India Service Provident Fund. Reasons for final saving have not been intimated (July, 2000).

103 – Interest on Loans for Centrally Sponsored Schemes –

004 – Interest on Loans for Transmission Schemes - Loans for Inter State Transmission Scheme				
<i>O</i>	2,42.30	} 2,63.54	2,63.53	- 0.01
<i>R</i>	21.24			

Anticipated excess was stated to be due to payment of additional interest for the scheme. Reasons for final saving have not been intimated (July, 2000).

021 – Interest on loans for Village and Small Scale Industries – Loans for supply of improved appliances (Ch)			8.25	+ 8.25
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Reasons for incurring expenditure without budget provision have not been intimated (July, 2000).

037 – Interest on Loans for Minor Irrigation, Soil Conservation and Area Development -Integrated Watershed Management in the Catchment of flood prone rivers in Indo-Gangetic Basin				
<i>O</i>	33.35	} 32.57	61.15	+ 28.58
<i>R</i>	- 0.78			

Reduction of fund by re-appropriation was stated to be due to lesser payment of interest. Reasons for final excess have not been intimated (July, 2000).

## Grant No. 16 –.Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
038 – Interest on Loans for minor Irrigation, Soil Conservation and Area Development – National Watershed Development Project for Rainfed Areas (NWDPRA)			
<i>O</i>	68.91	} 84.41	84.43
<i>R</i>	15.50		
044 – Interest on Loans for transportation - construction of 4 Terminals for Ferry Service across Hooghly River			
<i>O</i>	8.27	} 22.34	22.34
<i>R</i>	14.07		
104 – Interest on Loans for Non-plan Schemes-			
046 – Interest on Loans for Roads and Bridges			
(I) Loans for Construction of Second Bridge over River Hooghly including Kona-Express Way			
<i>O</i>	18,11.47	} 19,35.49	19,35.49
<i>R</i>	1,24.02		

Enhancement of fund by re-appropriation in the above cases was stated to be due to payment of additional interest for the Scheme. Reasons for nominal excess in the first case have not been intimated (July, 2000).

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>2049 – Interest Payments –</b>			
01 - Interest on Internal Debt (Ch)			
101 – Interest on Market Loans			
<i>O</i>	583,07.00	} 584,61.00	578,81.96
<i>R</i>	1,54 00		

Enhancement of fund through re-appropriation was attributed to payment of interest identified separately from 96-97 loans. Final saving was stated to be due to lesser payment of interest.



## Grant No. 16 –.Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>200 – Interest on Other Internal Debts –</b>			
<b>003(i) Cash Credit and Ways and Means Advances- interest on Shortfall and Overdraft</b>			
<i>O</i> 2,00.00	}	1,00.00	97.37
<i>R</i> - 1,00.00			
<b>004(ji) Other items - Interest on loans from L.I.C. of India</b>			
<i>O</i> 14,50.00	}	13.00.00	7,52.80
<i>R</i> - 1,50.00			
<b>005(ii) Other items – Interest on Loans from the General Insurance Corporation of India</b>			
<i>O</i> 6,50.00	}	5,50.00	4,02.70
<i>R</i> - 1,00.00			
Reduction of fund through re-appropriation in the above cases was stated to be due to lesser payment of interest. Reasons for final saving in none of the cases have been intimated (July, 2000).			
<b>016 – Other items-Interest on Loans from National Bank for Agriculture and Rural Development</b>			
<i>O</i> 1,35.00	}	1,55.00	..
<i>R</i> 20.00			
Anticipated excess was stated to be due to additional loan floated through N A.B.A.R.D. Reasons for non-utilisation of the entire fund have not been intimated (July, 2000).			
<b>020(ii) Other items - Interest on Loans from Rural Infrastructure Development fund</b>			
	25,00.00	20,98.72	- 4,01.28
Reasons for saving have not been intimated (July, 2000),			
<b>021 – Other items – Interest on Loans from HUDCO</b>			
<i>O</i> 13,00.00	}	12,50.00	11,68.00
<i>R</i> - 50.00			
Anticipated saving was stated to be due to lesser payment of interest. Reasons for final saving have not been intimated (July, 2000).			

## Grant No. 16 –.Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>305 –Management of Debt-</b>			
001 – Expenditure connected with the issue of new loan	60.00	..	- 60.00
03 – Interest on Small Savings, provident Fund etc.-			
104 – Interest on State Provident funds -			
005 – Interest on Contributory Provident Fund	40.00	13.20	- 26.80
Reasons for non-utilisation of the entire fund in the first case and final saving in the second case have not been intimated (July, 2000).			
04 – Interest on Loans and Advances from Central Govt. -			
101 – Interest on Loans for State/Union Territory Plan Schemes (Ch)			
001 – Interest on Block Loans – Loans for SP/ACA for I.D.A./I.B.R.D. assisted SC/Spl Advance Asstt. Irrigation Project/Spl. Loan Acc. Dev. H. Areas/Adv. Pl.Asstt. for Flood Relief			
O	670,18.82	} 629,71.24	638,89.32
R	- 40,47.58		
			+ 9,18.08
Anticipated saving was stated to be due to lesser payment of interest. Reasons for eventual excess have not been intimated (July, 2000).			
004 – Interest on Other Loans 1984-89 State Plan Loans, consolidated in terms of recommendations of the Ninth Finance Commission 15 years Consolidated loan	19,13.68	9,95.60	- 9,18.08
Reasons for saving have not been intimated (July, 2000).			
103 – Interest on Loans for Centrally Sponsored Schemes-			
001 – Interest on Loans for Integrated Development of Small and Medium Towns			
O	1,55.91	} 1,38.01	1,38.01
R	- 17.90		
			..

## Grant No. 16 –.Contd.

Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
020 – Interest on loans for Village and Small cale Industries (xiv) Implementation of a Handloom Project in the District of Dakshin Dinajpur				
	O                    15.84	}                    6.33	1.12	- 5.21
	R                    - 9.51			
029 – Interest on loans for Roads of Inter State importance (I) Loans for State roads for economic or inter State importance				
	O                    36.26	}                    32.99	24.74	- 8.25
	R                    - 3.27			
035 – Interest on Loans for Minor Irrigation Soil Conservation and Area –Development - Soil Conservation Works in the river catchment area of the Kangsabati, Teesta, Ganga etc.				
	O                    69.38	}                    59.47	31.04	- 28.43
	R                    - 9.91			
104 – Interest on Loans for Non-plan Schemes-				
003 – Interest on Loans for Share of Small Savings Collections				
	O                    2145,60.76	}                    2127,22.02	2127,22.02	
	R                    - 18,38.74			
004 – Interest on Loans for Modernisation of Police Force				
	O                    89.69	}                    82.11	82.11	
	R                    -7.58			
005 – Interest on Loans for House Building Advances to All India Services Officers				
	O                    24.75	}                    16.95	16.96	+ 0.01
	R                    - 7.80			

Anticipated saving in the above cases was stated to be due to lesser payment of interest. Reasons for final saving/excess in any of the cases have not been intimated (July, 2000).

## Grant No. 16 –.Concltd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
013 – Interest on Loans for Public Health Sanitation and Water Supply –Neora Khola Water Supply Scheme	99.37	73.70	- 25.67
60 – Interest on Other Obligation -			
101 – Interest on Deposits -			
002 – Interest on Provident Fund Deposits - Employees of Universities / Non-Govt. Arts, Sc., Com. Teachers Trg. Colleges/Non-Govt. Grants-in-aid/Sponsored sector School/Primary School /Municipalities, Corporation, Panchayat Bodies			
<i>O</i> 310.00.00	} 200.00.00	194.66.04	- 5,33.96
<i>R</i> - 110.00.00			
004 – Interest on Deposits of Co-operatives			
<i>O</i> 30.00	} 20.00	..	- 20.00
<i>R</i> - 10.00			
<p>Anticipated saving in the above cases was stated to be due to lesser payment of interest. Reasons for final saving in first two cases and non-utilisation of the entire fund in the third case have not been intimated (July, 2000).</p>			
003 – Interest on 5% Urban Land Ceiling	20.00	0.05	- 19.95
005 – Interest on Other items			
<i>O</i> 2,50.00	} 3,00.00	1,79.20	- 1,20.80
<i>R</i> 50.00			

Anticipated excess in the last case was stated to be due to additional payment of interest for the scheme. Reasons for final saving in the above cases have not been intimated (July, 2000).

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

Section and Major Head	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2051 – Public Service Commission-</b>			
<i>Original</i>	5,24,79,000	5,90,61,000	5,33,91,472
<i>Supplementary</i>	65,82,000		
Amount surrendered during the year	...	...	25,99,882

### Notes and Comments -

(i) In view of overall saving of Rs.56.70 lakhs in the appropriation, supplementary provision of Rs.65.82 lakhs obtained in March, 2000 proved excessive.

(ii) Out of saving of Rs.56.70 lakhs in the appropriation Rs. 26.00 lakhs were surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>2051 - Public Service Commission –</b>			
<b>102 - State Public Service Commission- Non-Plan</b>			
<b>001 Establishment of Public Service Commission</b>			
<i>O</i>	5,24.49	5,64.61	5,33.91
<i>S</i>	65.82		
<i>R</i>	-25.70		
			-30.70

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for meeting larger establishment charges.

Reasons for reduction of fund by surrender as well as final saving have not been intimated (July, 2000).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2052 – Secretariat General Services -</b>			
Original	65,10,00,000	}	}
Supplementary	4,39,55,000		
	69,49,55,000	61,95,21,352	- 7,54,33,648
Amount surrendered during the year	..	..	3,59,57,684

### Notes and Comments -

(i) In view of overall saving of Rs.7,54.34 lakhs in the grant, supplementary provision of Rs.4,39.55 lakhs obtained in March, 2000 absolutely unnecessary.

(ii) Out of saving of Rs.7,54.34 lakhs in the grant, an amount of Rs.3,59.58 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2052 – Secretariat-General Services—</b>			
090 - Secretariat-General Services - Non-Plan			
007 - Finance department (including Department of Excise)			
O	24,20.00	}	}
S	1,09.75		
	25,29.75	19,79.10	- 5,50.65
013 - Public Works Department			
O	2,54.50	}	}
S	12.25		
	2,66.75	2,19.21	- 47.54
015 - Department of Food and Supplies			
O	4,56.20	}	}
S	33.46		
	4,89.66	4,46.47	- 43.19
091 - Attached Offices – Non-Plan			
006 - Central Despatch Section			
O	1,91.55	}	}
S	6.90		
	1,98.45	1,30.13	- 68.32

Augmentation of fund by supplementary provision in March, 2000 in the above cases was stated to be required for larger establishment charges. Reasons for final saving in none of the case have been intimated (July, 2000).

**Grant No. 18-Concl.**

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2052 -	Secretariat-General Services -			
090 -	Secretariat -			
	Non-Plan			
001 -	Home Department (excluding			
	Transport and Passport Branches)			
	O	13,32.10		
	S	77.59		
	R	-1,63.61		
		12,46.08	15,44.20	+ 2,98.12

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for larger establishment. Reasons for anticipated saving as well as final excess have not been intimated (July, 2000).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2053 - District Administration -</b>			
Original	5,79,710,000		
Supplementary	2,84,26,000		
		60,81,36,000	56,52,82,243
			- 4,28,53,757
Amount surrendered during the year	..	..	2,07,91,500

### Notes and Comments -

(i) In view of overall saving of Rs.4,28.54 lakhs in the grant, supplementary provision of Rs.2,84.26 lakhs obtained in March, 2000 proved absolutely unnecessary.

(ii) Against the available saving of Rs. 4,28.54 lakhs in the grant, a sum of Rs. 2,07.92 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Savings -
<b>2053- District Administration-</b>			
<b>093- District Establishment-</b>			
<b>001- Non-Plan</b>			
General Establishment			
O      40,94.54			
S      1,99.13	41,34.33	39,16.16	-2,18.17
R      -1,59.34			

Augmentation of fund by supplementary provision in March,2000 was stated to be required for meeting larger establishment charges. Reasons for anticipated as well as final saving have not been intimated (July,2000).



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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2054 - Treasury and Accounts Administration -</b>			
Original	Rs. 46,39,99,000	}	56,05,89,000
Supplementary	9,65,90,000		
Amount surrendered during the year	..	..	17,79,975

### Notes and Comments -

(i) In view of overall saving of Rs. 8,96.89 lakhs in the grant, supplementary provision of Rs 9,65.90 lakhs obtained in March ,2000 by the department proved excessive.

(ii) Against the saving of Rs. 8,96.89 lakhs in the grant, a negligible amount of Rs.17.80 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2054 - Treasury and Accounts Administration -</b>			
096- Pay and Accounts Offices- Non-Plan			
001- Calcutta Pay and Accounts Office			
O            6,00.66	}	}	}
S            28.00			
	6,28.66	4,58.23	-1,70.43
097 - Treasury Establishment - Non-Plan			
001- Other Treasuries			
O            35,14.28	}	}	}
S            1,87.50			
	37,01.78	31,52.18	-5,49.60

Augmentation of fund by supplementary provision in March, 2000 in the above cases, was stated to be required for meeting larger establishment charges. Reasons for saving in both the cases have not been intimated (July, 2000).

**Grant No. 20-Concl.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800-	Other Expenditure- Non-Plan			
004-	Directorate of Pension, Provident Fund and Group Insurance			
	O            1,08.80	1,15.62	69.95	-45.67
	S            6.82			

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for meeting larger establishment charges. Reasons for final saving have not been intimated (July, 2000).

## Grant No. 21 - Police

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2055 - Police -</b>			
<b>Voted -</b>			
Rs.			
Original	864,36,75,000	}	
Supplementary	..		
	864,36,75,000	1043,73,67,652	+ 179,36,92,652
Amount surrendered during the year	..	..	Nil
<b>Charged -</b>			
Original	..	}	
Supplementary	36,000		
	36,000	35,900	- 100
Amount surrendered during the year	..	..	Nil

### Notes and Comments -

Voted –

(i) Expenditure exceeded the grant by Rs. 179,36,92,652; the excess requires regularisation.

(ii) In view of huge excess of Rs. 179,36.93 lakhs (which is about 21% of the budget provision) in the grant, the department did not arrange for any additional provision through supplementary grant during the year. This indicates lack of financial control by the department.

(iii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2055 - Police –</b>			
001 - Direction and Administration - Non-Plan			
001 - State Headquarters Police	13,06.00	18,49.32	+ 5,43.32
002 - District Police	12,87.80	55,24.98	+ 42,37.18
<b>003 - Education and Training - Non-Plan</b>			
002 - District Police	2,94.25	4,74.59	+ 1,80.34
<b>101 - Criminal Investigation and Vigilance - Non-Plan</b>			
004 - State Crime Research Bureau	53.00	1,19.87	+ 66.87

**Grant No.21-Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
104 - Special Police - Non-Plan			
001 - Eastern Frontier Rifles (West Bengal Battalion)	20,15.80	23,32.77	+ 3,16.97
108 - State Headquarters Police - Non-Plan			
001 - Calcutta Police	172,63.00	211,16.69	+ 38,53.69
004 - Cattle Ponds	9.00	1,04.86	+ 95.86
Reasons for excess in the above cases have not been intimated (July, 2000).			
109 - District Police - Non-Plan			
001 - West Bengal Police	456,00.00	548,56.32	+ 92,56.32
002 - Extra Police Force appointed in connection with Emergency	3,39.10	11,46.62	+ 8,07.52
111 - Railway Police - Non-Plan			
001 - Railway Police	29,35.00	31,42.66	+ 2,07.66
113 - Welfare of Police - Non-Plan			
001 - Hospitality for State Headquarters Police	2,51.00	3,91.09	+ 1,40.09
004 - Supply of Foods Stuff to Police Force at concessional rates (i) State Headquarters Police	15,00.00	16,85.61	+ 1,85.61
Reasons for excess in the above cases have not been intimated (July,2000).			
800 - Other Expenditure – Non-Plan			
001 - Establishment Charges Payable to Other Governments	10.00	60.04	+ 50.04
002 - Additional Police appointed for the performance of Agency Function	9,19.00	9,83.91	+ 64.91
004 - Additional Police for enforcement Branch	11,69.65	12,29.72	+ 60.07
006 - Anti Hijacking Measures	6,87.65	8,29.64	+ 1,41.99
Reasons for excess in the above cases have not been intimated (July, 2000).			

**Grant No. 21-Contd.**

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

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2055 - Police -</b>				
003 -	Education and Training - Non-Plan			
001 -	State Headquarters Police	2,79.00	1,28.25	- 1,50.75
101 -	Criminal Investigation and Vigilance - Non-Plan			
001 -	Criminal Investigation Department (Excluding Forensic Science Laboratory)	15,46.85	11,71.25	- 3,75.60
003 -	State Police Computer Centre	1,02.25	..	- 1,02.25
108 -	State Headquarters police - Non-Plan			
002 -	Public Vehicles Department (Service Depot)	3,72.70	2,54.64	- 1,18.06
007 -	Extra police Force etc. appointed in connection with Emergency	2,00.80	1,07.07	- 93.73
001 -	State Plan (Annual Plan and Ninth Plan) Calcutta Police	45.40	..	- 45.40
	Reasons for saving/non-utilisation of entire provision in the above cases have not been intimated (July, 2000).			
112 -	Harbour Police - Non-Plan			
001 -	Port Police	6,92.00	5,64.70	- 1,27.30
005 -	Supply of Foods stuff to Police Force at Concessional Rates (i) District Police	46,08.00	41,31.85	- 4,76.15
115 -	Modernisation of Police Force - Non-Plan			
001 -	Scheme for Modernisation of Police Force	4,55.00	2,56.38	- 1,98.62
800 -	Other Expenditure - Non-Plan			
005 -	Cost of Police Force etc. employed for cordoning work	10,88.65	8,59.86	- 2,28.79
	State Plan (Annual Plan and Ninth Plan)			
002 -	Improvement in Traffic Management	1,00.00	17.91	- 82.09
010 -	Upgradation of Police for Morgues	50.00	..	- 50.00

Reasons for saving/non-utilisation of entire provision in the above cases have not been intimated (July, 2000).

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

***Charged Appropriation -***

Fund created by obtaining supplementary appropriation in March, 2000 was stated to be required for making payment of decretal dues. The provision was almost fully utilised except Rs. 100.00. The unutilised amount remained unsurrendered during the year.

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## Grant No. 22 - Jails

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2056 - Jails –</b>			
<b>Voted -</b>			
Original	Rs. 58,93,60,000	}	
Supplementary	1,60,000		
Amount surrendered during the year	..	..	5,60,000
<b>Charged -</b>			
Original	..	}	
Supplementary	50,000		
Amount surrender during the year	..	..	Nil

### Notes and Comments –

Voted grant -

(i) In view of overall saving of Rs.8,59.81 lakhs in the grant, supplementary provision of Rs.1.60 lakhs obtained in March, 2000 proved unnecessary.

(ii) Out of overall saving of Rs. 8,59.81 lakhs in the grant, a negligible amount of Rs. 5.60 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2056 - Jails —</b>			
101 - Jails - Non-Plan			
001 - Presidency Jail	7,95.32	6,29.85	- 1,65.47
002 - Central Jails	20,39.40	16,59.82	- 3,79.58
003 - District Jails	16,05.78	15,25.53	- 80.25
102 - Jail Manufactures - Non-Plan			
001 - Clerical and Mechanical Establishment	97.88	43.72	- 54.16

Reasons for saving in the above cases have not been intimated (July, 2000).

**Grant No. 22-Concl'd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 - Other Expenditure - State Plan (Annual Plan and Ninth Plan)			
008 - Miscellaneous Development Works	47.00	..	- 47.00
Central Sector (New Schemes)			
001 - Modernisation of Prison administration	1,20.00	..	- 1,20.00
Reasons for non-utilisation of entire provision in both the above cases have not been intimated (July, 2000).			

(iv) 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			
001 - Superintendence	83.00	1,24.38	+ 41.38
101 - Jails - Non-Plan			
004 - Subsidiary Jail	7,63.37	8,45.63	+ 82.26

Reasons for excess in the above cases have not been intimated (July, 2000).

**Charged Appropriation -**

- (i) Fund created by supplementary provision in March, 2000 was stated to be required for recoupment of advance from the Contingency Fund. The entire fund remained unutilised and unsurrendered by the department during the year.



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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2058 - Stationery and Printing -</b>			
Original	Rs. 17,25,70,000		
Supplementary	45,23,000		
Amount surrendered during the year		..	..
			31,62,200

### Notes and Comments —

- (i) In view of overall saving of Rs.2,91.84 lakhs in the grant, supplementary provision of Rs. 45.23 lakhs obtained in March,2000 proved unnecessary.
- (ii) Out of overall saving of Rs.2,91.84 lakhs in the grant, the department surrendered a negligible amount of Rs.31.62 lakhs during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2058 - Stationery and Printing -</b>			
<b>101 - Purchase and Supply of Stationery Stores -</b>			
Non - Plan			
<b>002.- Purchase of Stationery and Stores</b>			
O	2,00.00		
S	- 7.26		
		1,92.74	36.22
			- 1.56.52
Reasons for reduction of fund by surrender and final saving of huge amount have not been intimated (July, 2000).			
<b>103 - Government Presses -</b>			
Non - Plan			
<b>001 - West Bengal Government Press</b>			
Alipore			
O	8,66.30		
S	39.96		
		9,06.26	8,43.53
			- 62.73
<b>005 - Setting up of a New Press for printing works of the</b>			
Legislature, High Court etc. at Kadapara			
O	2,05.30		
S	5.27		
		2,10.57	1,80.60
			- 29.97

Augmentation of fund by supplementary provision in the above cases was stated to be required for larger establishment charges. Reasons for final saving in both the cases have not been intimated (July, 2000).



## Grant No. 25 - Public Works

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Heads : 2059 - Public Works,</b>			
<b>2205 - Art and Culture,</b>			
<b>2216 - Housing,</b>			
<b>2853 - Non-Ferrous Mining and Metallurgical Industries -</b>			
<b>Voted -</b>			
Original	277,79,57,000	277,79,57,000	301,65,39,493
Supplementary	..		
Amount surrendered during the year			1,50,000
<b>Charged -</b>			
Original	3,16,15,000	3,27,46,000	2,54,71,972
Supplementary	11,31,000		
Amount surrendered during the year			NIL
<b>CAPITAL -</b>			
<b>Major Heads : 4059 - Capital Outlay on Public Works,</b>			
<b>4202 - Capital Outlay on Education, Sports, Art and Culture,</b>			
<b>4210 - Capital Outlay on Medical and Public Health, 4211 - Capital Outlay on Family Welfare,</b>			
<b>4216 - Capital Outlay on Housing,</b>			
<b>4220 - Capital Outlay on Information and Publicity,</b>			
<b>4250 - Capital Outlay on Other Social Services,</b>			
<b>4403 - Capital Outlay on Animal Husbandry,</b>			
<b>4408 - Capital Outlay on Food, Storage and Warehousing,</b>			
<b>4425 - Capital Outlay on Co-operation,</b>			
<b>4851 - Capital Outlay on Village and Small Industries -</b>			
<b>Voted -</b>			
Original	255,82,15,000	255,82,15,000	227,61,22,913
Supplementary	..		
Amount surrendered during the year			92,74,127
<b>Charged -</b>			
Original	8,00,000	11,60,000	1,24,316
Supplementary	3,60,000		
Amount surrendered during the year			Nil

### Notes and Comments -

Revenue ( Voted grant )-

(i) Expenditure exceeded the grant by Rs. 23,85,82,493; the excess requires regularisation.

(ii) Against overall excess of Rs. 23,85.82 lakhs in the grant, surrender of an amount of Rs. 1.50 lakhs during the year is not justified.

(iii) Though the final saving was within the limit of 5% of the total provision in the grant abnormal excess / saving of compensating nature exceeding Rs. One Crore was noticed in the following cases:

## Grant No. 25 – Contd.

(iv) Excess :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2059 - Public Works –</b>			
01 - Office Buildings -			
799 - Suspense –			
Non-Plan			
002 - Public Works Directorate	91,00.00	134,51.19	+ 43,51.19
80 - General -			
001 - Direction and Administration -	-		
Non-Plan			
002 - Direction-Public Works Directorate	15,57.30	18,56.86	+ 2,99.56
004 - Execution	33,50.42	39,44.25	+ 5,93.83

Reasons for excess in the above cases have not been intimated (July, 2000).

(v) Saving :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2059 - Public Works –</b>			
01 - Office Buildings -			
053 - Maintenance and Repairs -			
Non-Plan			
003 - Maintenance of other Government's non-residential Buildings (P. W. D.)	52,50.00	43,54.61	- 8,95.39
<b>State Plan ( Eighth Plan and Committed)</b>			
001. - Maintenance of Government's non-residential Buildings	7,00.00	42.06	- 6,57.94
799 - Suspense -			
Non-Plan			
001 - Construction Board	10,30.00	4,73.60	- 5,56.40
80 - General -			
001 Direction and Administration-			

**Grant No. 25 – Contd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
	Non-Plan			
005	Architecture	, 2,96.10	1,69.37	- 1,26.73
052	Machinery and-Equipment - Non-Plan			
004 -	Public Works Directorate -			
(b)	Repairs	6,00.00	4,30.17	- 1,69.83

No reason for saving in the above cases has been intimated (July, 2000).

**Suspense :** -The expenditure under revenue (voted) grant included Rs.1,39,24.79 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 transactions 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 )					
<b>2059 - Public Works –</b>					
01 –Office Buildings -					
799 - Suspense -					
001 Construction Board -					
65 - Cash Settlement Suspense Accounts	+1,89.24	4.90	23.47	-18.57	+ 1,70.67
75 - Purchases	- 29,19.92	1.87	1.87	..	-29,19.92
89 - Stock	+10,18.03	2,61.67	2,87.91	-26.24	+9,91.79
90 - Misc. Works Advance <sup>1</sup>	+25,44.26	2,05.16	2,65.03	-59.87	+24,84.39
<b>Total :</b>	<b>+8,31.61</b>	<b>4,73.60</b>	<b>5,78.28</b>	<b>-1,04.68</b>	<b>+7,26.93</b>

## Grant No. 25 – Contd.

Major Head and Detailed Units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
( In lakhs of rupees )					
<b>002 -Public Works Directorate -</b>					
65 - Cash Settlement Suspense Accounts	+ 35,18.49	47,21.92	-55,26.96	-102,48.88	-67,30.39
75 - Purchases	- 253,78.82	-67.59	3,43.53	+4,11.12	-249,67.70
89 - Stock	+ 24,33.12	72,52.98	-73,65.70	-146,18.68	-121,85.56
90 - Misc. Works Advance	+40,93.34	15,43.88	-12,63.70	-28,07.58	+12,85.76
<b>Total :</b>	<b>-153,33.87</b>	<b>134,51.19</b>	<b>-138,12.83</b>	<b>-272,64.02</b>	<b>-425,97.89</b>

### **Revenue ( Charged Appropriation ) -**

(i) In view of overall saving of Rs 72.74 lakhs in the appropriation, supplementary provision of Rs. 11.31 lakhs obtained in March, 2000 proved unjustified.

(ii) No portion of the saving of Rs.72.74 lakhs in the appropriation was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total appropriation	Actual expenditure ( In lakhs of rupees )	Saving -
<b>2059 -Public Works -</b>			
01 -Office Buildings – 053-Maintenance and Repairs- Non-Plan			
003 Maintenance of Other Government Non- residential Buildings (P.W.D.)	2,50.00	2,35.68	- 14.32
Reasons for saving have not been intimated ( July, 2000).			
80- General- 001- Direction and Administration- Non-Plan			
004- Execution			
O	45.25	} 48.45	.. -48.45
S	3.20		

Enhancement of fund by supplementary provision in March, 2000 was required for payment of decretal dues. Reasons for non-utilisation of entire provision have not been intimated (July, 2000).

## Grant No. 25 – Contd.

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

Head	Total appropriation	Actual expenditure ( In lakhs of rupees )	Excess +
<b>2059 -Public Works –</b>			
01 - Office Buildings –			
101 - Construction –General Pool Accommodation - Non-Plan			
002 - Governor ( <i>Charged</i> )			
O	5.50	} 17.28	+ 10.88
S	0.90		
	6.40		

Augmentation of fund by supplementary provision in March, 2000 was required for payment of decretal dues. Reasons for final excess have not been intimated (July, 2000).

Capital (Voted grant) -

(i) Out of overall saving of Rs28,20.92 lakhs in the grant, only a negligible amount of Rs.92.74 lakhs was surrendered by the department during the year.

(ii) Though the final saving was within the limit of 5% of the total provision in the grant abnormal saving / excess of compensating nature exceeding one Crore was noticed in the following cases.

(iii) Saving :-

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
<b>4059 -Capital Outlay on Public Works –</b>			
01 - Office Buildings -			
101 - Construction -General Pool Accommodation - State Plan ( Annual Plan and Ninth Plan )			
005- Land Revenue- (c) Others	6,50.00	2,75.44	- 3,74.56
007 - Sales Tax	2,70.00	73.44	-1,96.56
013 - Police – (C) Upgradation of Standards of Administration as recommended by the Tenth Finance Commission	6,65.00	36.33	- 6,28.67
015 - Jails – (a) Upgradation of Standards of Administration as recommended by the Tenth Finance Commission	5,43.00	1,03.71	- 4,39.29

**Grant No. 25 – Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees.)	Saving -
021 - Public Works Directorate	34,02.00	29,41.77	-4,60.23
026 - Other (Parliamentary Affairs Department)	1,70.00	65.00	- 1,05.00
Centrally Sponsored(New Schemes)			
002 - Administration of Justice- (b) Construction of court Buildings at different Places in West Bengal	2,50.00	1,01.56	-1,48.44
Reasons for saving in the above schemes have not been intimated (July, 2000).			
003 - Land Revenue – (a) Modernisation of Survey Works, Construction of Record Rooms at Village level Office	2,50.00	..	-2,50.00
Reasons for non-utilisation of entire provision have not been intimated (July, 2000).			
<b>4202 – Capital Outlay on Education, Sports, Art and Culture (Buildings) –</b>			
02- Technical Education- State Plan (Annual Plan and Ninth Plan)			
105- Engineering/Technical Colleges and Institutes-			
009 - Development and Modernisation of Polytechnic Education in Assistance from World Bank (Tech.)	9,87.00	8,43.67	- 1,43.33
Reasons for saving have not been intimated (July, 2000).			
010 - Establishment of New Engineering College at Kalyani (Higher)	1,10.00	..	- 1,10.00
No reason for non-utilisation of entire fund has been intimated (July, 2000).			
<b>4210 – Capital Outlay on Medical and Public Health (Excluding Public Health) (Buildings) –</b>			
01 – Urban Health Services -			
110 – Hospitals and Dispensaries - State Plan (Annual Plan and Ninth Plan)			



**Grant No. 25 – Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving
001 - State Health System Development Project – II - (Externally Aided Projects)	80,00.00	66,67.62	-13,32.38
800 - Other Expenditure - State Plan (Annual Plan and Ninth Plan)			
021 - Mental Hospitals	1,20.00	..	- 1,20.00
03.- Medical Education, Training and Research-			
105- Allopathy-			
State Plan (Annual Plan and Ninth Plan)			
004 - Post - Graduate Medical Education	3,00.00	25.99	-2,74.01
009 - Setting up of a Post-Graduate Medical College at Kalyani (A.C.A.)*	9,20.00	..	- 9,20.00

Reasons for saving / non-utilisation of fund in the above cases have not been intimated (July,2000).

**4216 – Capital Outlay on  
Housing (Buildings) -**

01 – Government Residential Buildings -

106 – General Pool Accommodation-

State Plan (Annual Plan and Ninth Plan)

023 - Infrastructural facilities for Judiciary -

Construction of Quarters for Judicial  
Officers including High Court Judges

3,00.00

1,69.41

- 1,30.59

Centrally Sponsored (New Schemes)

001- Administration of Justice-  
Infrastructural facilities for Construction  
of Judicial Quarters

3,00.00

1,54.11

-1,45.89

107 – Police Housing –

State Plan (Annual Plan and Ninth Plan)

002 - Police Housing under the Programme for  
Upgradation of Standard of Administration  
recommended by the Tenth Finance Commission -  
Construction of New Residential Buildings

26,00.00

22,74.16..

- 3,25.84

Reasons for saving in the above cases have not been intimated (July,2000).

## Grant No. 25 – Contd.

(iv) Excess :-

Head	Total grant	Actual expenditure ( In lakhs of rupees.)	Excess +
<b>4059 – Capital Outlay on Public Works.–</b>			
01 - Office Buildings –			
101- Construction - General Pool Accommodation-			
State Plan (Annual Plan and Ninth Plan)			
006 - State Excise	20.00	16,13.48	+ 15,93.48
011 - Police –			
(a) State Head Quarters Police	4,02.00	5,83.13	+ 1,81.13
017 - Jails –			
(c) Others	60.00	3,20.01	+ 2,60.01
022 - Construction Board Directorate	4,43.50	6,05.94	+ 1,62.44
023 - Other Administrative Services	1,65.00	5,61.93	+ 3,96.93
201 - Acquisition of Land-			
State Plan (Annual Plan and Ninth Plan)			
002 - Police	1,00.00	7,56.60	+ 6,56.60
Reasons for excess in the above cases have not been intimated (July, 2000).			
<b>4202 –Capital Outlay on Education, Sports, Art and Culture (Buildings ) –</b>			
01 - Office Buildings –			
203 - University and other Higher Education-			
State Plan (Annual Plan and Ninth Plan)			
004 - Development of Other Government Colleges (Higher)	70.00	4,48.33	+ 3,78.33
02 - Technical Education –			
105 - Engineering/Technical Colleges and Institutes –			
State Plan (Annual Plan and Ninth Plan)			
001 Development of Engineering Colleges (Higher)	60.00	4,54.75	+3,94.75

## Grant No. 25 – Concl.

Head	Total grant	Actual expenditure ( In lakhs of rupees.)	Excess +
<b>4210 – Capital outlay on Medical and Public Health (Excluding Public Health)(Buildings ) –</b>			
01 - Urban Health Services –			
800 - Other Expenditure –			
State Plan (Annual Plan and Ninth Plan)			
006 - District Sub-divisional and Other Urban Hospitals	40.00	4,18.07	+ 3,78.07
02 - Rural Health Services –			
800 - Other Expenditure –			
State Plan (Annual Plan and Ninth Plan)			
001 - Primary Health Care Service (BMS)	15.00	2,17.49	+ 2,02.49
03 - Medical Education, Training and Research -			
105 - Allopathy -			
State Plan (Annual Plan and Ninth Plan)			
003 - Under Graduate Medical Education	4,40.00	8,69.31	+ 4,29.31

Reasons for excess in the above schemes have not been intimated (July, 2000).

**Capital ( Charged Appropriation )-**

(i) In view of overall saving of Rs 10.36 lakhs in the appropriation, supplementary Provision of Rs 3.60 lakhs obtained in March, 2000 proved unnecessary.

(ii) No portion of the saving of Rs.10.36 lakhs in the appropriation was surrendered by the department during the year.

**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, 2000 was Rs 64.78 lakhs. An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts for 1999-2000.

## Grant No. 26 - Other Administrative Services (Fire Protection and Control)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2070 - Other Administrative Services(Fire Protection and Control) -</b>			
<b>Voted-</b>			
	Rs.		
Original	68,51,08,000	} 75,52,19,000	62,77,82,389 - 12,74,36,611
Supplementary	7,01,11,000		
Amount surrendered during the year		..	.. Nil
 <i>Charged -</i>			
<i>Original</i>	..	} 1,67,03,000	18,05,488 - 1,48,97,512
<i>Supplementary</i>	1,67,03,000		
<i>Amount surrender during the year</i>		..	.. Nil

**Notes and Comments -**

(i) In view of overall saving of Rs.12,74.37 lakhs in the grant, supplementary provision of Rs.7,01.11 lakhs obtained in March, 2000 proved unnecessary.

(ii) No portion of the saving of Rs.12,74.37 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 -
<b>2070 – Other Administrative Services (Fire Protection and Control)-</b>			
108 - Fire Protection and Control - Non-Plan			
001 - Direction and Administration			
O	34,55.63	} 37,60.64	35,22.04 - 2,38.60
S	3,05.01		

**Grant No. 26-Contd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
002.	Protection and Control	70.00	..	- 70.00
005	Other Expenditure - Scheme for Purchase of Fire Fighting Equipment for Development of Fire Services	4,50.00	..	-4,50.00

Augmentation of fund by supplementary provision in the first case was stated to be required for development of Fire Services under upgradation programme and for meeting larger establishment cost. Reasons for saving in the first case and non-utilisation of entire provisions in other two cases have not been intimated (July, 2000).

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

001 –	Upgradation of Standards of Administration for development of Fire Services as rendered by the Tenth Finance Commission			
	O	3,00.00	} 87.82	- 3,69.18
	S	1,57.00		
		4,57.00		
002 –	Scheme for setting up of a Training Centre and upgradation of the Fire Services	1,50.00	11.06	- 1,38.94

Enhancement of fund by supplementary provision in March, 2000 in the first case was stated to be required for development and for meeting larger establishment cost. Reasons for saving in both the above cases have not been intimated (July, 2000).

**Charged Appropriation -**

(i) In view of overall saving of Rs. 1,48.98 lakhs in the appropriation, creation of fund for Rs. 1,67.03 lakhs by supplementary provision in March, 2000 proved excessive.

(ii) No portion of the huge saving of Rs. 1,48.98 lakhs in the appropriation was surrendered by the department during the year.

**Grant No.26-Concl.**

(iii) Saving occurred mainly as under :-

	Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2070 -	Other Administrative Services (Fire Protection and Control) -			
106 -	Civil Defence -			
	Non-Plan			
011 -	Fire Fighting			
	O	..		
	S	56.73	..	- 56.73
		}		
108 -	Fire Protection and Control -			
	Non-Plan			
001 -	Direction and Administration			
	O	..		
	S	1,09.65	17.40	- 92.25
		}		

Creation of fund by supplementary appropriation in March, 2000 was stated to be required for payment of decretal dues. Reasons for non-utilisation of entire appropriation in the first case and saving in the last one have not been intimated (July, 2000).

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

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2070 - Other Administrative Services (Excluding Fire Protection and Control) –</b>			
<b>Voted -</b>	Rs.		
Original	174,74,35,000	}	
Supplementary	..		
	174,74,35,000	162,99,79,186	- 11,74,55,814
Amount surrendered during the year	..	..	6,55,58,399
<b>Charged -</b>			
Original	..	}	
Supplementary	14,000		
	14,000	..	- 14,000
Amount surrendered during the year	..	..	Nil

### Notes and Comments -

(i) Out of overall saving of Rs.11,74.56 lakhs in the grant an amount of Rs. 6,55.58 lakhs only was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving --
<b>2070-Other Administrative Services (Excluding Fire Protection and Control)</b>			
104- Vigilance- Non-Plan			
003 - Revenue Intelligence Directorate	12,89.00	10,61.55	- 2,27.45
105 - Special Commissions of Enquiry- Non-Plan			
021 - The West Bengal Human Rights Commission	1,70.00	1,10.00	- 60.00
106 - Civil Defence - Non-Plan			
003 - Air Raid Precaution- Medical Relief	1,27.55	50.63	- 76.92
006 - Establishment of West Bengal Civil Emergency Force	5,60.88	3,67.37	- 1,93.51

**Grant No. 27-Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
107 - Home Guards - Non-Plan			
003 - Border Wing, Home Guard Battalion	6,95.85	4,12.98	- 2,82.87

Reasons for saving in all the above cases have not been intimated (July, 2000).

112 - Rent Control - Non-Plan			
001 - Headquarters and District Establishment			
O	2,38.20	}	
R	- 76.81		
		1,61.39	1,87.47
			+ 26.08

Reasons for reduction of fund by surrender/re-appropriation and final excess have not been intimated (July, 2000).

114 - Purchase and Maintenance of Transport - Non-Plan			
001 - Motor Vehicles	12,66.15	10,41.53	- 2,24.62
002 - Maintenance of Government Aircraft	1,43.00	12.08	- 1,30.92
004 - Purchase of Helicopters	20,00.00	..	- 20,00.00

Reasons for saving in the 1<sup>st</sup> two cases and non-utilisation of entire provision in the last one have not been intimated (July, 2000).

800 - Other Expenditure - Non-Plan			
003 - National Volunteer Force- Halisahar Training Centre			
O	1,62.85	}	
R	- 50.45		
		1,12.40	96.35
			- 16.05
009- National Volunteer Force- District Battalions- 1st Biswakarma Battalion			
O	7,26.55	}	
R	- 1,57.48		
		5,69.07	5,21.08
			- 47.99

Reduction of fund by surrender/re-appropriation in both the cases was stated to be due to vacancy of posts. Reasons for final saving in none of the cases have been intimated (July, 2000).



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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
011 - National Volunteer Force- District Battalions-3 <sup>rd</sup> Biswakarma Battalion				
O	1,50.55		..	..
R	- 1,50.55		..	..

The reasons for anticipated savings was stated to be due to non-filling up of posts in view of the pending case in the Supreme Court.

013 - National Volunteer Force- Supply of Food Stuff to National Volunteers Force Personnel at concessional rates		50.00	..	- 50.00
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Reasons of non-utilisation of entire provision have not been intimated (July, 2000).

016 - Other items-Introduction of Photo Identity cards in the Border Districts of West Bengal		85.25	17.64	- 67.61
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Reasons for saving have not been intimated (July, 2000).

(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) -			
107 - Home Guards - Non-Plan			
002 - District Home Guard raised in connection with Emergency	53,19.97	80,37.18	+ 27,17.21

Reasons for excess have not been intimated (July, 2000).

**Charged Appropriation -**

The entire fund of Rs. 0.14 lakh created by supplementary provision in March, 2000 remained unutilised and unsurrendered by the department during the year.

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

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2071 - Pensions and Other Retirement Benefits -</b>			
<i>Voted -</i>			
	Rs.		
Original	1,001,29,20,000	} 1,199,98,85,000	1,582,29,04,329 + 382,30,19,329
Supplementary	198,69,65,000		
Amount surrendered during the year		..	.. Nil
<i>Charged -</i>			
Original	1,15,000	} 1,15,000	- .. - 1,15,000
Supplementary	..		
Amount surrendered during the year		..	.. Nil

### Notes and Comments -

#### Voted -

- (i) Expenditure exceeded the grant by Rs. 382,30,19,329; the excess requires regularisation.
- (ii) In view of the excess of Rs. 382,30.19 lakhs in the grant, supplementary provision of Rs. 198,69.65 lakhs obtained in March, 2000 proved too inadequate.
- (iii) Substantial excess in the grant as a whole, and excess/saving in individual sub-heads marked (\*) occurred during the previous two years also.
- (iv) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2071 - Pensions and Other Retirement Benefits --</b>			
<b>01 - Civil --</b>			
<b>101 - Superannuation and Retirement Allowances --</b>			
<b>Non-Plan</b>			
<b>005 - Other Pensions*</b>			
O	608,49.40	} 787,54.97	909,33.82 + 121,78.85
S	179,05.57		

## Grant No. 28 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>102 –Commuted Value of Pensions -</b>			
<b>Non-Plan</b>			
<b>001 - Fund Required for Payment of Commuted Value of Pensions</b>			
O	40,00.00	}	
S	2,00.00		
	42,00.00	77,44.65	+ 35,44.65
<b>105 - Family Pensions* -</b>			
<b>Non-Plan</b>			
<b>001 - Requirement of Fund for Payment of Family Pensions *</b>			
O	100,00.00	}	
S	5,00.00		
	105,00.00	164,76.72	+ 59,76.72
<b>109 - Pensions to Employees of State-Aided Educational Institutions -</b>			
<b>Non-Plan</b>			
<b>001 - Pensions to Employees of Primary Schools and Secondary Schools, Other Educational Institutions/ Organisations, Colleges Pensions Commuted Value of Pensions to Employees of State-Aided Educational Institutions and Ad-hoc Relief *</b>			
O	150,00.00	}	
S	7,50.00		
	157,50.00	352,46.34	+ 194,96.34

Additional provision by supplementary demand 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 none of the cases have been intimated (July, 2000).

## Grant No. 28 – Contd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2071 - Pensions and Other Retirement Benefits –</b>			
<b>01-Civil-</b>			
<b>101-Superannuation and Retirement Allowances-</b>			
Non-Plan			
<b>002 -Pensionary Charges of the Oriental Gas Company Undertakings*</b>			
O	1,50.00	}	}
S	7.56		
	1,57.56	1.83	-1,55.73
<b>104 –Gratuities-</b>			
Non-Plan			
<b>002 - Compassionate Gratuities</b>			
O	70,00.00	}	}
S	3,50.00		
	73,50.00	57,98.72	- 15,51.28
<b>004 - Death Gratuities*</b>			
O	20,00.00	}	}
S	1,00.00		
	21,00.00	18,30.33	- 2,69.67
<b>106 - Pensionary Charges in respect of Court Judges*</b>			
Non-Plan			
<b>001 - Provision for Pensionary Charges in respect of Court Judges*</b>			
O	4,20.50	}	}
S	21.03		
	4,41.53	1,01.88	- 3,39.65

**Grant No. 28 - Concl.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
110 - Pension to Employees of Local Bodies -				
Non-Plan				
001 Provision for Payment of Pension to Employees of Local Bodies *				
O	6,00.00	} 6,30.00	34.96	- 5,95.04
S	30.00			
111 - Pension to Legislators				
Non-Plan				
001 - Fund for Payment of Pension to Legislators *				
O	90.00	} 94.50	51.07	- 43.43
S	4.50			

Augmentation of fund by supplementary provision in March, 2000 in the above cases was stated to be required for meeting expenditure on account of pensions and other retirement benefits. Reasons for final saving in none of the cases have been intimated (July, 2000).

*Charged --*

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

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2075 - Miscellaneous General Services -</b>			
Original	14,31,65,000	16,76,60,000	15,69,78,891
Supplementary	2,44,95,000		
Amount surrendered during the year	..	..	7,50,661

### Notes and Comments -

(i) In view of overall saving of Rs.1,06.81 lakhs in the grant, supplementary provision of Rs.2,44.95 lakhs obtained in March,2000 proved excessive.

(ii) Out of saving of Rs.1,06.81 lakhs in the grant, the department surrendered Rs.7.51 lakhs only during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2075 - Miscellaneous General Services -</b>			
103 - State Lotteries - Non-Plan			
001 - State Lotteries			
O	13,94.30	16,24.65	14,90.48
S	2,30.35		

Enhancement of fund by supplementary provision was stated to be required for payment of prize money in State Lotteries and for financial benefits to defence personnel affected by Kargil conflict. Reasons for final saving have not been intimated (July, 2000).

**Grant No29-Concl.**

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2075 - Miscellaneous General Services -</b>			
800 - Other Expenditure - Non-Plan			
002 - Grants to clubs of Government employees for promotion of recreational activities	7.50	21.20	+ 13.70

Reasons for excess have not been intimated (July, 2000).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2202 - General Education, 2203 - Technical Education and 2205 -Art and Culture-</b>			
Original	Rs. 4914,37,04,000	} 4914,37,04,000	4933,81,27,186
Supplementary	..		
Amount surrendered during the year	..	..	Nil

### CAPITAL -

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

### Notes and Comments -

#### Revenue -

(i) Expenditure exceeded the grant by Rs. 19,44,23,186 ; the excess requires regularisation.

(ii) In a large number of sub-heads marked (\*) in the grant substantial excess / saving 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 adoption of budget formulation on realistic basis in future.

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

(iv) Excess :-

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess +
<b>2202 - General Education -</b>			
01 - Elementary Education -			
053 - Maintenance of Buildings -			
State Plan ( Annual Plan and Ninth Plan )			
002 - Improvement of Buildings of Existing Primary Schools	9,00.00	25,60.05	+ 16,60.05



**Grant No. 30 –Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess +
101 - Government Primary Schools - Non-Plan			
001 - Government Primary Schools *	1,73.45	4.20.98	+ 2,47.53
102 - Assistance to Non-Government Primary Schools- Non-Plan			
001 - Schools for Boys and Girls	1027,22.40	1184,14.79	+ 156,92.39
, Reasons for final saving in the above cases have not been intimated (July, 2000).			
110 - Examinations - State Plan (Annual Plan and Ninth Plan)			
001 - Evaluation of the Students of the Primary Schools		1,70.00	+ 1,70.00
Reasons for incurring expenditure without budget provision have not been intimated (July, 2000).			
789 - Special Component Plan for Scheduled Castes – States Plan (Annual Plan and Ninth Plan)			
001 - Improvement of Buildings of Existing Primary Schools (BMS)	5,50.00	8,84.78	+ 3,34.78
800 - Other Expenditure – Non-Plan			
001 - State Institute of Education for Improvement of Elementary Education *	74.70	25,62.68	+ 24,87.98
003 - District Primary Schools Council / Board *	13,67.25	21,39.88	+ 7,72.63

**Grant No. 30 –Contd.**

	Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess +
	<b>State Plan (Annual Plan and Ninth Plan)</b>			
020 -	District Primary Education Project for the Development of Primary Education	3,50.00	5,37.32	+ 1,87.32
	<b>Central Sector (New Schemes)</b>			
002 -	Area Incentive for Educationally Backward Minorities	5.00	5,03.81	+ 4,98.81
02 -	Secondary Education -			
105 -	Teachers' Training -			
	Non-Plan			
003 -	Improvement of Teachers' Training Facilities *	7,02.00	12,90.55	+ 5,88.55
110 -	Assistance to Non-Government Secondary Schools -	.		
	Non-Plan			
001 -	Secondary Schools for Boys and Girls *	1205,82.00	1940,35.01	+ 734,53.01
002 -	School for Boys and Girls (Anglo-Indian)	35,50.00	37,72.19	+2,22.19
008 -	Assistance to Non-Government Madrasah	15,00.00	153,01.89	+ 138,01.89
789 -	Special Component Plan for Scheduled Castes -			
	Non-Plan			
001 -	Expansion of Teaching and Educational Facilities for Children of Age Group 14 – 16	30.00	2,37.50	+ 2,07.50
	<b>State Plan (Annual Plan and Ninth Plan)</b>			
008 -	Improvement of Building of Secondary Schools (BMS)	2,20.00	3,23.19	+ 1,03.19

Reasons for final excess in the above cases have not been intimated (July, 2000).



**Grant No. 30 –Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess +
800 - Other Expenditure - State Plan (Eighth Plan and Committed)			
001 - Development of Institutions for Education of Handicapped	60.00	2,04.06	+ 1,44.06
80 - General -			
800 - Other Expenditure - Non-Plan			
001 - Strengthening of School Education Service	- 3,21.10	5,38.36	+ 2,17.26
026 - Directorate of Library Services	31,11.60	67,13.56	+ 36,01.96
2203 - Technical Education -			
102 - Assistance to Universities for Technical Education - Non-Plan			
001 - B.E. College, Howrah (a deemed University)*	9,40.00	10,95.37	+ 1,55.37
105 - Polytechnics - Non-Plan			
001 - Polytechnics	21,74.20	26,28.83	+ 4,54.63

Reasons for final excess in the above cases have not been intimated (July, 2000).

(v) Saving –

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
2202 – General Education -			
01 - Elementary Education			
053 - Maintenance of Buildings - Non-Plan			
001 - Maintenance and Repairs of Primary School Buildings *	2,80.00	27.37	- 2,52.63

Reasons for saving in the above case have not been intimated ( July, 2000).

**Grant No. 30 –Contd.**

	Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
	<b>State Plan (Annual Plan and Ninth Plan)</b>			
001 -	<b>Free and Compulsory Primary Education (Universal) - Improvement of Buildings of Existing Primary Schools (BMS)</b>	6,00.00	..	- 6,00.00
	<b>State Plan (Eighth Plan and Committed)</b>			
001 -	<b>Free and Compulsory Primary Education (Universal)- Improvement of Buildings of Existing Primary Schools</b>	3,00.00	..	- 3,00.00
	Reasons for non-utilisation of entire provision in above two cases have not been intimated (July, 2000).			
105 -	<b>Non-Formal Education -</b>			
	<b>Non-Plan</b>			
001 -	<b>Non-formal Education for Children at the Primary Stage (Mass Education - BMS) *</b>	1,87.80	17.02	- 1,70.78
107 -	<b>Teachers' Training -</b>			
	<b>Non-Plan</b>			
001 -	<b>Primary Teachers' Training Institute (Government, Government Sponsored and Non-Government Aided) *</b>	6,77.90	4,33.55	- 2,44.35
108 -	<b>Text Books -</b>			
	<b>Non-Plan</b>			
001 -	<b>Provision of Free Books etc. for Children of Primary Schools</b>	12,15.00	8,68.51	- 3,46.49
	Reasons for saving in above three cases have not been intimated (July, 2000).			
	<b>State Plan (Annual Plan and Ninth Plan)</b>			
002 -	<b>Establishment of Text Books Corporation</b>	2,25.00	..	- 2,25.00
789 -	<b>Special Component Plan for Scheduled Castes-</b>			
	<b>State Plan (Annual Plan and Ninth Plan)</b>			
005 -	<b>Provision for Incentive to the Development of Elementary Education (BMS) *</b>	3,75.00	81.19	- 2,93.81

**Grant No. 30 –Contd.**

	Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
006 -	Free and Compulsory Primary Education (Universal –BMS)- Establishment of Primary School Teachers and Non-Teaching Staff *	2,25.00	..	- 2,25.00
007 -	Mid-day Meals for Children (BMS) *	3,00.00	..	- 3,00.00
009 -	Assistance for Upgradation of Education as recommended by the 10 <sup>th</sup> Finance Commission*	5,14.00	..	- 5,14.00
	State Plan (Eighth Plan and Committed)			
004-	Free and Compulsory Primary Education (Universal)- Establishment of Primary Teachers and Non-Teachers Cost	1,12.35	..	- 1,12.35
800 -	Other Expenditure - Non-Plan			
010 -	Free and Compulsory Primary Education (Universal)- Establishment of Primary Teachers and Non-Teachers Cost *	1,66.90	..	- 1,66.90
	Reasons for non-utilisation of entire provision in the above six cases and saving in one case have not been intimated (July, 2000).			
	State Plan (Annual Plan and Ninth Plan)			
001 -	Free and Compulsory Primary Education (Universal –BMS)- Establishment of Primary School Teacher *	5,11.00	2,55.42	- 2,55.58
019 -	Assistance for Upgradation of Education as recommended by the 10 <sup>th</sup> Finance Commission - Normal	12,30.00	5.50	- 12,24.50
	Reasons for saving in the above two cases have not been intimated (July, 2000).			
021 -	Lump Provision for Grants to Zilla Parishad / Urban Local	9.00.00	..	- 9,00.00
	State Plan (Eighth Plan and Committed)			
001 -	Free and Compulsory Primary Education (Universal) – Establishment of Primary School Teacher	2,94.00	..	- 2,94.00
	Reasons for non-utilisation of entire provision in the above two cases have not been intimated (July, 2000).			

**Grant No. 30 –Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
02 - Secondary Education -			
109 - Government Secondary Schools - Non-Plan			
004 - Government Secondary Schools	31,66.20	22,45.66	- 9,20.54
110 - Assistance to Non-Government Secondary Schools - Non-Plan			
004 - Teaching and Educational Facilities for Children of Age Group 11-14 *	130,00.00	13,19.40	- 116,80.60
009 - Expansion of Teaching and Educational Facilities for Children of Age Group 14-16 State Plan (Annual Plan and Ninth Plan)	2,80.00	6.96	- 2,73.04
009 - Expansion of Teaching and Educational Facilities for Children of Age Group 14-16 State Plan (Eighth Plan and Committed)	2,20.00	2.21	- 2,17.79
007 - Assistance to Non-Government Higher Secondary Institutions	2,95.00	0.29	- 2,94.71
009 - Expansion of Teaching and Educational Facilities for Children of Age Group 14-16	2,50.00	10.74	-2,39.26
Reasons for final saving in the above cases have not been intimated (July, 2000).			
789 - Special Component Plan for Scheduled Castes - State Plan(Annual Plan and Ninth Plan)			
003 - Assistance from Non-Government Higher Secondary Institution Teacher and Non- Teacher cost	1,48.00	..	- 1,48.00
004 - Expansion of Teaching and Educational Facilities for Children of Age Group 14-16	2,20.00	13.67	- 2,06.33

**Grant No. 30 –Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
800 - Other Expenditure - Non-Plan			
001 - Maintenance and Repairs of Non-Government Secondary Schools	2,80.00	7.29	- 2,72.71
006 - Expansion of Teaching and Educational Facilities for Children of age Group 11-14 State Plan(Annual Plan and Ninth Plan)	3,92.70	40.05	- 3,52.65
008 - Expansion of Teaching and Educational Facilities for Children of Age Group 14-16	1,20.00	0.10	- 1,19.90
010 - Improvement of Buildings of Secondary Schools State Plan (Eighth Plan and Committed)	6,10.00	3,78.89	- 2,31.11
007 - Development of West Bengal Council of Higher Secondary Education	2,17.00	1,10.00	- 1,07.00
Reasons for non-utilisation of entire provision in the first case and saving in the other cases have not been intimated (July, 2000).			
008 - Expansion of Teaching and Educational Facilities for Children of Age Group 14-16 - Teacher and Non-Teacher Cost	1,82.00	..	- 1,82.00
015 - Improvement and development of Madrasah Education	1,89.00	..	- 1,89.00
021 - Assistance to Non-Government Higher Secondary Institutions	2,10.00	..	- 2,10.00
Reasons for non-utilisation of entire provision in the above cases have not been intimated (July, 2000).			
03 - University and Higher Education -			
001 - Direction and Administration - Non-Plan			
001 - Directorate of Education	6,00.00	4,60.27	- 1,39.73
102 - Assistance to Universities - Non-Plan			
006 - Rabindra Bharati University	8,70.00	7,57.71	- 1,12.29



**Grant No. 30 –Contd.**

	Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
103 -	Government Colleges and Institutions - Non-Plan			
009 -	Government Colleges and Institutions *	55,19.00	35,36.68	- 19.82.32
011 -	Haldia Government College	1,56.60	7.19	- 1,49.41
104 -	Assistance to Non-Government Colleges - Non-Plan			
007 -	Salary Deficit Schemes for Non- Government Colleges *	21,00.00	8,68.74	- 12,31.26
	State plan (Annual Plan and Ninth Plan)			
002 -	Development of Non-Government Colleges	1,50.00	22.29	- 1,27.71
800 -	Other Expenditure - Non-Plan			
005 -	Lump provision required for Implementation of Mehrotra Committee Recommendation *	4,30.00	6.04	- 4,23.96
	State Plan (Annual Plan and Ninth Plan)			
008 -	Lump provision for Grants to Zilla Parishad / Urban Local Bodies	10,00.00	31.04	- 9,68.96
04 -	Adult Education -			
200 -	Other Adult Programmes - Non-Plan			
004 -	Literacy Programme	3,37.30	1,77.50	- 1,59.80
800 -	Other Expenditure - State Plan (Annual Plan and Ninth Plan)			
001 -	Literacy Programme (BMS) *	3,31.00	1,10.83	- 2,20.17

**Grant No. 30 –Contd.**

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
05 - Language Development -			
800 - Other Expenditure -			
State Plan (Annual Plan and Ninth Plan)			
001 - Development of Institutions for Education of Handicapped	2,25.00	81.24	- 1,43.76
Reasons for saving in the above cases have not been intimated (July, 2000).			
80 - General -			
800 - Other Expenditure -			
901 - Lump provision for Transfer of Arrear of Pay to the G.P. Fund			
O	1500,00.00	} 1499,00.00	556,80.94
R	- 1,00.00		
			- 942,19.06
Reasons for anticipated as well as final saving in the above case have not been intimated (July, 2000).			
<b>2203-Technical Education -</b>			
102 - Assistance to Universities for Technical Education -			
State Plan (Annual Plan and Ninth Plan)			
01 - B.E. College, Howrah (a deemed University) - 1,47.08		2,10.00	62.92
105 - Polytechnics -			
State Plan (Annual Plan and Ninth Plan)			
004 - World Bank Assistance for Strengthening of Technical Education	31,29.00	28,27.62	- 3,01.38
800 - Other Expenditure -			
Centrally Sponsored (New Schemes)			
001 - Computer Literature and Studies in Schools	1,20.00	. .	- 1,20.00

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

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving -
<b>2205-Art and Culture -</b>			
105 - Public Libraries – Non-Plan			
001 - Public Libraries	3,00.00	1,32.41	- 1,67.59

Reasons for non-utilisation of entire fund in the third case and saving in the other cases have not been intimated (July, 2000).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
<b>REVENUE -</b>				
<b>Major Head : 2204 - Sports and Youth Services -</b>				
Original	46,34,82,000	55,75,36,000	47,23,76,676	
Supplementary	9,40,54,000			-8,51,59,324
Amount surrendered during the year		..	..	Nil

### Notes and Comments -

(i) In view of the overall saving of Rs.8,51.59 lakhs in the grant, supplementary grant of Rs.9,40.54 lakhs obtained in March, 2000 proved excessive.

(ii) No portion of the huge of saving of Rs 8,51.59 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2204 - Sports and Youth Services -</b>			
102 - Youth Welfare Programme for Students - Non-Plan			
001 - National Cadet Crops			
O	12,22.50	12,64.96	10,06.46
S	42.46		
016 - Youth Centre Schemes			
O	2,72.00	2,85.40	1,99.02
S	13.40		
Augmentation of fund by supplementary provision in March, 2000 in the above cases was stated to be required for meeting larger establishment cost. of National Cadet Crops. Reasons for final saving have not been intimated (July, 2000).			
008 - State Plan(Annual Plan and Ninth Plan) Setting up of Youth Hostels outside and inside the state	1,20.00	7.23	- 1,12.77
104 - Sports and Games - State Plan(Annual Plan and Ninth Plan)			
007 - Stadium Complex at Bidhan Nagar	90.00	42.33	- 47.67

Reasons for saving in above two cases have not been intimated (July, 2000).

**Grant No. 31 –Concl.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 - Other Expenditure - State Plan (Annual Plan and Ninth Plan)			
003 - Provision for clearing of Bank dues to Salt Lake Stadium			
O			
S	8,23.26	6,00.42	- 2,22.84

Creation of fund by supplementary provision in March, 2000 was stated to be required for clearance of Bank dues for the Salt Lake Stadium. Reasons for final saving have not been intimated (July, 2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2204 - Sports and Youth Services –			
001 - Direction and Administration - Non-Plan			
001 - Directorate of Youth Services			
O	9,39.80		
S	38.08	11,20.54	+ 1,42.66

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for meeting larger establishment cost of. Reasons for final excess have not been intimated (July, 2000).

101 - Physical Education – Non-Plan			
002 - Youth Welfare Works under Physical Directorate (School Education)	85.50	1,27.90	+ 42.40
104 - Sports and Games - Non-Plan			
002 - Improvement and Development of Sports and Games	44.00	1,04.73	+ 60.73
006 - Yuba Bharati Krirangon	64.70	1,10.91	+ 46.21

Reasons for excess in the above cases have not been intimated (July, 2000).

ACC. No. - 77297  
WEST BENGAL SECRETARIAT LIBRARY

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

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2210 - Medical and Public Health (Excluding Public Health) -</b>			
<i>Voted -</i>			
Original	Rs. 928,90,71,000	} 949,15,48,000	924,94,80,450
Supplementary	20,24,77,000		
Amount surrendered during the year	...	...	Nil
<i>Charged -</i>			
Original	...	} 9,99,000	9,27,803
Supplementary	9,99,000		
Amount surrendered during the year	...	...	Nil
<b>CAPITAL-</b>			
<b>Major Head : 4210-Capital Outlay on Medical and Public Health (Excluding Public Health) -</b>			
O	5,00,000	} 5,00,000	..
S	..		
Amount surrendered during the year	..	..	Nil
<i>Charged -</i>			
Original	..	} 50,000	59,964
Supplementary	50,000		
Amount surrendered during the year	..	..	Nil

**Notes and Comments -**

**Revenue(Voted) -**

- (i) In view of overall saving of Rs. 24,20.68 lakhs in the grant, supplementary provision of Rs. 20,24.77 lakhs obtained in March, 2000 proved unnecessary.
- (ii) No portion of the total saving of Rs. 24,20.68 lakhs in the grant, was surrendered by the department during the year.
- (iii) Though the final saving was within the permissible limit of 5% of total provision, significant excess / saving of compensating nature exceeding rupees one crore was noticed in the following cases :-

**Grant No. 32 –Contd.**

(iv) Saving -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2210 -Medical and Public Health (Excluding Public Health) -</b>			
<b>01- Urban Health Services -</b>			
<b>102-Employees' State Insurance Scheme -</b>			
<b>State Plan (Annual Plan and Ninth Plan)</b>			
001 –Improvement of E.S.I. (MB) Scheme	2,40.00	56.40	- 1,83.60
002 - Hospital Cost for the insured workers and their families	4,00.00	54.00	- 3,46.00
<b>State Plan (Eighth Plan and Committed)</b>			
002 - Hospital Cost for the insured workers and their families	4,17.70	97.27	- 3,20.43
Reasons for saving in the above cases have not been intimated (July, 2000).			
<b>104 –Medical Store Depots -</b>			
<b>Non-Plan</b>			
001 –Medical Stores Depots			
O	30,18.00	} 30,98.00	29,58.03
R.	80.00		
Reasons for anticipated excess as well as final saving have not been intimated (July, 2000).			
<b>110 –Hospital and Dispensaries -</b>			
<b>Non-Plan</b>			
<b>003 –N.R.S. Medical College and Hospital, Calcutta</b>			
O	25,01.50	} 24,64.60	23,98.96
R	- 36.90		

**Grant No. 32 –Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>005 –Calcutta National Medical College and Hospital</b>				
O	20,42.50	} 17,60.80	18,87.28	+ 1,26.48
R	- 2,81.70			
Reasons for reduction of fund through re-appropriation and final saving / excess in the above cases have not been intimated (July, 2000).				
<b>010 –Mental Hospitals</b>				
O	8,49.40	} 6,99.40	6,17.53	- 81.87
R	- 1,50.00			
<b>014 –District and Sub-Divisional Hospitals - Burdwan Medical College and Hospital</b>				
O	16,27.70	} 15,27.70	14,94.67	- 33.03
R	- 1,00.00			
<b>017 –Aid to Mental Hospitals</b>				
		5,00.00	17.94	- 4,82.06

Reasons for reduction of fund through re-appropriation in the first and second cases and final saving in all the cases have not been intimated (July, 2000).

State Plan (Annual Plan and Ninth Plan)

<b>017 –State Health System Development Project II (Externally Aided)</b>	70,00.00	41,02.07	-28,97.93
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Reasons for saving have not been intimated (July, 2000).

03 - Rural Health Services –

110 –Hospitals and Dispensaries -

Non-Plan

002 –Muffasil Hospitals and  
Dispensaries-

(1) North Bengal Medical Collage	11,49.20	33.39	-11,15.81
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789 –Special Component Plan for  
Scheduled Castes-

State Plan (Annual Plan and Ninth Plan).

003 –Basic Minimum Service in Scheduled Caste Areas (BMS).	8,35.00	6,95.51	-1,39.49
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## Grant No. 32 –Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 –Other expenditure- Non-Plan			
004 –Improvement of Primary Health Centre	5,00.00	38.00	-4,62.00
005 –Basic Minimum Service	500.00	3,70.00	-1,30.00
State Plan (Eighth Plan and Committed)			
002 –Establishment of Health Centres in S. C. Areas under M. N. P.	1,44.54		-1,44.54
Reasons for saving in the four cases and non-utilisation of the entire fund in the last case have not been intimated (July, 2000).			
04 –Rural Health Services - Other System of Medicines			
103 –Unani-			
State Plan (Annual Plan and Ninth Plan)			
002 –Development of treatment facilities in Homœopathic System of Medicine in S. C. Areas-	1,50.00	..	-1,50.00
Reasons for non-utilisation of the entire fund have not been intimated (July, 2000).			
05 –Medical Education Training and Research-			
105 –Allopathy-			
Non-Plan			
001 –Medical Collage Calcutta			
O	12,85.97	}	
R	-3,00.00		
	9,85.97	10,37.02	+51.05

Reasons for reduction of fund through re-appropriation and final excess have not been intimated (July, 2000).

**Grant No. 32 –Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
004 –R.G. Kar Medical College		9,08.30	8,06.81	- 1,04.49
011 –Bankura Sammilani Medical College				
O	4,72.50	4,69.10	2,73.72	- 1,95.38
R	- 3,40			
012 –North Bengal Medical College				
O	6,28.10	5,78.10	3,39.79	- 2,38.31
R	- 50.00			

Reasons for reduction of fund through re-appropriation in the last two cases and final saving in all the cases have not been intimated (July, 2000).

State Plan (Annual Plan and Ninth Plan).

001 –Under Post- Graduate Medical Education		4,36.85	98.88	-3,37.97
002 –Post -Graduate Medical Collage		6,82.00	4,66.87	-2,15.13
006 –Improvement of seven Medical Colleges according to MC I Stipulation		2,00.00	16.97	- 1,83.03

Reasons for saving in the above cases have not been intimated (July, 2000).

## Grant No. 32 –Contd.

(v) Excess :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +	
<b>2210 –Medical and Public Health (Excluding Public Health)-</b>				
<b>01 – Urban Health Services- Non-Plan.</b>				
<b>001 –District Medical Establishment</b>				
O	23,34.00	} 18,80.50	26,19.57	+7,39.07
R	- 4,53.50			
<b>102 -Employees State Insurance Scheme- Non-Plan</b>				
<b>001 –Employees State Insurance (Medical Benefit) Scheme.</b>				
	5,79.50	13,45.70	+7,66.20	
<b>002 –Medical Benefit Scheme</b>				
	10,25.10	11,85.83	+1,60.73	
<b>004-Hospital cost for the Insured workers and their families</b>				
	4,00.00	29,96.86	+25,96.86	
<b>005 –Opening of the Rajya Bima Ousadhalayas</b>				
	3,56.21	6,79.64	+3,23.43	
Reasons for excess in the above cases have not been intimated (July, 2000).				
<b>110 –Hospitals and Dispensaries- Non-Plan</b>				
<b>001 –Calcutta Hospitals and Dispensaries</b>				
O	28,58.00	} 42,43.81	41,70.02	-73.79
S	4,75.31			
R	9,10.50			
Addition of fund through supplementary provision in March, 2000 was stated to be required towards establishment charges. Reasons for anticipated excess and final saving have not been intimated (July, 2000).				
<b>002 –Calcutta Hospitals and Dispensaries- Medical College Hospital, Calcutta</b>				
O	26,82.80	} 27,07.80	28,49.59	+1,91.79
R	25.00			

**Grant No. 32 –Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>006 –R.G.Kar Medical College and Hospital, Calcutta</b>				
O	20,28.30	} 17,58.61	21,37.15	+ 3,78.54
R	- 2,69.69			
<b>009 –T.B. Hospital</b>				
O	23,22.50	} 27,22.50	25,82.80	- 1,39.70
R	4,00.00			
<b>011 –Other General Hospital</b>				
O	50,48.15	} 53,48.15	55,82.34	+ 2,34.19
R	3,00.00			

Reasons for enhancement of fund in the first, third and fourth cases and reduction of fund in the second case through re-appropriation as well as final excess / saving in all the cases have not been intimated (July, 2000).

**013 –District and Sub-Divisional Hospital**

O	88,21.50	} 122,43.96	139,63.06	+ 17,19.10
S	15,49.46			
R	18,73.00			

Enhancement of fund through supplementary provision in March, 2000 was stated to be required for additional establishment charges. Reasons for anticipated as well as final excess have not been intimated (July, 2000).

**019 –Prevention and Control of Visual impairment and Blindness**

O	1,75.40	} 2,32.40	2,99.60	+ 67.20
R	57.00			

**Centrally Sponsored (New Schemes)**

**001 –Prevention and Control of Visual impairment and Blindness**

..	1,49.27	+ 1,49.27
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Reasons for enhancement of fund through re-appropriation and final excess in the first case and incurring expenditure without Budget provision in the second case have not been intimated (July, 2000).

## Grant No. 32 –Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
03 –Rural Health Services -				
103 –Primary Health Centres -				
Non-Plan				
001 –Health Units				
O	141,87.77	128,27.77	146,54.92	+ 18,27.15
R	- 13,60.00			

Reasons for anticipated saving and final excess have not been intimated (July, 2000).

### 110 –Hospitals and Dispensaries -

    Non-Plan

001 –Muffasil Hospital and Dispensaries	5,41.97	17,46.55	+ 12,04.58
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### 04 –Rural Health Services -     Other System of Medicines -

#### 101 –Ayurveda -

    Non-Plan

#### 001 –Ayurvedic Institutions in Rural Areas

O	6,60.00	7,40.00	8,28.63	+ 88.63
R	80.00			

#### 102 –Homoeopathic Institution in Rural Areas

O	8,82.38	7,82.38	11,46.46	+ 3,64.08
R	- 1,00.00			

Reasons for augmentation of fund in the second case and reduction of fund in the third case and final excess in all the cases have not been intimated (July, 2000).

## Grant No. 32 –Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
05 –Medical Education, Training and Research -			
105 –Allopathy -			
Non-Plan			
019 –Training of Nurses			
O	5,28.69	9,87.16	+ 4,48.47
R	10.00		

Reasons for anticipated excess as well as final excess have not been Intimated (July, 2000).

### *Charged Appropriation -*

(i) Out of total appropriation of *Rs. 9.99 lakhs* created by supplementary provision in March, 2000 a sum of *Rs. 0.71 lakh* remained unutilised and unsurrendered by the department during the year.

### *Capital - (Voted ) -*

(i) The entire fund of *Rs. 5.00 lakhs* in the grant remained unutilised and unsurrendered by the department during the year.

### *Charged -*

(i) Expenditure exceeded the appropriation by *Rs. 9,964* ; the excess requires regularisation.

(ii) In view of excess of *Rs. 0.10 lakh* in the appropriation , supplementary provision of *Rs. 0.50 lakh* proved inadequate.

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

(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2210 - Medical and Public Health (Public Health)</b>			
<b>06 - Public Health -</b>			
Voted	Rs.		
Original	144,84,50,000	}	
Supplementary	4,05,71,000		
	148,90,21,000	136,41,75,230	-12,48,45,770
Amount surrendered during the year	..	..	Nil

**Notes and Comments -  
REVENUE**

- (i) In view of overall saving of Rs.12,48.46 lakhs in the grant, supplementary provision of Rs. 4,05.71 lakhs obtained in March, 2000 proved unjustified.
- (ii) No portion of the saving of Rs.12,48.46 lakhs in the grant was surrendered by the department during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2210 - Medical and Public Health (Public Health)</b>			
<b>06 - Public Health -</b>			
<b>001-Direction and Administration- Non-Plan</b>			
<b>002-District Public Health Administration</b>			
O	15,55.51	}	
R	1,53.58		
	17,09.09	10,80.22	-6,28.87
<b>101 - Prevention and Control of Diseases - Non-Plan</b>			
<b>001-Malaria Control and Eradication of Malaria</b>			
O	45,52.00	}	
S	2,20.81		
	47,72.81	44,69.12	-3,03.69

Enhancement of fund through supplementary provision in March 2000 in the second case was stated to be required for meeting larger establishment charges. Reasons for increase of fund through re-appropriation in the first case and final saving in both the cases have not been intimated (July,2000).

**Grant No. 33 - Contd.**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
004-Filaria Control Programme					
	O	1,56.41			
	R	-34.82	1,21.59	1,01.02	-20.57

Reasons for reduction of fund through re-appropriation as well as final saving have not been intimated (July,2000).

006-Calcutta Metropolitan Urban Health Organisation

	O	14,67.62			
	S	78.71	13,46.02	11,94.93	-1,51.09
	R	-2,00.31			

Enhancement of fund by supplementary provision in March'2000 was stated to be required for meeting larger Establishment charges. A portion of the augmented fund was stated to be required for re-appropriation to salary components under different sub-heads. Reasons for final saving have not been intimated (July,2000).

State Plan (Annual Plan and Ninth Plan)

001- Tuberculosis (State's Share) - Control of Tuberculosis	82.00	11.26	-70.74
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005-Malaria (State's Share) Malaria/Kala-Azar Eradication Programme	1,60.00	64.05	-95.95
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Centrally Sponsored (New Schemes)

001-Tuberculosis Control General	1,47.80	95.64	-52.16
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Reasons for saving in the above cases have not been intimated (July,2000)..

112-Public Health Education-

Non-Plan

001-Health Education	-		
O	2,56.42		
R	- 2.34	2,54.08	1,97.98
			-56.10

Reasons for anticipated as well as final saving have not been intimated (July,2000).

789-Special Component Plan for Scheduled Castes-

State Plan (Annual Plan and Ninth Plan)

003-Malaria/Kalazar Control Programme	1,10.58	41.89	-68.69
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Reasons for saving have not been intimated (July,2000)..





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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2211 - Family Welfare -</b>			
Rs.			
Original 125,01,18,000	} 149,77,05,000	161,41,85,088	+ 11,64,80,088
Supplementary 24,75,87,000			
Amount surrendered during the year	..	..	Nil
<b>CAPITAL -</b>			
<b>Major Head : 6211 Loans for Family Welfare -</b>			
Voted -			
Original ..	} 2,34,00,000	..	- 2,34,00,000
Supplementary 2,34,00,000			
Amount surrendered during the year	..	..	Nil

**Notes and Comments -**

**Revenue -**

(i) Expenditure exceeded the grant by Rs. 11,64,80,088; the excess requires regularisation.

(ii) In view of the excess of Rs. 11,64.80 lakhs in the grant, supplementary provision of Rs.24,75.87 lakhs obtained in March,2000 proved inadequate.

(iii) The grant has been disclosing persisting excess over total budget provision for the last five years. This indicates lack of transparent views on the part of the Controlling Authority towards budgetary system. .

(iii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2211 - Family Welfare -</b>			
101 - Rural Family Welfare Services - Centrally Sponsored (New Schemes)			
001 - Establishment and Maintenance of Rural Family Welfare Planning Centre	31,18.93	36,77.93	+ 5,59.00
002 - Establishment and Maintenance of Rural Family Welfare Planning Sub-Centres	49,89.85	70,31.78	+ 20,41.93
108 - Selected Area Programmes (including India Population Project)- State Plan (Annual Plan and Ninth Plan)			
002 - Contribution to I.P.P. VIII BMS (State's Share)	2,00.00	2,50.00	+ 50.00
200 - Other Services and Supplies - Centrally Sponsored (New Schemes)			
003 - Post Partum Centres at Sub-divisional Hospitals	3,66.55	5,02.56	+ 1,36.01
Reasons for excess in the above cases have not been intimated ( July, 2000).			

**Grant No. 34 – Contd.**

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2211- Family Welfare –</b>			
003 - Training -			
Centrally Sponsored (New Schemes)			
001 - Regional Family Planning Training Centre	89.24	38.21	- 51.03
103 - Maternity and Child Health –			
Centrally Sponsored (New Schemes)			
003 - Child Survival and Safe Motherhood Programme	1,38.30	36.39	- 1,01.91
105 - Compensation -			
Non-Plan			
002 - Compensation for Sterilisation	1,70.00	14.91	- 1,55.09
State Plan (Annual Plan and Ninth Plan)			
001 - Compensation for Sterilisation	75.00	35.00	- 40.00
Centrally Sponsored (New Schemes)			
001 - Compensation for Tubectomy	3,00.00	1,06.49	- 1,93.51
002 - Compensation for Vasectomy	1,70.00	43.26	- 1,26.74
003 - Compensation for J.U.D.	1,70.00	30.27	- 1,39.73

Reasons for saving in the above cases have not been intimated (July, 2000).

108 - Selected Area Programme -			
Centrally Sponsored (New Schemes)			
002 - India Population Project VIII in Calcutta Metropolitan District			
O	7,00.00	} 31,75.87	27,00.00
S	24,75.87		
			- 4,75.87

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for maintaining the tempo of activity under the ongoing India Population Project-VIII in Calcutta Metropolitan District. Reasons for eventual saving have not been intimated (July, 2000).

**Grant No. 34 – Concl.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
200 - Other Services – Centrally Sponsored (New Schemes)			
002 - Post Partum Centres at District Level Hospitals	2,74.21	1,91.58	- 82.63

Reasons for saving have not been intimated (July, 2000).

**Capital -**

(i) The entire amount of saving of rs. 2,34.00 lakhs obtained in March, 2000 remained unutilised and unsurrendered during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>6211 –Loans for Family Welfare –</b>			
800 - Other Expenditure – Non-Plan			
001 - Loans to Auxiliary Nurses and Mid wives for purchase of Mopeds			
O		..	
S	2,34.00		
		..	-2,34.00

Creation of fund by supplementary provision in March 2000 was stated to be required for disbursement of non-plan loan to Auxiliary Nurses and Mid wives for the purchase of moped for quick movement. Reasons for the non-utilisation of the entire amount have not been intimated (July, 2000).

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

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) -</b>			
<b>Voted -</b>			
	Rs.		
Original	329,78,19,000	} 330,38,86,000	321,21,38,582
Supplementary	60,67,000		
Amount surrendered during the year	..	..	Nil
<b>Charged -</b>			
Original	..	} 13,14,000	..
Supplementary	13,14,000		
Amount surrendered during the year	..	..	Nil

**CAPITAL -**

**Major Head : 4215- Capital Outlay on Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) -**

Original	..	} ..	7,12,000	+ 7,12,000
Supplementary	..			
Amount surrendered during the year	..	..	..	Nil

**Notes and Comments -**  
Voted grant -

(i) In view of overall saving of Rs.9,17.47 lakhs in the grant, supplementary provision of Rs 60.67 lakhs obtained in March,2000 proved unnecessary.

(ii) No portion of the saving of Rs. 9,17.47 lakhs was surrendered by the department during the year.

(iii) Though the net saving in the grant was below the limit of 5% of total provision, wide variations of saving / excess of compensating nature were noticed in the following case.

(iv) Saving :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
<b>2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) -</b>			
101- Urban Water Supply-			
Non-Plan			
002- Neoravally Water Supply Schemes	1,75.00	17.73	- 1,57.27

**Grant No. 35 – Contd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
003 -	Operation and Maintenance of Municipal Water Supply	4,60.60	3,76.22	- 84.38
	State Plan (Annual Plan and Ninth Plan)			
001 -	Urban Water Supply for Municipalities having population above 20,000	5,56.50	4,16.08	- 1,40.42
102 -	Rural Water Supply- Non-Plan	-		
001 -	Piped Water Supply Scheme	1,98.35	1,12.01	- 86.34
	Reasons for saving in the above cases have not been intimated (July, 2000).			
	Centrally Sponsored (New Schemes)			
001-	Accelerated Rural Water Supply Programme	80,00.00	69,84.99	- 10,15.01
004 -	Arsenic Submission	30,00.00	20,02.43	- 9,97.57
006 -	Malda Arsenic Project	15,30.00	11,94.28	- 3,35.72
007 -	Computerisation Project in the Public Health Engineering Department	2,25.00	42.37	- 1,82.63
789-	Special Component Plan for Scheduled Castes, Scheduled Tribes-			
	State Plan (Annual Plan and Ninth Plan)			
002 -	Urban Water Supply Schemes -Municipalities having population of above 20,000	1,86.00	84.19	- 1,01.81
005 -	Piped Water Supply Schemes (BMS)	7,30.00	5,00.59	- 2,29.41
008 -	Externally Aided Water Supply Projects	10,00.00	7,92.79	- 2,07.21
009 -	Water Supply Schemes for Arsenic Difficult Areas (BMS)	5,70.00	4,75.69	- 94.31
	Reasons for saving in respect of none of the above cases have been intimated (July, 2000).			
800 -	Other Expenditure- Non-Plan			
001 -	Works	5,50.00	4,20.38	- 1,29.62

**Grant No. 35 – Contd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
	State Plan (Annual Plan and Ninth Plan)			
001 -	Piped Water Supply Schemes for Rural Areas (MNP) (State's Share) (BMS)	20,55.00	18,19.51	- 2,35.49
005-	Externally Aided Water supply Project	26,00.00	19,63.74	-6,36.26
018-	Water Supply Scheme for Arsenic-difficult Areas (BMS)	13,00.00	8,76.34	- 4,23.66
	State Plan (Annual Plan, Eighth Plan and Committed)			
001- <sup>1</sup>	Piped Water Supply Schemes for Rural Areas (State's Share)	1,50.00	48.82	- 1,01 18
	Reasons for saving in the above cases have not been intimated (July, 2000).			- .

(v) Excess :-

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2215-	<b>Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)-</b>			
01 -	Water Supply -			
001-	Direction and Administration- Non-Plan			
01-	Public Health Engineering			
	O	61,23.86	75,22.70	+ 13,38.17
	R	60.67		
		61,84.53		

Enhancement of fund by supplementary provision in March, 2000 was stated to be required for meeting larger establishment charges. Reasons for final excess have not been intimated (July, 2000).

799-Suspense-

Non-Plan

001 -	Suspense under rural water supply	2,00.00	30,12.30	+ 28,12.30
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## Grant No. 35 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
800- Other Expenditure- Non-Plan			
002- Piped Water Supply Scheme for rural areas State Plan (Annual Plan and Ninth Plan)	73.00	1,90.72	+ 1,17.72
023 - Lump provision for grants to Zila Parishad / Urban Local Bodies	10,00.00	13,55.90	+ 3,55.90

### Charged Appropriation -

(i) In view of saving of total appropriation of Rs. 13.14 lakhs creation of fund through supplementary provision in March, 2000 proved unjustified.

(ii) No portion of the saving of Rs. 13.14 lakhs in the appropriation was surrendered by the department during the year.

(iii) Saving occurred as under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2215- Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)-			
02 - Sewerage and Sanitation –			
107 - Sewerage Services - State Plan (Annual plan and Ninth Plan)			
001 - Sewerage and Drainage Schemes for Municipalities			
O ..			
S 13.14	13.14	..	- 13.14

Creation of fund through supplementary provision in March, 2000 was stated to be required for payment of decretal dues. Reasons for non-utilisation of the entire fund have not been intimated (July, 2000).

(v) Suspense : The expenditure in the grant (revenue) includes Rs. 30,12.30 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.



## Grant No. 35 – Concl.

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 -
<b>2215 – Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution ) -</b>					
<b>01 – Water Supply – Non-Plan</b>					
<b>799- Suspense -</b>					
65 - Suspense	+ 3,31.30	..	..	..	+ 3,31.30
75 - Purchase	- 5,14.70	13,51.88	3,11.54	+10,40.34	+5,25.64
89 - Stock	- 10.99	12,48.19	21,67.17	- 9,18.98	-9,29.97
90 - Misc. Works Advance Workshop	+ 9,39.60	4,12.23	5,31.63	-1,19.40	+8,20.20
<b>Total</b>	<b>+ 7,45.21</b>	<b>30,12.30</b>	<b>30,10.34</b>	<b>+1.96</b>	<b>+7,47.17</b>

## Grant No. 36 - Housing

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
<b>REVENUE -</b>				
<b>Major Head : 2216 - Housing -</b>				
<i>Voted -</i>				
Rs.				
Original	36,04,84,000	} 44,65,98,000	35,46,84,575	- 9,19,13,425
Supplementary	8,61,14,000			
Amount surrendered during the year		..	..	Nil
<i>Charged -</i>				
Original	1,02,000	} 1,02,000	..	- 1,02,000
Supplementary	..			
Amount surrendered during the year		..	..	Nil
<b>CAPITAL -</b>				
<b>Major Heads : 4216 - Capital Outlay on Housing and</b>				
<b>6216 - Loans for Housing —</b>				
<i>Voted -</i>				
Original	52,66,10,000	} 52,66,10,000	33,04,15,092	- 19,61,94,908
Supplementary	..			
Amount surrendered during the year		..	..	10,00,000
<i>Charged -</i>				
Original	..	} 1,60,000	1,59,026	- 974
Supplementary	1,60,000			
Amount surrendered during the year				Nil

### Notes and Comments -

Revenue (Voted) -

(i) In view of over all saving of Rs. 9,19.13 lakhs in the grant, supplementary provision of Rs. 8,61.14 lakhs obtained in March, 2000 proved unjustified.

(ii) No portion of the saving of Rs. 9,19.13 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2216 - Housing —</b>			
01 - Government Residential Buildings —			
700 - Other Housing —			

**Grant No.36 –Contd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
	Non-Plan			
002 -	Government Housing Schemes	2,03.00	..	- 2,03.00
006 -	Maintenance of Government Housing Estates	95.60	27.85	- 67.75

Reasons for non-utilisation of entire provision in the first case and final saving in the last case have not been intimated (July, 2000).

009 -	Suspense	68.00	- 17.23	-85.23
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Minus expenditure was due to purchase of materials and less adjustment resulting final saving.

02 - Urban Housing -

110 - Administration of Bidhan Nagar -

Non-Plan

001 -	Administration of Bidhan Nagar	3,68.90	3,22.14	- 46.76
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Reason for saving have not been intimated (July, 2000).

80 - General -

001 - Direction and Administration -

Non-Plan

001 -	Housing Directorate			
	O	10,09.00	}	- 2,37.06
	S	48.92		
		10,57.92	8,20.86	

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for the West Bengal Housing Board to enable them to meet interest liabilities to West Bengal Infrastructure Development Finance Corporation. Reasons for final saving have not been intimated (July, 2000).

800 - Other Expenditure -

Non-Plan

005 -	Assistance to S.T.C. & C.T.C. for arrear payments	8,00.00	5,83.54	- 2,16.46
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Reasons for saving have not been intimated (July, 2000).

**Charged appropriation -**

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

**Capital (Voted grant) -**

(i) Out of over all saving of Rs. 19,61.95 lakhs in the grant, an amount of Rs. 10.00 lakhs only was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

**Grant No. 36 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4216 - Capital Outlay on Housing —</b>			
02- Urban Housing-			
101 - Salt lake Scheme - Non-Plan			
001 - Salt Lake Reclamation Scheme	9,95.10	9,23.29	- 71.81
Reasons for saving have not been intimated (July, 2000).			
104- Middle Income Group Housing Schemes- State Plan (Annual Plan and Ninth Plan)			
001- Construction of Houses under Middle Income Group Housing Scheme	50.00	..	- 50.00
Reasons for non-utilisation of entire provision have not been intimated (July, 2000).			
105- Rental Housing Scheme- State Plan (Annual Plan and Ninth Plan)			
001 - Construction of Houses under Rental Housing Schemes for State Government Employees	9,25.00	6,32.11	- 2,92.89
002 - Rental Housing Scheme for Working Women-one-room Apartment	9,75.00	9,09.43	- 65.57
106 - Low Income Group Housing Schemes - State Plan (Annual Plan and Ninth Plan)			
001 - Construction of Houses under Low Income Group Housing Scheme	1,00.00	40.70	- 59.30
Reasons for saving in the above cases have not been intimated (July, 2000).			
800- Other Expenditure - State Plan (Annual Plan and Ninth Plan)			
001 - Land Acquisition and Development Scheme			
O	9,00.00		
R	-1,50.00		
	7,50.00	84.01	- 6,65.99

## Grant No. 36 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
002 - Ownership Flat for State Government Employees	1,50.00	11.85	-1,38.15
Reasons for anticipated saving in the first case and final saving in both the cases have not been intimated (July, 2000).			
006 (d) Replacement and Renovation of Existing Housing Estates			
O	2,00.00	1,81.92	- 1,68.08
R	1,50.00		
008 (f) Housing for Aged Persons	50.00		- 50.00

Reasons for non-utilisation of entire provision have not been intimated (July, 2000).

### 6216- Loans for Housing-

#### 80- General-

#### 201- Loans to Housing Board-

State Plan (Annual Plan and Ninth Plan)

001- Loans to West Bengal Housing Board in lieu of market borrowing	4,00.00	1,50.00	-2,50.00
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Reasons for saving have not been intimated (July,2000).

### Capital (Charged appropriation)-

Fund created by supplementary provision in March, 2000 for payment of decretal dues, was duly utilised by the department during the year.

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2217 - Urban Development -</b>			
Original	796,31,00,000	}	870,96,73,000
Supplementary	74,65,73,000		
Amount surrendered during the year	..	..	95,30,562

**CAPITAL -**  
**Major Heads : 4217 - Capital Outlay on Urban Development**  
**and 6217 - Loans for Urban Development --**

Original	23,44,00,000	}	23,44,00,000
Supplementary	..		
Amount surrendered during the year	..	..	22,00,000

**Notes and Comments -**

**Revenue -**

(i) In view of overall saving of Rs. 68,99.83 lakhs in the grant, supplementary provision of Rs. 74,65.73 lakhs obtained in March, 2000 proved excessive.

(ii) Out of overall saving of Rs. 68,99.83 lakhs in the grant, a very small amount of Rs. 95.31 lakhs was surrendered by the department during the year.

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

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2217 - Urban Development -</b>			
01 - State Capital Development -			
101 - Greater Calcutta Development Scheme --			
Non-Plan			
008 - Grants to Calcutta Municipal Corporation to supplement its water supply, sewerage and drainage account	50.00	..	- 50.00

**Grant No. 37 –Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
03 - Integrated development of Small and Medium Towns -			
191 - Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Boards etc.- Centrally Sponsored (New Schemes)			
001 - Integrated Development of Small and Medium Towns (Central Share)	3,00.00	2,29.26	- 70.74
04 - Slum Area Improvement -			
191 - Assistance to Local Bodies, Corporations, Town Improvement Boards, etc.-			
Non-Plan			
001 - Grants to Calcutta Municipal Corporation to supplement its Bustee Services Account	1,00.00	.	- 1,00.00
State Plan (Annual Plan and Ninth Plan)			
003 - Grants to CMDA for Megacity Project	40,00.00	25,00.00	- 15,00.00
005 - Assistance to CMDA for Special Problem of Slums in Calcutta- Tenth Finance Commission Award (Special Problem)	28,37.00	11,50.00	- 16,87.00
Reasons for non-utilisation of entire fund in the first and third case and those for saving in all other cases have not been intimated (July, 2000).			
007 - Assistance to CMDA for Slum Improvement Programme ( U.K. Assisted) –Phase –II at Seven Municipalities (EAP)	90.00	.	- 90.00
05 - Other Urban Development Schemes-			
191 - Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. --			
Non-Plan			
009 - Grants to Local Bodies in connection with their election	5,00.00	3,69.94	- 1,30.06

**Grant No. 37 –Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
015 - Asansol-Durgapur Development Authority	2,31.00	1,73.25	- 57.75
017 - Adhoc Bpnus to the employees of Local Bodies, etc.	70.00	11.47	- 58.53

Reasons for non-utilisation of entire fund in the first case and those for saving in all other cases have not been intimated (July, 2000).

001- State Plan (Annual Plan and Ninth Plan) Development of Municipal Areas	2,00.00	..	-2,00.00
019 - Development of Municipal Corporations outside Calcutta Metropolitan Area	1,75.00	44.57	-1,30.43
023- Scheme of Special Employment Programme for the Urban and Semi Urban Areas (SEPUSUA)	7,08.00	1,16.37	-5,91.63

Reasons for non-utilisation of entire fund in the first case and those for saving in other two cases have not been intimated (July, 2000).

027 - Externally Aided Project- (I) Slum Improvement Programme for six North Bengal Districts of West Bengal in 21 Towns (EAP)	32,00.00	..	- 32,00.00
028(ii) Infrastructure Development in four Major Town of West Bengal Viz. Howrah, Kharagpur, Siliguri and Asansol (EAP)	12,00.00	..	- 12,00.00
029(iii) Community Based Child and Mother Health Services (EAP)	18,00.00	..	- 18,00.00
033 - Grants to Development Authority for Basic Minimum Services	3,50.00	..	- 3,50.00
034 - Swarn Jayanti Shari Rojgar Joyana	4,00.00	..	- 4,00.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (July, 2000).





**Grant No. 37 –Contd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
	Non-Plan			
006 -	Grants to C.I.T. for Dearness Concession to its employees	6,10.00	8,10.00	+ 2,00.00
04-	Slum Area Improvement-			
191-	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.-			
	State Plan (Annual Plan and Ninth Plan)			
001 -	Bustee Improvement Scheme in Municipal areas outside CMDA (BMS)	1,00.00	1,49.74	+ 49.74
	Reasons for excess in the above cases have not been intimated (July, 2000).			
05 -	Other Urban Development Schemes -			
191 -	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.-			
	Non-Plan			
002 -	Dearness concession to the employees of the Urban Local Bodies	..	5,22.73	+ 5,22.73
	Reasons for incurring of expenditure without budget provision have not been intimated (July, 2000).			
010 -	Grants to the H.I.T. for salaries dearness concession to its employees	4,10.00	6,10.00	+ 2,00.00
019 -	Fixed grant to the Municipal Corporations and Other Urban Local Bodies towards Salaries	310,00.00	313,05.72	+ 3,05.72
	State Plan (Annual Plan and Ninth Plan)			
025 -	Grants to Urban Local bodies for implementation of National Slum Development Programme (N.S.D.P.)	34,26.00	53,39.15	+19,13.15
026 -	Grants for Basic Minimum Services	17,00.00	18,07.82	+ 1,07.82

**Grant No. 37 –Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
789 - Special Component Plan for SC /ST - State Plan (Annual Plan and Ninth Plan) Special Component for Scheduled castes -			
002 - Programme of liberation of Scavengers by conversion of privies into sanitary latrins in municipal town (State's Share)	4,34.00	6.87.42	+ 2,53.42

Reasons for excess in the above cases have not been intimated (July, 2000).

80- General -

800- Other Expenditure-

Non-Plan

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

O	..	} 74,65.73	200,00.00	+125,34.27
S	74,65.73			

Creation of fund by supplementary provision in March, 2000 was stated to be required for transfer of arrear of pay of employees of Urban Local bodies to the General Provident Fund maintained with the Government. Reasons for eventual excess have not been intimated (July, 2000).

State Plan (Annual Plan and Ninth Plan)

003 - Lump provision for grants to Zilla Parishad / Urban Local Bodies	10,60.00	42,00.00	+ 31,40.00
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Reasons for excess have not been intimated (July, 2000).

**Capital-**

(i) Out of saving of Rs. 1,95.42 lakhs in the grant only a negligible amount of Rs.22.00 lakhs was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6217- Loans for Urban Development-			
03- Integrated Development of Small and Medium Towns-			
191- Loans to Local Bodies, Corporations, etc.-			

**Grant No. 37 –Concl.**

<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakhs of rupees)</b>	<b>Saving -</b>
<b>Centrally Sponsored (New Schemes)</b>			
001 - Loans for Integrated Development of Small and Medium Towns	2,00.00	44.01	-1,55.99

Reasons for saving have not been intimated (July, 2000).

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## Grant No. 38 - Information and Publicity

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2220 - Information and Publicity –</b>			
Voted -	Rs.		
Original	34,94,95,000	}	
Supplementary	1,80,50,000		
	36,75,45,000	30,66,34,020	-6,09,10,980
Amount surrendered during the year		..	Nil
<b>Charged –</b>			
Original	..	}	
Supplementary	3,17,000		
	3,17,000	..	- 3,17,000
Amount surrendered during the year		..	Nil
<b>CAPITAL -</b>			
<b>Major Heads : 4220 - Capital Outlay on Information and Publicity and 6220 - Loans for Information and Publicity --</b>			
Original	1,00,93,000	}	
Supplementary	..		
	1,00,93,000	63,14,926	-37,78,074
Amount surrendered during the year		..	Nil

### Notes and Comments -

Revenue (Voted grant)-

(i) In view of overall saving of Rs. 6,09.11 lakhs in the grant, supplementary provision of Rs. 1,80.50 lakhs obtained in March, 2000 proved unnecessary.

(ii) No portion of the saving of Rs. 6,09.11 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 -
<b>2220 - Information and Publicity –</b>			
01 - Films --			
001 - Direction and Administration --			
Non-Plan			
001 - Direction and Administration	18,37.00	13,68.27	- 4,68.73

**Grant No 38 –Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 - Other Expenditure - Non-Plan			
001 - Film Development Board	72.00	8.55	- 63.45
60- Others -			
800 - Other Expenditure – Non-Plan			
002 - Fair and Exhibition State Plan (Annual and Ninth Plan)	85.00	51.23	- 33.77
001 - Lump provision for grants to Zilla Parishad / Urban Local Bodies	4,00.00	51.55	- 3,48.45

Reasons for saving in the above cases have not been intimated (July, 2000).

(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)			
003- Film Festivals	25.00	75.00	+ 50.00
005 - Subsidy of West Bengal Film Development Corporation	..	86.43	+ 86.43

Incurring of expenditure without budget provision have not been intimated (July, 2000).



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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2230 - Labour and Employment -</b>			
Original	75,82,20,000	} 75,82,20,000	60,57,27,363
Supplementary	..		
Amount surrendered during the year	...	...	Nil

### Notes and Comments –

(i) No portion of the saving of Rs. 15,24.93 lakhs in the grant was surrendered by the department during the year.

(ii) The grant has been disclosing substantial saving aggregating to 21% of budget provision for the last four years. This indicates adoption of more realistic views in framing budget estimate.

(i) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2230 - Labour and Employment -</b>			
01- Labour-			
101- Industrial Relations- State Plan (Annual Plan and Ninth Plan)			
010 - Welfare of Agricultural Labours Construction - Labours and Unorganised Labours	3,40.50	..	- 3,40.50
Reasons for non-utilisation of entire fund have not been intimated (July, 2000).			
02 - Employment –			
001 - Direction and Administration - State Plan (Annual Plan and Ninth Plan)			
002 - Computerisation of Employment Exchanges	4,00.00	3,09.68	- 90.32
004 - Research, Surveys and Statistics - Non-Plan			
004 - Additional Employment Programme	5,29.40	3,84.10	- 1,45.30
001 - State Plan (Annual Plan and Ninth Plan) Self-Employment Scheme for the Registered Unemployed in West Bengal	1,08.00	..	- 1,08.00
Reasons for saving in the first two cases and non-utilisation of entire fund in the last one have not been intimated (July, 2000).			
03 - Training –			
003 - Training of Craftsmen and Supervisors - Non-Plan			
001 - Vocational Training Centres	20,18.40	17,12.57	- 3,05.83



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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
002 - National Apprenticeship Training - 1,28.48	3,46.60	2,18.12	

Reasons for saving in the above two cases have not been intimated (July, 2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2230 - Labour and Employment -</b>			
01 - Labour -			
004 - Research and Statistics -			
State Plan (Annual Plan and Ninth Plan)			
003 - Setting up of Research and Development Wing of the Factories Directorate	37.50	97.53	+ 60.03

Reasons for excess have not been intimated (July,2000).

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

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2235 - Social Security and Welfare (Rehabilitation) -</b>			
<i>Voted -</i>			
	Rs.		
Original	36,95,76,000	43,04,34,000	26,73,80,773
Supplementary	6,08,58,000		
Amount surrendered during the year	..	..	15,94,80,205
<i>Charged -</i>			
Original	16,00,00,000	16,00,00,000	1,46,67,939
Supplementary	..		
Amount surrendered during the year	..	..	13,74,62,230

### 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	3,90,00,000	3,57,37,703
Supplementary	3,85,00,000		
Amount surrendered during the year	..	..	1,90,000

### Notes and Comments -

Revenue (Voted) –

(i) In view of overall saving of Rs.16,30.53 lakhs in the grant, supplementary provision of Rs.6,08.58 lakhs obtained in March 2000 proved unjustified.

(ii) Out of overall saving of Rs. 16,30.53 lakhs in the grant, a substantial amount of Rs. 15,94.80 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2235 - Social Security and Welfare (Rehabilitation) -</b>			
01 – Rehabilitation -			
103 - Displaced persons from former East Pakistan -			



## Grant No. 40-Concl.

Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
Non-Plan				
019 -	Acquisition of Lands (Housing Schemes)			
	<i>O</i>	16,00.00	2,25.38	-78.70
	<i>R</i>	-13,74.62		

Reasons for anticipated as well as final saving have not been intimated (July, 2000).

### Capital (Voted)-

- i) In view of overall saving of Rs. 32.62 lakhs in the grant, supplementary provision Rs. 3,85.00 lakhs obtained in March, 2000 proved excessive.
  - ii) Out of final saving of Rs. 32.62 lakhs in the grant, an amount of Rs. 1.98 lakhs was surrendered by the department during the year.
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**Grant No. 41 - Social Security and Welfare (Welfare of Scheduled Castes,  
Scheduled Tribes and Other Backward Classes) (All voted)**

Section and Major Head	Total Grant Rs.	Actual expenditure Rs.	Excess + Savings - Rs.
<b>REVENUE -</b>			
<b>Major Heads : 2202 – General Education (Tribal Areas Sub-Plan), 2204 – Sports and Youth Services (Tribal Areas Sub-Plan), 2210 – Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-Plan), 2210 - Medical and Public Health (Public Health) (Tribal Areas Sub-Plan), 2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) (Tribal Areas Sub-Plan), 2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, 2230 – Labour and Employment (Tribal Areas Sub-Plan), 2235 - Social Security and Welfare (Social Welfare) (Tribal Areas Sub-Plan), 2236 Nutrition (Tribal Areas Sub-Plan), 2250 - Other Social Services (Tribal Areas Sub-Plan), 2401 - Crop Husbandry (Excluding Horticulture and Vegetable Crops) (Tribal Areas Sub-Plan), 2401 – Crop Husbandry (Horticulture and Vegetable Crops)(Tribal Areas Sub-Plan), 2402 - Soil and Water Conservation (Tribal Areas Sub-Plan), 2403 - Animal Husbandry (Tribal Areas Sub-Plan), 2405 - Fisheries (Tribal Areas Sub-Plan), 2406 - Forestry and Wild Life (Tribal Areas Sub-Plan), 2408 - Food, Storage and Warehousing (Tribal Areas Sub-Plan), 2425 - Co-operation (Tribal Areas Sub-Plan), 2435 - Other Agricultural Programmes (Tribal Areas Sub-Plan), 2501 - Special Programmes for Rural Development (Tribal Areas Sub-Plan), 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) --</b>			
Original	219,12,49,000		
Supplementary	1,74,000		
Amount surrendered during the year			
	219,14,23,000	193,59,26,720	- 25,54,96,280
			5,38,64,600
<b>CAPITAL -</b>			
<b>Major Heads : 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, 4250 – Capital Outlay on Other Social Services (Tribal Areas Sub-Plan), 4425 – Capital Outlay on Co-operation (Tribal Areas Sub-Plan), 4435 - Capital Outlay on Other Agricultural Programmes (Tribal Areas Sub-Plan), 4702 – Capital Outlay on Minor Irrigation (Tribal Areas Sub-Plan) , 4705 – Capital Outlay on Command Area Development (Tribal Areas Sub-Plan) 4851 - Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan), 5054 – Capital Outlay on Roads and Bridges (Tribal Areas Sub-Plan), 6225 – Loans for Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes, 6250 - Loans for Other Social Services (Tribal Areas Sub-Plan),</b>			

## Grant No. 41 - Contd.

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>6425 - Loans for Co-operation (Tribal Areas Sub-Plan), 6851 - Loans for Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan)</b>			
Original 21,83,39,000	21,83,39,000	17,83,73,688	3,99,65,312
Supplementary ..			
Amount surrendered during the year	..	..	93,92,000

**Notes and Comments -**  
Revenue -

(i) In View overall saving of Rs. 25,54.96 lakhs in the grant, supplementary provision of Rs. 1.74 lakhs obtained in March, 2000 proved fully unjustified.

(ii) Out of over all saving of Rs. . 25,54.96 lakhs in the grant, a small amount of Rs. 5,38.65 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2202-General Education- (Tribal Areas Sub-Plan) -</b>			
01 - Elementary Education -			
796-Tribal Areas Sub-Plan - State Plan (Annual Plan and Ninth Plan)			
001- Free and Compulsory Primary Education (Universal)- Establishment of Primary Schools Teacher and Non-Teacher Cost(BMS)	1,10.00	..	-1,10.00
Reasons for non-utilisation of entire provision have not been intimated (July,2000).			
002-Free and Compulsory Education (Universal)- Improvement of Buildings of existing Primary Schools (BMS)	1,80.00	1,16.68	-63.32
Reasons for saving have not been intimated (July,2000).			
006-Mid-day meals for children (BMS)	5,00.00	..	-5,00.00
009-Assistance for Upgradation of Education as recommended by the Tenth Finance Commission	3,12.00	..	-3,12.00

**Grant No. 41 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>State Plan (Eighth Plan and Committed)</b>			
001-Free and Compulsory Primary Education (Universal)- Establishment of Primary Schools Teachers and Non-Teachers Cost	60.00	..	-60.00
003-Provision for incentive to the development of Elementary Education -70.00	70.00	..	
Reasons for non-utilisation of entire provisions in the above cases have not been intimated (July,2000)			
<b>02-Secondary- 796-Tribal Areas Sub-Plan- State Plan (Annual Plan and Ninth Plan)</b>			
003-Expansion of teaching and educational facilities for children of age group 11-14 Improvement of Buildings of Secondary Schools (BMS)	85.00	27.65	-57.35
Reasons for saving have not been intimated (July,2000)			
005-Expansion of teaching and Educational facilities for children of age group 14-16	65.00	..	-65.00
007-Assistance to Non-Govt. H.S Institutions	70.00	..	-70.00
<b>State Plan ( Eighth Plan and Committed)</b>			
001-Expansion of teaching and Educational facilities for children of age group 11-14 Teacher and Non-Teacher Cost (BMS)	75.00	..	-75.00
003-Expansion of teaching and Educational facilities for children of age group 11-14 Improvement of buildings of Secondary Schools	50.00	..	-50.00
Reasons for non-utilisation of entire provision in the above cases have not been intimated (July,2000).			

**Grant No. 41 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2210-Medical and Public Health (Excluding Public Health) (Tribal areas Sub-Plan)</b>			
03-Rural Health Services- Allopathy-			
796-Tribal Areas Sub-Plan-			
State Plan (Annual Plan and Ninth Plan )			
004-Other Rural Health Services	3,47.00	..	-3,47.00
Reasons for non-utilisation entire provision have not been intimated (July,2000).			
<b>2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) – (Tribal Areas Sub-Plan)</b>			
01 - Water Supply –			
796 - Tribal Areas Sub-Plan-			
State Plan (Annual Plan and Ninth Plan)			
002-Piped Water Supply Scheme for Tribal Areas Sub-Plan (BMS)	3,20.00	68.42	-2,51.58
005- Externally Aided Water Supply Project (EAP)	4,00.00	2,48.08	-1,51.92
Reasons for saving in both the above cases have not been intimated (July,2000).			



**Grant No. 41 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -</b>			
01 - Welfare of Scheduled Castes -			
277 - Education - Non-Plan			
002- Payment for maintenance charges to the students belonging to the families having income not exceeding Rs.3600/- per annum	2,35.40	1,90.33	-40.07
State Plan (Annual Plan and Ninth Plan)			
002-Hostel Charges	5,39.00	2,79.71	-2,59.29
003-Payment of maintenance charges to the students belonging to the families having income not exceeding Rs.3600/- per annum	3,00.00	2,04.50	-95.50
006- Construction of Hostel Buildings for Girl Students (State's Share)	77.00	0.42	-76.58 ..
007- Construction, maintenance and improvement of Ashram Hostels	1,00.00	28.97	- 71.03
Reasons for saving in the above cases have not intimated (July,2000).			
009- Construction of Central Hostel Buildings for boys	80.00	..	-80.00
Centrally Sponsored (New Schemes)			
003- Construction of Hostel for girls	77.00	1.73	-75.27
005 - Construction of Central Hostel Buildings for boys	80.00	..	-80.00

Reasons for saving in the second case and non-utilisation of entire provision in the first and third cases have not been intimated (July,2000).

**Grant No. 41 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>State Plan ( Eighth Plan and Committed) .</b>			
001- Book grants and examination fees	1,20.00	16.65	- 1,03.35
002-Hostel Charges	1,50.00	8.02	- 1,41.98
<b>Centrally Sponsored (Committed)</b>			
001-Scholarships to students (Stipends and Scholarships)	1,35.89	68.49	-67.40
Reasons for saving in the above cases have not been intimated (July,2000).			
<b>02-Welfare of Scheduled Tribes-</b>			
<b>277 - Education –</b>			
<b>Centrally Sponsored (New Schemes)</b>			
<b>Special component Plan for Scheduled Castes</b>			
003- Construction of Central Hostel for boys	80.00	..	-80.00
Reasons for non-utilisation of entire provision have not been intimated (July,2000).			
<b>796-Tribal Areas Sub-Plan</b>			
<b>State Plan (Annual Plan and Ninth Plan)</b>			
009-Education-Construction, Improvement and maintenance of Ashram Hostels and establishment of Ashram type school	1,10.50	68.22	-42.28
<b>Special Component Plan for Scheduled Castes</b>			
015-Education- Construction of Govt. Hostels for boys (State's Share)	80.00	0.81	-79.19
<b>State Plan (Eighth Plan and Committed)</b>			
005-Education-Hostel Charges	56.00	0.36	-55.64
Reasons for saving in the above cases have not been intimated (July,2000).			

## Grant No. 41 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
80-General –			
001-Direction and Administration- Non-Plan.			
001-Headquarters Establishment	3,21.06	2,45.97	-75.09
State Plan (Annual Plan and Ninth Plan)		.	
Special Component Plan for Scheduled Castes -			
002-District Organisation	51.70	7.88	-43.82
800 - Other Expenditure –			
State Plan (Annual Plan and Ninth Plan)			
006 - Education-			
Special Scholarships to meritorious S.C & S.T. students reading in classes IX-XII in orders to prepare them for Engineering Technical, Higher Studies and Competitive Examination	83.00	36.34	-46.66
010- Education -			
Payment of meal charges to Ashramities attached to Ashram Type School run by Education Department	1,00.00	57.04	-42.96
Reasons for saving in the above cases have not been intimated (July, 2000).			
Special Component Plan for Scheduled Castes -			
013- Education-			
Construction of New Ashram Hostels for poor S.C. & S.T Students reading in primary and junior basic level High School	1,13.60	..	-1,13.60
Special Component Plan from Scheduled Castes-			
014 – Education –			
Additional benefit for Post Matric Hosteller reading in classes XI and XII	1,50.00	77.10	-72.90
Reasons for non-utilisation of entire provision in the in the first case and saving in the second case have not been intimated (July, 2000).			
2236- Nutrition-			
( Tribal Areas Sub-Plan )			
796- Tribal Areas Sub-Plan -			
State Plan ( Annual Plan and Ninth Plan )			
001- Supplementary Nutrition Programme for children and expectant and nursing mothers under I.C.D.S. Scheme (BMS)	1,00.00	0.81.	-99.19

Reasons for saving have not been intimated (July, 2000).

**Grant No. 41 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2401- Crop Husbandry (Excluding Horticulture and Vegetable Crops) (Tribal Areas Sub-Plan)-</b>			
796- Tribal Areas Sub-Plan - Centrally Sponsored (New Schemes)			
003- Oilseed Production Programmes	45.00	..	-45.00
Reasons for non-utilisation of entire provision have not been intimated (July, 2000).			
<b>2406 – Forestry and Wild Life (Tribal Areas Sub-Plan) -</b>			
01-Forestry -			
796-Tribal Areas Sub-Plan- Centrally Sponsored (New Schemes)			
001- Forest Conservation and Development - Integrated Afforestation and Eco-Development Project	56.70	6.51	-50.19
02- Environmental Forestry and Wild Life			
796- Tribal Areas Sub-Plan – Centrally Sponsored (New Schemes)			
003- Nature Conservation- Eco-Development Programme around Tiger Resources Areas	2,57.40	..	-2,57.40
Reasons for saving in the first cases and non-utilistion of entire provision in the second case have not been intimated (July, 2000).			
<b>2501 – Special Programmes for Rural Development (Tribal Areas Sub-Plan) -</b>			
009 I.R.D.P under Other Blocks			
O	5,02.50	}	
R	-5,02.50		
		..	..
Reasons for withdrawal of entire fund by surrender in March 2000 have not been intimated (July ,2000).			

## Grant No. 41 - Contd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2202- General Education (Tribal Areas Sub-Plan) -</b>			
<b>01- Elementary Education -</b>			
<b>796- Tribal Areas Sub-Plan -</b>			
<b>Non-Plan</b>			
<b>001- Free and Compulsory Education (Universal)-</b>			
<b>Establishment of Primary Schools Teachers and Non-Teacher</b>			
<b>Cost</b>			
	11.20	3,81.30	+3,70.10
<b>State Plan (Annual Plan and Ninth Plan )</b>			
<b>003-Provision for incentive to the development of</b>			
<b>Elementary Education (B.M.S)</b>			
	85.00	2,08.35	+1,23.35
Reasons for excess in the above cases have not been intimated (July, 2000).			
<b>2210- Medical and Public Health –</b>			
<b>Excluding Public Health</b>			
<b>(Tribal Areas Sub-Plan ) -</b>			
<b>03-Rural Health services Allopathy</b>			
<b>796- Tribal Areas Sub-Plan -</b>			
<b>Non-Plan</b>			
<b>001- Establishment of General Hospitals and Creation of Other</b>			
<b>Medical Care Facilities in Tribal Areas</b>			
	2,49.60	3,12.75	+63.15
Reasons for excess have not been intimated (July, 2000).			
<b>2215- Water Supply and Sanitation</b>			
<b>(Excluding Prevention of Air and Water Pollution)</b>			
<b>(Tribal Areas Sub-Plan ) -</b>			
<b>01- Water Supply-</b>			
<b>796-Tribal Areas Sub-Plan -</b>			
<b>State Plan (Annual Plan and Ninth Plan )</b>			
<b>001-Rural Water Supply Schemes for Tribal Areas Sub-plan</b>			
<b>(Spot Sources ) (BMS)</b>			
	60.00	1,56.29	+96.29
Reasons for excess have not been intimated (July, 2000).			

## Grant No. 41 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2225 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -</b>			
01 - Welfare of Scheduled Castes –			
190- Assistance to Public Sector and Other Undertakings - Non-Plan			
01- West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	90.53	2,08.48	+1,17.95
277 -Education – Non-Plan			
001 –Book grants and examination fees	6,50.00	7,14.47	+ 64.47
Centrally Sponsored (New Schemes)			
001- Scholarship to students (Stipend & Scholarships)	3,00.00	5,65.29	+2,65.29
793-Special Central Assistance for Scheduled Castes Component Plan- Central Sector (New Schemes)			
002- Barga financing Scheme to patta holders Bargadars	34,16.00	49,62.00	+15,46.00
Reasons for excess in the above cases have not been intimated (July, 2000).			
02-Welfare of Scheduled Tribes-			
277-Education- Non-Plan			
005- Payment of maintenance charges to the students belonging to the families having income not exceeding Rs.3600 per annum	48.00	1,83.66	+1,35.66
Centrally Sponsored (New Schemes)			
Special Component Plan for Scheduled Castes-			
001- Scholarship to Students	40.00	1,31.53	+91.53
794 - Special Central Assistance for Tribal Areas Sub-Plan – State Plan (Annual Plan and Ninth Plan)			
Special Component Plan for Scheduled Castes-			
001- Integrated Tribal Areas Development Project	14,63.00	18,56.17	+3.93.17
796 - Tribal Areas Sub-Plan – State Plan ( Annual Plan and Ninth Plan)			
006- Education Payment of maintenance charge to the students belonging to families having income not exceeding Rs. 3600 per annum	1,75.00	2,24.24	+49.24

**Grant No. 41 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>Special Component Plan for Scheduled Castes-</b>			
029- Health Housing and Other Schemes Tribal Research and Training	5.50	49.79	+44.29
<b>800- Other Expenditure - Centrally Sponsored (New Schemes )</b>			
001- Tribal Research and Training	5.00	55.56	+50.56

Reasons for excess in the above cases have not been intimated (July, 2000).

<b>80 - General –</b>			
<b>001-Direction and Administration- Non-Plan</b>			
002- District Organisation	11,61.22	14,05.16	+2,43.94

Reasons for excess have not been intimated (July, 2000).

**Capital-**

(i) Out of overall saving of Rs. 3,99.65 Lakhs in the grant an amount of Rs. 93.92 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 -
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**4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -**

<b>02- Welfare of Scheduled Tribes -</b>			
<b>190- Investment in Public Sector and other Undertakings - State Plan (Annual Plan and Ninth Plan )</b>			
001- Share Capital Contribution to the West Bengal Scheduled Castes and Scheduled Tribes Development and Corporation	1,65.00	..	-1,65.00
004- Construction of Head Quarter Office of T.D.C.C.	1,35.20	17.84	-1,17.36
<b>800 –Other Expenditure –</b>			
<b>Non-Plan ( Developmental)</b>			
001- Share Capital Contribution to LAMPS for Construction of Godowns etc.	2,00.00	30.50	-1,69.50

Reasons for non-utilisation of entire provision in the first case and saving of the other cases have not been intimated (July, 2000).





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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>5054- Capital Outlay on Roads and Bridges (Tribal Areas Sub-Plan) –</b>			
04- District and Other Roads-			
796- Tribal Areas Sub-Plan –			
State Plan (Annual Plan and Ninth Plan )			
002 -Development of State Roads-			
Improvement of Panagarh Moregran Road (E.A.P)			
O	4,50.00	}	
R	- 7.49		
	4,42.51	6,37.48	+1,94.97
<p>Anticipated saving was attributed to misposting due to inveradvetances by the office . Reasons for final excess have not been intimated (July, 2000).</p> <hr style="width: 20%; margin-left: auto; margin-right: auto;"/>			

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

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
<b>REVENUE -</b>			
<b>Major Head : 2235 - Social Security and Welfare (Social Welfare) -</b>			
Voted -	Rs.		
Original	246,47,95,000		
Supplementary	74,06,00,000		
Amount surrendered during the year	..	..	1,79,29,680
	320,53,95,000	307,86,61,055	-12,67,33,945
<b>CAPITAL -</b>			
<b>Major Head : 4235 – Capital Outlay on Social Security and Welfare (Social Welfare)</b>			
Original	3,00,00,000		
Supplementary	..		
Amount surrender during the year	..	..	50,00,000
	3,00,00,000	4,60,00,000	+1,60,00,000

**Notes and Comments :-**

**Revenue –**

- (i) In view of overall saving of Rs.12,67.34 lakhs in the grant , supplementary provision of Rs.74,06.00 lakhs obtained in March, 2000 proved excessive.
- (ii) Out of overall saving Rs.12,67.34 lakhs in the grant, a nominal amount of Rs.1,79.30 lakhs only was surrendered by the department during the year.
- (iii) Though the final saving in the grant was within the limit of 5% of total provision, significant saving/excess of compensating nature exceeding rupees one crore was noticed in the following cases.
- (iv) Saving:-

Head	Total grant	Actual expenditure	Saving -
		(In lakhs of rupees)	
<b>2235 - Social Security and Welfare (Social Welfare) -</b>			
<b>02 - Social Welfare -</b>			
<b>101 - Welfare of Handicapped - Non-Plan</b>			
005- Assistance to Physically Handicapped in all districts	2,70.00	1,33.56	-1,36.44

Reasons for saving have not been intimated (July,2000).

**Grant No. 42 - Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
102 - Child Welfare - Non-Plan				
001- Govt. of India's Crash Programme of Nutrition for Children				
O	16,83.00	}	17,28.04	14,84.58
S	45.04			

Additional provision by supplementary grant in March,2000 was stated to be required for implementation of Integrated Child Development Services Project. Reasons for saving have not been intimated (July,2000).

003- Family and Child Welfare Projects		4,00.00	2,91.71	-1,09.29
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Reasons for saving have not been intimated (July,2000).

State Plan (Annual Plan and Ninth Plan)

012- Establishment of I.C.D.S. Project				
O	..	}	16,28.50	11,49.05
S	16,28.50			

103 - Women's Welfare -  
Central Sector (New Schemes)

001- National Programme of improved Chullah				
O	..	}	1,94.79	2.73
S	1,94.79			

Creation of fund in both the cases by obtaining supplementary provision in March, 2000 was stated to be required for implementation of Integrated Child Development Services Project in the first case and for financial assistance to the workers in the National Programme on Improved Chullah in the second case. Reasons for final saving in both the cases have not been intimated (July,2000).

200 - Other Programmes -

State Plan (Annual Plan and Ninth Plan)

001- West Bengal Minorities Development and Finance Corporation				
O	2.50.00	}	90.00	41.80
R	-1,60.00			

Reasons for anticipated as wells final saving have not been intimated (July,2000).

**Grant No. 42 – Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800- Other Expenditure - Non-Plan			
004- Provision for Normal G.R. Food and Cloths ( Relief Deptt.) Reasons for saving have not been intimated (July,2000).	11,50.00	9,70.85	-1,79.15
009- A new scheme for Social Welfare			
O                             7,07.00	}             7,43.44	4,18.27	-3,25.17
S                             36.44			

Additional Provision by supplementary demand in March,2000 in the second case was stated to be required for meeting larger establishment cost . Reasons for final saving in both the cases have not been intimated (July,2000).

007- State Plan (Annual Plan and Ninth Plan) Lump Provision for Grants to Zilla Parishad/ Urban Local Bodies	2,00.00	0.20	- 1,99.80
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Reasons for saving have not been intimated (July,2000).

60- Other Social Security and Welfare Programmes- 102- Pension Under Social Security Scheme Non-Plan			
001- Grant of Old-age Pension to the old and infirm			
O                             14,11.85	}             14,12.40	9,96.48	-4,15.92
S                             0.55			
002- Grant of Old-age pension to marginal farmers, Share Croppers and agricultural labourers	10,55.00	8,28.28	-2,26.72

Augmentation of fund by supplementary provision in March,2000 in the first case was stated to be required for implementation of payment of pension under National Old-Age Pension Scheme. Reasons for saving in both the cases have not been intimated (July,2000).

001- State Plan (Annual Plan and Ninth Plan) National Old-age Pension Scheme (NOAPS)			
O                             10,61.70	}             13,31.15	12,46.04	-85.11
S                             3,94.82			
R                             -1,25.37			

Enhancement of fund by supplementary provision in March,2000 was stated to be required for payment of larger pension under National Old-age Pension Scheme. Reasons for anticipated as well as final saving have not been intimated (July,2000).

**Grant No. 42 - Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
200- Other Programmes Non-Plan			
037- Legal services Authority for west Bengal	2,80.00	30.00	-2,50.00

(iv) Excess :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2235 Social Security and Welfare (Social Welfare)-</b>			
02- Social Welfare-			
102- Child Welfare-			
Centrally Sponsored (New Schemes)			
003- Integrated Child Development Services Project Schemes			
O 69,30.00	72,00.00	90,54.19	+18,54.19
S 2,70.00			
Central Sector (New Schemes)			
001- Grants for Training Programme of I.C.D.S. Anganwadi Works			
O 50.00	1,50.00	3,71.83	+2,21.83
S 1,00.00			

Augmentation of fund by Supplementary provision in March,2000 in the above cases was stated to be required for meeting larger establishment charges. Reasons for final excess in both the cases have not been intimated (July,2000).

103- Women's Welfare- Non-Plan (Developmental)			
001- National Programme on Improved Chullah	21.50	1,77.29	+1,55.79

Reasons for excess have not been intimated (July,2000).

60- Others Social Security and Welfare Programme-			
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**Grant No. 42 - Concl'd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
200- Other Programmes- Non-Plan			
006- Legal Aid Committees- legal aid to poor persons	..	1,03.79	+1,03.79

Reasons for incurring expenditure without Budget provision have not been intimated (July,2000)

036 Scheme for Financial Assistance to the Workers in Locked out Industrial Units (F.A.W.L.O.I.)				
O 15,27.00	}	17,27.00	18,68.03	+1,41.03
S 2,00.00				

Augmentation of fund by supplementary provision in March,2000 was stated to be required for payment towards subsidy for supply of rice and financial assistance to the workers . Reasons for final excess have not been intimated (July,2000).

**Capital-**

- (i) The expenditure exceeded the grant by Rs. 1,60,00,000; the excess requires regularisation.
- (ii) The view of excess of Rs. 1,60.00 lakhs in the grant surrender of Rs. 50.00 lakhs by the department proved fully unjustified.
- (iii) Excess occurred under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +	
4235- Capital Outlay on Social Security and Welfare (Social Welfare) -				
02- Social Welfare -				
190- Investment in Public Sectors and Other Undertakings - State Plan ( Annual Plan and Ninth Plan)				
001- Investment in Scheme of Share Capital of West Bengal Minorities Development. Finance Corporation				
O 3,00.00	}	4,10.00	4,60.00	+50.00
R 1,10.00				

Reasons for anticipated as well as final excess have not been intimated (July,2000).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2236 - Nutrition -</b>			
	Rs.		
Original	35,53,29,000	40,44,36,000	32,93,00,329
Supplementary	4,91,07,000		
Amount surrendered during the year	..	..	.. Nil

**Notes and Comments -**

(i) In view of overall saving of Rs.7,51.36 lakhs in the grant, supplementary provision of Rs.4,91.07 lakhs obtained in March, 2000 proved fully unnecessary.

(ii) No portion of the substantial saving of Rs.7,51.36 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 -
<b>2236 - Nutrition -</b>			
02 - Distribution of Food and Beverages -			
101 - Special Nutrition Programme -			
Non- Plan			
001 Special Nutrition Programme	3,50.00	1,98.35	- 1,51.65
State Plan (Annual Plan and Ninth Plan)			
001 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers (BMS)			
O	25,00.00	29,90.00	25,04.13
S	4,90.00		

Increase of fund by supplementary provision in March, 2000 was stated to be required for purchase of stores and materials for supplementary nutrition programme for children and expectant and nursing mothers. Reasons for final saving have not been intimated (July, 2000).

**Grant No 43 –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)			
001 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers	6,00.00	3,65.50	- 2,34.50

Reasons for saving have not been intimated (July, 2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees).	Excess +
2236 - Nutrition -			
02 - Distribution of Food and Beverages -			
101 - Special Nutrition Programme - Non-Plan			
004 - Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers	80.00	2,13.30	+ 1,33.30

Reasons for excess have not been intimated (July, 2000).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2245 - Relief on account of Natural Calamities -</b>			
Original	Rs. 120,28,00,000	} 232,07,93,000	234,68,95.268
Supplementary	111,79,93,000		
Amount surrendered during the year	..	..	62,61,69,000

**Notes and Comments-**

(i) Expenditure exceeded the grant by Rs.2,61,02,268 lakhs ;the excess requires regularisation.

(ii) In view of the overall excess of Rs.2,61.02 lakhs in the grant supplementary provision of Rs 111,79.93 lakhs obtained in March,2000 proved inadequate.

(iii) In view of excess of Rs.2,61.02 lakhs in the grant surrender of Rs 62,61.69 lakhs proved unjustified and at the same time indicates lack of financial control over departmental accounts.

(iv) Though the overall variation in the grant was within the limit of 5% of total provision in the grants substantial excess/saving of compensating nature exceeding rupees one crore was mentioned in the following cases:-

(v) Excess:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
<b>2245-Relief on account of Natural Calamities-</b>			
<b>01- Draught-</b>			
102-Drinking Water Supply			
Non-Plan			
002	Sinking/Resinking/ Repair of Resources of Drinking water		
O	30.00	} 6,00.00	5,81.08
S	2,70.00		
R	3,00.00		

Increase of fund by supplementary provision as well as by re-appropriation was stated be required for meeting expenditure towards restoration of drinking water supply system after natural calamities. Reasons for final saving have not been reported (July,2000).

**Grant No. 44 -Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
02-Flood, Cyclone, etc. -			
101-Gratuitous Relief- Non-Plan			
002 - Food and Clothing - Food			
O	7,20.00	}	
S	12,46.21		
R	1,69.14		
	21,35.35	22,05.18	+ 69.83

Augmentation of fund by supplementary provision as well as by re-appropriation was stated to be required for meeting expenditure towards supply of relief materials to flood-affected people. Reasons for final excess have not been reported (July,2000).

003-Food and Clothings			
O	1,50.00	}	
R	2,33.76		
	3,83.76	3,79.32	- 4.44

Enhancement of fund by re-appropriation was attributed to larger requirement of fund for combating natural calamities. Reasons for final saving have not been reported (July,2000).

106-Repair and Restoration of Damaged Roads Bridges- Non-Plan			
002-Urgent Repair of Roads etc. by NFCR(TFC)			
O	..	}	
S	4,03.25		
R	3,96.70		
	7,99.95	11,00.00	+ 3,00.05

Creation of fund by supplementary provision and enhancement of that fund by re-appropriation was stated to be required for meeting expenditure towards repair and restoration of damaged roads and bridges. Reasons for final excess have not been reported (July,2000).

113-Assistance for Repair/  
Reconstruction of Houses-

State Plan (Annual Plan and Ninth Plan)

**Grant No. 44 -Contd.**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
001	Assistance for Repair / Reconstruction of Houses- Damaged by Flood,1998				
	O				
	S	27,64.00			
	R	7,90.92			
			35,54.92	32,23.65	- 3,31.27

Creation of fund by supplementary provision and enhancement of that fund by re-appropriation was stated to be necessitated for reconstruction of houses damaged by food. Reasons for final saving have not been reported (July,2000).

114- Assistance to Farmers for  
purchase of Agricultural inputs-

Non-Plan.

001 Supply of Seeds, Fertiliser, etc  
for Raising Alternative Crops in Flood  
Cyclone Affected Areas

	O	3,00.00			
	S	3,77.70			
	R	50.00			
			7,27.70	9,79.99	+ 2,52.29

Augmentation of fund by supplementary provision as well as by re-appropriation was stated to be required for purchase of agricultural inputs. Reasons for final excess have not been reported (July, 2000).

118- Assistance for Repair /  
Replacement of Damaged  
Boats and Equipments for  
Fishing-

Non-Plan

001 Supply of Meat, Fish, Prawns, etc.

	O	25.00			
	R	1,17.00			
			1,42.00	1,42.00	

Anticipated excess was stated to be due to larger requirement for combating natural calamities.

122- Repair and Restoration of  
Damaged Irrigation and Flood  
control works-

Non-Plan

**Grant No. 44 –Contd.**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>003 - Urgent Repair of Flood-affected Embankments by NFCR</b>					
O	..	}			
S	11,87.68		24,87.68	25,31.28	+ 43.60
R	13,00.00				

Creation of fund by supplementary provision and enhancement of that fund by re-appropriation was stated to be required for repair and restoration of damaged irrigation flood control installations. Reasons for final excess have not been reported (July, 2000).

**193-Assistance to Local Bodies and other Non-Government Bodies / Institutions-**

Non-Plan

**003 Assistance out of NFCR to Local Bodies for Restoration of Supply of Drinking water**

O	..	}			
S	1,39.78		3,15.78	3,05.67	- 10.11
R	1,76.00				

Creation of fund by supplementary provision and augmentation of that fund by re-appropriation was stated to be required for repair and restoration of damaged roads and bridges and drinking water supply system. Reasons for final saving have not been reported.(July, 2000).

80-General-

800-Other Expenditure-

Non-Plan

**008 Expenditure in connection with Rescue of Marooned People Affected by Flood, Cyclone, Tornado, etc. and Expenditure for setting up Relief Camp Centres**

O	2,04.00	}			
S	5,43.02		7,50.92	10,48.45	+ 2,97.53
R	3.90				

Augmentation of fund by supplementary provision as well as by re-appropriation was stated to be required for supply of relief materials to flood-affected people. Reasons for final excess have not been reported (July, 2000).

**Grant No. 44 -Contd.**

(vi) Saving-

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

01-Drought-

102-Drinking Water Supply

Non-Plan

003- Assistance to Local Bodies for Augmenting Supply of Drinking Water

O	10.00	}			
S	1,02.50				
R	-1,12.50				

Enhancement of fund by supplementary provision in March, 2000 was stated to be required for restoration of drinking water supply system. Reasons for withdrawal of entire fund by surrender have not been reported (July, 2000).

02- Flood, Cyclone, etc. -

101- Gratuitous Relief-

Non-Plan

004 - Housing-

O	9,00.00	}		12.34	+ 12.34
R	-9,00.00				

102- Drinking Water Supply-

Non-Plan

002- Repair/Resinking of Tubewells

O	1,50.00	}		2.08	+ 2.08
R	-1,50.00				

Reasons for withdrawal of entire fund by re-appropriation / surrender and incurring expenditure against withdrawn fund in both the cases have not been intimated (July, 2000).

106- Repair and Restoration of Damaged Roads and Bridges-

Non-Plan

**Grant No. 44 -Concl.**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
001	Emergency Repair of Roads, Bridges, etc. Damaged/ Destroyed by Natural Calamities for Restoration of Communication				
	O	5,00.00	}	1,03.30	1,27.34
	R	-3,96.70			

Reasons for anticipated saving and final excess have not been reported (July, 2000).

002-	Emergency Repair of Flood Protective Embankments				
	O	12,50.00	}	..	.. ..
	R	-12,50.00			

Reasons for withdrawal of entire fund by way of re-appropriation / surrender have not been reported (July,2000).

80- General-

800- Other Expenditure-

Non-Plan

005	Supply of Tarpaulins, etc.				
	O	7,00.00	}	22,10.92	21,89.07
	S	17,86.23			
	R	- 2,75.31			

Augmentation of fund by supplementary provision in March, 2000 was reported to be required for supply of tarpaulins to flood-affected people. Reasons for anticipated as well as final saving have not been reported (July,2000).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2251 - Secretariat - Social Services -</b>			
Original	23,02,00,000	23,62,44,072	- 1,53,30,928
Supplementary	2,13,75,000		
Amount surrendered during the year			21,59,955

### Notes and Comments :-

(i) In view of final saving of Rs.1,53.31 lakhs in the grant, supplementary provision of Rs.2,13.75 lakhs obtained in March, 2000 proved excessive.

(ii) Out of saving of Rs.1,53.31 lakhs in the grant, a sum of Rs.21.60 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2251 - Secretariat-Social Services -</b>			
<b>090 - Secretariat -</b>			
<b>004 - Non-Plan Department of Relief</b>			
O	1,58.05	1,18.34	- 47.26
S	7.55		
<b>006 - Education Department</b>			
O	4,31.40	4,04.90	- 52.90
S	26.40		
<b>011 - Department of Youth Services</b>			
O	79.20	38.93	- 43.97
S	3.70		

Augmentation of fund by supplementary provision in March, 2000 in the above cases was stated to be required for meeting larger establishment charges. Reasons for final saving in none of the cases have been intimated (July, 2000).

**Grant No. 45 - Concl.**

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2251 – Secretariat-Social Services –</b>				
090 – Secretariat – Non-Plan				
005 - Department of Social Welfare				
O	48.95	} 98.95	1,30.66	+ 31.71
S	50.00			
010 - Transport Department				
O	1,45.40	} 1,52.40	1,73.35	+ 20.95
S	7.00			

Augmentation of fund by supplementary grant in March, 2000 in the above cases was stated to be required for meeting larger establishment charges. Reasons for excess in both the cases have not been intimated (July, 2000).



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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2250 - Other Social Services-</b>			
Voted -			
Original	33,95,62,000	46,25,18,000	39,63,18,265
Supplementary	12,29,56,000		
Amount surrendered during the year			45,72,772

<b>CAPITAL -</b>			
<b>Major Heads : 4250 - Capital Outlay on Other Social Services and 6250 - Loans for Other Social Services -</b>			
Original	3,06,41,000	3,06,41,000	3,25,83,725
Supplementary	..		
Amount surrendered during the year			1,41,000

### Notes and Comments -

#### Revenue -

(i) In view of overall saving of Rs. 6.62.00 lakhs in the grant, supplementary provision of Rs. 12,29.56 lakhs obtained in March, 2000 proved excessive.

(ii) Out of overall saving of Rs. 6.62.00 lakhs in the grant, a sum of Rs. 45.73 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
<b>2250 Other Social Services</b>			
<b>800 Other Expenditure- Non-Plan</b>			
030 - Expenditure in connection with Gangesagar Mela -Public Health Engg. Deptt.	2,00.00	88.25	- 1,11.75
032 - Expenditure in connection with Gangesagar Mela I & W. deptt.	65.00	..	- 65.00
Reasons for saving in first case and non-utilisation of the entire provision in the second case have not been intimated (July, 2000).			
039 - Grants towards meeting dues of West Bengal Industrial Development and Finance Corporation	10,00.00	59.23	- 9,40.77

Reasons for saving have not been intimated (July, 2000).

**Grant No.46-Contd.**

	Head		Total Grant	Actual expenditure (In lakhs of rupees)	Saving
001 -	State Plan (Annual Plan and Ninth Plan) Scheme for construction of Muslim Girls' Hostels in the Districts formulated by the minority cell				
	O	65.00	30.00	30.00	..
	R	- 35.00			

Reduction of fund through surrender was stated to be due to incomplete and late submission of proposals from the Zilla Parishads.

004 -	Grants towards marketing facilities, marketing promotion				
	O	16,50.00	28,79.56	26,50.00	- 2,29.56
	S	12,29.56			

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for marketing promotion under plan. Reasons for final saving have not been intimated (July, 2000).

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

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
800 -	Other Expenditure - Non-Plan				
007 -	Contribution towards relief to super cyclone affected Orrissa		..	4,38.78	+ 4,38.78
	Reasons for incurring expenditure without budget provision have not been intimated (July, 2000).				
031 -	Expenditure in connection with Gangasagar Mela (P.W. Roads) Deptt.		55.00	91.11	+ 36.11
034 -	Expenditure in connection with Gangasagar Mela P.W. Deptt.		50.00	1,41.15	+ 91.15
036 -	Expenditure in connection with carrying out the functioning of the Morgues (Home Deptt.)		20.00	64.38	+ 44.38
	Reasons for excess in the above cases have not been intimated (July, 2000).				
040 -	Purchase of food and other materials for emergent relief in the cyclone affected areas in Orrissa		..	1,99.67	+ 1,99.67

Reasons for incurring of expenditure without budget provision have not been intimated (July, 2000).

**CAPITAL -**

(i) Expenditure exceeded the grant by Rs. 19,42,725; the excess requires regularisation.

(ii) In view of excess of Rs. 19.43 lakhs in the grant, surrender of Rs. 1.41 lakhs by the department during the year proved unjustified.

**Grant No.46-Concl.**

(iii) Excess occurred mainly under:-

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>4250</b>	<b>Capital outlay on other</b>			
	<b>Social Services-</b>			
201 -	Labour -			
	Central Sector (New Schemes)			
001 -	Upgradation of I.T.I.'s for improving Quality of Training	..	1,54.72	+ 1,54..72

Reasons for incurring expenditure without budget provision have not been intimated (July, 2000).

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

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4250</b>	<b>Capital outlay on other</b>			
	<b>Social Services-</b>			
201 -	Labour -			
	State Plan (Annual Plan and Ninth Plan)			
004	Craftsmen Training	1,80.00	84.17	- 95.83

Reasons for saving have not been intimated. (July, 2000).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE-</b>			
<b>Major Head: 2401-Crop Husbandry- (Excluding Horticulture and Vegetable Crops)</b>			
	Rs.		
Original	165,97,20,000	155,54,36,808	-10,42,83,192
Supplementary	..		
Amount surrendered during the year		..	Nil

**CAPITAL-**  
**Major Head: 4401- Capital Outlay  
on Crop Husbandry (Excluding  
Public Undertakings and Horticulture and  
Vegetable Crops)**

Original	1,61,00,000	1,61,00,000	63,07,158	-97,92,842
Supplementary	..			
Amount Surrendered during the year		..	..	NIL

**Notes and Comments-**

**Revenue-**

(i) No portion of the huge saving of Rs.10,42.83 lakhs in the grant was surrendered by the department during the year.

(ii) Remarkable saving persisting for consecutive years since 1994-95 reveals non-serious approach towards adoption of realistic views on budget formulation.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2401 - Crop Husbandry (Excluding Horticulture and Vegetable crops)-</b>			
001 - Direction and Administration – Non-Plan			
001-Direction	13,19.40	11,11.62	-2,07.78
002 State Plan (Eighth Plan and Committed) Strengthening and Re-organisation of Agricultural Extension and Administration.	1,26.80	29.95	-96.85

**Grant No. 47 – Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>103-Multiplication and Distribution of Seeds-</b>			
<b>State-Plan (Annual Plan and Ninth Plan)</b>			
001 Modernisation and Development of Agricultural Seed Farms	75.00	31.50	-43.50
002 Strengthening of State Seed Certification Agencies.	45.00	1.90	-43.10
006 Subsidised Sale of Quality Seeds	90.00	1.83	-88.17
<b>State Plan (Eighth Plan and Committed)</b>			
003 Establishment of Seed Certification Agencies	2,08.00	23.27	-1,84.73
<b>107-Plant Protection - State Plan (Annual Plan and Ninth Plan)</b>			
007 Integrated Pest Management	85.00	22.19	-62.81
<b>State Plan (Eighth Plan and Committed)</b>			
001 Scheme for Strengthening of the State Plan Protection Organisation including Quality Control of Pesticides.	1,79.85	1,12.99	-66.86
<b>108-Commercial Crops- Non-Plan</b>			
013 Sisal Plantation Scheme Operation and Maintenance	1,34.55	8.08	-1,26.47
<b>Centrally Sponsored (New Schemes)</b>			
003 National Pulses Development Project	69.00	12.78	-56.22

**Grant No. 47 – Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
006 Oilseed Production Programme	2,10.00	1,22.86	-87.14
<b>109-Extension of Farmers' Training-Non-Plan</b>			
003 Upgrading of Agricultural Training Centres	93.05	25.86	-67.19
Reasons for saving in the above cases have not been intimated (July, 2000).			
Centrally Sponsored (New Schemes)			
002-Intgrated Programme for Cereal Development Rice	1,80.00	107.45	-72.55
<b>789-Special Component Plan for Scheduled Castes-State Plan (Annual Plan and Ninth Plan)</b>			
001 Subsided Sale of Quality Seeds	80.00	22.87	-57.13
021 Distribution of Improved High Yielding / Hybrid Varieties of Seeds through Minikit	2,10.00	0.41	-2,09.59
Reasons for saving in the above cases have not been intimated (July, 2000).			
Centrally Sponsored (New Schemes).			
002 Integrated Programme for Cereal Development	1,65.00	..	-1,65.00
Reasons for non-utilisation of entire fund have not been intimated (July, 2000).			

**Grant No. 47 – Contd.**

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

Head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees.)		
<b>2401-Crop Husbandry.</b>			
001-Derection and Administration-			
Non-Plan			
002-Superintendence	8,41.15	10,01.35	+1,60.20
003 Strengthening of the Directorate Organisation including Agricultural Extension and Administration.	1,77.60	3,00.44	+1,22.84
104-Agricultural Farms-			
Non-Plan			
001-Experimental Farms	28,11.85	29,04.83	+92.98
107-Plant protection-			
Non-Plan			
001-Plant Protection including Control of Wild Animals as well as Quality Control of Pesticides.	48.00	1,14.05	+66.05
108-Commercial Crops-			
Non-Plan			
001-Lac Development	34.80	1,53.99	+1,19.19
109-Extension of Farmers Training-			
State Plan (Annual Plan and Ninth Plan)			
024-Distribution of High Yielding / Hybrid Varieties of Seeds through Minikits.	1,70.00	5,35.11	+3,65.11
110-Crop Insurance-			
State plan (Annual Plan and Ninth Plan)			
001-Crop Insurance Scheme	3,25.00	3,80.44	+55.44

**Grant No. 47 – Concl.**

Head	Total grant	Actual expenditure	Excess +
111-Agricultural Economics and Statistics -			
Non-Plan			
001-Crop Survey	5,52.70	5,94.20	+41.50

Reasons for excess in the above cases have not been intimated (July, 2000).

**CAPITAL-**

(I) No portion of the overall saving of Rs 97.93 lakhs in the grant agregating to more than 60% 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.
<b>REVENUE -</b>			
<b>Major Head : 2402 - Soil and Water Conservation -</b>			
Original	29,24,75,000	}	}
Supplementary	..		
	29,24,75,000	16,76,64,424	- 12,48,10,576
Amount surrendered during the year	..	..	1,72,67,675

**CAPITAL -**  
**Major Head : 4402 - Capital Outlay on Soil and Water Conservation -**

Original	6,00,000	}	}
Supplementary	..		
	6,00,000	..	- 6,00,000
Amount surrendered during the year	..	..	Nil

**Notes and Comments -**

Revenue -

(i) Out of overall saving of Rs.12,48.11 lakhs in the grant, an amount of Rs.1,72.68lakhs only was surrendered by the department during the year.

(ii) The grant showing saving to the extent of more than 40% of Budget provision requires adoption of realistic views in Budget Estimation.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2402 - Soil and Water Conservation -</b>			
<b>102 - Soil Conservation -</b>			
Centrally Sponsored (New Schemes)			
<b>001 - Soil Conservation Works in the Upper Catchment Area of the Kangsabati River</b>			
O	60.00	}	}
R	- 44.70		
	15.30	..	- 15.30
<b>002 - Soil Conservation in the Catchment of River Valley Project, Teesta</b>			
O	65.00	}	}
R	-52.25		
	12.75	11.28	- 1.47



## Grant No. 49 - Animal Husbandry (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2403 - Animal Husbandry -</b>			
Original	Rs. 138,03,05,000	} 141,12,21,,000	123,07,30,323
Supplementary	3,09,16,000		
Amount surrendered during the year	..	..	- 18,04,90,677
<b>CAPITAL -</b>			
<b>Major Head : 4403 - Capital Outlay on Animal Husbandry (Excluding Public Undertakings)</b>			
Original	2,12,00,000	} 2,12,00,000	1,47,00,100
Supplementary	..		
Amount surrendered during the year	..	..	- 64,99,900
Amount surrendered during the year	..	..	9,95,66,233

### Notes and Comments -

#### Revenue -

(i) In view of overall saving of Rs. 18,04.91 lakhs in the grant, supplementary provision of Rs. 3,09.16 lakhs obtained in March, 2000 proved unnecessary.

(ii) Out of overall saving of Rs.18,04.91 lakhs in the grant, an amount of Rs.9,95.66 lakhs only was surrendered by the department during the year which points towards requirement of more careful watch over financial management.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2403 - Animal Husbandry -</b>			
001 - Direction and Administration - Non-Plan			
006 - Common Services at Haringhata -Kalyani Complex under the Directorate of Animal Husbandry	5,47.60	3,85.33	- 1,62.27
Reasons for saving have not been intimated (July, 2000).			
<b>101 - Veterinary Services and Animal Health -</b>			
Centrally Sponsored (New Schemes)			
009 - Professional Efficiency Setting up of a Veterinary. Council			
O	50.00	} ..	..
R	- 50.00		

Reasons for withdrawal of entire fund by surrender in March, 2000 was attributed to non-release of fund by the Government of India (July, 2000).

**Grant No. 49-Contd.**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
012 -	Control Disease Diagnostic Laboratory				
	O	50.00			
	R	- 36.28	13.72	..	- 13.72

Reasons for reduction of fund by surrender and final saving have not been intimated (July, 2000).

102	Cattle and Buffalo Development Scheme- Non-Plan				
002	State Livestock Farm				
	O	11,15.70			
	S	33.49	11,39.19	9,52.57	- 1,86.62
	R	- 10.00			

Augmentation of fund by supplementary provision was stated to be required for meeting larger establishment charges. Anticipated saving was attributed to lower feeding cost of Livestock due to higher production of green grass in Fodder Farms. Reasons for final saving have not been intimated (July, 2000).

Centrally Sponsored (New Schemes)

002 -	Extension of Frozen Semen Technology				
	O	5,00.00			
	R	- 5,00.00	..	0.08	+ 0.08

Withdrawal of entire fund by surrender in March, 2000 was attributed to non release of fund by the Government of India. Reasons for final excess have not been intimated (July, 2000).

103 -	Poultry Development - Non-Plan				
001 -	Poultry Development Schemes				
	O	4,28.10			
	R	3.00	4,31.10	3,76.51	- 54.59

Enhancement of fund was stated to be required for meeting some pending bills. Reasons for final saving have not been intimated (July, 2000).

105 -	Piggery Development - Centrally Sponsored (New Schemes)				
001 -	Integrated Piggery Development Programmes				
	O	60.00			
	R	- 60.00	..	..	..

Reasons for withdrawal of entire provision by surrender in March, 2000 was stated to be due to non-release of fund by the Government of India.







## Grant No. 50 - Dairy Development

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2404 - Dairy Development -</b>			
<i>Voted -</i>			
Rs.			
Original	141,18,00,000	145,53,14,000	114,36,71,622
Supplementary	4,35,14,000		
Amount surrendered during the year	..	..	NIL
<i>Charged -</i>			
Original	..	75,000	..
Supplementary	75,000		
Amount surrendered during the year	..	..	NIL

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

Original	4,80,00,000	4,80,00,000	1,37,55,624	- 3,42,44,376
Supplementary	..			
Amount surrendered during the year		..	..	Nil

**Notes and Comments -**

**Revenue (Voted Grant)**

- (i) In view of overall saving of Rs. 31,16.42 lakhs in the grant, Supplementary provision of Rs. 4,35.14 lakhs obtained in March, 2000 proved absolutely unjustified.
- (ii) No portion of the huge saving of Rs. 31,16.42 lakhs in the grant was surrendered by the department during the year.
- (iii) The grant also disclosed similar saving to the extent of more than 20% of the budget provision during the previous year.
- (iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2404 - Dairy Development -</b>			
192 - Greater Calcutta Milk Supply Scheme - Non-Plan			
002 - Procurement			
O	72,88.30	48,68.87	- 24,47.76
S	28.33		
	73,16.63		



**Grant No. 50-Contd.**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
003 -	Processing	.			
	O	18,25.30	18,88.10	18,29.50	- 58.60
	S	62.80			
004 -	Distribution				
	O	20,98.00	21,84.63	19,22.45	- 2,62.18
	S	86.63			

Augmentation of fund by supplementary provision in March, 2000 in the above cases was stated to be required for meeting larger establishment charges. Reasons for final saving in all the three cases have not been intimated (July, 2000).

193 -	Durgapur Milk Supply Scheme - Non-Plan				
002 -	Procurement		2,90.30	2,14.95	- 75.35
195 -	Krishnagar Milk Supply Scheme - Non-Plan				
002 -	Procurement		3,09.75	2,26.68	- 83.07

Reasons for saving in both the cases have not been intimated (July, 2000).

**Revenue (Charged) -**

(I) The entire fund of Rs. 0.75 lakh created by obtaining in supplementary provision in March, 2000 was neither utilised nor surrendered by the department during the year.

**Capital -**

(i) No portion of the huge saving of Rs. 3,42.44 lakhs in the grant was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4404 -</b>	<b>Capital Outlay on Dairy Development (Excluding Public Undertakings) -</b>			
102 -	Cattle -cum-Dairy Development Project -			
	Central Sector (New Schemes)			
002 -	Implementation of the Integrated Dairy Development Project	1,00.00	3.23	- 96.77

**Grant No. 50 –Concl.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
110 - Greater Calcutta Milk Supply Scheme - State Plan (Annual Plan and Ninth Plan)			
001 - Greater Calcutta Milk Supply Scheme	2,25.00	70.48	- 1,54.52
191 - Investments in Dairy Co-operatives - State Plan (Annual Plan and Ninth Plan)			
001 - Investment in Share Capital of West Bengal Co-operative Milk Producers' Federation Ltd.	50.00	..	- 50.00

Reasons for saving in the first two cases and non-utilisation of entire provision in last case have not been intimated (July, 2000).

## Grant No. 51 - Fisheries (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2405 - Fisheries --</b>			
Original	70,23,99,000	}	- 5,74,89,673
Supplementary	...		
Amount surrendered during the year	..	..	1,16,69,431

<b>CAPITAL.-</b>			
<b>Major Heads: 4405-Capital Outlay on Fisheries and 6405- Loans for Fisheries</b>			
O	13,69,00,000	}	-4,88,26,100
S	80,00,000		
Amount surrendered during the year	...	...	Nil

### Notes and Comments:-

#### Revenue-

(i) Out of total saving of Rs. 5,74.90 lakhs in the grant a negligible amount of Rs.1,16.69 lakhs only were surrender by the department during the year.

(ii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
<b>2405-Fisheries-</b>			
<b>101-Inland Fisheries-</b>			
State plan (Annual Plan and Ninth Plan)			
010-Scheme on Development of Acquaculture under (F.F.D.A) and in production of Acrators for enhanced fish production	1,85.00	1,32.08	-52.92
002-Scheme for Development of Acquaculture under F.F.D.A. Programmes	3,00.00	1,61.06	-1,38.94
007-Minor Fishing Harbours and Small Sanding Centres	2,00.00	1,00.00	-1,00.00
Reasons for saving in the above cases have not been intimated (July,2000).			
<b>103-Marine Fisheries -</b>			
Central Sector (New Schemes)			
001-Marine fishing regulation and introduction of artificial reefs and Sea farming on a pilot basis	80.00	...	-80.00
<b>800-Other Expenditure -</b>			
Non-Plan (Developmental)			
001-Scheme for grant to avail N.C.D.C Assistance	60.00	...	-60.00

Reasons for non-utilisation of entire fund in both the cases have not been intimated (July, 2000).

**Grant No. 51 – Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
State Plan (Annual Plan & Ninth Plan) 011-Lum provision for grants to Zilla Parishad/Urban Local Bodies	20,80.00	16,04.02	-4,75.98

Reasons for final saving have not been intimated (July,2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2405-Fishereis –</b> 101 – Inland Fisheries - Non-Plan			
007-Scheme for State Contribution as grants to S.F.D.C/ W.B.F.C. for P.C. Operator	1,00.00 +76.60	1,76.60	

Reasons for excess have not been intimated (July, 2000).

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

036-State contribution as grant /subsidy to WBPC Ltd. For construction of Fisheries Science Faculty Complex at Chakgharia (FE)	...	1,05.00	+1,05.00
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Reasons for incurring of expenditure without budget provision as well as eventual excess have not been intimated (July,2000).

789-Special Component Plan for Scheduled  
Caste / Scheduled Tribe -

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

**Special Component Plan for Scheduled  
Castes-**

028-Minor fishing harbour and fish landing Center	20.00	4,31.29	+4,11.29
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Reasons for excess have not been intimated (July,2000).

**Capital-**

(i) In view of overall saving of Rs. 4,88.26 lakhs in the grant supplementary provision of Rs. 80.00 lakhs obtained in March, 2000 proved unjustified.

(ii) No portion of the saving of Rs. 4,88.26 lakhs in the grant was surrendered by the department during the year.

**Grant No. 51-Concltd.**

(iii) Saving occurred mainly under :-  
Head

	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
<b>4405-Capital Outlay on Fisheries-</b>			
01-Inland Fisheries-			
Non-Plan (Developmental)			
001-Share Capital contribution to Fishermen's Co-operative Societies. for explanation of marine resources by mechanisation of fishing crafts			
	1,00.00	23.20	-76.80
789 -Special Component Plan for Scheduled Castes/ Scheduled Tribes-			
Non-Plan (Developmental)			
001-Share Capital Contribution to Primary/ Central Fishermen's Co op. Society. to avail NCDC Assistance			
O	2,50.00	}	
S	50.00		
	3,00.00	1,48.17	-1,51.83
Augmentation of fund by supplementary provision in March, 2000 was attributed to large investment in the Share Capital of Primary/ Central Fishermen's Co-operative Society. Reasons for eventual saving have not been intimated (July,2000).			
<b>6405-Loans for Fisheries -</b>			
789-Special Component Plan for Scheduled Castes/ Scheduled Tribes -			
Non-Plan (Developmental)			
001-Loans under the Scheme for exploitation of marine / fishing with mechanised boats			
	5,00.00	4,06.74	-93.26
Reasons for saving have not been intimated (July,2000).			
002-Loans to Primary / Central Fishermen's Co-operative Societies to avail NCDC Assistance			
O	4,00.00	}	
S	26.50		
	4,26.50	3,77.26	-49.24
Augmentation of fund by supplementary provision was stated to be required for disbursement of Non-Plan loan to Primary / Central Fishermen's Co-operative Society. Reasons for eventual saving have not been intimated (July,2000).			
003-Loans to Primary /Central Fishermen's Co-operative			
	1,00.00	...	- 1,00.00
Reasons for non-utilisation of entire fund have not been intimated (July,2000).			

## Grant No. 52 - Forestry and Wild Life

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2406 - Forestry and Wild Life -</b>			
Voted- Original	Rs. 159,54,49,000	} 160.95,01,000	155,49,75,895
Supplementary	1,40,52,000		
Amount surrendered during the year			.. Nil
<i>Charged -</i> Original	42,15,000	} 42,15,000	17,93,876
Supplementary	..		
Amount surrendered during the year			.. Nil

### CAPITAL-

#### Major head: 4406-Capital Outlay on Forestry and Wild Life-

Voted - Original	1,00,000	} 1,00,000	56,66,000	+55,66,000
Supplementary	...			
Amount surrendered during the year			...	Nil

#### Notes and Comments -

##### Revenue (Voted grant) -

(i) In view of overall saving of Rs. 5,45.25 lakhs in the grant, supplementary provision of Rs.1,40.52 lakhs obtained in March, 2000 proved absolutely unnecessary.

(ii) No portion of the substantial saving of Rs. 5,45.25 lakhs in the grant was surrendered by the department during the year

(iii) Though the net saving in the grant remained within the permissible limit of 5% of total provision wide variation of saving/excess of compensating nature were noticed as under.

(iv) Saving :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2406 - Forestry and Wild Life -</b>			
<b>01 - Forestry -</b>			
<b>001-Direction and Administration -</b>			
<b>Non -Plan</b>			
<b>004-Western Circle</b>			
O	11,56.00	} 12,09.55	10,23.51
S	53.55		
Augmentation of funds by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for eventual saving have not been intimated (July,2000).			-1,86.04
<b>070-Communication and Buildings -</b>			
<b>State Plan (Annual Plan and Ninth Plan)</b>			
002-Buildings	3,50.00	1,76.29	-1,73.71

**Grant No. 52-Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>101- Forest Conservation and Development -</b>			
<b>Centrally Sponsored(New Schemes)</b>			
003-Intregrated Aforestation and Eco-Development Project	2,99.70	1,38.90	-1,60.80
Reasons for saving in the above cases have not been intimated (July,2000).			
<b>102-Social and Farm Forestry -</b>			
<b>State Plan (Eighth Plan and Committed)</b>			
021-West Bengal Forestry Project	3,64.99	2,48.38	-1,16.61
<b>02 -Environmental Forestry and Wild Life-</b>			
<b>Centrally Sponsored (New Schemes)</b>			
011-Tiger Reserve in Sundarbans	2,14.79	91.40	-1,23.39
001-India Eco-Development Programmes (GIC)	11,95.50	7,95.62	-3,99.88
Reasons for Saving in the above cases have not been intimated (July,2000).			
<b>(v) Excess:-</b>			
Head-	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
<b>2406-Forestry and Wild Life-</b>			
<b>01-Forestry-</b>			
<b>001-Direction and Administration-</b>			
<b>Non-Plan</b>			
003-Central Circle	7,08.42	10,30.80	+3,22.38
007-Wild Life Unit	6,52.47	8,43.53	+1,91.06
008-Hill Circle	3,19.27	4,45.19	+1,25.92
Reasons for excess in the above cases have not been intimated (July-2000).			
010-Soil Conservation (South)Circle			
O	6,58.70	8,18.29	+1,40.83
S	18.76		
Augmentation of fund by supplementary provision in March 2000 was stated to be required for meeting establishment charges. Reasons for eventual excess have not been intimated (July,2000).			
012-Biosphere Reserve Wing	2,24.47	3,60.86	+1,36.39
<b>02-Environmental Forestry and Wild Life -</b>			
<b>110-Wild Life-</b>			
<b>Non-Plan</b>			
001- Wild Life Unit-protection and Improvement of Wild Life	4,57.44	5,58.69	+1,01.25
Reason for excess in the above cases have not been intimated (July,2000).			

Head		Grant No. 52-Concl'd. Total grant	Actual expenditure (In lakhs or rupees)	Excess +
111-Zoological Park- Non-Plan 002-Padmaja Naidu Himalayan Zoological Park, Darjeeling				
O	35.00	42.05	1,46.75	+1,04.70
S	7.05			

Augmentation of fund by supplementary provision was stated to be required for meeting establishment charges. Reasons for eventual excess have not been intimated (July,2000).

**Revenue (Charged)-**

(i) No portion of saving of Rs. 24.21 lakhs in the appropriation was surrendered by the department during the year

(ii) Saving occurred mainly under:-

Head	Total appropriation	Actual expenditure (In lakhs or rupees)	Saving -
2406-Forestry and Wild Life- 01-Forestry - 800-Other Expenditure - Non-Plan	-	-	-
012-Biosphere Reserve Wing	33.55	-	-33.55

Reason for non utilisation of entire amount have not been intimated (July,2000).

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

Head	Total appropriation	Actual expenditure (In lakhs or rupees)	Excess +
2406-Forestry and Wild Life - 01-Forestry - 800-Other Expenditure - Non-Plan 005-Western Circle	5.50	17.81	+12.31

Reasons for excess have not been intimated (July,2000).

**Capital-**

(i) Expenditure exceeded the grant by Rs.55,66,000; the excess requires regularisation.

(ii) Excess occurred under:-

Head	Total grant	Actual expenditure (In lakhs or rupees)	Excess +
4406-Capital Outlay on Forestry and Wild Life- 01-Forestry- 190-Investment in Public Sector and Other Undertakings - State Plan(Annual Plan and Ninth Plan) 002-Investment in the 50% share of Authorised Capital of Joint Sector Company	1.00	56.66	+55.66

**4406-Capital Outlay on Forestry and Wild Life-**

01-Forestry-

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

002-Investment in the 50% share of Authorised Capital of  
Joint Sector Company

1.00                      56.66                      +55.66

Reasons for excess have not been intimated (July,2000).



## Grant No. 53 - Plantations (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>CAPITAL --</b>			
<b>Major Heads : 4407 - Capital Outlay on Plantations and 6407 - Loans for Plantations -</b>			
Original	3,55,00,000	}	
Supplementary	..		
	3,55,00,000	2,17,50,000	- 1,37,50,000
Amount surrendered during the year	..	..	1,27,50,000

### Notes and Comments -

(i) Out of final saving of saving of Rs.1,37.50 lakhs in the grant, the department surrendered Rs. 1,27.50 lakhs during the year.

(ii) Saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4407- Capital Outlay on Plantations-</b>			
01- Tea-			
190- Investment in Public Sector and Other Undertakings-			
<b>State Plan (Annual Plan and Ninth Plan)</b>			
001 Setting up of West Bengal Tea Development Corporation Ltd.			
O	1,80.00	}	
R	- 90.00		
	90.00	90.00	..

**Grant no. 53 –Concltd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>6407- Loans for Plantations-</b>			
01- Tea-			
190- Loans to Public Sector and Other Undertakings-			
State Plan (Annual Plan and Ninth Plan)			
001 Loans to West Bengal Tea Development Corporation Ltd.			
O 75.00	37.50	37.50	..
R - 37.50			

Reduction of fund through surrender in both the above cases was attributed to implementation of economy in Plan expenditure.

## Grant No. 54 - Food, Storage and Warehousing (All Voted).

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2408 - Food, Storage and Warehousing -</b>			
Original	90,48,65,000	}	
Supplementary	1,64,00,000		
	92,12,65,000	85,50,31,763	- 6,62,33,237
Amount surrendered during the year	...	...	Nil

### CAPITAL -

<b>Major Head : 4408 - Capital Outlay on Food, Storage and Warehousing -</b>			
Original	18,70,00,000	}	
Supplementary	117,70,29,000		
	136,40,29,000	25,00,00,000	- 111,40,29,000
Amount surrendered during the year	...	...	111,40,29,000

#### Notes and Comments :-

##### Revenue -

(i) In view of overall saving of Rs. 6,62.33 lakhs in the grant, supplementary provision of Rs. 1,64.00 lakhs obtained in March, 2000 proved wholly unjustified.

(ii) No portion of the overall saving of Rs. 6,62.33 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2408 - Food, Storage and Warehousing -</b>			
<b>01 - Food -</b>			
<b>001 - Direction and Administration -</b>			
<b>Non - Plan</b>			
001 Directorate of District Distribution, Procurement and Supply	}		
O			
R	-2,35.43	3,31.51	2,78.16
			- 53.35

Reasons for anticipated as well as final saving have not been intimated (July, 2000).

### Grant No. 54 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
004 District Distribution			
O	46,74.40		
S	1,64.00		
	48,38.40	47,87.66	- 50.74

Augmentation of fund by supplementary provision in March,2000 was stated to be required for meeting larger establishment charges. Reasons for final saving have not been intimated (July, 2000).

02 - Storage and Warehousing -

800- Other Expenditure-

State Plan (Annual Plan and Ninth Plan)

013 Lump Provision for grants to Zilla Parishad / Urban Local Bodies	2,00.00	..	- 2,00.00
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Reasons for non-utilisation of entire fund have not been intimated (July, 2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2408 - Food, Storage and Warehousing -</b>			
01 - Food -			
001 - Direction and Administration -			
Non - Plan			
003. Calcutta (including Industrial Area) Rationing			
O	21,93.85		
R	2,46.28		
	24,40.13	22,56.86	- 1,83.27
Reasons for anticipated excess and final saving have not been intimated (July, 2000).			
005 Directorate of Transportation	3,72.25	4,22.87	+ 50.62
Reasons for excess have not been intimated (July, 2000).			



## Grant No. 54 – Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
003-Supply of Rice at Subsidised Rate to the Landless Agricultural Labourers			
O	..		
S	70.29	..	..
R	-70.29		

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 the want of clearance from the Finance Department.

011 Supply of Rice to the People below Poverty  
Line under T.P.D.S. at Subsidised Rate

O	8,00.00		
S	92,00.00	..	..
R	-100,00.00		

Augmentation of fund of supplementary provision in March, 2000 was stated to be required for procurement of rice for implementation of the scheme of supply of rice to people below poverty line under Targeted Public Distribution System. Withdrawal of entire fund through surrender by the department was attributed to non-receipt any proposal from the concerned authority.

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2415 - Agricultural Research and Education -</b>			
	Rs.		
Original	53,23,00,000	56,76,86,000	49,09,23,545
Supplementary	3,53,86,000		
Amount surrendered during the year		..	33,30,757

**CAPITAL -**  
**Major Head : 4415 - Capital Outlay on Agricultural Research and Education -**

Original	27,00,000	27,00,000	1,01,162	- 25,98,838
Supplementary	..			
Amount surrendered during the year		..	..	Nil

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

(i) In view of the overall saving of Rs. 7,67.62 lakhs in the grant, supplementary provision of Rs. 3,53.86 lakhs obtained in March, 2000 proved fully unnecessary.

(ii) Out of the huge saving of Rs. 7,67.62 lakhs in the grant, the department surrendered only Rs. 33.31 lakhs during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2415 - Agricultural Research and Education --</b>			
<b>01 - Crop Husbandry --</b>			
<b>277 - Education --</b>			
<b>Non-Plan</b>			
003	<b>Workshop under Directorate of Agricultural Engineering</b>		
O	84.65	88.19	17.05
S	3.54		

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for development of agricultural education under Agricultural Engineering. Reasons for final saving have not been intimated (July, 2000).

## Grant No. 55 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving –
<b>State Plan (Annual Plan and Ninth Plan)</b>			
001      Development of Agricultural Education at Bidhan Chandra Krishi Viswavidyalaya and Other Universities			
O                      3,80.00	}      5,80.00	35.71	-5,44.29
S                      2,00.00			
002      North Bengal Campus of Bidhan Chandra Krishi Viswavidyalaya and Krishi Vijnan Kendra			
O                      2,40.00	}      3,23.80	..	-3,23.80
S                      83.80			

Increase of fund by supplementary provision in both the cases in March, 2000 was stated to be required for agricultural education at Bidhan Chandra Krishi Viswavidyalaya and Other Universities. Reasons for final saving in the first case and non-utilisation entire fund in the second one have not been intimated (July, 2000).

### State Plan (Eighth Plan and Committed)

002      North Bengal Campus of Bidhan Chandra Krishi Viswavidyalaya and Krishi Vijnan Kendra	1,29.00	..	-1,29.00
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Reasons for non-utilisation of entire fund have not been intimated (July, 2000).

03 -      Animal Husbandry -

004 -      Research --

Non-Plan

003      Improvement of Milk Production by Cross- breeding Dairy Cattle at Haringhata (ICAR Project)			
O                      2,78.30	}      2,89.55	..	- 2,89.55
S                      11.25			

Increase of fund by supplementary provision in March, 2000 was reported to be required for improvement of milk production. Reasons for final saving have not been reported (July, 2000).



**Grant No. 55 –Concl.**

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2415- Agricultural Research and Education-</b>			
01 – Crop Husbandry -			
277- Education-			
Non-Plan			
001 Bidhan Chandra Krishi Viswavidyalaya	24,73.30	30,07.66	+ 5,34.36
004 North Bengal Campus of Bidhan Chandra Krishi Viswavidyalaya	1,80.00	2,78.82	+ 98.82
Reasons for excess in the above cases have not been reported (July, 2000).			
03- Animal Husbandry -			
004- Research-			
Non-Plan			
004 Establishment of R D. Immune States Studies Laboratory			
O	5.30	1,84.71	+ 1,79.16
S	0.25		

Enhancement of fund by supplementary provision in March, 2000 was stated to be required for establishment of R.D. Immune State Studies Laboratory. Reasons for final excess have not been reported (July, 2000).

**Capital-**

(i) No portion of the large saving of Rs. 25.99 lakhs which is more than 96 % of 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.
<b>REVENUE -</b>			
<b>Major Heads : 2401 – Crop Husbandry (Horticulture and Vegetable Crops) and 2852- Industries (Food and Beverage)-</b>			
Original	20,17,32,000		
Supplementary	..		
Amount surrendered during the year	..	..	Nil
	20,17,32,000	8,21,89,290	- 11,95,42,710
<b>CAPITAL -</b>			
<b>Major Heads : 4401 - Capital Outlay on Crop Husbandry (Horticulture and Vegetable Crops) and 6860 - Loans for Consumer Industries (Food and Beverage) -</b>			
Original	46,50,000		
Supplementary	..		
Amount surrendered during the year	..	..	Nil
	46,50,000	3,55,077	- 42,94,923

**Notes and Comments -**

**Revenue -**

- (i) No portion of the substantial saving of Rs 11,95.43 lakhs in the grant was surrendered by the department during the year.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2401 – Crop Husbandry (Horticulture and Vegetable Crops) -</b>			
<b>119 – Horticulture and Vegetable Crops -</b>			
<b>Non-Plan</b>			
003 Horticulture including Fruits and Vegetables	94.59	67.99	- 26.60
<b>State Plan (Annual Plan and Ninth Plan)</b>			
003 Modernisation of Horticultural Farms	26.87	3.85	- 23.02
<b>Centrally Sponsored (New Schemes)</b>			
002 Integrated Development of Tropical and Arid Zone Fruits	80.00	9.01	- 70.99

**Grant No, 56 –Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -	
<b>Central Sector (New Schemes)</b>				
003	Integrated Programme for Development of Spice	25.00	..	- 25.00
	State Plan (Eighth Plan and Committed)			
001	Re-organisation of Horticultural Research and Development	38.37	18.02	- 20.35
003	Development of Plantation Crops	33.56	11.96	- 21.60
	Reasons for saving in the above cases have not been intimated (July, 2000)			
789-	Special Component Plan for Scheduled Castes-			
	State Plan (Annual Plan and Ninth Plan)			
040	Development of Horticulture including Spices, Plantation Crops, Root Crops, Mushroom, Aromatic and Medicinal Plants, Betelvine etc.	55.40	..	-55.40
	Reasons for non-utilisation of entire fund have not been intimated (July, 2000).			
2852-	<b>Industries (Food and Beverage)-</b>			
60-	Others-			
102 -	Food and Beverage -			
	State Plan (Annual Plan and Ninth Plan)			
001	Assistance for Promotion of Food Processing Industries	77.00	11.55	- 65.45
002	Infrastructure for Food Processing Industries	66.00	10.98	- 55.02
004	Lump Provision for grants to Zilla Parishad / Urban Local Bodies	6,00.00	14.01	- 5,85.99
	Reasons for saving in the above cases have not been intimated (July, 2000).			
	<b>Central Sector (New Schemes)</b>			
001	Other Assistance for Promotion of Food Processing Industries	2,25.00	..	-2,25.00

**Grant No. 56 – Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
789- Special Component Plan for Scheduled Castes- State Plan (Annual Plan and Ninth Plan)			
001 Assistance for Promotion of Food Processing Industries	30.00	..	-30.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (July, 2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2401- Crop Husbandry (Horticulture and Vegetable Crops)-			
119- Horticulture and Vegetable Crops- State Plan (Annual Plan and Ninth Plan)			
001 Re-organisation of Horticulture Set-up	92.39	1,14.77	+ 22.38
014 Development of Horticulture including Spices, Plantation Crops, Root Crops, Mushrooms, Aromatic and Medicinal Plants, Betelvine, etc.	1,00.20	1,96.71	+ 96.51

Reasons for excess in the above cases have not been intimated (July, 2000).

036 Feasibility Study for Horticulture and Floriculture Demonstration Projects in West Bengal			
O	..	} 27.00	27.00
R	27.00		

Creation of fund by re-appropriation was stated to be required for the feasibility study of a proposal of the Agri-Development of Israil Government for Horticulture and Floriculture demonstration project in West Bengal.

## Grant No. 56 – Concl'd.

### Capital-

(i) No portion of the overall saving of Rs. 42.95 lakhs in the grant was surrendered by the department during the year.

(ii) Remarkable saving occurred only under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>6860 - Loans for Consumer Industries (Food and Beverage)-</b>			
60 - Others -			
102 Food and Beverage -			
Non-Plan			
001 Loans to Teesta Fruit and Vegetable Processing Ltd. (Presently W B. State Food Processing and Horticulture Development Corporation Ltd.)	25.00	..	- 25.00

Reasons for non-utilisation of fund have not been intimated (July, 2000).

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## Grant No. 57 - Co-operation (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2425 - Co-operation --</b>			
Original	49,61,72,000	}	
Supplementary	..		
	49,61,72,000	42,65,38,204	- 6,96,33,796
Amount surrendered during the year	..	..	Nil

**CAPITAL -**  
**Major Heads : 4425 - Capital Outlay on Co-operation and**  
**6425 - Loans for Co-operation -**

Original	18,49,05,000	}	
Supplementary	8,49,04,000		
	26,98,09,000	20,78,48,416	- 6,19,60,584
Amount surrendered during the year	..	..	Nil

**Notes and Comments -**

**Revenue -**

(i) No portion of the overall saving of Rs.6,96.34 lakhs in the grant was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2425 - Co-operation -</b>			
001 - Direction and Administration -			
Non-Plan			
001 Direction and Administration	13,59.42	11,75.53	- 1,83.89
Saving was reported to be occurred due to implementation of economy measures.			
<b>107 - Assistance to Credit Co-operatives -</b>			
State Plan (Annual Plan and Ninth Plan)			
009 Assistance for Universal Membership	57.60	..	- 57.60

**Grant No. 57 – Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800- Other Expenditure-			
State Plan (Annual Plan and Ninth Plan)			
001 Lump Provision for grants to Zilla Parishad / Urban Local Bodies	6,00.00	..	- 6,00.00

Reasons for non-utilisation of entire fund in the above cases have not been reported (July, 2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2425 - Co-operation -</b>			
101 Audit of Co-operatives - Non-Plan			
001. Audit of Co-operatives	9,56.10	10,27.59	+ 71.49
106 - Assistance to Multipurpose Rural Co-operatives- Non-Plan (Developmental)			
009 Consumers' Co-operatives - Distribution of Consumers' Articles in Rural Areas	5.00	1,00.00	+ 95.00
107 - Assistance to Credit Co-operatives - Non-Plan (Developmental)			
002 Integrated Co-operative Development Project State Plan (Annual Plan and Ninth Plan)	15.00	76.66	+ 61.66
028 Integrated Co-operative Development Project	20.00	74.48	+ 54.48

Reasons for excess in the above cases have not been intimated (July, 2000).

## Grant No. 57 – Contd.

### Capital -

(i) In view of the overall saving of Rs. 6,19.61 lakhs in the grant, supplementary provision of Rs. 8,49.04 lakhs obtained in March, 2000 proved excessive.

(ii) No portion of the remarkable saving of Rs. 6,19.61 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4425 - Capital Outlay on Co-operation -</b>			
<b>106 - Investment in Multipurpose Rural Co-operatives -</b>			
Non-Plan (Developmental)			
004			
Warehousing and Marketing Co-operatives - Investment in Shares of Co-operative Marketing Societies	1,00.00	29.00	- 71.00
006			
Warehousing and Marketing Co-operatives - Establishment of Co-operative Storage Godowns	2,00.00	1,49.51	- 50.49
010			
Processing Co-operatives - Development of Co-operative Processing Societies and Cold Storages	1,50.00	82.61	- 67.39
013			
Consumers' Co-operatives - Distribution of Consumer Articles in Rural Areas	60.00	1.68	- 58.32
State Plan (Annual Plan and Ninth Plan)			
008			
Warehousing and Marketing - Development of Agricultural Marketing Societies - Establishment of Rural Godowns	72.00	21.92	- 50.08

Reasons for saving in the above cases have not been intimated (July, 2000).



## Grant No. 57 – Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
107 - Investment in Credit Co-operatives - State Plan (Annual Plan and Ninth Plan)			
001 Investment in Shares of Co-operative Organisations			
O 3,60.00	8,00.00	4,09.31	- 3,90.69
S 4,40.00			
<p>Augmentation in fund by supplementary provision in March, 2000 was reported to be required for establishment of Cold Storages. Reasons for final saving have not been reported (July, 2000).</p>			
002 Purchase of Debentures of Land Mortgage Banks	1,20.00		- 1,20.00
<p>Reasons for non-utilisation of entire fund have not been communicated (July, 2000).</p>			
<b>6425 - Loans for Co-operation -</b>			
106 - Loans to Multipurpose Rural Co-operatives – Non-Plan (Developmental)			
003 Warehousing and Marketing Co-operatives – Loans for Agro-Co-operatives Staff Training Institute	1,60.00	69.03	- 90.97
011 Processing Co-operatives - Loans for Development of Processing Societies and Cold Storages	1,30.00	68.76	- 61.24
<p>Reasons for saving in the above cases have not been intimated (July, 2000).</p>			
108 - Loans for Other Co-operatives - State Plan (Annual Plan and Ninth Plan)			
009 Establishment of Storage Godowns			
O ..	55.57	9.43	- 46.14
S 55.57			

Creation of fund by supplementary provision in March, 2000 was reported to be necessitated mainly for establishment of Cold Storages. Reasons for final saving have not been reported (July, 2000).

## Grant No. 57 – Concl.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>4425 - Capital Outlay on Co-operation -</b>			
106- Investment in Multipurpose Rural Co-operatives -			
State Plan (Annual Plan and Ninth Plan)			
029 Establishment of Cold Storages			
O ..			
S 65.07	65.07	2,25.55	+ 1,60.48

Creation of fund by supplementary provision in March, 2000 was reported to be required for establishment of Cold Storages. Reasons for final excess have not been intimated (July, 2000).

107 - Investment in Credit Co-operatives -			
Non-Plan (Developmental)			
001 Integrated Co-operative Development Project	70.00	3,12.15	+ 2,42.15

### 6425 - Loans for Co-operation -

107 - Loans for Credit Co-operatives -			
Non-Plan (Developmental)			
001 Loans for Integrated Co-operative Development Project	65.00	1,91.55	+ 1,26.55

Reasons for excess in the above cases have not been intimated (July, 2000).

108 - Loans for Other Co-operatives -			
State Plan (Annual Plan and Ninth Plan)			
002 Other Co-operatives -			
Loans for Establishment of Cold Storages			
O 21.60			
S 2,78.40	3,00.00	3,41.76	+ 41.76

Augmentation of fund by supplementary provision in March, 2000 was reported to be required for establishment Cold Storages. Reasons for final saving have not been reported (July, 2000).

## Grant No. 58 - Other Agricultural Programmes (All voted).

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2435 - Other Agricultural Programmes -</b>			
Original	17,66,85,000	}	
Supplementary	..		
	17,66,85,000	8,65,46,542	-9,01,38,458
Amount surrendered during the year	...	...	Nil

**CAPITAL -**  
**Major Head : 4435 - Capital Outlay on Other Agricultural Programmes -**

Original	85,50,000	}	
Supplementary	..		
	85,50,000	10,00,667	-75,49,333
Amount surrendered during the year	..	..	Nil

**Notes and Comments -**

**Revenue -**

(I) No portion of the huge saving of Rs.9,01.38 lakhs in the grant was surrendered by the department during the year.

(ii) The grant disclosed persisting saving exceeding 55% of the original provision, for the last seven years indicating need for improvement of financial control and management on the part of the State Administration towards budget formulation.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2435 - Other Agricultural Programmes -</b>			
<b>01 - Marketing and Quality Control -</b>			
<b>101 - Marketing Facilities -</b>			
<b>Non-Plan</b>			
001 Marketing Department	4,12.95	3,85.42	-27.53

## Grant No. 58 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Ninth Plan)			
005 Scheme for Development of Farm to Market Link Roads	58.00	31.95	-26.05
006 Development of Rural and Primary Markets -44.23		53.00	8.77
013 Scheme for subsidy for sick Regulated Markets situated in Rural/Backward/Hilly Areas	41.40	12.50	-28.90
State Plan (Annual Plan & Eighth Plan and Committed)			
002-Strengthening of Staff of the Marketing Branch of the Directorate of Agriculture.	72.15	37.15	-35.00
102-Grading and Quality Control Facilities-Non-Plan			
001 Agricultural Marketing and Quality Control	72.60	43.39	-29.21
789-Special Component Plan for Scheduled Castes- State Plan (Annual Plan and Ninth Plan)			
001-Scheme for Development of Farm to Market Link Roads-	40.00	21.58	-18.42
002-Development of Rural and Primary Markets	37.00	4.91	-32.09
Reasons for saving in the above cases have not been intimated (July,2000).			
800-Other Expenditure- State Plan (Annual Plan and Ninth Plan)			
001-Price Support Agriculture	12.50	..	-12.50
009 Lump Provision for grants to Zilla Parishad/Urban Local Bodies-	3,00.00	2,29.27	-70.73
60-Others- 101-Scheme for Debt Relief to Farmers-Non-Plan (Developmental)			
001-Agricultural and Rural Debt. Relief Scheme in Co-operative Sector in West Bengal, 1990	5,40.00	..	-5,40.00

Reasons for saving in the second case and non-utilisation of entire budget provision in the first and third cases have not been intimated (July, 2000).

## Grant No. 58 - Concl'd.

### CAPITAL -

(I) No portion of the saving of Rs. 75.49 lakhs in the grant was surrendered by the department during the year.

(ii) Non utilisation of fund provided against almost all the sub-heads for consecutive years proves lack of financial management on the part of Administration over departmental accounts.

(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 Facilities- State Plan (Annual Plan and Ninth Plan)

##### 002-Scheme for Development of Farm to Market Link Roads

37.00

3.50

-33.50

##### 005-Development of Regulated Markets

14.50

..

-14.50

##### 789-Special Component Plan for Scheduled Castes- State Plan (Annual Plan and Ninth Plan)

##### 001-Scheme for Development of Farm to Market Link Roads

17.00

6.51

-10.49

Reasons for saving in the first and third cases and non-utilisation of entire provision in the second one have not been reported (July, 2000).

## Grant No. 59-Special Programmes for Rural Development(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head: 2501-Special Programmes for Rural Development-</b>			
Original	38,55,03,000	}	}
Supplementary	..		
Amount surrendered during the year	..		
	38,55,03,000	9,96,76,680	- 28,58,26,320
	..	..	29,07,36,407

### Notes and Comments-

(i) Out of overall saving of Rs.28,58.26 lakhs in the grant, an amount of Rs.29,07.36 lakhs was surrendered by the department during the year. This proves deficiency in financial control on behalf of the Controlling Authority.

(ii) The final saving aggregates to the tune 74% of the total provision. Similar substantial saving of more than 55% of budget provision persists for the last several years. This requires adoption of more practical approach in framing budget estimate in future.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
<b>2501 - Special Programmes for Rural Development -</b>			
<b>01- Integrated Rural Development Programmes-</b>			
<b>001 - Direction and Administration - State Plan (Eighth Plan and Committed)</b>			
<b>001 - Strengthening of Block Level Administration -</b>			
O	1,79.33	}	}
R	- 33.85		
	1,43.48	1,58.78	+ 15.30
Reasons for withdrawal of fund through re-appropriation and final excess have not been intimated (July, 2000).			
<b>003 - Training - State Plan (Annual Plan and Ninth Plan)</b>			
<b>001- Training (TRYSEM)</b>			
O	5,23.20	}	}
R	- 5,23.20		
	..	43.00	+ 43.00
<b>101 - Subsidy to District Rural Development Agencies- State Plan(Annual Plan and Ninth Plan)</b>			
<b>001- Intensive and Integrated Rural Development Programme under other Block</b>			
O	16,75.00	}	}
R	- 16,75.00		
	..	42.23	+ 42.23
Reasons for withdrawal of entire fund through re-appropriation /surrender and final excess have not been intimated (July,2000)			
<b>789 - Special Component Plan for S.C.S. I.- State Plan (Annual Plan and Ninth Plan)</b>			

**Grant No. 59-Concl'd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
001 -	Intensive and Integrated Rural Development Programme under other Blocks			
	O 11,72.50	..	..	..
	R - 11,72.50			
800-	Other expenditure-			
	.State Plan (Annual Plan and Ninth Plan)			
001 -	Development of Women and Children Services Programme in rural Areas			
	O 2,00.00	..	..	..
	R -2,00.00			

Reasons for withdrawal of entire provision by surrender in March, 2000 have not been intimated (July, 2000).

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

	Head	Total grant	Actual Expenditure ( In lakhs of rupees)	Excess +
2501 -	Special Programmes for Rural Development -			
01 -	Integrated Rural Development Programme -			
800 -	Other Expenditure -			
	.State Plan (Annual Plan and Ninth Plan)			
003 -	Swarnajayanti Gram Swarojgar Yojana (SGSY)			
	O ..	5,73.73	6,08.87	+ 35.14
	R 5,73.73			
004 -	Swarnajayanti Gram Swarojgar Yojana (Admn. Cost)			
	O ..	1,30.45	42.00	- 88.45
	R 1,30.45			

Reasons for creation of fund by re-appropriation in both the cases and final excess/saving have not been intimated (July, 2000).

## Grant No. 60 – Rural Employment (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2505-Rural Employment -</b>			
Original	Rs. 409,26,92,000	} 223,26,68,828	-186,00,23,172
Supplementary	... }		
Amount surrendered during the year	..	..	Nil

### Notes and Comments -

(i) No portion of the huge saving of Rs. 186,00.23 lakhs in the grant was surrendered by the department during the year.

(ii) Huge variation between budget provision and actual expenditure in each of the schemes under the grant persisting for consecutive years indicates necessity of making budget provision with more realistic views.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2505-Rural Employment-</b>			
<b>01-National Programmes-</b>			
<b>701-Jawahar Rozgar Yojana Scheme-</b>			
State Plan (Annual Plan and Ninth Plan)			
002 State Share of Expenditure under Million Wells Scheme(MWS)	8,71.36	1.82	-8,69.54
004 State Share of Expenditure under Employment Assurance Scheme(EAS)	40,50.46	15,95.61	-24,54.85
Centrally Sponsored (New Schemes)			
001 Rural Employment Programmes	176,76.80	1,03.39	-175,73.41
<b>60- Other Programmes-</b>			
<b>800-Other Expenditure-</b>			
State Plan (Annual Plan & Ninth Plan)			
003 Assistance to District Planning Committee/ DGHC/ Other Implementing Agencies (BMS)	61,42.00	55,33.01	-6,08.99

Reasons for saving in the above cases have not been intimated (July,2000).



**Grant No. 60 –Concl.d.**

(iv) 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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**2505-Rural Employment -  
01-National Programmes.-**

701-Jawahar Rozgar Yojana ,  
Schemes-

State Plan (Annual Plan and Ninth Plan)  
001 State Share of Expenditure under  
Jawahar Rozgar Yojana (J.R. Y.)

O	44,19.20	}	43,44.95	49,11.17	+5,66.22
R	-74.25				

Reasons for anticipated saving and final excess have not been intimated (July,2000).

003-State share of Expenditure  
under Indira Awas Yojana (I.A. Y.)

O	23,66.32	}	24,40.57	28,84.09	+ 4,43.52
R	74.25				

Reasons for anticipated as well as final excess have not been reported (July, 2000).

60-Other Programmes-  
800-Other Expenditure-  
State Plan (Annual Plan and Ninth Plan)

001-District Plan Schemes	23,28.00	35,21.06	+ 11,93.06
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Reasons for excess have not been intimated (July,2000).

002-Employment Assistance Schemes	..	6,75.35	+ 6,75.35
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Reasons for incurring expenditure without budget provision as well as final excess have not been intimated (July,2000).

004-Basic Minimum Services Scheme for Rural Conductivity	18,00.00	18,42.56	+ 42.56
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Reasons for excess have not been intimated (July, 2000).

## Grant No. 61 - Land Reforms (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
<b>REVENUE -</b>				
<b>Major Head : 2506 - Land Reforms -</b>				
Original	27,14,33,000	} 27,70,61,000	9,56,28,589	-18,14,32,411
Supplementary	56,28,000			
Amount surrendered during the year	..	..	Nil	

### Notes and Comments -

(i) In view of overall saving of Rs. 18,14.32 lakhs in the grant, supplementary provision of Rs. 56.28 lakhs obtained in March, 1999 proved absolutely unjustified.

(ii) No portion of the huge saving of Rs. 18,14.32 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 was noticed to be more than 61% of the budget provision. This indicates the need for adoption of budget formulation on more realistic basis in future.

(iv) Saving occurred under all the sub-heads as below :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -	
<b>2506-Land Reforms-</b>				
101 - Regulation of Land Holding and Tenancy-				
Non -Plan				
001- Integrated Scheme on Land Reforms	.			
O	12,80.48	} 13,36.76	29.73	- 13,07.03
S	56.28			
State Plan (Annual Plan and Ninth Plan)				
001 Modernisation of R. I. Office	84.00	5.50	-78.50	
State Plan (Eighth Plan and Committed)				
001 Integrated Scheme on Land Reforms	9,49.85	6,47.31	-3,02.54	
800- Other Expenditure-				
Central Sector (New Schemes)				
001 Agrarian Studies and Computerisation of Land Records	4,00.00	2,73.74	- 1,26.26	

Enhancement of fund by supplementary provision in the first case was stated to be required for meeting larger establishment charges. Reasons for final saving in all the above cases have not been intimated (July, 2000).

## Grant No. 62-Other Rural Development Programmes (Panchayati Raj)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE-</b>			
<b>Major Heads: 2515 - Other Rural Development Programmes (Panchayati Raj), 3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Panchayati Raj) -</b>			
<i>Voted-</i>			
Original	Rs. 370,03,78,000	} 456,13,74,000	411,47,25,784
Supplementary	86,09,96,000		
Amount surrendered during the year			4,82,13,991
<i>Charged -</i>			
Original	2,000	} 43,000	..
Supplementary	41,000		
Amount surrendered during the year			Nil

### CAPITAL—

#### Major Head : 6515- Loans for Other Rural Development Programmes (Panchayati Raj) -

##### *Voted-*

Original	1,00,000	} 1,00,000	..
Supplementary	..		
Amount surrendered during the year			1,00,000

### Notes and Comments—

#### Revenue (Voted)-<sup>f</sup>

(i) In view of overall saving of Rs.44,66.48 lakhs in the grant, supplementary provision of Rs.86,09.96 lakhs obtained in March, 2000 proved absolutely unnecessary.

(ii) Out of overall saving of Rs.44,66.48 lakhs in the grant, Rs.4,82.14 lakhs were surrendered by the department during the year.

**Grant No. 62 - Contd.**

(iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
<b>2515- Other Rural Development Programmes (Panchayati Raj)-</b>			
001- Direction and Administration- State Plan (Annual Plan and Ninth Plan)			
002- Re-construction of Panchayat Bhavan	96.14	...	-96.14

Reasons for non-utilisation of entire provision in the above case have not been intimated (July,2000).

003-Training-  
State Plan (Annual Plan & Ninth Plan)

001-Training of Functionaries of Panchayats	3,45.58	3,00.29	-45.29
Centrally Sponsored (New Schemes)			
001-Training Functionaries of Panchayats	1,00.00	32.94	-67.06

Reasons for saving in the above cases have not been intimated (July,2000).

101-Panchayati Raj-  
Non-Plan

004-Contribution towards Salaries  
of Employees of Gram Panchayat

O	90,00.00	}	93,20.00	8,27.53	-84,92.47
S	3,20.00				

Additional provisions in this case was stated to be required for Infrastructural Development of Panchayat Bodies and also towards larger establishment charges. Reasons for saving have not been intimated (July,2000).

009-Grant-In-Aid to the gram Panchayats  
for meeting the cost of TADA etc. of their  
members and remuneration of office bearers  
and other contingent expenditure

O	11,00.00	}	14,10.00	12,46.06	-1,63.94
S	3,10.00				

Augmentation of fund by supplementary grant in March,2000 was stated to be required for large establishment charges. Reasons for saving have not been intimated (July,2000).

010-Grant-in-Aid contribution to the Panchayat  
Samity, contribution towards salaries of the  
Employees of Panchayat Samity

8.20.00	5,39.28	-2,80.72
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Reasons for saving have not been intimated (July,2000).

**Grant No 62 Contd.**

Head.		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
012-Grant-in-Aid /contribution to the Zilla Parishad contribution towards Salaries of the Employees of the Zilla Parishads				
O	12,00.00	} 12,20.50	8,81.76	-3,38.74
S	20.50			

Augmentation of fund by supplementary grant in March, 2000 was stated to be required for larger establishment charges. Reasons for saving have not been intimated (July,2000).

014-Grants-in-Aid contribution to Zilla Parishads for meeting the cost of TADA of their members and remuneration of office bearers and other contingent expenditure.				
		2,00.00	1,02.44	-97.56

Reasons for saving have not been intimated (July,2000).

015-Other grants-in-aid /contribution grants-in-aid contribution to Pension Deposit Account of Panchayat Bodies.				
O	6,00.00	} 12,50.00	10,70.00	-1,80.00
S	6,50.00			

800-Other Expenditure -  
Non-Plan  
002-Panchayat Election

O	2,00.00	} 7,00.00	1,53.27	-5,46.73
S	5,00.00			

Augmentation of funds by supplementary provision was stated to be required for Infrastructural Development of Panchayat Bodies and also towards larger establishment charges. Reasons for final saving in both cases have not been intimated (July,2000).

State Plan (Annual Plan and Ninth Plan)

002-Assistance to Panchayat Bodies as recommended by the Tenth Finance Commission (73% Ammendment of the Constitution) Infrastructural Development of Panchayat Bodies.

O	72,94.50	} 131,07.58	119,36.21	11,71.37
S	57,13.68			
R	99.40			

003 - Creation of Remuneration Assets and Other Development Programmes in Panchayat Bodies (TFC)

O	72,94.50	} 71,95.10	96,11.90	+ 24,16.80
R	- 99.40			

Augmentation of funds by supplementary provision was stated to be required for larger establishment charges. Further enhancement by re-appropriation was stated to be required for Infrastructural Development of Panchayat bodies. Reasons for eventual saving have not been intimated (July,2000).

004-Assistance to Panchayati Raj Bodies for Sewerage and Rural Sanitation

		4,00.00	71.22	-3,28.78.
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Reasons for final saving have not been intimated (July,2000).

**Grant No. 62 – Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
005-Rural Development Project under Panchayati Raj Bodies (EAP)				
O	32,00.00	} 21,12.87	...	-21,12.87
R	- 10,87.13			

Reasons for non-utilisation of entire provision in the above case have not been intimated (July,2000).

006-Assistance to Panchayati Raj Bodies for Running Sishu Sikkha Kendra (CECS) (BMS)				
		15,00.00	7,82.84	-7,17.16

Reasons for final saving have not been intimated (July,2000).

**3604-Compensation and Assignment to Local Bodies and Panchayati Raj Institution (Panchayati Raj).-**

200 –Other Miscellaneous Compensation and Assignments - Non Plan

002-Grants to Zilla Parishad in lieu of Land Lords Tenants' Share of Census				
		8,50.00	..	-8,50.00

Reasons for non-utilisation of entire provision have not been intimated (July,2000).

004-Grants to Gram Panchayat in lieu of taxes realised on Trades Profession and Calling.				
		1,40.00	32.74	-1,07.26

Reasons for final saving have not been intimated (July,2000).

031-Grants-in-aid to the Panchayat from Panchayat Fund.

O	...	} 10,16.78	...	-10,16.78
S	10,16.78			

Creation of fund by supplementary provision was stated to be required for payment of larger grants to Panchayats. Reasons for non-utilisation of entire fund have not been intimated (July,2000).

(iv) 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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**2515-Other Rural Development Programmes (Panchayati Raj)-**

001-Direction and Administration - Non-Plan

**Grant No 62 Contd.,**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
002-District Establishment	17,36.60	17,91.03	+54.43

Reasons for excess have not been intimated (July,2000).

101-Panchayati Raj -  
Non Plan

002-Contribution towards Salaries  
of Gram Panchayat Secretaries /  
Assistant Secretaries

...	24,68.40	+24,68.40
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003-Contribution towards salaries  
of Chowkidars and Dafadars and  
Panchyat Karmees

...	41,06.24	+41,06.24
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006-Contribution towards salaries  
of Job Assistant under Gram  
Panchayat

...	25,43.14	+25,43.14
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Reasons for incurring expenditure without budget provision have not been intimated (July,2000).

011-Grant-in-aid / contribution to  
Panchayat Samity for meeting the  
cost of TA/DA etc. of their members  
and remuneration of office bearers  
and other Contingent Expenditure

O	5,00.00	}	5,70.00	12,54.27	+6,84.27
S	70.00				

Augmentation of fund by supplement provision was stated to be required for larger establishment charges. Reasons for final excess have not been communicated (July,2000).

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

003-Creation of remuneration assistance  
and other Development Programmes in  
Panchayat Bodies (TFC)

O	72,94.50	}	71,95.10	96,11.90	+24,16.80
R	- 99.40				

Anticipated saving was stated to be due to non-occurrence of necessary situation for incurring expenditure. Reasons for final excess have not been intimated (July, 2000).

009-Grants to Jalpaiguri Zilla  
Parishad to discharge their Loan  
Liabilities to WBIDFC (PN)

O	...	}	4,47.82	4,47.82	..
R	4,47.82				

**Grant No 62 -Concl.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
010-Grants to Murshidabad Zilla Parishad to discharge their loan liabilities to (WBIDPC) (PN)				
O	..			
R	53.57	53.57	5,35.71	+ 4,82.14
021 –Grants to Birbhum Zilla Parishad to discharge their loan liabilities to WBIDFC (PN)				
O	...			
R	1,03.60	1,03.60	1,03.60	...

Reasons for creation of fund through re-appropriation in all the above cases as well as final excess have not been communicated (July, 2000).

**Revenue (Charged Appropriation)-**

(i)The fund of Rs. 0.43 lakh created by supplementary provision in March, 2000 was not utilised 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	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
<b>REVENUE -</b>			
<b>Major Head : 2515 - Other Rural Development Programmes (Community Development) -</b>			
	Rs.		
Original	90,73,38,000		
Supplementary	3,89,06,000		
Amount surrendered during the year	..	..	4,23,328
	94,62,44,000	84,50,63,395	- 10,11,80,605

**CAPITAL -**  
**Major Heads : 4515 - Capital Outlay on Other Rural Development Programmes (Community Development) and 6515 - Loans for Other Rural Development Programmes (Community Development) -**

Original	39,00,000	}	54,70,000	35,69,584	19,00,416
Supplementary	15,70,000				
Amount surrendered during the year					19,00,000

**Notes and Comments -**

**Revenue-**

(i) In view of the overall saving of Rs 10,11.87 lakhs in the grant, supplementary provision of Rs.3,89.06 lakhs obtained in March, 2000 proved unnecessary.

(ii) Out of overall saving of Rs. 10,11.81lakhs in the grant an amount of Rs.4.23 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 -		
<b>2515 - Other Rural Development Programmes (Community Development) -</b>					
<b>102-Community Development - Non-Plan</b>					
<b>001-Block Headquarters</b>					
O	78,83.50	}	82,51.61	73,24.04	-9,27.57
S	3,67.72				
R	0.39				

Augmentation of fund by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for anticipated excess and final saving have not been intimated (July,2000).

**Grant No.63-Concl.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
011 -	Converted Blocks			
	O	3,60.60		
	R	-2.38		
		3,58.22	3,15.00	-43.22

Reasons for anticipated as well as final saving have not been intimated (July,2000).

**Capital-**

(i) In view of overall saving of Rs.19.00 lakhs in the grant supplementary provision of Rs. 15.70 lakhs obtained in March,2000 proved unnecessary.

(ii) The entire saving of Rs.19.00 lakhs in the grant was surrendered by the department during the year.

## Grant No. 64 - Hill Areas

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2551 - Hill Areas -</b>			
Voted -	Rs.		
Original	150,52,06,000	185,01,17,000	160,54,48,086
Supplementary	34,49,11,000		
Amount surrendered during the year			23,37,30,354
<i>Charged -</i>			
Original	..	1,000	..
Supplementary	1,000		
Amount surrendered during the year			Nil
<b>CAPITAL -</b>			
<b>Major Heads : 4551 - Capital Outlay on Hill Areas and 6551 - Loans for Hill Areas -</b>			
Original	4,35,00,000	4,35,00,000	3,15,50,000
Supplementary	..		
Amount surrendered during the year			97,50,000

### Notes and Comments –

#### Revenue (voted)-

(i) In view of over all saving of Rs. 24,46.69 lakhs in the grant, supplementary provision of Rs. 34,49.11 lakhs obtained in March, 2000 proved excessive.

(ii) Out of over all saving of Rs. 24,46.49 lakhs in the grant an amount of Rs. 23,37.30 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2551 - Hill Areas -</b>			
60 - Other Hill Areas -			
101 - Development of Hill Areas -			
Non-Plan			
003 - Directorate of Cinchona and Other Medicinal Plants (C & I) Scheme			
O	1,88.90	1,50.45	- 66.92
S	28.47		
	2,17.37		

## Grant No. 64 –Contd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
011 - Operation and Maintenance				
O	9,81.70	10,85.32	9,44.56	-1,40.76
S	1,03.62			
Augmentation of fund by supplementary grant in March, 2000 in the above cases was stated to be required for meeting larger establishment charges. Reasons for final saving in both the cases have not been intimated (July, 2000).				
State Plan (Annual Plan and Ninth Plan)				
043 - Accelerated Development of Hill Areas				
O	4,00.00	1,96.00	1,38.70	- 57.30
R	- 2,04.00			
191 - Assistance to Darjeeling Gorkha Hill Council - Non-Plan				
003 - Medical and Public Health Sector				
O	19,00.00	19,41.38	18,17.14	- 1,24.24
R	41.38			
004 - Public Health Engineering Sector				
O	4,50.00	4,61.03	4,32.25	- 28.78
S	50.00			
R	- 38.97			
011 - Hill Affairs Sector				
O	4,80.00	4,35.17	3,62.10	- 73.07
R	- 44.83			
014 - Tourism Sector				
O	2,85.00	2,59.41	2,11.72	- 47.69
R	- 25.59			
016 - Public Works (Roads) Sector				
O	1,80.00	2,77.12	1,89.81	- 87.31
S	67.70			
R	29.42			
020 - Transport Sector				
O	80.00	65.10	31.90	- 33.20
R	- 14.90			
022 - Education Sector (Secondary)				
O	20,30.00	27,43.72	25,91.37	- 1,52.35
S	8,10.00			
R	- 96.28			

## Grant No. 64-Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
023 - Education Sector (Primary)			
O	21,70.00	}	}
S	7,19.00		
R	- 3,25.30		
	25,63.70	27,07.86	+ 1,44.16

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

001 - Hill Affairs Sector			
O	21,23.00	}	}
S	13,94.45		
R	- 14,90.45		
	20,27.00	23,29.50	+ 3,02.50

Augmentation of fund by supplementary grant in March, 2000 in the second, fifth, seventh, eighth and ninth cases were stated to be required for meeting larger establishment charges and developmental expenditure in the Hill Areas of Darjeeling. Reasons for enhancement/reduction of fund by re-appropriation/surrender as well as final excess/saving in all the cases have not been intimated (July, 2000).

800- Other Expenditure- Non-Plan			
001 - Expenditure in connection with holding Election of the Darjeeling Gorkha Hill Council			
O	1.00	}	}
S	1,36.18		
R	- 80.86		
	56.32	59.36	+ 3.04

Additional provision by supplementary grant in March, 2000 was stated to be required for expenditure in connection with holding election of DGHC. Reasons for anticipated saving and final excess have not been intimated (July, 2000).

(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-			
191- Assistance to Darjeeling Gorkha Hill Council Non-Plan			
024 - Other Developmental Sector	70.00	5,06.05	+ 4,36.05

Reasons for excess have not been intimated (July, 2000).

### Revenue (charged)-

(v) Creation of fund by supplementary provision in March, 2000 was stated to be required for payment of decretal dues. But the entire provision of Rs. 0.01 lakh remained unutilised and unsurrendered by the department during the year.



## Grant No. 65 - Other Special Areas Programmes (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2575 - Other Special Areas Programmes -</b>			
Original	75,18,21,000	} 80,18,56,000	65,40,14,416 - 14,78,41,584
Supplementary	5,00,35,000		
Amount surrendered during the year	..		51,73,453

**CAPITAL -**  
**Major Head : 4575 - Capital Outlay on Other Special Areas Programmes -**

Original	20,79,18,000	} 33,60,48,000	24,28,47,905 - 9,32,00,095
Supplementary	12,81,30,000		
Amount surrendered during the year	..		11,33,97,287

**Notes and Comments -**

**Revenue -**

(i) In view of overall saving of Rs. 14,78.42 lakhs in the grant, supplementary provision of Rs. 5,00.35 lakhs, obtained in March, 2000 proved unjustified.

(ii) Out of saving of Rs. 14,78.42 lakhs in the grant, an amount of Rs. 51.73 lakhs only was surrendered by the department during the year.

(iii) The grant has been disclosing saving to an average of 27% of total grant for the last four years. This required adoption of budget framing on more realistic basis.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2575 - Other Special Areas Programmes -</b>			
<b>02 - Backward Areas -</b>			
<b>101 - Area Development - Non-Plan</b>			
001.- Development of Sundarban			
O	7,93.75	} 8,69.45	7,60.44 - 1,09.01
S	75.70		
Augmentation of fund by supplementary provision in March, 2000 was stated to be required for developmental expenditure in Sundarban Areas. Reasons for eventual saving have not been intimated (July, 2000).			
001.- State Plan (Annual Plan and Ninth Plan) Development of Sundarban	5,42.88	4,70.55	- 72.33
004 - Development of Sundarban Areas as recommended by the Tenth Finance Commission (Special Problems) S.C.	5,72.00	2,08.92	- 3,63.08

Reasons for saving in the above cases have not been intimated (July, 2000).

Head		Grant No.65-Contd. Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Centrally Sponsored (New Schemes)				
001-	Integrated Rural Energy Planning Programme (IREP)	90.45	7.36	- 83.09
Reasons for saving have not been intimated (July, 2000).				
789 -	Special Component Plan for Scheduled Castes./S.T. State Plan (Annual Plan and Ninth Plan)			
002 -	Agricultural Development of North Bengal Dutch Assisted Project	3,75.00	2,17.50	- 1,57.50
Reasons for saving have not been intimated (July, 2000).				
004 -	Development of Sundarban areas as recorded by the Tenth Finance Commission (Special Problem)			
	O			
	S	1,03.70		-1,03.70
Creation of fund by supplementary provision was stated to be required for developmental expenditure in Sundarban Areas. Reasons for non-utilisation of the entire provision have not been intimated (July, 2000).				
60 -	Others -			
800 -	Other Expenditure - State Plan (Annual Plan, Ninth Plan)			
001 -	Police Sector			
	O	1,00.00		
	R	-80.76		
			19.24	9.00
				- 10.24
008 -	Transport Sector			
	O	50.00		
	R	- 50.00		
			..	..
				..
009 -	Public Health Engineering Sector			
	O	1,50.00		
	R	- 46.05		
			1,03.95	50.78
				- 53.17
012 -	Agriculture Sector			
	O	1,50.00		
	R	- 47.41		
			1,02.59	99.10
				- 3.49
013 -	General Administration Sector creation of infrastructure facilities in border Areas			
	O	3,50.00		
	R	- 2,59.74		
			90.26	93.74
				+ 3.48
015 -	Irrigation Sector - Anti erosion and Flood Control			
	O	50.00		
	R	- 48.40		
			1.60	1.60
				..



**Grant No.65-Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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Reduction of fund through re-appropriation in the above cases stated to be required due to release of fund by the Government of India at the fag end of the financial year. Reasons for final saving /excess in all the cases have not been intimated (July, 2000).

901 - Lump Provision for grants to Zilla Parishad/Urban Local Bodies	5,20.00	..	- 5,20.00
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Reasons for non-utilisation of entire fund have not been intimated (July, 2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
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**2575 - Other Special Areas Programmes -**

02 - Backward Areas -

1Q1 - Area Development -

State Plan (Annual Plan and Ninth Plan)

003 - Development of Sundarban Area as recommended by the Tenth Finance Commission (Special Problem)

O	5,72.00	}	8,00.00	8,47.02	+ 47.02
S	2,28.00				

011 - Agricultural Development of North Bengal Dutch Assisted Project

	2,50.00	3,09.81	+ 59.81
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Augmentation of fund by supplementary provision in March, 2000 in the first case was stated to be required for developmental expenditure in Sundarban Areas. Reasons for excess in both the cases have not been intimated (July, 2000).

60 - Others -

800 - Other expenditure -  
State Plan (Annual Plan and Ninth Plan)

007 - Social welfare Sector

O	2,50.00	}	3,33.44	3,20.49	- 12.95
R	83.44				

011 - Health and Family Welfare Sector

O	56.20	}	1,18.68	1,73.33	+ 54.65
R	62.48				

Reasons for enhancement of fund through re-appropriation in both the cases as well as eventual saving in the former case and excess in the latter one have not been intimated (July, 2000).

014 - Education Sector in Renovation/  
Construction/Expansion of Schools

O	3,00.00	}	6,35.33	5,56.17	- 79.16
R	3,35.33				

Reasons for anticipated excess as well as final saving have not been intimated (July, 2000).

**Grant No.65-Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
80 - General - 799 - Suspense - Non-Plan			
001 - Sundarban Development Board	15.00	1,06.36	+ 91.36

Reasons for excess have not been intimated (July, 2000).

**CAPITAL -**

(i) In view of over all saving of Rs. 9,32.00 lakhs in the grant, supplementary provision of Rs. 12,81.30 lakhs obtained in March, 2000 proved excessive.

(ii) Out of overall saving of Rs. 9,32.00 lakhs in the grant, surrender of Rs. 11,33.97 lakhs by the department during the year proves lack of control over budgetary system.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4575 -Capital Outlay on Other Special Areas Programme -</b>			
60 - Others -			
800 -Other Expenditure - State Plan (Annual Plan and Ninth Plan)			-
005 -Irrigation and Flood Control Sector, River Training etc.			
O 1,00.00	25.21	25.21	..
R - 74.79			

Reasons for reduction of fund through re-appropriation have not been intimated (July, 2000).

009 - Road Sector - Construction/Strengthening of Road / Bridge /Culvert, Jetty			
O 1,00.00	1,17.45	2,08.83	+ 91.38
S 9,50.00			
R - 9,32.55			

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for meeting larger developmental expenditure. Reasons for anticipated saving and final excess have not been intimated (July,2000).

010 - Power Sector - Creation of energy services			
O 1,00.00	2,58.94	2,58.14	- 0.80
S 3,31.30			
R - 1,72.36			

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for meeting larger developmental expenditure. Reasons for anticipated as well as final saving have not been intimated (July, 2000).

**Grant No.65-Concl.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
013 - Creation and Sources of Minor Irrigation				
O	50.00			
R	- 50.00	..	..	..

Reduction of entire fund through re-appropriation was stated to be required due to release of fund by the Government of India at the fag end of the financial year

014 - Agriculture Sector Construction of Market Complex				
O	50.00			
R	- 45.00	5.00	..	- 5.00

Reasons for reduction of fund through re-appropriation and non-utilisation of the rest of the fund have not been intimated (July, 2000).

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>4575 - Capital Outlay on Other Special Areas Programmes -</b>				
60 - Others -				
800 - Other Expenditure - State Plan (Annual Plan and Ninth Plan)				
002 - Development of Digha		3,50.00	4,04.42	+ 54.42
007 - P.W. (Roads) Sector				
O	10,35.45			
R	1,77.47	12,12.92	12,87.36	+ 74.44

Reasons for enhancement of fund through re-appropriation in later case as well as eventual excess in both the cases have not been intimated (July, 2000).

## Grant No. 66 - Major and Medium Irrigation

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2701 - Major and Medium Irrigation -</b>			
Voted -			
Original	168,14,27,000	} 168,14,27,000	174,34,99,651
Supplementary	..		
Amount surrendered during the year			
	..	..	Nil
<b>CAPITAL -</b>			
<b>Major Head : 4701 - Capital Outlay on Major and Medium Irrigation -</b>			
Voted -			
Original	242,82,75,000	} 242,82,75,000	158,61,13,622
Supplementary	..		
Amount surrendered during the year			
	..	..	Nil
Charged-			
Original	..	} 1,42,000	1,41,192
Supplementary	1,42,000		
Amount surrendered during the year			
	..	..	Nil

### Notes and Comments -

#### Revenue (Voted)-

(i) Expenditure exceeded the grant by Rs. 6,20,72,651 ; the excess requires regularisation.

(ii) In a good number of cases marked (\*) recurrence of excess / saving for last few years indicates deficiency in financial control over departmental accounts.

(iii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2701 - Major and Medium Irrigation -</b>			
<b>01 - Major Irrigation (Commercial) -</b>			
<b>101 - Mayurakshi Reservoir Project -</b>			
<b>Non-Plan</b>			
<b>001 - Direction and Administration *</b>			
O	21,29.12	} 18,09.12	20,13.67
R	- 3,20.00		
			+ 2,04.55

**Grant No. 66 -Contd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
102-	<b>Kangsabati Reservoir Project-</b>			
	Non-Plan			
001 -	<b>Direction and Administration *</b>			
	O	20,89.15	24,35.81	+ 3,86.66
	R	- 40.00		
		20,49.15		
103-	<b>Damodar Valley Project-</b>			
	Non-Plan			
001 -	<b>Direction and Administration *</b>			
	O	26,40.80	35,85.64	+ 4,92.48
	R	4,52.36		
		30,93.16		
04 -	<b>Medium Irrigation (Non-Commercial)-</b>			
105 -	<b>Other Medium Irrigation Schemes in Burdwan District -</b>			
	Non-Plan			
001 -	<b>Direction and Administration *</b>			
	O	69.29	1,15.86	+ 52.77
	R	- 6.20		
		63.09		
80-	<b>General-</b>			
001 -	<b>Direction and Administration - Non-Plan</b>			
001 -	<b>Direction and Administration *</b>			
	O	38,93.67	47,19.17	+ 8,55.00
	R	- 29.50		
		38,64.17		

Reasons for enhancement / reduction of funds through re-appropriation as well as final excess in the above cases have not been intimated (July, 2000).

005 - Survey and Investigation -

State Plan (Annual Plan and Ninth Plan)

001 - Survey and Investigation Works  
in Purulia including Area Survey -

(a)	Direction and Administration *	15.20	61.18	+ 45.98
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Reasons for excess have not been intimated (July, 2000).

## Grant No. 66 –Contd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2701 - Major and Medium Irrigation -</b>			
02- Major Irrigation (Non-Commercial)-			
101- Damodar Valley Scheme -			
Non-Plan			
001 Direction and Administration			
O	12,64.78	11,66.69	- 97.09
R	- 1.00		
04 - Medium Irrigation (Non-Commercial) -			
102 - Medium Irrigation Scheme in Purulia District -			
Non-Plan			
001 Direction and Administration			
O	83.77	5.04	- 67.73
R	- 11.00		
Reasons for anticipated as well as for final saving in both the cases have not been intimated (July, 2000).			
80- General-			
799 - Suspense -			
Non-Plan			
001 - Suspense Accounts -			
89 Stock *	3,60.00	1,01.19	- 2,58.81
90 Misc. Works Advance	3,35.00	44.26	- 2,90.74
800- Other Expenditure-			
State Plan (Annual Plan and Ninth Plan)			
902 - Lump provision for Grants to Zilla Parishads / Urban Local Bodies -			
31 Grants-in-aid *	22,00.00	14,35.00	- 7,65.00

Reasons for saving in the above cases have not been communicated (July, 2000).

## Grant No. 66 -Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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(v) **Suspense** : The expenditure under revenue section of the grant included Rs. 1,78.78 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 1999-2000 under the minor head were under the sub-heads (1) Cash Settlement Suspense Account, (2) Purchase, (3) Stock and (4) Miscellaneous Works Advances.

(1) The transactions under each of the heads are explained below:-

(1) **Cash Settlement Suspense Account** : The present Cash Settlement Suspense Account embraces debits for which advance payment has been made to Resources / Procuring Organisations for procurement of materials. This sub-head is cleared (credited) on receipt of the materials from the concerned Organisation.

(2) **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, the cost may per contra 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.

(3) **Stock** : This head is debited with all expenditures connected with acquisition of stock of materials and with manufacturing operations relating thereof. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges, etc. connected with the manufacture.

(4) **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 1999-2000 under the various sub-heads under "Suspense" operated in the grant are given below :-

Major Head and detailed units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -	
(In lakhs of rupees)						
<b>2701 - Major and Medium Irrigation -</b>						
80 - General -						
799 - Suspense - Non-Plan						
001 - Suspense Accounts -						
65	Cash Settlement Suspense Accounts	+ 11.77	8.54	2.03	+ 6.51	+ 18.28
75	Purchase	- 62.78	24.78	18.37	+ 6.41	- 56.37
89	Stock	- 96.65	1,01.20	1.76.90	- 75.70	- 1,72.35
90	Miscellaneous Works Advance	+ 7.99	44.26	48.23	- 3.97	+ 4.02
<b>Total :</b>		- 1,39.67	1,78.78	2,45.53	- 66.75	- 2,06.42

## Grant No. 66 - Contd.

### Capital (voted) -

- (i) No portion of saving of Rs. 84,21.61 lakhs in the grant , was surrendered by the department during the year. Saving to the extent of more than 53% of total provision proved defective control over financial management of departmental accounts.
- (ii) In a good number of cases marked (\*) recurrence of saving / excess for last few years indicates requirement of more transparent views in framing budget estimates in future.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4701 - Capital Outlay on Major and Medium Irrigation -</b>			
01 - Major Irrigation (Commercial) -			
103 - Damodar Valley Project -			
Non-Plan	-		
002 Barrage -			
(ii) Barrage *	1,40.00	..	- 1,40.00
003 Water Courses -			
(iii) Water Courses *	60.00	..	- 60.00
004 - D.V.Power Scheme –			
(i) Additional expenditure on Power other than Interest *	1,42,32.65	35,01.50	- 107,31.15
State Plan (Annual Plan and Ninth Plan)			
002 - D.V. Irrigation Scheme –			
(I) Government's Share of expenditure on Irrigation and Flood Control excluding Interest	5,00.00	3,92.42	- 1,07.58

Reasons for non-utilisation of entire fund in the first two cases and final saving in the last two cases have not been intimated (July, 2000).

01 - Major Irrigation (Commercial) -

104 - Teesta Barrage Project -

State Plan (Annual Plan and Ninth Plan)

004 Wages and Works for Teesta Barrage Project \*

O	35,40.00	}	30,40.00	26,63.26	- 3,76.74
R	- 5,00.00				



**Grant No. 66 - Contd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
109-	Subarnarekha Barrage Project- State Plan (Annual Plan and Ninth Plan)			
001	Direction and Administration *	5,00.00	2,27.35	- 2,72.65
113-	Special Repairs of existing Irrigation Projects- State Plan (Annual Plan and Ninth Plan)			
53.	Major Works /Land and Buildings *	3,00.00	1,05.27	-1,94.73
Reasons for reduction of fund through re-appropriation in the first case and also final saving in all the cases have not been intimated (July, 2000).				
114-	Land Acquisition in Maithan and Panchet Reservoir- State Plan (Annual Plan and Ninth Plan)			
53	Major Works / Land and Buildings *	50.00	..	-50.00
116-	Schemes under NABARD- RIDF-III - State Plan (Annual Plan and Ninth Plan)			
001	Scheme for Improved Water Management in Dy. No. 4 of Khatra main Canal (lower and its minors ) under Kangsabati Project *	1,17.00	..	- 1,17.00
002	Scheme under RIDF –IV and New Programme under RIDF *	2,33.00	..	- 2,33.00
Reasons for non-utilisation of entire fund in the above cases have not been intimated (July, 2000).				
04 - 101 -	Major Irrigation- Non-commercial- Major Irrigation Schemes - State Plan (Annual Plan and Ninth Plan)			
006	Patloi Irrigation Scheme, Purulia	68.00	22.52	- 45.48
010	Futiary Irrigation Scheme, Purulia	1,78.00	89.27	-88.73
024	Extension of Bandhu Irrigation Scheme	53.00	4.66	-48.34
057	Scheme under NABARD-RIDF	5,18.05	19.48	- 4,98.57
067	Kanlore Reservoir Scheme (RIDF-III)	93.51	..	-93.51
084	Extension of Irrigation by renovation of Water Courses in P.S. Patrasayar (RIDF-III)	76.20	32.08	- 44.12
085	Scheme for improved Water Management in Distributory No. 1 of Saharajore Irrigation Scheme (RIDF –III)	68.08	13.22	- 54.86
Reasons for final saving in the above cases and also non-utilisation of entire fund in the fifth case have not been intimated (July, 2000).				

## Grant No. 66 –Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
086 Liabilities and Land Acquisition Charge of Completed Schemes in Irrigation Sector			
O 1,00.00	0.26	..	- 0.26
R - 99.74			

Reasons for reduction of fund through re-appropriation and non-utilisation of the rest of the fund have not been intimated (July, 2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>4701 - Capital Outlay on Major and Medium Irrigation-</b>	-		
01 - Major Irrigation - (Commercial) -			
102 - Kangsabati Reservoir Project -			
State Plan (Annual Plan and Ninth Plan)			
001 - Direction and Administration*	8,60.00	16,55.74	+ 7,95.74
003 - Suspense*	1.00	4,66.72	+ 3,65.72
004 - Kangsabati Reservoir Project (I.W.) *			
O 3,39.00	8,39.00	10,51.40	+ 2,12.40
R 5,00.00			

Reasons for huge excess in the above cases as also augmentation of fund through re-appropriation in the last case have not been intimated (July, 2000).

103- Damodar Valley Project-			
Non-Plan			
001 - D.V. Irrigation and Flood Control Scheme –			
(i) Additional expenditure on Irrigation and Flood Control Other than Interest	2,25.10	5,73.54	+ 3,48.44
104- Teesta Barrage Project-			
State Plan (Annual Plan and Ninth Plan)			
001 - Direction and Administration*	12,00.00	17,59.91	+ 5,59.91
003 - Suspense*	10.00	25,68.19	+ 25,58.19

Reasons for huge excess in above cases have not been intimated (July, 2000).

## Grant No. 66 - Contd.

**Suspense :** The Expenditure in the Capital Section of the Grant included Rs. 30,34.91 lakhs under "Suspense". The Transaction under each sub-head of "Suspense" in 1999-2000 are given below:-

Major Head and detailed units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
	(In lakhs of rupees)				
<b>4701 - Capital Outlay on Major and Medium Irrigation -</b>					
01 - Major Irrigation (Commercial) -					
102 - Kangsabati Reservoir Project-					
State Plan (Annual Plan and Ninth Plan)					
003 - Suspense -					
65 Cash Settlement Suspense Accounts	+65.83	5.03	4.98	+ 0.05	+ 65.88
75 Purchase	+65.27	1,03.83	2,63.14	+ 8.78	+ 4,54.16
89 Stock	+4,45.38	2,71.92	1,06.61	- 2.78	+ 62.49
90 Misc. Works Advance	+1,14.55	85.94	67.78	+ 18.16	+ 1,32.71
<b>TOTAL :</b>	<u>+ 6,91.03</u>	<u>4,66.72</u>	<u>4,42.51</u>	<u>+ 24.21</u>	<u>+ 7,15.24</u>
104 - Teesta Barrage Project -					
State Plan (Annual Plan and Ninth Plan)					
003 - Suspense -					
65 Cash Settlement Suspense Accounts	+24,79.33	5,70.24	4,19.09	+ 1,51.15	+ 26,30.48
75 Purchase	-27,88.34	1,91.25	1,68.61	+ 22.64	- 27,65.70
89 Stock	+8,09.71	11,68.51	9,89.84	+ 1,78.68	+ 9,88.39
90 Misc. Works Advance	+24,95.81	6,38.19	5,25.59	+ 1,12.30	+ 26,08.11
<b>Total :</b>	<u>+29,96.51</u>	<u>+25,68.19</u>	<u>21,03.13</u>	<u>+ 4,64.77</u>	<u>+ 34,61.28</u>

**Grant No. 66 – Concl.**

**Capital (*Charged*)-**

(i) Fund created by supplementary provision in March, 2000 for payment of decretal dues was almost fully utilised by the department.

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## Grant No. 67 - Minor Irrigation and Command Area Development (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
<b>REVENUE -</b>				
<b>Major Heads : 2702 - Minor Irrigation and 2705 - Command Area Development -</b>				
Original	270.38,45,000	} 282,05,44,000	262,05,22,623	- 20,00,21,377
Supplementary.	11,66,99,000			
Amount surrendered during the year	..	..	Nil	
<b>CAPITAL -</b>				
<b>4702 -Capital Outlay on Minor Irrigation and 4705 -Capital Outlay on Command Area Development -</b>				
Original	51,38,35,000	} 51,38,35,000	45,47,76,916	- 5,90,58,084
Supplementary	..			
Amount surrendered during the year	..	..	Nil	

**Notes and Comments -**

**Revenue -**

(I) In view of overall saving of Rs.20,00.21 lakhs in the grant, supplementary provision of Rs.11,66.99 lakhs obtained in March, 2000 proved excessive.

(ii) No portion of the saving Rs.20,00.21 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 -	
<b>2702 - Minor Irrigation -</b>				
01 - Surface Water -				
101 - Water Tanks -				
Non-Plan				
001 - Tank Irrigation				
O	3,33.40	} 3,48.39	1,28.99	- 2,19.40
S	14.99			
102 - Lift Irrigation Scheme -				
Non-Plan				
001 - River Lift Irrigation				
O	73,46.60	} 75,05.69	70,20.75	- 4,84.94
S	1,59.09			
02 - Ground Water				
103 - Tube Wells -				
Non-Plan				
001 - Deep Tube Well Irrigation				
O	59,46.79	} 61,76.79	56,30.32	- 5,46.47
S	2,30.00			

**Grant No.67 –Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
002 -	Maintenance of State Owned Shallow Tube Wells			
	O	1,42.02	80.36	- 84.81
	S	23.15		
		1,65.17		

Augmentation of fund by supplementary provision in March, 2000 in all the above cases was stated to be required for execution of various minor irrigation schemes. Reasons for eventual saving for the cases have not been intimated (July, 2000).

State Plan (Annual Plan and Ninth Plan)

024 -	Development of Diesel operated Shallow Tube Wells – RIDF Project II of NABARD on Development of Minor Irrigation – NABARD Loan	1,76.40	7.96	- 1,68.44
025 -	Development of diesel operated shallow tube wells RIDF Project II of NABARD on Development of M.I. State Share	58.80	2.65	- 56.15

Reasons for saving in both the above cases have not been intimated (July, 2000).

103 - Tube Wells -

State Plan (Eighth Plan and Committed)

001 -	Deep Tube Well Irrigation			
	O	2,51.71	2,05.70	- 58.31
	S	12.30		
		2,64.01		

789 - Special Component Plan for Scheduled Castes / Scheduled Tribes –

State Plan (Annual Plan and Ninth Plan) –

008 -	Development of Diesel Operated S.T.W – RIDF Project II of NABARD on Development of M.I. – NABARD Loan	60.50	3.40	- 57.10
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80 – General  
001 Direction and Administration -  
State Plan (Annual Plan and Ninth Plan)

001 -	Strengthening the Organisation and Administration of the Directorate of Water Resources Development			
	O	20.05	19.46	- 42.59
	S	42.00		
		62.05		

**Grant No.67 –Contd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
190 - Assistance to Public Sector and Other Undertakings - State Plan (Eighth Plan and Committed)			
001 - West Bengal Minor Irrigation Corporation - Water Rate Subsidy	8,00.00	7,07.69	- 92.31
004 - West Bengal State Minor Irrigation Corporation Grant-in-aid for meeting Administrative Expenses	4,50.00	3,81.28	- 68.72
800 - Other Expenditure - Non-Plan			
001 - Electricity Charges payable to W B S E B on account of Minor Irrigation Schemes	13,50.00	11,82.86	- 1,67.14
003 - Purchase of Diesel mobile from I.O.C. for Minor Irrigation Schemes	12,00.00	9,76.87	- 2,23.13
013 - Cost of energisation to be paid to W B S E B RIDF Project II of NABARD on development of Minor Irrigation – NABARD Loan			
O 25.50	} 1,20.22	32.98	- 87.24
S 94.72			

Augmentation of fund by supplementary provision in the first, third and last cases were stated to be required for execution of various Minor Irrigation Schemes. Reasons for final saving in all the above cases have not been intimated (July, 2000).

016 - Lump provision for Grants to Zilla Parishad/Urban Local Bodies	40,00.00	37,49.40	- 2,50.60
Reasons for saving have not been intimated (July, 2000).			
2705 - Command Area Development -			
800 - Other Expenditure - State Plan (Annual Plan and Ninth Plan)			
001 - Command Area Development Programme	3,01.00	2,48.29	- 52.71
Reasons for saving have not been intimated (July, 2000).			

**Grant No.67 –Contd**

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2702- Minor Irrigation-</b>			
02 – Ground Water			
103 - Tube wells -			
State Plan (Annual Plan and Ninth Plan)			
001 - Deep Tube well Irrigation -	9.01	1,01.87	+ 92.86
789 - Special Component Plan for Scheduled.Caste /Scheduled .Tribe. -	-		
State Plan (Annual Plan and Ninth Plan)			
004 - S.T.W. with Sub-pumps- RIDF Project II of NABARD on Development of M.I. State Share	5.40	1,32.35	+ 1,26.95
190 - Assistance to Public Sector and Other Undertakings –			
State Plan (Annual Plan and Ninth Plan)			
003 - West Bengal State Minor Irrigation Corporation – Grant-in-aid for Repayment to Financial Institutions	35.00	4,49.40	+ 4,14.40
State Plan (Eighth Plan and Committed)			
Special Component Plan for Scheduled Caste.			
005 - West Bengal State Minor Irrigation Corporation Water rate Subsidy	1,50.00	2,46.95	+ 96.95

Reasons for excess in the above cases have not been intimated (July, 2000).

Capital -

- (i) No portion of saving of Rs.5,90.58 lakhs in the grant, was surrendered by the department during the year.



**Grant No.67 –Contd**

(ii) Saving occurred mainly under :-

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4702 – Capital Outlay on Minor Irrigation -</b>				
101 -	Surface water – State Plan (Annual Plan and Ninth Plan)			
003 -	Surface drainage and Irrigation Schemes	1,05.00	35.45	- 69.55
031 -	Diesel operated Mini RLI electronics – RIDF Project II of NABARD on Development MI (a) NABARD Loan	4,47.00	2,68.48	- 1,78.52
102 –	Ground Water - State Plan (Annual Plan and Ninth Plan)			
001 -	Deep Tube Well Irrigation	2,50.00	1,32.30	- 1,17.70
007 -	RIDF Project II of NABARD Schemes on development of Minor Irrigation Deep Tube well and Medium duty Tube wells	2,24.30	1,67.57	- 56.73
789 -	Special Component Plan for Scheduled Castes Scheduled Tribes – State Plan (Annual Plan and Ninth Plan)			
001 -	River Lift Irrigation	80.00	19.01	- 60.99
011 -	HDTW and MDTW – RIDF Project II of NABARD on Development of M.I NABARD Loan	2,30.83	66.41	- 1,64.42
012 -	HDTW and MDTW – RIDF Project II of NABARD on Development of M.I NABARD State Share	76.99	21.63	- 55.36
800 -	Other Expenditure – State Plan (Annual Plan and Ninth Plan)			
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	2,92.20	2,22.28	- 69.92

Reasons for saving in the above cases have not been intimated (July, 2000).

**4705 - Capital Outlay on Command Area Development –**

789 - Special Component Plan for  
Scheduled Castes / Scheduled Tribes –

**Grant No.67 –Concl'd**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Ninth Plan)			
001 - Special Component Plan for Scheduled Castes	97.55	..	- 97.55
800 - Other Expenditure –			
State Plan (Annual Plan and Ninth Plan)			
01 - Command Area Development Programme	2,84.49	1,74.86	- 1,09.63

Reasons for non-utilisation of entire fund in the former case and final saving in the latter one have not been intimated (July, 2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4702 - Capital Outlay on Minor Irrigation -			
102 - Ground Water –			
State Plan (Annual Plan and Ninth Plan)			
013 - Deep Tube well and medium deep tube well - RIDF Project II of NABARD development of MI NABARD Loan	6,73.27	1051.95	+ 3,78.68
800 - Other Expenditure -			
State Plan (Annual Plan and Ninth Plan)			
008 - Construction of office Buildings of the District and Sub-divisional levels under the Department of Agriculture	1,50.00	2,57.27	+ 1,07.27
4705 - Capital Outlay on Command area Development -			
799 - Suspense –			
Non-Plan			
Miscellaneous Public Works Advances	..	63.31	+ 63.31

Reasons for excess in the first two cases and incurring expenditure without budget provision in the last case have not been intimated (July, 2000).

## Grant No. 68 - Flood Control and Drainage

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2711 - Flood Control and Drainage -</b>			
Voted -			
Original	133,82,83,000		
Supplementary	..		
Amount surrendered during the year	..	..	Nil
Charged -			
Original	1,00,000		
Supplementary	..		
Amount surrendered during the year	..	..	Nil
<b>CAPITAL -</b>			
<b>Major Head : 4711 - Capital Outlay on Flood Control Projects-</b>			
Voted -			
Original	94,80,00,000		
Supplementary	..		
Amount surrendered during the year	..	..	Nil

### Notes and Comments -

Revenue (Voted grant) --

- (i) No portion of the huge saving of Rs. 25,37.80 lakhs was surrendered by the department during the year.
- (ii) In a good number of cases marked (\*) recurrence of saving / excess have been going on for the last few years.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2711 - Flood Control and Drainage --</b>			
01.- Flood Control -			
103 - Civil Works -			
Non-Plan			
001 - Flood Control Schemes *			
O	17,00.00		
R	- 0.15		
Amount surrendered during the year	..	..	Nil

**Grant No. 68 – Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
03 - Drainage –			
103- Civil Works- Non-Plan			
002 - Calcutta and Eastern Canals *	1,10.00	60.10	- 49.90
80 - General -			
800 - Other Expenditure -			
State Plan (Annual Plan and Ninth Plan)			
007 - Lump provision for Grants to Zilla Parishads/Urban Local Bodies –			
31 - Grants-in-aid	70,00.00	41,68.00	- 28.32.00

Reduction of fund through re-appropriation in the first case as well as saving in all the cases have not been intimated (July, 2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2711 - Flood Control and Drainage -			
01.- Flood Control -			
799 - Suspense - Non-Plan			
89 - Stock *	40.00	1,05.44	+ 65.44
90 - Miscellaneous Works Advance *	3.00	2,67.53	+ 2,64.53

Reasons for excess in both the cases have not been intimated (July, 2000).







**Grant No. 68 – Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
473 Scheme for bank protection to Raipur Area on the right bank of River Kangsabati in P.S. Garh Raipur (RIDF)			
O 55.42	..	..	..
R - 55.42			
Reasons for withdrawal of entire fund through re-appropriation have not been intimated (July, 2000).			
475 Scheme sanctioned under RIDF-IV*			
O 5,80.00	5,65.00	3,29.97	- 2,35.03
R - 15.00			
503 Other anti-erosion Schemes on the River Ganga / Padma in the District of Malda *			
O 1,50.00	20,10.00	1,93.43	- 18,16.57
R 18,60.00			

Reasons for anticipated saving / excess as well as final saving in both the cases have not been intimated (July, 2000).

03- Drainage-

103- Civil Works-

State Plan (Annual Plan and Ninth Plan)

002 Sankdah Basin Drainage Scheme, Dist. 24-Parganas *			
O 4,00.00	..	..	..
R - 4,00.00			

Reasons for withdrawal of entire fund through re-appropriation have not been intimated (July, 2000).

023 Jamuna Basin Drainage Scheme in Nadia and 24-Parganas	70.00	14.28	- 55.72
028(a) Improvement of lower Damodar Area			
O 2,00.00	40.00	1,57.13	+ 1,17.13
R - 1,60.00			
241(d) Scheme under NABARD-RIDF	2,41.22	11.17	- 2,30.05

Reasons for reduction of fund through re-appropriation and final excess in the second case and saving in the other two cases have not been intimated (July, 2000).



**Grant No. 68 - Contd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
252	Saratkhali Khal Key Channel of Beel Balli Drainage Scheme			
	O 80.00	25.00	..	- 25.00
	R - 55.00			

Reasons for reduction of fund through re-appropriation and non-utilisation of rest of the fund have not been intimated (July, 2000).

253	Excavation of Nouri Khal (RIDF)	1,20.02	..	-1,20.02
255	Improvement of Behula Basin for Irrigation benefit (RIDF)	2,68.00	..	- 2,68.00

No reason has been furnished for non-utilisation of entire fund in both the cases (July, 2000).

256	Improvement of Kaleghye River from 41.50 km to 59.00 km (Stage -1 of Phase-1) of Kaleghye-Kapleswari Baghi Basin Drainage Scheme (RIDF)			
	O 3,00.00	3,08.00	1,82.72	- 1,25.28
	R 8.00			

Reasons for augmentation of fund through re-appropriation as well as final saving have not been intimated (July, 2000).

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

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>4711- Capital Outlay on Flood Control Projects-</b>				
01-	Flood Control-			
103-	Civil Works-			
	State Plan (Annual Plan and Ninth Plan)			
049	Protective Works on the right bank of River Hooghly in Howrah District (Ganga Ghat)			
	O 10.00	3.00	89.68	+ 86.68
	R - 7.00			
118	Protective Works on the effected reaches on the left bank of River Damodar, Burdwan from Silna to Champadanga			
	O 5.00	20.00	47.97	+ 27.97
	R 15.00			

**Grant No. 68 – Concl'd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
260 Protective Works to right bank of River Bhagirathi at Narayanpur Samayaora near Patuli Town, Burdwan			
O 15.00	23.00	71.50	+ 48.50
R 8.00			
329 Anti-erosion Schemes on River Ganga down stream in the District of Murshidabad (T.F.C.)*			
O 8,00.00	4,50.00	11,16.41	+ 6,66.41
R - 3,50.00			
Reasons for reduction / augmentation of fund as well as final excess in the above cases have not been intimated (July, 2000).			
502 Other anti-erosion Schemes on the River of Ganga / Padma in the District of Murshidabad *	1,00.00	9,18.37	+ 8,18.37
Reasons for excess have not been intimated (July, 2000).			
003 Urgent Development in Sundarbans, district 24- Parganas (S) *			
O ..	4,75.00	4,01.44	- 73.56
R 4,75.00			
Reasons for creation of fund through re-appropriation by the department as well as final saving have not been intimated (July, 2000).			
026 Haroa Kultigonj Basin Drainage Scheme including Nonagong Basin Area-Phase – I, District 24 –Parganas *	10.00	66.63	+ 56.63
No reason for excess has been intimated (July, 2000).			
029(b) Revised lower Damodar Scheme in Hooghly and Howrah *			
O 15.00	2,10.00	85.13	- 1,24.87
R 1,95.00			
034 Ghea-Kunti Basin Drainage Scheme in the District of Hooghly			
O 80.00	1,53.00	1,81.29	+ 28.29
R 73.00			

Reasons for augmentation of fund through re-appropriation as well as final saving / excess in the above cases have not been intimated (July, 2000).

## Grant No. 69 - Power (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2801 - Power -</b>			
	Rs.		
Original	51,82,00,000	}	51,98,80,000
Supplementary	16,80,000		
			51,26,13,585
Amount surrendered during the year		..	71,05,846

### CAPITAL -

**Major Heads : 4801 –Capital Outlay on Power Projects,6801 – Loans for Power Projects and 6860- Loans for Consumer Industries-**

Original	1876,83,00,000	}	1876,83,00,001
Supplementary	1		
			995,87,75,850
Amount surrendered during the year		..	843,95,24,151

### Notes and Comments -

Revenue --

(i) In view of overall saving of Rs. 72.66 lakhs in the grant, supplementary provision of Rs. 16.80 lakhs, obtained in March, 2000 proved fully unnecessary and unjustified.

(ii) Out of overall saving of Rs. 72.66 lakhs in the grant, an amount of Rs. 71.06 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
<b>2801 - Power --</b>			
06 - Rural Electrification -			
800 - Other Expenditure -			
State Plan (Annual Plan and Ninth Plan)			
002 Grants to W.B.S.E.B. for Lok Deep Scheme	1,50.00	..	- 1,50.00

Reasons for non-utilisation of entire fund have not been reported (July, 2000).

**Grant No. 69 - Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
80- General-			
101 – Assistance to Electricity Boards-			
002 Subsidy to the West Bengal State Electricity Board on account of Rural Electrification			
O 50,00.00	49,29.76	49,29.76	
R - 70.24			

Reasons for anticipated saving have not been reported ( July, 2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2801 - Power -			
02 - Thermal Power Generation -			
800 - Other Expenditure -			
State Plan (Annual Plan and Ninth Plan)			
001 Grants to W.B. Power development Corporation Ltd. for Acquisition of Land at Bakreswar			
O 22.00	11.18	1,96.38	+ 1,85.20
R - 10.82			

Reasons for anticipated saving and final excess have not been reported (July, 2000).

**Capital-**

- (i) Though there was huge saving in the grant a token supplementary provision of rupee 1 under the Capital Aaccount was stated to be required for carrying out conversion of loan into equity.
- (ii) The department surrendered Rs. 843,95.24 lakhs, out of overall saving of Rs. 880,95.24 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 all but one subhead reveals unrealistic approach of the departmental Controlling Authority in budget formulation.

**Grant No. 69 - Contd.**

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
<b>4801 - Capital Outlay on Power Projects -</b>			
02 - Thermal Power Generation -			
190 - Investment in Public Sector and Other Undertakings -			
002 Durgapur Project Ltd.			
O			
S	0.00,001		
R	36,99.99		
	37,00.00	..	-37,00.00

Creation of token provision of fund for Rupee 1 by supplementary provision and its enhancement by re-appropriation was stated to be required for conversion of a Government Loan, sanctioned in favour of Durgapur Project Ltd., into equity. Reasons for non-utilisation of the entire created fund have not been intimated (July, 2000).

**6801- Loans for Power Projects-**

202- Thermal Power Generation-

State Plan (Annual Plan and Ninth Plan)

003 Loans to the West Bengal State Electricity Board on account of OECF Purulia Plant

O	485,00.00	}	12,37.89	12,37.89	..
R	- 472,62.11				

004 Loans to State Electricity Board for Purulia Plant (State Share)

O	90,00.00	}	1,56.79	1,56.79	..
R	- 88,43.21				

Reasons for reduction of fund by surrender in both the cases have not been intimated (July, 2000).

**Grant No. 69 - Contd.**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
005	Loans to W.B. State Electricity Board towards Adjustment of Dues of Central Public Sector Undertakings (a) Coal India Ltd.				
	O	21,23.00			
	R	- 21,23.00	..	..	..
	Reasons for withdrawal of entire fund have not been intimated (July, 2000).				
006	Loans to W.B. State Electricity Board for Transmission and Distribution ( OECF)				
	O	256,00.00			
	R	- 245,33.84	10,66.16	10,66.16	..
008	Loans to Durgrapur Projects Ltd.				
	O	25,00.00			
	R	- 7,33.93	17,66.07	17,66.07	..
010	Loans to West Bengal Power Development Corporation Ltd. (State Share of EAP)				
	O	140,00.00			
	R	- 40,00.00	100,00.00	100,00.00	..
011	OECF Projects - Loans to W.B. Power Development Corporation Ltd.				
	O	775,00.00			
	R	- 171,08.89	603,91.11	603,91.11	..
015	Loans to W.B. State Electricity Board for Transmission and Distribution (State Share)				
	O	64,00.00			
	R	- 63.74.56	25.44	25.44	..

Reasons for reduction of fund through surrender in the above cases have not been intimated (July, 2000).

**6860 - Loans for consumer Industries -**

60 - Others -  
600 - Others -  
Non-Plan

**Grant No. 69 - Contd.**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
004	Loans to Durgrapur Projects Ltd. (Coke Oven and Gas)				
	O	1,00.00	}	..	..
	R	- 1,00.00			
	State Plan (Annual Plan and Ninth Plan)				

004	Loans to Durgapur Projects Ltd.				
	O	1,50.00	}	..	..
	R	- 1,50.00			

Reasons for withdrawal entire fund by way of surrender have not been reported (July, 2000).

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

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+
<b>4801 -</b>	<b>Capital Outlay on Power Projects -</b>				
06 -	Rural Electrification -				
800 -	Other Expenditure -				
	State Plan (Annual Plan and Ninth Plan)				
001	Setting up of West Bengal Rural Energy Development Corporation				
	O	..	}	10,00.00	..
	R	10,00.00			
	Reasons for creation of fund by re-appropriation have not been reported (July, 2000).				
<b>6801-</b>	<b>Loans for Power Project-</b>				
202-	Thermal Power Generation-				
	State Plan (Annual Plan and Ninth Plan)				
001	Loans to West Bengal State Electricity Board on account of OECF Teesta Canal Fall				
	O	13,65.00	}	17,94.44	..
	R	4,29.44			

**Grant No. 69 - Concl.**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+
002	Loans to Stated Electricity Board for Teesta Canal Fall (State Share)				
	O	2,45.00	4,42.94	4,42.94	..
	R	1,97.94			
	Reasons for enhancement of fund through re-appropriation in both the cases have not been communicated (July, 2000).				
007	Loans to West Bengal State Electricity Board				
	O	..	23,54.92	23,54.92	..
	R	23,54.92			
	-				
013	Loans to West Bengal Power Development Corporation Ltd. towards Adjustment of Dues of Central Public Sector Undertakings				
	O	..	11,13.00	11,13.00	..
	R	11,13.00			
014	Loans to W.B.State Electircity Boards towards Adjustment of Dues of Central Public Sector Undertakings -				
	O	..	136,89.00	136,89.00	..
	R	136,89.00			
016	Loans to W.B. Rural Energy Development Corporation				
	O	..	40,00.00	40,00.00	..
	R	40,00.00			
205 -	Transmission and Distribution Schemes- Centrally Sponsored (New Schemes)				
001	Loans to W.B. State Electricity Board for Construction of Inter-State Transmission Lines				
	O	..	3,50.00	3,50.00	..
	R	3,50.00			

Reasons for creation of fund by re-appropriation in the above cases have not been reported (July, 2000).



## Grant No. 72 - Non-Conventional Sources of Energy (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2810 - Non-Conventional Sources of Energy --</b>			
	Rs.		
Original	2,70,00,000	}	}
Supplementary	2,16,000		
	2,72,16,000	1,86,74,080	- 85,41,920
Amount surrendered during the year	..	..	66,01,920

### Notes and Comments -

(i) In view of overall saving of Rs. 85.42 lakhs in the grant, supplementary provision of Rs. 2.16 lakhs obtained in March, 2000 proved unnecessary.

(ii) Out of overall saving of Rs. 85.42 lakhs in the grant Rs. 66.02 lakhs were surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2810 - Non-Conventional Sources of Energy -</b>			
02 - Solar -			
102 - Photo Voltaic -			
State Plan (Annual Plan and Ninth Plan)			
001 - Scheme of Procurement / Installation of P.V. Street Light, P.V. Pumps etc.			
O	50.00	}	}
R	- 4.02		
	45.98	32.66	- 13.32

Reasons for anticipated as well as final saving have not been intimated (July, 2000).

03 - Wind -			
103 - Demonstration -			
State Plan (Annual Plan and Ninth Plan)			
001 - Scheme for Procurement/Installation of Wind Pump/Wind farms etc.			
O	50.00	}	}
R	- 40.00		
	10.00	10.00	

Reasons for reduction of fund by surrender have not been intimated (July, 2000).

**Grant No. 72 –Concl.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
60 - Other Programmes –				
800 - Other Expenditure -				
State Plan (Annual Plan and Ninth Plan)				
001 - Lump Provision for grants to Zilla Parishad/ Urban Local Bodies				
O	1,00.00	} 1,02.16	86.90	- 15.26
S	2.16			

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for making allotment to different Zilla Parishad/Urban Local Bodies for installation of Non-Conventional Sources of Energy. Reasons for final saving have not been intimated (July, 2000).

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
02 - Solar –				
789 - Special Component Plan for SC -				
State Plan (Annual Plan and Ninth Plan)				
002 - Scheme of Procurement/ Installation of P.V. Street Light, P.V. Pumps etc.		..	11.00	+ 11.00

Reasons for incurring expenditure without budget provision have not been intimated (July, 2000).

**Grant No. 73 - Village and Small Industries  
(Excluding Public Undertakings) (All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head :- 2851 -Village and Small Industries (Excluding Public Undertakings) - Voted</b>			
Original	1,18,78,38,000	86,93,14,545	-31,85,23,455
Supplementary	...		
Amount surrendered during the year	..	..	21,26,84,992
<b>Capital -</b>			

**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) -  
Rs**

Original	31,82,01,000	32,54,15,000	35,77,55,053	+3,23,40,053
Supplementary	72,14,000			
Amount surrendered during the year	..	..	..	2,01,14,000

**Notes and Comments -**

(i) Out of overall saving of Rs.31,85.23 lakhs in the grant an amount of Rs. 21,26.85 lakhs only was surrendered by the department during the year.

(ii) Saving of Rs. 31,85.23 lakhs in the grant exceeding more than 25% of Budget provision indicates necessity of Budget estimation with more realistic views.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2851 - Village and Small Industries (Excluding Public Undertakings) - 001-Direction and Administration. Non-Plan.</b>			
003-Directorate of C.& S.S.I.	9,08.65	7,90.78	-1,17.87
Reasons for saving have not been intimated (July,2000).			
102-Small Scale Industries State Plan (Annual Plan & Ninth Plan)			

**Grant No. 73 - Contd.**

Head.	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
009-Scheme for Development of S.S.I.			
O                    5,75.00	3,56.55	4,43.76	+87.21
R                    -2,18.45			

Central Sector (New Schemes)

001-Prime Ministers Rozgar Yojana

O                    1,55.59	1,54.75	19.96	-1,34.79
R                    -0.84			

Reasons for anticipated saving in both the above cases as well as final excess / saving have not been intimated (July,2000).

103-Handloom Industries -  
Non-Plan

007-Directorate of Handloom and Textiles                    2,90.45                    2,22.61                    -67.84

008-Schemes for Handloom Industries                    5,78.15                    3,82.65                    -195.50  
Reasons for saving have not been intimated (July,2000).

103-Handloom Industries -

State Plan (Annual Plan & Ninth Plan)

008-Scheme for Development of Handloom  
Industries

O                    50.00	10.65	9.04	-1.61
R                    -39.35			

Reasons for anticipated as well as final saving have not been intimated (July,2000).

Central Sector (New Schemes)

001-Setting up of Handloom Development

Centres and Quality Dyeing Units Margin Money                    1,61.29                    ..                    -1,61.29  
Reasons for non-utilisation of entire provision have not been communicated (July,2000).

104-Handicrafts Industries -  
Non-Plan

004-Handicrafts                    96.08                    32.00                    -64.08

Reasons for saving have not been intimated (July,2000).

State Plan (Annual Plan and Ninth Plan)

007-Development Schemes for  
Handicrafts Industries

O                    2,50.00	1,83.51	1,70.31	-13.20
R                    -66.49			

Reasons for anticipated as well as final saving have not been intimated (July,2000).

107-Sericulture Industries -

State Plan (Annual Plan & Ninth Plan)

002-Other Developmental Scheme  
for Sericulture Industries

O                    2,12.40	1,55.52	1,60.99	+5.47
R                    -56.88			

Reasons for anticipated saving as well as final excess have not been intimated (July,2000).

110-Composit Village and Small  
Industries and Co-operatives -  
Non-Plan (Developmental)

**Grant No 73 Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
002-Subsidy on sales of Handloom cloth (rebate) 18,00.00		18,00.00	...

Reasons for non-utilisation of entire provisions have not been intimated (July,2000).

State Plan (Annual Plan & Ninth-Plan)

007-Relief on Interest Charges on Working Capital

O	3,15.00	}	..	..
R	-3,15.00			

Reasons for withdrawal of entire fund by surrender have not been communicated (July,2000).

010-Market Development

Assistance Scheme for

Marketing of Handloom

Products

O	3,00.00	}	1,22.00	..	- 1,22.00
R	-1,78.00				

Reasons for anticipated saving and non-utilisation of the rest of the fund have not been reported (July,2000).

Centrally Sponsored (New Schemes)

005-Subsidy on sales of Handloom

Cloth (Rebate)	1,05.00	..	-1,05.00
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009-Construction of House-cum-workshed for weavers

	48.00	2.03	-45.97
--	-------	------	--------

Reasons for non-utilisation of entire provision in the first case and saving the second case have not been intimated (July,2000).

800-Other Expenditure -

State Plan (Annual Plan & Ninth Plan.)

021-Lump provision for grants to Zilla Parisads /

Urban Local Bodies

O	30,00.00	}	18,72.59	18,72.59	..
R	-11,27.41				

Reasons for anticipated saving by surrender have not been communicated (July,2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2851-Village and Small Industries (Excluding Public Undertakings) -</b>			
102-Small Scale Industries- Non-Plan			
008-Scheme for S.S.I.	6,66.95	9,99.09	+3,32.14
105-Khadi and Village Industries- Non-Plan			
002-Assistance to Khadi Board	2,07.46	3,07.71	+1,00.25
107-Sericulture Industries - Non-Plan			

**Grant No 73 Contd.**

Head.	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
013-Directorate of Sericulture Industries	3,89.06	6,71.13	+2,82.07
014-Scheme for Sericulture Industries	6,05.60	14,73.51	+8,67.91
015-Assistance to Paschim Banga Resham Silpi Samabya Mahasanga Ltd.	50.00	1,05.00	+55.00
<b>Non-Plan (Developmental)</b>			
001-Intensive Sericulture Development Scheme	14.12	58.95	+44.83
110-Composite Village and Small Industries and Co-operatives Centrally Sponsored (New Schemes)	•		
010-Market Development Assistance for Marketing Handloom Products	1,00.00	3,24.63	+2,24.63

Reasons for huge excess in the above cases have not been communicated (July,2000).

**Capital-**

(i) The expenditure exceeded the grant by Rs.3,23,40.053. The excess requires regularisation.

(ii) In View of excess of Rs.3,23.40 lakhs the grant supplementary provision of Rs.72.14 lakhs obtained in March, 2000 proved too inadequate.

(iii) In view of overall excess of Rs 3,23.40 lakhs in the grant, surrender of an amount of Rs. 2,01.14 lakhs by the department during the year indicates lack of financial control on departmental accounts.

(iv) Excess occurred mainly under :-

Head.	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>4851-Capital outlay on Village and Small Industries (Excluding-Public undertaking)-</b>			
103-Handloom Industries - State Plan (Annual Plan and Ninth Plan)			
001-West Bengal Handloom and Powerloom Development Corporation	1,00.00	6,51.00	+5,51.00
104-Handicrafts Industries- State Plan (Annual Plan & Ninth Plan)			

**Grant No.73 Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
001-West Bengal Handicraft Development Corporation	30.00	1,80.00	+1,50.00

Reasons for excess in both the above cases have not been reported (July,2000).

**6851-Loans for Village and Small Industries  
(Excluding Public Undertakings)-**

195-Loans to Co-operative -  
Non-Plan (Developmental)

006-Industrial Corporation Loans for Margin Money / Financial Assistance to Powerloom and Hosiery Co-operative Society

..	1,38.00	+1,38.00
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Reasons for incurring expenditure without budget provision have not been intimated (July,2000).

**6860-Loans for Consumer Industries  
(Excluding Public undertakings  
Village and Small Industries) -**

01-Textiles -

190-Loans to Public Sector and other Undertaking-  
Non-Plan

002-Loans to Kalyani Spinning Mill for Bank Dues

3,50.00	4,34.38	+84.38
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Reasons for excess have not been intimated (July,2000).

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

Head.	Total grant	Actual. expenditure (In lakhs of rupees)	Saving -
<b>4851-Capital outlay on Village and Small Industries (Excluding Public Undertakings).</b>			
109-Composite Village and Small Industries Co-operatives- Non-Plan (Developmental)			

**Grant No.73 -Concl'd.**

Head.	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
008-Purchase of Loom Construction of shed etc.			
O                    ..			
S                    72.00	72.00	..	-72.00

Creation of fund by supplementary grant in March, 2000 was required for investment in share Capital of Co-operative Spinning Mill. Reasons for non-utilisation of entire fund have not been intimated (July,2000).

**6851-Loans for Village and Small Industries (Excluding Public Undertakings)-**

195-Loans to Co-operatives - Non-Plan (Developmental)

005-Loans for Establishment of Handloom Development Centre as Quality Area Centre	50.00	..	-50.00
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Reasons for non-utilisation of entire fund have not been communicated (July, 2000).

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

019-Loans for Project Package Scheme for Handloom

O                    50.00			
R                   -43.75	6.25	6.25	..

Reasons for anticipated saving have not been intimated (July, 2000).

**6860-Loans for Consumer Industries (Excluding Public Undertakings Village and Small Industries.)-**

01-Textiles-

190-Loans to Public Sector and Other Undertakings - Non-Plan

006-Tamralipta Spinning Mill	2,00.00	95.62	-1,04.38
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Reasons for saving have not been intimated (July,2000).



## Grant No. 74 - Industries (Closed & Sick Industries)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2852 - Industries (Closed and Sick Industries) --</b>			
Voted	Rs.		
Original	75,05,000	}	
Supplementary	2,00,82,000		
	2,75,87,000	2,67,11,831	- 8,75,169
Amount surrendered during the year	..	..	Nil
<b>CAPITAL -</b>			
<b>Major Heads :</b>			
<b>4858 - Capital Outlay on Engineering Industries (Closed and Sick Industries)</b>			
<b>4860 - Capital Outlay on Consumer Industries (Closed and Sick Industries)</b>			
<b>4875 - Capital Outlay on Other Industries (Closed and Sick Industries)</b>			
<b>4885 Capital Outlay on Industries and Minerals (Closed and Sick Industries)</b>			
<b>6858 - Loans for Engineering Industries (Closed and Sick Industries), and</b>			
<b>6860 - Loans to Consumer Industries (Closed and Sick Industries)</b>			
Voted-	Rs.		
Original	5,97,00,000	}	
Supplementary	58,94,000		
	6,55,94,000	3,91,48,481	- 2,64,45,519
Amount surrendered during the year	..	..	Nil
<i>Charged -</i>			
<i>Original</i>	..	}	
<i>Supplementary</i>	1,74,000		
	1,74,000	1,73,910	- 90
Amount surrendered during the year	..	..	Nil

### Notes and Comments -

#### Revenue--

(i) In view of overall saving of Rs. 8.75 lakhs in the grant, supplementary provision of Rs2,00.82 lakhs obtained in March,2000 proved excessive.

(ii) No portion of the saving of Rs. 8.75 lakhs was surrendered by the department during the year.

**Grant No. 74 –Contd.**

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2852 - Industries (Closed and Sick Industries) --</b>			
06 - Engineering Industries –			
001 - Direction and Administration - State Plan (Annual Plan and Ninth Plan)			
002 - Strengthening of the Set up of the Industrial Reconstruction Department	33.00	22.94	- 10.06

Reasons for saving have not been intimated (July, 2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2852 - Industries (Closed and Sick Industries) -</b>			
06 - Engineering Industries -			
001 - Direction and Administration - Non-Plan			
004 - Undertaking of the Darjeeling Ropeway Co.	..	23.48	+ 23.48

Reasons for incurring expenditure without budget provision have not been intimated (July, 2000).

**Grant No. 74 - Contd.**

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>Capital (Voted):</b>			
(i)	In view of overall saving of Rs. 2,64.46 lakhs in the grant, supplementary provision of Rs. 58.94 lakhs obtained in March, 2000 proved fully unjustified.		
(ii)	No portion of final saving of Rs. 2,64.46 lakhs, in the grant was surrendered by the department during the year.		
(iii)	Saving occurred mainly under		
	Head	Total grant	Actual expenditure (In lakhs of rupees)
<b>4858 -</b>	<b>Capital Outlay on Engineering Industries (Closed and Sick Industries) -</b>		
60-	Other Engineering Industries-		
190-	Investments in Public Sector and Other Undertakings-		
	State Plan (Annual Plan and Ninth Plan)		
001 -	Revival of Closed and Sick Industrial Units	30.00	.. - 30.00
007 -	Acquisition of Other Undertaking	20.00	.. - 20.00
	Reasons for non-utilisation of entire fund in both the above cases have not been intimated (July, 2000).		
<b>4860 -</b>	<b>Capital Outlay on Consumer Industries (Closed and Sick Industries) -</b>		
60-	Other -		
600 -	Others -		
	State Plan (Annual Plan and Ninth Plan)		
001 -	Revival of Closed and Sick Industrial Units	20.00	- 50.00 - 70.00
	The minus expenditure was due to rectification of misclassification pertaining to the year 1986-87. Reasons for final saving have not been intimated (July, 2000).		
007 -	Acquisition of the Undertaking	20.00	.. - 20.00
	Reasons for non-utilisation of entire fund have not been intimated (July, 2000).		
<b>4875-</b>	<b>Capital Outlay on Other Industries (Closed and Sick Industries)</b>		
60-	Other Industries-		
190-	Investments in Public Sector and Other Undertakings-		
	State Plan (Annual Plan and Ninth Plan)		
006-	Acquisition of Industries	57.00	4.42 - 52.58

**Grant No. 74 –Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4885 - Capital Outlay on Industries and Minerals (Closed and Sick Industries) -</b>			
60 - Others -			
800 - Other Expenditure – State Plan (Annual Plan and Ninth Plan)			
011 - Industrial Reconstruction Corporation	1,00.00	26.39	- 73.61
Reasons for saving in both the above cases was not been intimated (July,2000).			

<b>6860 : Loans for Consumer Industries (Closed and Sick Industries)</b>			
60- Others			
190- Loans to Public Sector and Other Undertakings- Non-Plan			
006- Loans to Closed and Sick Industrial Units for Payment of Arrear Sales Tax Dues	2,50.00	..	-2,50.00
007 - . Loans for Payment of Arrear Sales Tax dues of Central Public Sector Undertakings Units	1,00.00	..	- 1,00.00
Reasons for non-utilisation of entire fund in both the above cases have not been intimated (July, 2000).			

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>6858- Loans for Engineering Industries(Closed and Sick Industries)</b>			
60- Others			
190- Loans to Public Sector and Other Undertakings-			

**Grant No. 74 –Concl.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Non-Plan			
004 -. Loans for Payment of Arrear Sales Tax dues of the Central Public Sector Undertaking Units			
O	..		
S	58.94	4,10.68	+ 3,51.74

Creation of fund by supplementary provision in March, 2000 was stated to be required for payment of Non-Plan loan to Burn Standard Company Ltd. for clearance of arrear Sales Tax dues. Reasons for huge final excess have not been intimated (July, 2000).

*Charged appropriation :-*

Fund created by supplementary appropriation in March, 2000 for payment of decretal dues was duly utilised by the department during the year.

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**Grant No. 75 - Industries (Excluding Public Undertakings and Closed & Sick Industries) (All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 2852 - Industries (Excluding Public Undertakings and Closed and Sick Industries and Food Beverages) --</b>			
Voted	Rs.		
Original	129,43,47,000	} 129,43,47,000	38,66,61,727
Supplementary	..		
Amount surrendered during the year	..	..	18,77,51,100

**Notes and Comments -**

(i) Out of huge saving of Rs.90,76.85 lakhs in the grant, a small amount of Rs.18,77.51 lakhs only was surrendered by the department during the year.

(ii) The increasing trend of saving in the grant over original budget provision from 47% in the previous year to more than 68% in this year indicates deficiency on the part of the department over financial management and estimation.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2852 - Industries (Excluding Public Undertakings and Closed and Sick Industries and Food Beverages) -</b>			
06 - Engineering Industries –			
103 - Other Engineering Industries - Centrally Sponsored (New Schemes)			
001 - Setting up of Export Promotional Industrial Park at Durgapur	4,25.00	1,50.00	- 2,75.00
Reasons for saving have not been intimated (July, 2000).			
08 - Consumer Industries –			
204 - Leather - State Plan (Annual Plan and Ninth Plan)			
001 - Setting up of a Leather Complex			
O	8,00.00	} 3,00.00	4,53.04
R	- 5,00.00		
			+ 1,53.04
Reasons for anticipated saving as well as final excess in the above case have not been intimated (July, 2000).			
600 - Others – Non-Plan			
004(ii) - Operation and Maintenance			
O	7,36.11	} 4,15.58	3,16.86
R	- 3,20.53		
			- 98.72

Reasons for reduction of fund through surrender/re-appropriation as well as final saving have not been intimated (July, 2000).

**Grant No. 75-Contd.**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
001 -	State Plan (Annual Plan and Ninth Plan) Improvement and Expansion of Mechanised Brick Factory at Palta		1,00.00	..	- 1,00.00
	Reasons for non-utilisation of entire fund have not been intimated (July, 2000).				
003 -	Incentive Scheme for Industrial Growth in West Bengal				
	O	10,00.00	}	7,50.00	..
	R	- 2,50.00			
	Reasons for anticipated saving have not been intimated (July, 2000).				
80 -	General --				
001 -	Direction and Administration- State Plan (Annual Plan and Ninth Plan)				
001 -	Setting up of Cell in the Directorate of Industries				
	O	47.00	}	1.77	- 0.39
	R	- 45.23			
	Anticipated saving was stated to be due to adoption of economy measure in plan expenditure. Reasons for final saving have not been intimated (July, 2000).				
003 -	Industrial Education, Research and Training- State Plan (Annual Plan and Ninth Plan)				
004 -	Grants for Participation in Trade Fair Industrial exhibition etc.				
	O	75.00	}	10.00	- 10.00
	R	- 65.00			
	Anticipated saving was stated to be due to adoption of economy measure in plan expenditure. Reasons for non utilisation of rest of the provision have not been intimated (July, 2000).				
800 -	Other Expenditure - State Plan (Annual Plan and Ninth Plan)				
001 -	State Governments grants to WBIDC for development in infrastructure Facilities in the "No Industry District"				
	O	3,50.00	}	25.00	80.31
	R	- 3,25.00			
002 -	State Government's Grants for Industrial Promotional Activities				
	O	1,50.00	}	2.50	5.28
	R	- 1,47.50			
	Anticipated saving was stated to be due to adoption of economy measure in plan expenditure. Reasons for final saving have not been intimated (July, 2000).				

**Grant No. 75 –Concl.**

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
004 -	Setting up of Trade Fair Complex				
	O	50.00	}	..	0.11
	R	- 50.00			

Withdrawal of entire fund was stated to be due to adoption of economy measure in plan expenditure.

Reasons for final excess have not been intimated (July, 2000).

005 -	Lump Provision for Grants to Zilla Parishad/Urban Local Bodies		70,00.00	..	- 70,00.00
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Centrally Sponsored (New Schemes)

001 -	Grants to WBSEB for Improvement of infrastructural facilities in the state for strengthening of transmission level between Joka & Falta		65.00	..	- 65.00
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Reasons for non-utilisation of entire provision in both the above cases have not been intimated (July, 2000).

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

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>2852 -</b>	<b>Industries (Excluding Public Undertakings and Closed and Sick Industries and Food Beverages) -</b>				
08 -	Consumer Industries -				
600 -	Others -				
	Non-Plan				
006 -	Akra Brick Factory Manual Process, Operation and Maintenance				
	O	6,39.71	}	7,32.84	+ 0.32
	R	92.81			

Reasons for enhancement of fund by re-appropriation and final excess have not been intimated (July, 2000).



**Grant No. 76 - Non-Ferrous Mining and Metallurgical Industries (All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs
<b>REVENUE -</b>			
<b>Major Head : 2853 - Non-Ferrous Mining and Metallurgical Industries --</b>			
Original	Rs. 3,14,95,000	} 2,33,63,335	- 81,31,665
Supplementary	..		
Amount surrendered during the year	..	..	29,39,000

**Notes and Comments -**

(i) Out of overall saving of Rs. 81.32 lakhs in the grant an amount of Rs. 29.39 lakhs only was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2853 - Non-Ferrous Mining and Metallurgical Industries --</b>			
02 - Regulation and Development of Mines -			
102 - Mineral and Exploration-			
Non-Plan			
001 - Geological Prospecting Branch	85.20	58.09	- 27.11
Reasons for saving have not been intimated (July, 2000).			
State Plan (Annual Plan and Ninth Plan)			
001 - Reorganisation of Geological Prospecting Branch			
O	29.60	} 7.94	- 8.66
R	- 13.00		

Anticipated as well as final saving was stated to be due to adoption of economy measure in plan expenditure.

## Grant No. 77-Ports and Light Houses(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE-</b>			
<b>Major Head : 3051-Ports and Light Houses -</b>			
Original	2,34,69,000		
Supplementary	7,72,000		
Amount surrendered during the year	..	..	Nil

### Notes and Comments-

(i) In view of the saving of Rs.69.47 lakhs in the grant, supplementary provision of Rs.7.72 lakhs obtained in March, 2000 proved unjustified.

(ii) No portion of the saving of Rs.69.47 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving --
<b>3051- Ports and Light Houses-</b>			
<b>01- Major Ports-</b>			
<b>105 - Dock-yard and Dry Docking -</b>			
<b>Non-Plan</b>			
<b>001 - Establishment of a Repairing and</b>			
<b>Servicing Yard -</b>			
O	37.93		
S	1.59		
	39.52	25.35	- 14.17
<b>800 - Other Expenditure-</b>			
<b>Non - Plan</b>			
<b>001 - Pooled Launches</b>			
O	1,68.96		
S	4.86		
	1,73.82	1,22.77	- 51.05

Enhancement of provision by supplementary grant in March, 2000 in the above cases was stated to be required for meeting larger establishment charges. Reasons for final saving in both the cases have not been intimated (July, 2000).

## Grant No. 78 - Civil Aviation(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE-</b>			
<b>Major Head : 3053-Civil Aviation --</b>			
Original	Rs. 1,26,63,000	}	
Supplementary	..		
Amount surrendered during the year	..	..	94,43,912

**Notes and Comments -**

(i) Out of total saving of Rs.95.17 lakhs in the grant, an amount of Rs. 94.44 lakhs was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>3053- Civil Aviation-</b>			
003 - Training and Education- State Plan (Annual Plan and Ninth Plan)			
001 - Development of Flying Training Institute of Behala			
O	80.00	}	
R	- 80.00		
	..	..	..

Reasons for withdrawal of entire fund through surrender have not been communicated (July,2000).

## Grant No. 79 - Roads and Bridges

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 3054 - Roads and Bridges-</b>			
	Rs.		
Original	278,68,05,000	} 278,68,05,000	270,72,09,138
Supplementary	..		
Amount surrendered during the year		..	29,72,00,000
<b>CAPITAL -</b>			
<b>Major Head : 5054 - Capital Outlay on Roads and Bridges -</b>			
<b>Voted-</b>			
Original	464,07,00,000	} 464,07,00,000	437,50,42,350
Supplementary	..		
Amount surrendered during the year		..	55,14,31,000
<b>Charged -</b>			
Original	..	} 32,68,000	25,72,008
Supplementary	32,68,000		
Amount surrendered during the year		..	Nil

### Notes and Comments

#### Revenue -

(i) Against overall saving of Rs. 7,95.96 lakhs in the grant an amount of Rs, 29,72.00 lakhs was surrendered by the department during the year which indicates lack of financial control over departmental accounts.

(ii) Though the final saving was within the limit of 5% of the total provision in the grant abnormal saving / excess of compensating nature exceeding rupees one Crore was noticed in the following cases -



## Grant No. 79-Contd.

(iv) Excess-	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>3054-</b>	<b>Roads and Bridges-</b>			
01- 337-	National Highways Urban Links- Road Works- Non-Plan			
001-	Adjustment of Disallowed Claims in connection with National Highways	..	2,07.80	+2.07.80
	Reasons for incurring expenditure without Budget provision have not been intimated (July,2000).			
03- 337-	State Highways- Roads Works- Non-Plan			
001-	Roads works under P.W.(Roads) Department(PR)	15,00.00	43,19.53	+28,19.53
04- 800	District and Other Roads- Other Expenditure- Non-Plan			
001-	Other Expenditure Under P.W. Department(PR)	53,65.00	63,54.89	+9,89.89
	Reasons for final excess in both the above cases have not been intimated(July,2000)			
80- 001-	General - Direction and Administration- Non-Plan			
001-	Establishment charges transferred from the revenue Head "2059"-Public Works	..	2,50.29	+2,50.29
	Reasons for incurring expenditure without Budget provision have not been intimated(July,2000).			
797-	Transfer to /from Reserve fund- Deposit Account- Non-Plan (Developmental)			
001-	Transfer to State Bridge Fund .	1,25.00	2,97.54	+1,72.54
800-	Other Expenditure State Plan(Annual Plan and Ninth Plan)			
001-	Lump Provision for grants to Zilla Parishad Urban Local Bodies (P.W.Deptt)	27,00.00	89,37.07	+62,37.07
	Reasons for excess in the above cases have not been intimated (July,2000).			
	<b>Capital(Voted Grant)</b>			

(i) Against overall saving of Rs. 26.56.58 lakhs in the grants an amount of Rs. 55.14.31 lakhs was surrendered by the department during the year which indicates lack of financial control over departmental accounts.

(ii) Through the final saving was within the limit of 5% of the total provision in the grant abnormal saving/excess of compensation nature exceeding rupees one crore was noticed in the following cases-

**Grant No. 79-Contd.**

(iii) Saving-	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>5054-</b>	<b>Capital Outlay on Roads and Bridges-</b>			
01- 337	National- Roads Works- State Plan (Annual Plan and Ninth Plan)			
001--	Acquisition of Land for Second Vivekananda Bridge	10,00.00	..	-10,00.00
	Reasons for non-utilisation of entire fund have not been intimated (July,2000).			
03- 052-	State Highways- Machinery and Equipment- State Plan(Annual Plan and Ninth Plan)			
001- 337-	Development of State Roads Road Works- State Plan (Annual Plan and Ninth Plan)	8,00.00	6,85.52	-1,14.48
001-	Development of State Roads(Construction)	1,30.00	6.56	-1,23.44
004- 800-	Improvement of Panagarh Moregram Road (EAP) Other Expenditure- State Plan (Annual Plan and Ninth Plan)	48,00.00	44,17.14	-3,82.86
001- 04-	Development of State Roads District and Other Roads- State Plan (Annual Plan and Ninth Plan)	8,60.00	1,34.70	-7,25.30
006-	Scheme under RIDF(Roads) Department			
	O                      137,00.00			
	R                      -35,72.21	101,27.79	80,67.99	-20,59.80
007-	Scheme under RIDF-PW Department	85,00.00	42,56.18	-42,43.82
789-	Special Component Plan for Scheduled Caste- State Plan (Annual Plan and Ninth Plan)			
001-	Special Component Plan for Scheduled Caste- Construction:			
	O                      8,37.00			
	R                      -2,83.33	5,53.67	5,64.56	+10.89
80- 800-	General- Other Expenditure- State Plan (Annual Plan and Ninth Plan)			
001-	Development of State Road(a) Establishment for Development of State Roads	7,00.00	7.66	-6,92.34

Anticipated saving in the fifth and seventh cases was attributed to non-release of fund by the Finance Department. Reasons for final excess in the seventh case and saving in all other cases have not been intimated (July,2000).

## Grant No. 79-Contd.

(iv) Excess:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>5054- Capital Outlay on Roads and Bridges-</b>			
03- State Highways-			
337- Road Works-			
003- State Plan (Annual Plan and Ninth Plan) Improvement/Widening and Strengthening	1,00.00	5,02.48	+4,02.48
Reasons for excess have not been intimated (July,2000).			
007- Improvement and Strengthening of flood affected State Roads with loan assistance from HUDCO-PWD (HUDCO)(PW)	..	15,50.74	+15,50.74
799- Suspense-			
001- State Plan (Annual Plan and Ninth Plan ) Development of State Roads	59,00.00	109,30.73	+50,30.73
04- District and Other Roads-			
337- Roads works			
001- State Plan (Annual Plan and Ninth Plan) Development of State Roads(BMS)	10,00.00	15,77.00	+5,77.00
002 Development of State Roads (Other than BMS) District Roads	25.00	10,64.01	+10,39.01
003- Development of State Roads- Rural Roads	60.00	6,08.32	+5,48.32
Reasons for incurring expenditure without budget provision in the first case as well as excess in the other cases have not been intimated (July,2000).			
009- Restoration/Development of Roads in Calcutta, North 24 Parganas and South 24 Parganas PW(Roads) Department-(HUDCO)(HUDCO)(PR)	..	1,04.34	+1,04.34
010- Restoration/Development of roads in Uttar Dinajpur, Dakshin Dinajpur and Malda PW(Roads) Department- (HUDCO)(HUDCO)(PR)	..	1,40.31	+1,40.31
012- Restoration/Improvement of roads in Burdwan, Birbhum and Purulia-P.W.(Roads) Deptt (HUDCO)(HUDCO)(PR)	..	2,89.25	+2,89.25
013- Restoration/Strengthening and Improvement of roads in Midnapore, Howrah and Hooghly- P.W(Roads) Department (HUDCO)(HUDCO)(PR)	..	1,99.63	+1,99.63



**Grant No. 79-Contd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
014-	Restoration of road approaches of bridges and improvement of arterial roads in Bankura, Nadia, Murshidabad-P W (Roads) Deptt (HUDCO)(HUDCO)(PR)		1,22 32	+1,22 32

Reasons for incurring expenditure without Budget provision in the above cases have not been intimated (July,2000)

80	General-			
800-	Other Expenditure-			
	State Plan (Annual Plan and Ninth Plan)			
002-	Work charged Establishment for Development of State Roads	40,00 00	62,28 72	+22,28 72

Reasons for excess have not been intimated (July,2000)

*Charged Appropriation-*

(i) Creation of fund by supplementary provision in March,2000 was stated to be required for payment of decretal dues

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

(iii) Saving occurred mainly under

	Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
5054 -	<b>Capital Outlay on Roads and Bridges</b>			
04-	District and Other Roads			
337-	Road Works-			
	State Plan (Annual Plan and Ninth Plan )			
001-	Development of State Roads(BMS)			
	<i>Charged</i>			
	<i>O</i>			
	<i>S</i>	6 04		6 04

Creation of fund by supplementary appropriation in March,2000 was stated to be required for payment of decretal dues. Reasons for non-utilisation of entire fund have not been intimated (July,2000)

## Grant No. 79-Concl'd.

### Suspense:-

The expenditure in the grant includes Rs 109,30 73 lakhs under minor head 'Suspense' The transactions under each sub-head of suspense are given below -

Major Head and detailed Units	Opening Balance Debit + Credit -	Debit+	Credit -	Net Actuals	Closing Balance Debit + Credit -
		(In lakhs of rupees)			
<b>5054 – Capital Outlay on Roads and Bridges -</b>					
03- State Highways					
799-Suspense-					
State Plan (Annual Plan and Ninth Plan)					
01-Development of State Roads					
Stock	+ 121,44 17	61,81 89	63,73 68	- 1,91 79	+ 119,52 38
Purchase	- 61,70 18		-		- 61,70 18
Workshop					
Suspense	- 2,46 75				-2,46 75
Miscellaneous work					
advances	+ 37,82 39	17,22 07	16,83 86	+ 38 21	+ 38,20 60
Cash Settlement					
Suspense Accounts	+ 25,35 28	30,26 77	29,22 78	+ 1,03 99	+ 26,39 27
<b>Total</b>	<b>+ 120,44 91</b>	<b>109,30 73</b>	<b>109,80 32</b>	<b>- 49 59</b>	<b>+ 119,95 32</b>

## Grant No. 80-Road Transport (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Heads : 3055 - Road Transport and 3056-Inland Water Transport-</b>			
Voted --			
Original	Rs. 141,52,03,000	} 154,28,98,000	166,38,38,490
Supplementary	12,76,95,000		
Amount surrendered during the year		..	1,11,454
<b>CAPITAL-</b>			
<b>Major Heads : 5055 - Capital Outlay on Road Transport, 5056 - Capital Outlay on Inland Water Transport and 7055 -Loans for Road Transport --</b>			
Voted --			
Original	87,34,00,000	} 87,34,00,000	65,99,39,967
Supplementary	..		
Amount surrendered during the year		..	Nil

### Notes and Comments - Revenue

(i) Expenditure exceeded the grant by Rs. 12,09,40,490 ; the excess requires regularisation.

(ii) In view of overall excess of Rs.12,09.40 lakhs in the grant, supplementary provision of Rs.12.77 lakhs obtained in March, 2000 proved inadequate.

(iii) Out of overall excess of Rs.12,09.40 lakhs in the grant, surrender of an amount of Rs.1.11 lakhs by the department during the year proved absolutely unjustified.

(iv) Though the final saving was within the limit of 5% of the total provision in the grant abnormal excess/saving of compensating nature was noticed in the following cases.

(v) Excess :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3055- Road Transport-			
190- Assistance to Public Sector and Other Undertakings-			
Non-Plan			
001 Subsidy to Calcutta State Transport Corporation			
O	59,86.00	} 71,31.38	+ 2,49.58
S	8,95.80		
	68,81.80		

**Grant No. 80 -Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
002 Subsidy to the Calcutta Tramways Company (1978) Ltd.			
O 34,90.00	38,56.50	47,60.54	+ 9,04.04
S 3,66.50			

Enhancement of fund by supplementary provision in both the cases was stated to be required for payment of larger quantum of subsidies to the C.S.T.C. and C.T.C. Ltd. Reasons for final excess have not been intimated (July, 2000).

003 - Subsidy to South Bengal State Transport Corporation	13,34.00	16,72.29	+ 3,38.29
005 - Assistance to S.T.C. & C.T.C. for Arrear Payment	22,49.00	28,90.55	+ 6,41.55

Reasons for excess in both the cases have not been intimated (July, 2000).

(vi) Saving :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>3055 – Road Transport –</b>			
800 - Other Expenditure - Non-Plan			
003 - Compensation for Requisitioning Private Transport -			
83 - Lump Provision	9,00.00	..	- 9,00.00

No reason for non-utilisation of entire provision by the department has been intimated (July, 2000).

**Capital –**

- (i) No portion of the huge saving of Rs. 21,34.60 lakhs in the grant was surrendered by the department during the year.
- (ii) Though the final saving was within the limit of 5% of the total provision in the grant abnormal saving / excess of compensating nature was noticed in the following cases.
- (iii) Saving :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>5055 - Capital Outlay on Road Transport -</b>			
800 - Other Expenditure - State Plan (Annual Plan and Ninth Plan)			
007 - Creation of Transport Directorate and Additional Boarder Check Posts	1,00.00	41.71	- 58.29

**Grant No.80- Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
011 Calcutta Transport Infrastructure Development Project- Design and Construction of Fly-overs Improvement of Road inter sections through OECE Loan Assistance	50,00.00	21,96.08	- 28,03.92

Reasons for saving in both the cases have not been intimated (July, 2000).

**5056 - Capital Outlay on Inland Water Transport -**

800 - Other Expenditure -

State Plan (Annual Plan and Ninth Plan)

0400 - Ferry Services across the River Hooghly at selected Sites

O	2,50.00	} 2,19.56	1,65.91	- 53.65
R	- 30.44			

No reason for saving has been intimated ( July, 2000).

**7055- Loans for Road Transport -**

190- Loans for Public Sector and Other Under-Takings-

State Plan (Annual Plan and Ninth Plan)

001 Loans for Development of Calcutta State Transport Corporation

O	7,00.00	} 5,25.00	5,25.00	..
R	- 1,75.00			

,006 Loans for Development of Calcutta Tram Company Ltd.

O	5,50.00	} 4,66.94	4,66.94	..
R	- 83.06			

Reasons for reduction of fund through re-appropriation in both the casses have not been intimated (July, 2000).

(iv) Excess :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>5075 - Capital Outlay on Other Transport Services -</b>			
60 - Others -			
190 - Investment in Public Sector and Other Undertakings -			
State Plan (Annual Plan and Ninth Plan)			
001 - Capital Contribution to Metro Railways (TR)	..	7,00.00	+ 7,00.00



## Grant No. 81-Other Transport Services (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>CAPITAL -</b>			
<b>Major Head : 7055 - Loans for Other Transport Services -</b>			
Original	Rs. 6,50,00,000	}	
Supplementary	7,75,00,000		
Amount surrendered during the year	..		
	14,25,00,000	9,22,00,000	- 5,03,00,000
	..	..	5,03,00,000

### Notes and Comments-

(i) In view of overall saving of Rs.5,03.00 lakhs in the grant, the supplementary provision of Rs.7,75.00 lakhs obtained in March, 2000 proved excessive.

(ii) The entire saving of Rs.5,03.00 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 -
<b>7075 - Loans for Other Transport Services -</b>			
01 - Roads and Bridges -			
800 - Other Expenditure -			
Non-Plan			
001 - Loans for Construction of second Bridge over Hooghly River			
O	..	}	
S	7,75.00		
R	- 2,75.00		
	5,00.00	5,00.00	..

Creation of provision by supplementary grant in March, 2000 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. No reason has been communicated by the department for reduction of fund through surrender.(July, 2000).

State Plan (Annual Plan and Ninth Plan)			
001 - Loans for Construction of Second Bridge over Hooghly River			
O	4,00.00	}	
R	-50.00		
	3,50.00	3,50.00	..

**Grant No. 81-Concl.**

<b>Head</b>		<b>Total grant</b>	<b>Actual expenditure (In lakhs of rupees)</b>	<b>Saving -</b>
002 - Loans for meeting the State Share of the proportionate Cost over-run in respect of Second Bridge over Hooghly River				
O	2,50.00	} 72.00	72.00	..
R	- 1,78.00			

Reasons for reduction of fund through surrender in both the cases have not been intimated (July, 2000).

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**Grant No. 82-Other Scientific Research(All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE-</b>			
<b>Major Head : 3425-Other Scientific Research-</b>			
Original	Rs. 8,53,000	}	
Supplementary	36,000		
	8,89,000	9,04,461	+ 15,461
Amount surrendered during the year	..	..	Nil

**Notes and Comments-**

- (i) Expenditure exceeded the grant by Rs. 15,461; the excess requires regularisation.
- (ii) In view of the excess of Rs. 0.15 lakh in the grant, supplementary provision of Rs. 0.36 lakh obtained in March, 2000 proved inadequate.

## Grant No. 83 - Secretariat - Economic Services (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 3451 - Secretariat -- Economic Services --</b>			
Original	Rs. 40,46,00,000	}	
Supplementary	..		
	40,46,00,000	36,09,70,809	- 4,36,29,191
Amount surrendered during the year	..	..	1,19,73,857

### Notes and Comments -

(i) Out of overall saving of Rs.4,36.29 lakhs in the grant, an amount of Rs.1,19.74 lakhs only was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>3451- Secretariat --Economic Services-</b>			
<b>090 - Secretariat -</b>			
<b>004 - Non-Plan</b>			
Department of Water Investigation & Development	1,61.97	1,11.94	- 50.03
<b>009 - Development and Planning Department-</b>			
Urban Development Department.-Town and Country Planning	6,98.82	6,33.06	- 65.76
<b>013 - Department of commerce and Industries</b>	2,59.40	1,67.95	- 91.45
<b>014 - Department of Public Undertakings</b>	1,04.46	68.26	- 36.20
<b>015 - Department of Industrial Reconstruction</b>	46.60	23.32	- 23.28
<b>017 - Department of Cottage and Small         Scale Industries</b>	1,25.39	99.12	- 26.27
Reasons for saving in the above cases have not been intimated (July, 2000).			
<b>020 - Department of Panchayat and Community         Development – Panchayat Branch</b>			
O	1,32.61	}	
R	11.67		
	1,44.28	85.24	- 59.04

Reasons for enhancement of fund through re-appropriation as well as final saving have not been intimated (July, 2000).

**Grant No. 83 Concl'd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
021 -	Department of Panchayat and Community Development –Community Development Branch			
	O 1,46.43	1,35.85	61.34	- 74.51
	R - 10.58			

002 -	State Plan (Annual Plan and Ninth Plan) Development and Planning Department-Strengthening of the Development and Planning Department for District Plan Scheme	30.00	5.70	- 24.30
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Reasons for anticipated saving in the first case and final saving in both the cases have not been intimated (July, 2000).

009 -	State Plan (Eighth Plan and Committed) Science and Technology Department	57.35	.	- 57.35
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Reasons for non-utilisation of entire provision have not been intimated (July, 2000).

101 -	Planning Commission - Planning Board - State Plan (Annual Plan and Ninth Plan)			
002 -	Planning Organisation - Setting up of State Planning Organisation			
	O 50.00	27.16	16.78	-10.38
	R - 22.84			

Reasons for anticipated as well as final saving have not been intimated (July, 2000).

(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			
001 -	Fisheries Department	91.08	1,61.09	+ 70.01
011 -	Public Works (Roads) Department	1,89.80	2,10.73	+ 20.93
018 -	Department of Irrigation and Waterways	1,52.70	2,04.46	+ 51.76

Reasons for excess in the above cases have not been intimated (July, 2000).

009 -	State Plan (Annual Plan and Ninth Plan) Science and Technology Department - Science and Technology			
	O 2,30.70	2,13.27	2,52.82	+ 39.55
	R - 17.43			

Reasons for reduction of fund by surrender and final excess have not been intimated (July, 2000).

## Grant No. 84 - Tourism (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 3452 - Tourism -</b>			
Original	Rs. 16,79,00,000		
Supplementary	..		
		16,79,00,000	9,82,68,229
Amount surrendered during the year		..	..
			1,34,91,981

**CAPITAL -**  
**Major Head - 5452 -Capital Outlay on Tourism -**

Original	1,00,00,000		
Supplementary	..		
		1,00,00,000	1,00,00,000
Amount surrendered during the year.		..	..
			Nil

**Notes and Comments -**

**Revenue -**

(i) Out of over all saving of Rs.6,96.32 lakhs in the grant, the department surrendered Rs.1,34.92 lakhs only during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>3452- Tourism-</b>			
<b>01- Tourist Accommodation-</b>			
<b>101- Tourist Centres-</b>			
Non-Plan			
.			
<b>001 - Tourist Transport including Water Craft</b>			
O	44.00		
R	- 12.70		
State Plan (Annual Plan and Ninth Plan)		31.30	32.44
			+ 1.14
<b>001- Tourist Transport including Water Craft</b>			
O	50.00		
R	- 18.00		
		32.00	12.00
			- 20.00

Reasons for anticipated saving and final excess/saving in the above cases have not been intimated (July, 2000).

**Grant No. 84 – Contd.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 -	Other Expenditure -			
	Central Sector (New Schemes)			
012 -	Construction of Tourist Lodge at Bankura	15.00	..	- 15.00
020-	Construction of Tourist Lodge at Sankarpur	25.00	..	- 25.00
022 -	Tourist Lodge at Bishnupur	15.00	..	- 15.00
028 -	Tourist Lodge at Maithon	15.00	..	- 15.00
029-	Wayside Facilities at Mangaldweep	15.00	..	- 15.00
031-	Yatri Niwas at New Jalpaiguri	15.00	..	- 15.00
034-	Floating Restaurant at Lohabandh	15.00	..	- 15.00
043-	Yatri Niwas at Cooch Behar	15.00	..	- 15.00
044-	Tourist Lodge at Jalpaiguri	25.00	..	- 25.00
045-	Tourist Lodge at Asansol	20.00	..	- 20.00
047-	Wayside amenities at Arambagh	15.00	..	- 15.00
048-	Construction of New Block of Map Tourist Lodge at Darjeeling	15.00	..	- 15.00
051-	Expansion and Upgradation of Malancha Tourist Lodge at Barrackpur	15.00	..	- 15.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (July, 2000).

80- General-

800- Other Expenditure-

State Plan (Annual Plan and Ninth Plan)

007-	Tourist Publicity (including Festival Advertising sales as publicity) Expenses			
	O	1,20.00	}	
	R	- 12.85		
			1,07.15	1,03.90
				- 3.25
008-	Lump provision for grants to Zilla Parishads/Under Local Bodies	4,00.00	45.00	- 3,55.00

Reasons for anticipated saving in the first case and final saving in both the cases have not been intimated (July, 2000).



## Grant No. 85 - Census, Surveys and Statistics (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 3454 - Census, Surveys and Statistics -</b>			
Original	9,93,16,000	14,79,56,000	13,67,68,250
Supplementary	4,86,40,000		
Amount surrendered during the year	..	..	Nil

### Notes and Comments -

(i) In view of final saving Rs. 1,11.88 lakhs in the grant ,supplementary provision of Rs. 4,86.40 lakhs obtained in March,2000 proved excessive.

(ii) No portion of the saving of Rs. 1,11.88 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 -
<b>3454 - Census, Surveys and Statistics -</b>			
01 - Census -			
800 - Other Expenditure -			
Non-Plan			
003 Census Establishment 2001			
O	...	1,14.71	-23.29
S	1,38.00		
004-Honoraria Enumerators /Supervisors			
O	...	2,30.29	-42.71
S	2,73.00		

Creation of fund by supplementary provision in March,2000 in the above cases was stated to be required for conducting of Economic Census and Census-2001. Reasons for saving in both the cases have not been intimated (July,2000).

**Grant No. 85 –Concl.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02-Surveys and Statistics -			
800-Other Expenditure -			
Non-Plan			
001-Bureau of Applied Economics and Statistics			
O	5,83.15	}	6,09.34
S	26.44		
R	-0.25		
		5,76.41	-32.93

Augmentation of fund by supplementary provision in March,2000 was stated to be required for conducting Economic Census and Census –2001. Reasons for anticipated as well as final saving have not been intimated (July,2000).

State Plan (Annual Plan and Ninth Plan)

001-Strengthening of the District Statistical Offices of Bureau of Applied Economic and Statistics	50.00	28.55	-21.45
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Reasons for saving have not been intimated (July,2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>3454-Census Surveys and Statistics-</b>			
800-Other Expenditure-Central Sector (New Schemes)			
001-Conducting Fourth Economic Census			
O	...	}	33.80
S	33.80		
		45.39	+11.59

Creation of fund by obtaining supplementary provision in March, 2000 was stated to be required for conducting Economic Census and Census-2001. Reasons for final excess have not been intimated (July,2000).



## Grant No. 86 - Civil Supplies (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 3456 - Civil Supplies -</b>			
Original	Rs. 7,17,57,000	}	}
Supplementary	18,30,000		
	7,35,87,000	6,17,73,333	- 1,18,13,667
Amount surrendered during the year	..	..	Nil

### Notes and Comments -

(i) In view of final saving of Rs.1,18.14 lakhs in the grant , supplementary provision of Rs. 18.30 lakhs obtained in March, 2000 proved injudicious.

(ii) No portion of saving of Rs.1,18.14 lakhs in the grant, was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>3456 - Civil Supplies -</b>			
001 - Direction and Administration -			
Non-Plan			
001 - Directorate of Non-cereal Essential Commodities			
O	57.77	}	}
S	2.15		
R	- 12.62		
	47.30	43.18	- 4.12
002 - Directorate of Consumers Goods			
O	2,71.34	}	}
S	12.20		
R	- 1.67		
	2,81.87	2,68.47	- 13.40

Enhancement of fund by supplementary provision in March, 2000 in the above cases was stated to be required for meeting larger establishment charges. Reasons for anticipated as well as final saving in both cases have not been intimated (July, 2000).

### 800 - Other Expenditure -

State Plan (Annual Plan and Ninth Plan)

002 - Implementation of Consumer Protection Act, 1986 - Setting up of State Commission and District Forums	1,70.00	1,21.20	- 48.80
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No reason for saving has been intimated (July, 2000).

**Grant No. 86 –Concl.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>Central Sector (New Schemes)</b>			
001 - Strengthening of Consumers Disputes Redressal Commission	55.00	..	- 55.00

Reasons for non-utilisation of entire fund have not been intimated (July, 2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>3456 – Civil Supplies –</b>			
<b>800 - Other Expenditure -</b>			
<b>Non-Plan</b>			
001. Directorate of Inspection and Quality Control			
O	64.91	}	
R	14.29		
	79.20	87.43	+ 8.23

Reasons for anticipated as well as final excess have not been intimated (July, 2000).

**Grant No. 87 - Investment in general Financial and Trading Institution  
(All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>CAPITAL -</b>			
<b>Major Heads : 5465 - Investment in General Financial and Trading Institutions and 7465 - Loans for general Financial and Trading Institutions -</b>			
Original	Rs. 3,38,50,000	12,94,43,000	13,63,27,600
Supplementary	9,55,93,000		
Amount surrendered during the year	..	..	1,05,00,000

**Notes and Comments -**

(i) Expenditure exceeded the grant by Rs.68,84,600; the excess requires regularisation.

(ii) In view of overall excess of Rs. 68.85 lakhs in the grant, supplementary provision of Rs. 9,55.93 lakhs obtained in March, 2000 proved inadequate.

(iii) In view of excess of Rs. 68.85 lakhs in the grant, surrender of Rs. 1,05.00 lakhs during the year proved unjustified.

(iv) Excess occurred as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>Major Head : 5465 – Investments in General Financial and Trading Institutions –</b>			
01 - Investments in General Financial Institutions -			
190 - Investment in Public Sector and Other Undertakings, Banks, etc.-			
State Plan (Annual Plan and Ninth Plan)			
001 Rural Banks in West Bengal			
O	..	11,53.28	+ 1,97.35
S	9,55.93		

Creation of fund by supplementary provision in March, 2000 was stated to be made for investment in Rural Banks in West Bengal. Reasons for eventual excess have not been intimated (July, 2000).

**Grant No.87-Concl.**

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>7465 - Loans for General Financial and Trading Institutions -</b>			
102 - Trading Institutions- Non-plan			
001 Loans to West Bengal Mineral Development and Trading Corporation	30.00	15.00	- 15.00

Reasons for saving have not been intimated (July, 2000).

State Plan (Annual Plan and Ninth Plan)

001 - Loans to West Bengal Mineral Development and Trading Corporation			
O 3,00.00	}	1,95.00	1,95.00
R - 1,05.00			

Reduction of fund by surrender was stated to be due to economy in plan expenditure.

## Grant No. 88 - Other General Economic Services (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 3475 - Other General Economic Services-</b>			
Original	Rs. 6,76,47,000	}	}
Supplementary	13,21,000		
	6,89,68,000	6,30,57,615	- 59,10,385
Amount surrendered during the year	..	..	49,58,280

### Notes and Comments –

(i) In view of overall saving of Rs.59.10 lakhs in the grant, supplementary provision of Rs.13.21 lakhs obtained in March, 2000 proved injudicious.

(ii) Out of overall saving of Rs. 59.10 lakhs in the grant, the department surrendered Rs. 49.58 lakhs during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>3475 - Other General Economic Services –</b>			
106 - Regulation of Weights and Measures – Non-Plan			
001 - Adoption of Metric System of Weights and Measures			
O	3,70.88	}	}
S	13.21		
	3,84.09	3,45.80	- 38.29

Augmentation of fund by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for final saving have not been intimated (July, 2000).

201 - Land Ceilings – Non-Plan			
003 - Administration of Urban Land Ceiling Law under the Urban Land (Ceiling and Regulation) Act, 1976			
O	2,40.75	}	}
R	- 32.41		
	2,08.34	2,07.58	- 0.76

Reasons for anticipated as well as final saving have not been intimated (July, 2000).



**Grant No.89 - Water Supply and Sanitation (Prevention of Air and Water Pollution)  
(All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Heads : 2215 - Water Supply and Sanitation (Prevention of Air and Water Pollution) -</b>			
	Rs.		
Original	24,30,00,000	} 25,80,00,000	24,86,78,861
Supplementary	1,50,00,000		
Amount surrendered during the year	..	..	4,22,39,685

**Notes and Comments -**

Revenue -

(i) In view of final saving of Rs93.21 lakhs in the grant, Supplementary Provision Rs. 1,50.00 lakhs obtained in March, 2000 proved excessive.

(ii) Against the net saving of Rs. 93.21 lakhs in the grant , the department surrendered Rs. 4,22.40 lakhs during the year which clearly points towards lack of financial management on the part of the Controlling Authority.

(iii) Though the net saving in the grant was within the permissible limit of 5% of the total provisions wide variations saving / excess of compensating nature were notice in the following cases :

(iv) Saving :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>2215 - Water Supply and Sanitation (Prevention of Air and Water Pollution) -</b>			
<b>106 - Prevention of Air and Water Pollution -</b>			
Non-Plan			
001- Prevention of Air and Water Pollution			
O	1,80.00	} 1,70.00	50.13
R	- 10.00		
			- 1,19.87

Reasons for reduction of fund through surrender and final saving have not been intimated (July, 2000).

**Grant No. 89 –Concl.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
002- Maintenance cost of Ganga Action Plan				
	O 3,50.00	5,00.00	3,76.80	-1,23.20
	S 1,50.00			

Enhancement of fund by supplementary provision in March, 2000 was stated to be required for meeting expenditure on maintenance cost of Ganga Action Plan. Reasons for final saving have not been intimated (July, 2000).

(v) Excess -

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

001 - Research and Training Awareness 40.00 1,57.52 + 1,17.52

Reasons for excess have not been intimated (July, 2000).

013 - Research and Ecological Re-generation

	O 1.00	..	1,29.60	+ 1,29.60
	R - 1.00			

Reasons for withdrawal of entire provision by way of surrender in March, 2000 as well as final excess have not been intimated (July, 2000).

018 - Industrial Pollution Project

	O 8,50.00	5,20.17	7,82.52	+ 2,62.35
	R - 3,29.83			

Reasons for reduction of fund through surrender and final excess have not been intimated (July, 2000).

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**Grant No. 90 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj)**

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>REVENUE -</b>			
<b>Major Head : 3604 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) -</b>			
<b>Voted -</b>	<b>Rs.</b>		
Original	152,53,31,000	} 256,47,76,000	242,46,29,898 - 14,01,46,102
Supplementary	103,94,45,000		
Amount surrendered during the year		..	.. Nil
<b>Charged -</b>			
Original	8,44,000	} 8,44,000	.. - 8,44,000
Supplementary	..		
Amount surrendered during the year		..	.. Nil

**Notes and Comments -**

Voted -

(i) In view of overall saving of Rs.14,01.46 lakhs in the grant, supplementary provision of Rs.103,94.95 lakhs obtained in March 2000 proved excessive.

(ii) No portion of the saving of Rs. 14,01.46 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>3604 Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) -</b>			
<b>103 - Entertainment Tax -</b>			
<b>Non-Plan</b>			
002-Grants in-Aid to Municipalities in the CMDA Area	46,12.75	40,68.25	-5,44.50
Reasons for saving have not been intimated (July,2000).			
<b>106-Tax on Vehicles -</b>			
<b>Non-Plan</b>			
001-Grants in-Aid to Calcutta Municipal Corporation	3,37.50	...	-3,37.50
002-Grants in-Aid to Municipalities	1,12.50	...	-1,12.50
Reasons for non-utilisation of the entire provision in both the cases have not been intimated (July,2000).			
<b>200-Other Miscellaneous Compensation and Assignment-</b>			
<b>Non-Plan</b>			
<b>030-Fixed grant to Calcutta Metropolitan Development Authority</b>			
O	86,00.00	} 104,94.45	96,28.56 - 8,65.89
S	18,94.45		

Augmentation of fund by supplementary provision in March, 2000 was attributed to release of larger grants to Calcutta Metropolitan Development Authority. Reasons for final saving have not been intimated (July,2000).

## Grant No. 90 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
034-Fixed grants to Municipal Corporation and other Urban Local Bodies			
O                    ...                    }	85,00.00	62,17.94	-22,82.06
S                    85,00.00			

Creation of fund by obtaining supplementary provision in March,2000 was stated to be required for final grants to Municipal Corporation and other urban Local Bodies. Reasons for saving have not been intimated (July, 2000).

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

Head.	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>3604-Compensation and Assignment to local Bodies and Panchayati Raj Institution(Excluding Panchayati Raj )-</b>			
200-Other Miscellaneous Compensation and Assignment-Non-Plan			
021-Grants-in-Aid to Calcutta Municipal Corporation in lieu of Taxes realised on Trades Professions and Callings	5,00.00	32,92.93	+27,92.93

Reasons for huge excess have not been intimated (July,2000).

### *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.

Head.	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
<b>3604-Compensation and Assignment to Local Bodies and Panchayati Raj Institution (Excluding Panchayati Raj) -</b>			
200-Other Miscellaneous Compensation and Assignment-Non-Plan			
009-Grants-in-Aid to Calcutta Municipal Corporation in lieu of Fines etc. under the Calcutta Municipal Act.	6.50	...	-6.50

Reasons for non-utilisation of entire provision have not been intimated (July,2000).

## Grant No. 92 -Industries ( Public Undertakings )

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
<b>CAPITAL -</b>				
<b>Major Heads : 4858 –Capital Outlay on Engineering Industries (Public Undertakings),</b>				
<b>5075-Capital Outlay on other Transport Services (Public Undertakings),</b>				
<b>6857-Loans for Chemical and Pharmaceutical Industries (Public Undertakings),</b>				
<b>6858-Loans for Engineering Industries (Public Undertakings) and</b>				
<b>6860-Loans for Consumer Industries (Public Undertakings)-</b>				
<b>Voted-</b>				
Original	88,12,05,000	} 88,12,05,000	67,71,79,263	-20,40,25,737
Supplementary	..			
Amount surrendered during the year				19,36,06,988
<b>Charged -</b>				
Original	30,50,000	} 32,55,000	32,54,750	-250
Supplementary	2,05,000			

### Notes and Comments -

#### Voted -

(i) Out of overall saving of Rs 20,40.26 lakhs in the grant, an amount of Rs 19,36.07 lakhs was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Saving-
<b>4858-Capital outlay on Engineering Industries (Public Undertakings).-</b>			
60-Other Engineering Industries-			
800-Other Expenditure-			
State Plan (Annual Plan and Ninth Plan)			

**Grant No. 92 –Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupces)	Saving -
002-Other Programmes (Industrial Seminer)				
O	50.00	..	..	..
R	- 50.00			

Withdrawal of entire fund by re-appropriation was attributed to installation of the Rolling Mill Project not pertaining to this sub-head.

**6857- Loans for Chemical and Pharmaceutical Industries (Public Undertakings)-**

- 01- Chemical and Pesticides Industries-
- 190- Loans to Public Sector and other Undertakings-

State Plan (Annual Plan and Ninth Plan)

001- Loans to Durgapur Chemical Limited				
O	2,00.00	1,00.96	1,00.96	..
R	- 99.04			

Anticipated saving by surrender was stated to be due to non-clearance of the proposals of the Company by the Finance Department.

**02-Drugs and Pharmaceutical Industries-**

**190-Loans to Public Sector and other Undertakings-**

Non-Plan

001- Loans to Gluconate Health Limited				
O	3,00.00	1,99.92	1,99.92	..
R	- 1,00.08			

Anticipated saving which was surrendered, was attributed to less requirement of fund by the Company.

State Plan (Annual Plan and Ninth Plan)



**Grant No 92 Contd.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
001-Loans to Westing House Saxby Farmer Limited				
O	8,50.00	6,50.57	6,50.57	..
R	- 1,99.43			

Anticipated saving which were surrendered in all the above cases was stated to be due to less requirement of fund by the Company.

002-Loans to Westing House Saxby Farmer for payment of arrear Sales Tax dues and bank dues and arrear PF/ESI dues		3,50.00	1,50.00	-2,00.00
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Reasons for saving have not been intimated (July, 2000).

003-Loans to Apollo Zipper Limited.				
O	1,50.00	1,02.59	1,02.68	+0.09
R	- 47.41			

State Plan (Annual Plan and Ninth Plan)				
001 – Loans to Westing House Saxby Farmer Ltd.				
O	2,00.00	50.00	50.00	..
R	- 1,50.00			

04-Other Engineering Industries-

800-Other Loans-

State Plan (Annual Plan and Ninth Plan)

001-Loans to Shalimer Works (1980) Limited

O	3,00.00	24.00	24.00	..
R	-,2,76.00			

Anticipated saving which were surrendered or re-appropriated in the above cases were attributed to less requirement of fund by the Companies. Reasons for final excess in the first case have not been intimated (July, 2000).

**6860-Loans for Consumer Industries (Public Undertakings)-**

01-Textiles-

190-Loans to Public Sector and other undertakings-

Non-Plan

011-Loans to West Bengal Agro Textiles Corporation Limited

O	3,50.00	2,12.88	2,12.89	+0.01
R	-1,37.12			

**Grant No 92-Contd.**

Head		Total	Actual	Saving
		grant	expenditure (In lakhs of rupees)	
60-Others-				
190-Loans to Public Sector and other Undertakings-				
Non-Plan				
014-Loans to Krishna Silicate				
O	2,50.00	1,64.41	1,74.41	+10.00
R	- 85.59			

Anticipated saving through surrender/re-appropriation in both the above cases was attributed to less requirement of fund by the Company. Reasons for final excess in none of the cases have been intimated (July, 2000).

019-Loans for payment of arrear Sales Tax dues of Central Public Sector and Undertaking Units				
O	1,00.00	..	..	..
R	- 1,00.00			

State Plan (Annual Plan and Ninth Plan)

011-Loans to Eastern Distilleries and Chemical Limited				
O	50.00	..	..	..
R	-50.00			

013-Loans to India Paper Pulp Limited				
O	50.00	..	..	..
R	-50.00			

Withdrawal of entire fund in the above cases was attributed to non-requirement for the Schemes.

014-Loans to Krishna Silicate Limited				
O	4,50.00	1,93.00	1,93.00	..
R	-2,57.00			

Anticipated saving was attributed to less requirement of fund for the work. Reasons for final saving have not been intimated (July, 2000).

016-Loans to Lily Biscuits Limited				
O	1,00.00	..	..	..
R	-1,00.00			

Withdrawal of entire fund by surrender/re-appropriation was stated to be due to non-requirement for the schemes.

**Grant No 92 -Contd**

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

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Excess +
<b>6858-Loans for Engineering Industries (Public Undertakings)-</b>			
02-Other Industrial Machinery-			
800-Other Loans-			
State Plan (Annual Plan and Ninth Plan )			
001-National Iron Steel Co. Ltd.			
O	1,50.00	4,69.00	4,69.00
R	3,19.00		
Reasons for anticipated excess was attributed to installation of the Rolling Mill Project.			
60-Other-			
190-Loans to Public Sector and other Undertakings-			
002-Loans to Electro Medical and Allied Industries Limited			
O	1,50.00	2,42.00	2,42.00
R	92.00		
Anticipated excess was stated to be due to completion of PVC Blood Bag Project.			
<b>6860-Loans to Consumer Industries (Public Undertakings)-</b>			
60-Other			
190-Loans to Public Sector and other Undertakings-			
Non-Plan.			
013-Loans to India Paper Pulp Limited			
O	7,00.00	8,25.26	8,75.26
R	1,25.26		



**Grant No 92 Concl.**

	Head	Total grant	Actual expenditure (In lakhs of rupees.)	Excess +
015-Loans to West Bengal Plywood Limited				
O	2,00.00	2,46.23	2,55.41	+9.18
R	46.23			

Anticipated excess in both the above cases was attributed to shortage of Non-Plan provision to meet the salary or wages expenses. Reasons for final excess have not been intimated (July, 2000).

018-Loans to closed and Sick Industrial units for payment of arrear sales Tax dues		2,00.00	2,50.00	+50.00
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Reasons for excess have not been intimated (July, 2000).

*Charged appropriation -*

Fund created by supplementary appropriation in March, 2000 for recoupment of advance from contingency fund was duly utilised 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.		
<b>CAPITAL -</b>					
<b>Major Heads : 4856 - Capital Outlay on Petro-Chemical Industries, 4860 - Capital Outlay on Consumer Industries, 4885 - Other Capital Outlay on Industries and Minerals (Excluding Public Undertakings) and 6885 - Loans for Other Industries and Minerals (Excluding Public Undertakings) --</b>					
Original	Rs. 105,73,50,000	}	268,60,36,000	161,52,92,710	-107,07,43,290
Supplementary	162,86,86,000				
Amount surrendered during the year		..	..		69,37,10,000

**Notes and Comments -**

(i) In view of overall saving of Rs. 107,07.43 lakhs in the grant, supplementary provision of Rs. 1,62,86.86 lakhs obtained in March, 2000 proved excessive.

(ii) Out of overall saving of Rs. 1,07,07.43 lakhs in the grant an amount of Rs. 69,37.10 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -		
<b>4856 - Capital Outlay on Petro-Chemical Industries (Excluding Public Undertakings) -</b>					
<b>190 - Investment in Public Sector and Other Undertakings --</b>					
State Plan (Annual Plan and Ninth Plan)					
001- Setting up of a Petro-Chemical Complex at Haldia					
O	74,25.00	}	58,48.94	13,63.94	- 44,85.00
S	44,85.00				
R	- 60,61.06				

Augmentation of fund by supplementary grant was stated to be required for investment in Petro-Chemical Complex at Haldia. Reasons for reduction of fund through surrender as well as final saving have not been intimated (July, 2000).

4860- Capital Outlay on Consumer Industries  
(Excluding Public Undertakings)

02- Drugs and Pharmaceuticals-

**Grant No 93 –Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
190- Investment in Public Sector and Other Industries-			
State Plan (Annual Plan and Ninth Plan)			
001 - West Bengal Pharmaceutical and Phytochemical Development Corporation			
O	2,25.00	..	..
R	- 2,25.0	..	..

Withdrawal of entire fund by surrender was stated to be required for creation of fund under the head "4857 –C.O. on Chemical & Pharmaceutical Industries (Excluding P.U. & S.I.) under Demand No 95".

**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)			
002- West Bengal Industrial Development Corporation Ltd.			
O	25,00.00	15,22.94	- 0.33
R	- 9,77.06	15,22.61	

Anticipated saving was stated to be due to adoption of economy measure in plan expenditure. Reasons for final saving have not been intimated (July, 2000).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>4885 Other Capital Outlay on Industries and Minerals (Excluding Public Undertakings)-</b>			
01- Investment in Industrial Financial Institutions-			
190- Investments in Public Sector and Other Undertakings-			
State Plan (Annual Plan and Ninth Plan)			
003 - W.B. Infrastructure Development Finance Corporation Ltd.			
O	..	12,61.50	+ 7,38.50
S	12,61.50	20,00.00	

Creation of fund by supplementary provision in March, 2000 was stated to be required for investment in West Bengal Infrastructure Development Finance Corporation. Reasons for final excess have not been intimated ( July, 2000)

**Grant No 93 –Concl.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>6885 -</b>	<b>Loans for Other Industries and Minerals (Excluding Public Undertakings) -</b>			
01 -	Loans to Industrial Financial Institution -			
190-	Investments in Public Sector and Other Undertakings-			
	State Plan (Annual Plan and Ninth Plan)			
003 -	Loans to W.B. Industrial Development Corporation Ltd. to discharge their Loan Liabilities to WBIDFC			
	O			
	S	105,40.36		
	R	3,26.02		
			108,66.38	108,66.38

Creation of fund by supplementary provision was stated to be required for enabling West Bengal Industrial Development Corporation to discharge their loan liabilities to West Bengal Infrastructure Development Finance Corporation. Reasons for enhancement of fund by re-appropriation have not been intimated (July, 2000).

**Grant No. 94 - Telecommunication and Electronic Industries (All voted)**

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
<b>CAPITAL -</b>			
<b>Major Heads : 4859 - Capital Outlay on Telecommunication and Electronic Industries and 6859 - Loans for Telecommunication and Electronic Industries -</b>			
Original	14,50,00,000	} 14,50,00,000	12,87,50,000
Supplementary	..		
Amount surrendered during the year	..	..	1,62,50,000

**Notes and Comments -**

(i) The entire saving of Rs.1,62.50 lakhs in the grant was surrendered by the department during the year.

(ii) Saving occurred under:-

Head	Total grant	Actual expenditure	Saving -
		(In lakhs of rupees)	
<b>4859 – Capital Outlay on Telecommunication and Electronics Industries –</b>			
02 - Electronics -			
190 - Investment in Public Sector and Other undertakings – State Plan (Annual Plan and Ninth Plan)			
001 - West Bengal Electronics Industry Development Corporation Ltd.			
O	10,50.00	} 8,87.50	8,87.50
R	- 1,62.50		

Anticipated saving was stated to be due to adoption of economy measure in plan expenditure .

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**Grant No. 95 - Consumer Industries (Excluding Public Undertakings and Closed & Sick Industries)**

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>CAPITAL -</b>			
<b>Major Heads :4857 –Capital Outlay on Chemical and Pharmaceutical Industries, 4860 - Capital Outlay on Consumer Industries, 6857 - Loans for Chemical and Pharmaceutical Industries and 6860 - Loans for Consumer Industries (Excluding Public Undertakings and Closed &amp; Sick Industries) -</b>			
Voted -	Rs.		
Original	20,20,00,000	11,95,62,626	- 8,24,37,375
Supplementary	1		
		20,20,00,001	
Amount surrendered during the year		..	5,05,00,000
<b>Charged -</b>			
Original	3,50,000	..	- 3,50,000
Supplementary	..		
Amount surrendered during the year		..	Nil

**Notes and Comments -**

**Capital (Voted) -**

(i) Out of overall saving of Rs8,24.37 lakhs in the grant, an amount of Rs.5,05.00 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>4860 – Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed &amp; Sick Industries and Foods and Beverages) -</b>			
60 - Others –			
600 - Others –			
State Plan (Annual Plan and Ninth Plan)			
001 Greater Calcutta Gas Supply Corporation Ltd.			
O	2,25.00	1,50.00	..
R	- 75.00		

**Grant No. 95 – Contd.**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>6860 - Loans for Consumer Industries (Excluding Public Undertakings and Closed &amp; Sick Industries) –</b>			
04 - Sugar -			
190 - Loans to Public Sector and Other Undertakings -			
State Plan (Annual Plan and Ninth Plan)			
001 - Loans to W.B. Sugar Industries Development Corporation			
O	2,00.00	}	
R	- 50.00		
		1,50.00	1,50.00
Anticipated saving in both the above cases was stated to be due to adoption of economy measure in Plan expenditure.			
60 - Others			
317 - Jute - Non-Plan			
001 - Loans to New Central Jute Mill for Modernisation		3.00.00	.. - 3,00.00
002 - Loans to Jute Mills for Payment of arrear Sales Tax and Raw Jute dues under Jute Modernisation Fund Scheme		1,25.00	.. - 1,25.00
600 - Others - Non-Plan			
002- Loans for Payment of arrear Sales Tax Dues		25.00	.. - 25.00

Reason for non-utilisation of entire fund in the above cases have not been intimated (July, 2000)

State Plan (Annual Plan and Ninth Plan)

001 - Loans to Greater Calcutta Gas Supply Corporation			
O	5,25.00	}	
R	- 5,25.00		
		..	..

Reason for withdrawal of entire fund by surrender/reappropriation was stated to be due to adoption of economy measure in Plan Expenditure.

## Grant No. 95 – Concl.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>4857 - Capital Outlay on Chemical and Pharmaceutical Industries (Excluding Public Undertakings and Closed and Sick Industries) -</b>			
02 - Drugs and Pharmaceutical Industries –			
190 - Capital Outlay on Public sector and Other Undertakings -			
State Plan (Annual Plan and Ninth Plan)			
001 - W.B. Pharmaceutical and Phytochemical Development Corporation			
O	..	} 1,00.00	2,34.43
R	1,00.00		
002 - Infusion India Ltd.			
O	..	} 45.00	45.00
R	45.00		

Reasons for creation of fund by re-appropriation resulting and final excess in both the above cases have not been intimated ( July, 2000).

**Charged :-**

(i) The entire provision of *Rs.3.50 lakhs* in the grant was neither utilised nor surrendered 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.
<b>CAPITAL -</b>			
<b>Major Heads : 6875 - Loans for Other Industries (Excluding Closed &amp; Sick Industries and Public Undertakings) and 6885 - Loans for Other Industries and Minerals (Excluding Closed and Sick Industries) --</b>			
Original	Rs. 11,91,00,000	6,16,30,754	- 5,74,69,246
Supplementary	..		
Amount surrendered during the year	..	..	5,49,69,246

**Notes and Comments -**

(i) Out of overall saving of Rs. 5,74.69 lakhs in the grant, an amount of Rs. 5,49.69 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>6875 - Loans for Other Industries (Excluding Closed &amp; Sick Industries and Public Undertakings) --</b>			
<b>60 - Other Industries --</b>			
<b>800 - Other Loans --</b>			
<b>Non-Plan</b>			
<b>001 - Loans to Basumati Corporation</b>			
O	2,00.00	1,78.21	..
R	- 21.79		
<b>003 - Loans to Basumati Corporation for Payment of Arrear P.F/E.S./Bank dues</b>			
O	1,00.00	7.10	..
R	- 92.90		
<b>004 - Loans to Basumati Corporation of Publishing Sagar Math Patrika</b>			
O	50.00	1.00	..
R	- 49.00		

Anticipated saving in all the above cases was attributed to non-sanction of loan due to non-realisation of the arrear amount.

**Grant No. 96 –Concl.**

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<b>6885 - Loans for Other Industries and Minerals (Excluding Closed and Sick Industries)- --</b>				
60 - Others –				
800 - Other Loans - Non-Plan				
003 - Loans to West Bengal Industrial Infrastructure Development Corporation for Promotion of Infrastructure Facilities		75.00	50.00	- 25.00

Reasons for saving have not been intimated (July, 2000).

State Plan (Annual Plan and Ninth Plan)

001 - Loans to West Bengal Industrial Infrastructure Development Corporation				
O	2,00.00	}	1,20.00	..
R	- 80.00			
002 - Loans under Incentive Schemes for Industrial Growth in West Bengal				
O	5,00.00	}	2,00.00	..
R	- 3,00.00			

Anticipated saving in both the above cases was stated to be due to adoption of economy measure in plan expenditure.

**Grant No. 97 - Other Capital Outlay on Industries and Minerals (Excluding Public Undertakings and Closed & Sick Industries) (All voted)**

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
<b>CAPITAL -</b>			
<b>Major Head : 4885 - Capital Outlay on Other Industries and Minerals (Excluding Public Undertakings and Closed &amp; Sick Industries) -</b>			
Original	Rs. 1,20,00,000		
Supplementary	..		
	} 1,20,00,000	7,91,570	- 1,12,08,430
Amount surrendered during the year	..	..	81,09,000

**Notes and Comments -**

(i) Out of overall saving of Rs.1,12.08 lakhs in the grant an amount of Rs. 81.09 lakhs was surrendered by the department during the year.

(ii) The grant showing saving to the turn of 92 % of total provision indicated necessity of more realistic approach towards budget formulation.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure	Saving -
		(In lakhs of rupees)	
<b>4885 - Capital Outlay on Other Industries and Minerals (Excluding Public Undertakings and Closed &amp; Sick Industries) -</b>			
60 - Others -			
800 - Other Expenditure -			
State Plan (Annual Plan and Ninth Plan)			
001 - State Government's subvention for promotional Institution for preparation of self project reports			
O	60.00		
R	- 51.09		
	} 8.91	7.91	- 0.99

Reasons for anticipated saving was stated to be due to adoption of economy measure in Plan expenditure. Reasons for final saving have not been intimated (July, 2000).

**Grant No, 97-Concl.**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
002 -	Export Processing Zone at Falta			
	O	60.00		
	R	- 30.00		
		30.00	..	- 30.00

Anticipated saving was stated to be due to adoption of economy measure in Plan expenditure. Reasons for non-utilisation of the rest of the fund have not been intimated (July, 2000).

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## Appropriation No. 98 - Public Debt ( All charged )

Section and Major Head	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>CAPITAL-</b>			
<b>Major Head : 6003 - Internal Debt of the State Government and 6004 - Loans and advances from the Central Government-</b>			
<i>Original</i>	2952,88,95,000	} 37,67,56,86,000	8258,55,47,731 + 4490,98,61,731
<i>Supplementary</i>	814,67,91,000		
<i>Amount surrendered during the year</i>	..	..	1,39,144

### Notes and Comments :-

(i) Expenditure exceeded the appropriation by Rs 4490,98,61,731; the excess requires regularisation.

(ii) In view of the overall excess of Rs. 4490,98.62 lakhs in the appropriation , supplementary provision of Rs.814,67.91 lakhs obtained in March, 2000 proved too inadequate.

(iii) In view of huge excess of Rs. 4490,98.62 lakhs in the appropriation surrender of a sum of Rs. 1.39 lakhs lakhs indicates deficiency in financial management.

(iv) Excess occurred mainly under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees.)	Excess +
<b>6003 - Internal Debt of the State Government -</b>			
101 - Market Loan - Non-Plan			
006 -(b) Market Loans not bearing interest	..	48.03	+ 48.03
Reasons for incurring expenditure without Budget provision have not been intimated (July, 2000).			
108 - Loans from National Co-operative Development Corporation			
<i>O</i>	9,25.00	} 11,00.00	10,95.05
<i>R</i>	1,75.00		
109 - Loans from Other Institutions - Non-Plan			
003 - Loans from the Housing and Urban Development Corporation			
<i>O</i>	6,67.00	} 6,90.00	7,17.46
<i>R</i>	23.00		

Enhancement of fund through re-appropriation was stated to be due to excess requirement for repayment of NCDC loan in the first case and for repayment of loan from HUDCO in the second case. Reasons for final saving in the first case and excess in the second case have not been intimated (July, 2000).

**Grant No.98 –Contd.**

Head	Total appropriation	Actual expenditure (In lakhs of rupees.)	Excess +
013(b)-Loans from the Rural Infrastructure Development Finance Corporation	28,88.00	29,01.23	+ 13.23
Reasons for excess have not been intimated (July, 2000).			
016 - Loans from West Bengal Infrastructure Development Finance Corporation			
O			
S	14,67.91		
R	5,32.09		
	} 20,00.00	16,54.70	- 3,45.30

Creation of fund through supplementary appropriation was stated to be required for repayment of principal of loans taken from West Bengal Infrastructure Development Finance Corporation. Reasons for final saving have not been intimated (July, 2000).

110 - Ways and Means Advances from the Reserve Bank of India -  
Non-Plan

001 - Ways and Means Advances from the Reserve Bank of India				
O	2200,00.00			
S	800,00.00			
	} 3000,00.00	7495,79.46	+ 4495.79.46	

Augmentation of fund by supplementary appropriation in March, 2000 was stated to be required for repayment of larger Ways and Means advances from the R.B.I. Reasons for huge final excess have not been intimated (July, 2000).

**6004 –Loans and Advances from the Central Government –**

01 - Non-Plan Loans -

800 - Other Loans -

010 - Loans for Roads and Bridges-  
Construction of Second Bridge  
over River Hooghly including  
Kona Express Way

O	10,74.08			
R	37.42			
	} 11,11.50	11,11.50		

Anticipated excess was stated to be due to additional payment against unforeseen larger receipt of loan.

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees.)	Saving -
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**6003 -Internal Debt of the State Government –**

101- Market Loans –

**Grant No.98 –Contd.**

Head	Total appropriation	Actual expenditure (In lakhs of rupees.)	Saving -
<b>Non-Plan</b>			
001(a) Market Loans bearing Interest -	102.02.00	101,38.89	- 63.11
Reasons for saving have not been intimated (July, 2000).			
103 - Loans from the Life Insurance Corporation of India			
<i>O</i> 6,00.00	} 5,50.00	5,04.79	-45.21
<i>R</i> - 50.00			
104 - Loans from General Insurance Corporation of India			
<i>O</i> 4,25.00	} 4,00.00	3,27.33	-72.67
<i>R</i> - 25.00			
105 - Loans from the National Agricultural Credit Fund of the Reserve Bank of India			
<i>O</i> 1,60.00	} 1,30.00	1,26.28	- 3.72
<i>R</i> - 30.00			

Anticipated saving in the above cases was attributed to less requirement for repayment of loan to L.I.C. in the first case and lesser requirement for repayment G.I.C. Loan and loan from R.B.I. under NAC Fund in second and third cases respectively. Reasons for the final saving in none of the above cases has been intimated (July, 2000).

106 - Compensation and Other Bonds –			
<b>Non-Plan</b>			
001 - West Bengal Estate Acquisition Compensation Bonds	30.00	10.45	-19.55
Reasons for saving in the above case have not been intimated (July, 2000).			
<b>6004 - Loans and Advances from the Central Government –</b>			
<b>01 - Non -Plan Loans –</b>			
009(ii) Neorakhola Water Supply Scheme	82.04	63.40	- 18.64
Reasons for saving have not been intimated (July, 2000).			





## Grant No. 99 - Loans and Advances (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
<b>CAPITAL -</b>				
<b>Major Head : 7610 - Loans to Government Servants etc. and</b>				
<b>7615 - Miscellaneous Loans -</b>				
Original	75,00,00,000	} 121,00,00,000	97,70,80,301	- 23,29,19,699
Supplementary	46,00,00,000			
Amount surrendered during the year			14,79,482	

### Notes and Comments -

(i) In view of overall saving of Rs.23,29.20 lakhs in the grant, supplementary provision of Rs. 46,00.00 lakhs obtained in March, 2000 proved excessive.

(ii) Out of overall saving of Rs. 23,29.20 lakhs in the grant an amount of Rs. 14.79 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -	
<b>7610 - Loans to Government Servants etc.-</b>				
<b>Non-Plan</b>				
<b>201 - House Building Advances</b>				
O	56,00.00	} 101.85.27	94,09.34	- 7,75.93
S.	46,00.00			
R	- 14.73			

Augmentation of fund by supplementary provision in March, 2000 was stated to be required for payment on Non-Plan Loans to the Government Servants for house building purpose. Reasons for anticipated as well as final saving have not been intimated (July, 2000).

<b>800 - Other Advances -</b>			
<b>Non-Plan</b>			
001 - Advances in connection with marriage, illness etc.	3,00.00	4.06	- 2,95.94
002 - Advances for other purposes	3,50.00	34.80	- 3,15.20

Reasons for saving in both the cases have not been intimated (July, 2000).

### **7615 - Miscellaneous Loans -**

<b>200 - Miscellaneous Loans -</b>			
<b>Non-Plan</b>			
004 - Other Miscellaneous Loans and Advances	10,00.00	..	- 10,00.00

Reasons for non-utilisation of entire provision have not been intimated (July, 2000).

**Grant No. 99 –Concl.**

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
<b>7610 - Loans to Government –</b>			
<b>202 - Advances for purchase of Motor Conveyances Non-Plan</b>	<b>2,35.00</b>	<b>3,18.69</b>	<b>+ 83.69</b>

Reasons for excess have not been intimated (July, 2000).

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## APPENDIX

### Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts for 1999-2000 (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.
2 -Governor			
Revenue			
Charged	..	5,369	+ 5,369
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	24,45,661	+ 14,45,661
22 - Jails—			
Revenue	20,00,000	..	- 20,00,000
24 - Stationery and Printing—			
Revenue	70,000	..	- 70,000
25 - Public Works—			
Revenue	97,35,00,000	154,44,82,357	+ 57,09,82,357
35 - Water Supply and Sanitation			
Revenue	10,00,00,000	30,10,33,594	+ 20,10,33,594
36 -Housing—			
Revenue	55,00,000	..	- 55,00,000
Capital	4,00,05,000	2,67,12,390	- 132,92,610
41.(e) Welfare of Scheduled Castes,Scheduled Tribes and Other Backward Classes—			
Revenue	26,00,000	8420	- 25,91,580
44 -Relief on account of Natural Calamities—			
Revenue	59,33,00,000	121,81,69,636	+ 62,48,69,636
47 -Crop Husbandry—			
Revenue	10,00,000	..	- 10,00,000
54 -Food, Storage and Warehousing—			
Capital	10,00,00,000	..	-10,00,00,000
57 -Co-operation—			
Revenue	40,000	..	-40,000
Capital	40,00,000	65,67,180	+ 25,67,180
65 -Other Special Areas Programmes--			
Revenue	15,00,000	1,04,69,512	+ 89,69,512
66 - Major and Medium Irrigation—			
Revenue	7,05,38,000	2,45,52,832	- 4,59,85,168
Capital	146,57,75,000	66,20,68,572	- 80,37,06,428

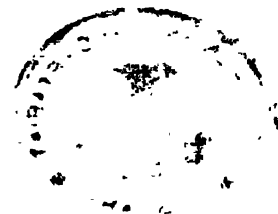


**APPENDIX—Concl.**

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More(+)/ Less(-)
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
67 -Minor Irrigation -- Revenue	15,00,000	49,25,569	+ 34,25,569
68 - Flood Control and Drainage— Revenue	2,50,00,000	6,14,03,369	+ 3,64,03,369
79 - Roads and Bridges— Revenue	2,47,50,000	30,71,642	- 2,16,78,358
Capital	66,50,00,000	116,11,91,666	+ 49,61,91,666
<b>Total :—</b>			
<b>REVENUE—</b>			
Voted	180,33,18,000	317,05,62,592	+ 136,72,44,592
Charged		5,369	+ 5,369
<b>CAPITAL</b>	227,48,10,000	185,65,39,808	-41,82,70,192
<b>GRAND TOTAL</b>	407,81,28,000	502,71,07,769	+ 94,89,79,769

**Notes and Comments—**

Reasons for significant variations have not been intimated (July, 2000).



## ***ERRATA***

### **Appropriation Accounts for 1999-2000 in respect of Government of West Bengal**

<b>Sl. No.</b>	<b>Page No.</b>	<b>Line No.</b>	<b>For</b>	<b>Read</b>
1.	4	15 from top	924,94,30,450	924,94,80,450
2.	17	11 from top	Origin	Original
3.	22	3 from top	Saving –	Excess +
4.	17	14 from top	Rs. 62,11.33 lakhs	Rs. 62,11.23 lakhs
5.	35	4 from bottom	...	S
6.	40	11 from bottom	4,99.33	4,99.30
7.	44	9 from top	Aavoidance	Avoidance
8.	43	13 from top	1,00.23 lakh	1,00.23 lakhs
9.	98	9 from bottom	Three figures to be shifted from right to left.	
10.	106	4 from top	-1,04.49	-1,01.49
11.	110	6 from top	Alloapthy	Allopathy
12.	115	11 from bottom	July, 20000	July, 2000
13.	142	9 from top	rs. 2,34.00 lakhs	Rs. 2,34.00 lakhs
14.	161	15 from bottom	Saving –	Excess +
15.	163	12 from top	food	Flood
16.	188	6 from top	Lum	Lump
17.	188	17 from top	Three figures to be shifted from right to left.	
18.	220	6 from bottom	large	Larger
19.	223	16 from bottom	Three figures to be shifted from right to left.	
20.	239	18 from bottom	recoverable	recoverable amounts
21.	257	5 from top	channe	canal
22.	311	13 from bottom	variations	variation
23.	333	18 from top	lakhs lakhs	lakhs