

GOVERNMENT OF WEST BENGAL

APPROPRIATION ACCOUNTS

1996-97

Finances (Budget)
237.98
GP-2/98
Rs: 168.00
(Amount of cost)

IX 54



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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1996-97 presents the Accounts of sums expended in the year ended the 31st March 1997 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

1996-97

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	7,12,60,000	6,55,27,957	57,32,043	..
<i>Charged</i>	<i>10,00,000</i>	<i>7,32,749</i>	<i>2,67,251</i>	..
2. Governor Revenue -				
<i>Charged</i>	<i>1,51,00,000</i>	<i>1,24,02,563</i>	<i>26,97,437</i>	..
3. Council of Ministers Revenue -				
Voted	1,91,85,000	1,71,73,121	20,11,879	..
4. Administration of Justice Revenue -				
Voted	53,06,30,000	46,06,10,832	7,00,19,168	..
<i>Charged</i>	<i>17,52,05,000</i>	<i>15,05,33,415</i>	<i>2,46,71,585</i>	..
5. Elections Revenue -				
Voted	76,91,65,000	61,25,80,003	15,65,84,997	..
<i>Charged</i>	<i>5,000</i>	..	<i>5,000</i>	..
6. Collection of Taxes on Income and Expenditure Revenue -				
Voted	3,79,82,000	3,53,23,740	26,58,260	..
<i>Charged</i>	<i>5,000</i>	<i>100</i>	<i>4,900</i>	..
7. Land Revenue Revenue -				
Voted	1,51,34,97,000	133,48,19,752	17,86,77,248	..
<i>Charged</i>	<i>1,18,000</i>	..	<i>118,000</i>	..
Capital -				
Voted	63,30,000	17,33,821	45,96,179	..
8. Stamps and Registration Revenue -				
Voted	26,29,95,000	19,74,32,086	6,55,62,914	..
9. Collection of Other Taxes on Property and Capital Transactions Revenue -				
Voted	25,80,000	22,85,638	2,94,362	..

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			-----	-----
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
10. State Excise Revenue - Voted	25,40,00,000	18,61,07,234	6,78,92,766	..
11. Taxes on Sales, Trade etc. Revenue - Voted	40,52,50,000	35,02,79,861	5,49,70,139	..
12. Taxes on Vehicles Revenue - Voted	5,27,25,000	4,51,64,407	75,60,593	..
13. Other Taxes and Duties on Commodities and Services Revenue - Voted	11,66,00,000	9,04,22,740	2,61,77,260	..
14. Other Fiscal Services Revenue - Voted	7,14,00,000	6,39,54,351	74,45,649	..
16. Interest Payments Revenue - Voted	35,00,000	9,46,391	25,53,609	..
Charged	20,06,49,25,000	1,940,22,98,445	66,26,26,555	..
17. Public Service Commission Revenue - Charged	3,33,18,000	3,29,83,156	3,34,844	..
18. Secretariat - General Services Revenue - Voted	36,78,50,000	31,21,49,092	5,57,00,908	..
Charged	36,00,000	..	36,00,000	..
19. District Administration Revenue - Voted	35,40,40,000	32,86,45,010	2,53,94,990	..
20. Treasury and Accounts Administration Revenue - Voted	27,14,76,000	23,66,79,886	3,47,96,114	..

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	602,11,57,000	606,94,62,090	..	4,83,05,090
Charged	2,41,566	1,51,189	90,377	..
22. Jails Revenue -				
Voted	40,56,00,000	33,62,21,859	6,93,78,141	..
24. Stationery and Printing Revenue -				
Voted	12,69,70,000	10,65,66,413	2,04,03,587	..
Charged	9,970	9,970	..	..
Capital -				
Voted	8,00,000	..	8,00,000	..
25. Public Works Revenue -				
Voted	176,80,00,000	200,39,12,497	..	23,59,12,497
Charged	2,58,45,000	1,93,59,041	64,85,959	..
Capital -				
Voted	119,04,40,000	72,39,35,409	46,65,04,591	..
Charged	35,16,803	25,86,305	9,30,498	..
26. Other Administrative Services (Fire Protection and Control) Revenue -				
Voted	43,97,50,000	36,93,50,519	7,03,99,481	..
27. Other Administrative Services (Excluding Fire Protection and Control) Revenue -				
Voted	92,00,65,000	95,25,66,254	..	3,25,01,254
28. Pensions and Other Retirement Benefits Revenue -				
Voted	5,88,92,85,000	6,24,67,22,930	..	35,74,37,930
Charged	1,15,000	..	1,15,000	..
29. Miscellaneous General Services Revenue -				
Voted	11,81,68,000	10,40,23,570	1,41,44,430	..

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
30. Education, Art and Culture Revenue - Voted	2446,08,13,000	2391,36,71,040	54,71,41,960	..
Capital - Voted	5,10,000	..	5,10,000	..
31. Sports and Youth Services Revenue - Voted	29,22,76,000	26,66,78,256	2,55,97,744	
32. Medical and Public Health (Excluding Public Health) Revenue - Voted	542,17,41,000	529,39,97,055	12,77,43,945	..
Charged	42,500	42,500	..	..
Capital - Voted	50,00,000	..	50,00,000	..
33. Medical and Public Health (Public Health) Revenue - Voted	93,44,12,000	89,28,62,434	4,15,49,566	..
34. Family Welfare Revenue - Voted	82,32,82,000	88,01,48,871	..	5,68,66,871
35. Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) Revenue - Voted	166,65,57,000	170,92,16,907	..	4,26,59,907
Charged	1,53,000	..	1,53,000	..
Capital - Voted	1,10,50,000	40,52,000	69,98,000	..
36. Housing Revenue - Voted	25,63,12,000	20,10,47,962	5,52,64,038	..
Charged	1,02,000	..	1,02,000	..
Capital - Voted	37,14,75,000	21,84,58,499	15,30,16,501	..

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			-----	-----
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
37. Urban Development				
Revenue -			..	
Voted	341,85,00,000	3,09,76,38,495	32,08,61,505	..
Capital -				
Voted	90,90,00,000	64,96,57,268	25,93,42,732	..
38. Information and Publicity				
Revenue -				
Voted	24,97,90,000	18,31,80,565	6,66,09,435	..
Capital -				
Voted	1,25,93,000	47,67,000	78,26,000	..
39. Labour and Employment				
Revenue -				
Voted	45,02,16,000	34,71,23,853	10,30,92,147	..
40. Social Security and Welfare (Rehabilitation)				
Revenue -				
Voted	41,37,30,000	33,23,55,092	8,13,74,908	..
Charged	2,00,00,000	1,07,23,230	92,76,770	..
Capital -				
Voted	5,00,000	40,000	4,60,000	..
41. Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)				
Revenue -				
Voted	174,31,24,000	141,25,00,092	33,06,23,908	..
Capital -				
Voted	15,29,03,000	11,94,59,613	3,34,43,387	..
42. Social Security and Welfare (Social Welfare)				
Revenue -				
Voted	154,28,31,000	134,13,42,891	20,14,88,109	..
Capital -				
Voted	2,20,00,000	1,84,00,000	36,00,000	..
43. Nutrition				
Revenue -				
Voted	14,14,00,000	10,33,88,247	3,80,11,753	..

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	104,26,00,000	49,67,67,727	54,58,32,273	..
Charged	5,32,500	5,32,500	..	..
45. Secretariat - Social Services				
Revenue -				
Voted	13,75,00,000	11,53,18,649	2,21,81,351	..
46. Other Social Services				
Revenue -				
Voted	45,10,97,000	39,93,52,096	5,17,44,904	..
Charged	2,46,082	2,46,082	..	..
Capital -				
Voted	3,52,70,000	1,66,45,690	1,86,24,310	..
47. Crop Husbandry				
Revenue -				
Voted	97,33,99,000	89,40,46,302	7,93,52,698	..
Charged	25,000	..	25,000	..
Capital -				
Voted	1,56,50,000	5,60,847	150,89,153	..
48. Soil and Water Conservation				
Revenue -				
Voted	17,39,80,000	17,72,60,337	..	32,80,337
Capital -				
Voted	5,00,000	..	5,00,000	..
49. Animal Husbandry				
Revenue -				
Voted	75,23,55,000	65,15,94,380	10,07,60,620	..
Capital -				
Voted	2,98,00,000	10,97,553	2,87,02,447	..

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			(4)	(5)
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
50. Dairy Development				
Revenue -				
Voted	106,78,50,000	106,22,28,438	56,21,562	
Charged	3,36,663	3,36,663	..	..
Capital -				
Voted	4,01,00,000	4,35,48,515	..	34,48,515
51. Fisheries				
Revenue -				
Voted	43,18,85,000	35,62,61,621	7,56,23,379	..
Capital -				
Voted	8,98,00,000	8,93,79,435	4,20,565	..
52. Forestry and Wild Life				
Revenue -				
Voted	101,06,25,000	92,35,19,911	8,71,05,089	..
Charged	84,90,000	46,33,715	38,56,285	..
Capital -				
Voted	20,00,000		20,00,000	..
53. Plantation				
Capital -				
Voted	2,34,00,000	2,19,00,000	15,00,000	..
54. Food, Storage and Warehousing				
Revenue -				
Voted	53,93,35,000	46,24,45,127	7,68,89,873	..
Capital -				
Voted	25,70,00,000	3,49,51,016	22,20,48,984	..
Charged	50,000	..	50,000	..

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			(4)	(5)
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
55. Agricultural Research and Education				
Revenue -				
Voted	33,00,80,000	28,58,94,232	4,41,85,768	..
Capital -				
Voted	8,00,000	2,20,501	5,79,499	..
57. Co-operation				
Revenue -				
Voted	32,07,55,000	22,23,47,675	9,84,07,325	..
Capital -				
Voted	14,69,90,000	12,05,84,710	2,64,05,290	..
58. Other Agricultural Programmes				
Revenue -				
Voted	10,43,50,000	3,49,46,013	6,94,03,987	..
Capital -				
Voted	42,00,000	3,14,084	38,85,916	..
59. Special Programmes for Rural Development				
Revenue -				
Voted	47,67,00,000	18,46,85,765	29,20,14,235	..
60. Rural Employment				
Revenue -				
Voted	463,91,02,000	489,49,15,444	..	25,58,13,444
61. Land Reforms				
Revenue -				
Voted	19,55,35,000	14,03,44,333	5,51,90,667	..
62. Other Rural Development Programmes (Panchayati Raj)				
Revenue -				
Voted	207,91,52,000	143,76,78,151	64,14,73,849	..
Charged	2,000	..	2,000	..
Capital -				
Voted	1,00,000	..	1,00,000	..

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
63. Other Rural Development Programmes - (Community Development)				
Revenue -				
Voted	57,72,95,000	51,34,95,314	6,37,99,686	..
Capital -				
Voted	85,00,000	56,79,928	28,20,072	..
64. Hill Areas				
Revenue -				
Voted	102,56,79,000	97,59,38,148	4,97,40,852	..
Capital -				
Voted	3,25,00,000	3,17,00,000	8,00,000	..
65. Other Special Area Programmes				
Revenue -				
Voted	52,03,60,000	35,48,40,952	16,55,19,048	..
Capital -				
Voted	36,58,00,000	25,93,78,368	10,64,21,632	..
66. Major and Medium Irrigation				
Revenue -				
Voted	88,70,98,000	104,77,95,885	..	16,06,97,885
Capital -				
Voted	266,00,75,000	162,16,39,372	103,84,35,628	..
Charged	27,02,462	27,02,462	..	..
67. Minor Irrigation and Command Area Development				
Revenue -				
Voted	179,56,81,000	131,56,47,167	48,00,33,833	..
Capital -				
Voted	67,55,54,000	41,20,50,216	26,35,03,784	..
68. Flood Control and Drainage				
Revenue -				
Voted	47,96,07,000	49,43,34,795	..	1,47,27,795
Charged	1,00,000	..	1,00,000	..
Capital -				
Voted	66,20,90,000	59,32,70,530	6,88,19,470	..
Charged	4,09,809	4,09,809	..	..

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	57,00,00,000	156,17,28,170	..	99,17,28,170
	Capital -				
	Voted	11,15,75,00,000	1351,32,53,595	..	235,57,53,595
72.	Non-Conventional Sources of Energy Revenue -				
	Voted	1,12,50,000	1,37,15,000	..	24,65,000
73.	Village and Small Industries (Excluding Public Undertakings) Revenue -				
	Voted	83,46,77,000	68,58,69,003	14,88,07,997	..
	Capital -				
	Voted	23,23,69,000	9,15,54,160	14,08,14,840	..
74.	Industries (Closed and Sick Industries) Revenue -				
	Voted	74,32,000	4,08,94,811	..	3,34,62,811
	Charged	1,09,466	95,951	13,515	..
	Capital -				
	Voted	43,36,50,000	38,00,25,876	5,36,24,124	..
	Charged	50,50,000	50,49,860	140	..
75.	Industries (Excluding Public Undertakings and Closed & Sick Industries) Revenue -				
	Voted	39,48,38,000	31,65,32,211	7,83,05,789	..
76.	Non-Ferrous Mining and Metallurgical Industries Revenue -				
	Voted	2,20,85,000	1,46,47,034	74,37,966	..
77.	Ports and Lighthouses Revenue -				
	Voted	1,48,00,000	1,18,32,456	29,67,544	..
78.	Civil Aviation Revenue -				
	Voted	36,72,000	17,13,878	19,58,122	..

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	93,99,19,000	1,31,84,41,992	..	37,85,22,992
Capital -				
Voted	250,60,29,000	155,15,64,706	95,44,64,294	..
Charged	3,69,963	3,69,963	..	..
80. Road Transport				
Revenue -				
Voted	125,36,26,000	124,66,54,276	69,71,724	..
Capital -				
Voted	41,64,04,000	37,39,59,759	4,24,44,241	..
81. Other Transport Services				
Capital -				
Voted	22,40,00,000	4,50,00,000	17,90,00,000	..
82. Other Scientific Research				
Revenue -				
Voted	5,02,000	4,41,008	60,992	..
83. Secretariat - Economic Services				
Revenue -				
Voted	23,19,98,000	20,50,82,453	2,69,15,547	..
Charged	20,00,000	20,00,000	..	..
84. Tourism				
Revenue -				
Voted	5,79,95,000	4,37,95,553	1,41,99,447	..
Capital -				
Voted	30,00,000	30,00,000	..	..
85. Census, Survey and Statistics				
Revenue -				
Voted	6,73,57,000	5,24,43,111	1,49,13,889	..

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	3,93,31,000	3,01,23,974	92,07,026	..
87. Investment in General Financial and Trading Institutions Capital - Voted	6,03,55,000	5,76,04,900	27,50,100	..
88. Other General Economic Services Revenue - Voted	4,30,40,000	3,53,77,637	76,62,363	..
89. Water Supply & Sanitation (Prevention of Air and Water Pollution) Revenue - Voted	19,11,16,000	14,32,34,578	4,78,81,422	..
90. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) Revenue - Voted	2,10,51,81,000	172,06,50,862	38,45,30,138	..
Charged	8,44,000	..	8,44,000	..
92. Industries (Public Undertakings) Capital - Voted	31,38,24,000	43,69,55,938	..	12,31,31,938
Charged	1,18,75,233	1,18,75,233	..	..
93. Petro-Chemical Fertiliser and Consumer Industries (Excluding Public Undertakings) Capital - Voted	135,73,95,000	136,24,58,985	..	50,63,985
94. Telecommunication and Electronic Industries Capital - Voted	15,00,00,000	6,35,00,000	8,65,00,000	..
95. Consumer Industries (Excluding Public Undertakings and Closed & Sick Industries) Capital - Voted	21,14,00,000	18,01,87,753	3,12,12,247	..
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
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
96. Other Industries and Minerals (Excluding Closed and Sick Industries) Capital - Voted	12,90,00,000	8,19,25,000	4,70,75,000	..
97. Industries and Minerals (Excluding Public Undertakings and Closed & Sick Industries) Capital - Voted	1,33,50,000	15,00,000	1,18,50,000	..
98. Public Debt Capital - Charged	16,09,11,25,000	41,10,15,87,339	..	25,01,04,62,339
99. Loans and Advances Capital - Voted	62,25,00,000	36,64,44,008	25,60,55,992	..
Total -				
Voted -				
Revenue	8940,89,53,000	85,38,89,16,462	663,44,18,521	261,43,81,983
Capital	2556,35,06,000	2350,23,59,055	454,85,44,978	248,73,98,033
Total : Voted	11497,24,59,000	10889,12,75,517	1118,29,63,499	510,17,80,016
Charged -				
Revenue	2035,24,70,747	1963,70,81,269	71,53,89,478	..
Capital	1611,54,49,270	4112,49,30,972	9,80,637	2501,04,62,339
Total : Charged	3646,79,20,017	6076,20,12,241	71,63,70,115	2501,04,62,339
Grand Total :	15144,03,79,017	16965,32,87,758	1189,93,33,614	3011,22,42,355

Summary of Appropriation Accounts -- Contd.

EXCESS OVER THE FOLLOWING GRANTS/APPROPRIATIONS REQUIRES REGULARISATION

Number and Name of the grant/appropriation	..	..	Section
21. Police	..	..	Revenue (Voted)
25. Public Works	..	..	Revenue (Voted)
27. Other Administrative Services			
(Excluding Fire Protection and Control	..	..	Revenue (Voted)
28. Pensions and Other Retirement			
Benefits	..	..	Revenue (Voted)
34. Family Welfare	..	..	Revenue (Voted)
35. Water Supply and Sanitation (Ex-			
cluding Prevention of Air and water			
Pollution	..	..	Revenue (Voted)
48. Soil and Water Conservation	..	..	Revenue (Voted)
50. Dairy Development	..	..	Capital (Voted)
60. Rural Employment	..	..	Revenue (Voted)
66. Major and Medium Irrigation	..	..	Revenue (Voted)
68. Flood Control and Drainage	..	..	Revenue (Voted)
69. Power	..	..	Revenue (Voted)
72. Non-Conventional Sources			
of Energy	..	..	Revenue (Voted)
74. Industries (C & S.I.)	..	..	Revenue (Voted)
79. Roads and Bridges	..	..	Revenue (Voted)
92. Industries (Public Undertakings)	..	..	Capital (Voted)
93. Petro Chemical Fertilizer and			
Consumer Industries (Excluding			
Public Undertakings)	..	..	Capital (Voted)
98. Public Debt	..	..	Capital (Charged)

Summary of Appropriation Accounts -- Contd.

The expenditure shown in the Summary of Appropriation Accounts does not include Rs. 33,62,828 spent out of advances from the Contingency Fund which were 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 but remained unrecouped till the close of the year (March, 1997)
		Rs.
4.	2014 - Administrative of Justice	1,82,468
5.	2015 - Elections	3,96,180
16.	2049 - Interest Payment	37,093
21.	2055 - Police	1,93,400 (Originally Rs.3,19,589 were drawn out of which Rs.1,26,189 were recouped)
32.	2210 - Medical and Public Health(Excluding Public Health)	5,83,019 (Originally Rs. 6,25,519 were drawn out of which Rs. 42,500 were recouped)
79.	3054 - Road and Bridges	6,23,160
25.	4059 - Capital Outlay on Public Works	3,58,500 (Originally Rs. 27,88,581 were drawn out of which Rs.24,30,081 were recouped)
30.	4202 - Capital Outlay on Education Sports Art and Culture	1,79,800
32.	4210 - Capital Outlay on Medical and Public Health (Excluding Public health)	1,81,385 (Originally Rs. 3,37,609.16 were drawn out of which Rs.1,56,224.16 were recouped)
66.	4701 - Capital Outlay on Major and Medium Irrigation	6,02,623 (Originally Rs.33,05,085 were drawn out of which Rs. 27,02,462 were recouped)
79.	5054 - Capital Outlay on Roads and Bridges	25,200 (Originally Rs. 3,95,163 were drawn out of which Rs. 3,69,963 were recouped)
	Total ::	33,62,828

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

As the voted 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 1996-97 and the Finance Accounts for that year is shown below :

	Revenue		Capital	
	Voted Rs.	<i>Charged</i> Rs.	Voted Rs.	<i>Charged</i> Rs.
Total expenditure according to the Appropriation Accounts	8538,89,16,462	<i>1963,70,81,269</i>	2350,23,59,055	<i>4112,49,30,971</i>
Deduct - Recoveries shown in Appendix	140,24,69,062	..	109,52,94,441	..
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	8398,64,47,400	<i>1963,70,81,269</i>	2240,70,64,614	<i>4112,49,30,971</i>

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirement of Articles 149 and 151 of the Constitution of India and Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my report on the accounts of the Government of West Bengal for the year 1996-97.

V. K. Shunglu .

(V. K. SHUNGLU)
Comptroller and Auditor General of India

New Delhi,
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Grant No. 1 - State Legislature

Section and Major Head	Total grant or appropriation Rs	Actual expenditure Rs	Excess + Saving - Rs
REVENUE -			
Major Head : 2011 - Parliament/State/Union Territory Legislatures -			
Voted -			
Rs			
Original	6,78,55,000	7,12,60,000	6,55,27,957
Supplementary	34,05,000		
Amount surrendered during the year (March, 1997) 42,95,495			
Charged -			
Original	7,50,000	10,00,000	7,32,749
Supplementary	2,50,000		
Amount surrendered during the year (March, 1997) 18,071			

Notes and Comments -

Voted grant -

(i) In view of overall saving of Rs 57 32 lakhs in the grant, supplementary provision of Rs. 34 05 lakhs obtained in March, 1997 proved unjustified

(ii) Out of overall saving of Rs 57 32 lakhs in the grant, an amount of Rs 42 95 lakhs was surrendered during the year

(iii) Saving occurred mainly under .-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2011 - Parliament/State/Union territory Legislatures -			
02 - State/Union Territory Legislatures -			
Non-Plan			
101- Legislative Assembly -			
01- Legislative Assembly -			
O	2,79 95	3,14 00	3,02 45
S	34 05		
- 11 55			

Augmentation of fund through supplementary provision was required for larger establishment charges Reasons for final saving have not been intimated (October, 1997)

Grant No. 1 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
103 - Legislative Secretariat -				
Non-Plan				
01 - Assembly Secretariat -				
O	3,87.09	3,44.14	3,51.34	+ 7.20
R	- 42.95			

Anticipated saving was attributed to non-recruitment against vacant posts and submission of less number of arrear bills as well as less number of study tours performed by the employees and non-completion of printing of proceedings of the House. Reasons for final excess have not been intimated (October, 1997).

Charged appropriation –

(i) In view of overall saving of *Rs. 2.67 lakhs* in the appropriation supplementary provision of *Rs. 2.50 lakhs* obtained in March, 1997 proved unnecessary.

(ii) Out of final saving of *Rs. 2.67 lakhs* in the appropriation an amount of *Rs. 0.18 lakh* was surrendered during the year by the department.

Appropriation No. 2 - Governor (All charged)

Section and Major Head	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2012 - President/ Vice-President/ Governor/ Administrator of Union Territories -			
<i>Original</i>	<i>Rs.</i> <i>1,51,00,000</i>		
<i>Supplementary</i>	<i>...</i>		
	<i>1,51,00,000</i>	<i>1,24,02,563</i>	<i>- 26,97,437</i>
<i>Amount surrendered during the year(March, 1997)</i>	<i>..</i>	<i>..</i>	<i>26,71,251</i>

Notes and Comments -

(i) Out of final saving of *Rs. 26.97 lakhs* in the appropriation, an amount of *Rs. 26.71 lakhs* was surrendered during the year by the department.

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2013 - Council of Ministers -			
Original	Rs. 1,85,85,000	1,71,73,121	-- 20,11,879
Supplementary	6,00,000		
Amount surrendered during the year	..	..	Nil

Notes and Comments -

(i) No portion of the saving of Rs. 20.12 lakhs in the grant was surrendered by the department during the year.

(ii) In view of overall saving of Rs. 20.12 lakhs, supplementary provision of Rs. 6.00 lakhs obtained in March, 1997 proved unnecessary.

(iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2013 - Council of Ministers -			
800 - Other Expenditure -			
Non - Plan			
13 - Office Expenses			
51 - Motor Vehicles			
14 - Rent, rates and taxes	32.00	14.02	- 17.98
50 - Other charges			

Reasons for saving have not been intimated (October, 1997).

Grant No. 4 - Administration of Justice

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2014 - Administration of Justice -			
Voted -			
Original	51,64,35,000	53,06,30,000	46,06,10,832
Supplementary	1,41,95,000		
Amount surrendered during the year (March, 1997)			- 7,00,19,168
			2,01,27,823
Charged -			
Original	15,78,00,000	17,52,05,000	15,05,33,415
Supplementary	1,74,05,000		
Amount surrendered during the year (March, 1997)			- 2,46,71,585
			1,17,94,870

Notes and Comments -

Voted Grant -

- (i) In view of overall saving of Rs. 7,00.19 lakhs in the grant, supplementary provision of Rs. 1,41.95 lakhs obtained in March 1997 proved unnecessary.
- (ii) Out of overall the saving of Rs. 7,00.19 lakhs in the grant an amount of Rs. 2,01.27 lakhs only was surrendered by the department during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2014 - Administration of Justice -			
105 - Civil and Session Courts -			
Non-Plan			
02. Process Serving Establishment	1,08.10	19.89	- 88.21
Reasons for saving have not been intimated (October, 1997).			
05. Judicial Magistrates' Courts -			
O	4,81.30	4,80.29	4,17.97
R	- 1.01		
			- 62.32
107 - Presidency Magistrates' Courts -			
Non-Plan			
01. Presidency Magistrates			
O	1,44.35	1,42.98	89.28
R	- 1.37		
			- 53.70

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WEST BENGAL SECRETARIAT LIBRARY

Grant No. 4 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
108 - Criminal Courts - Non-Plan			
01 - Police Case Hospitals			
O 1,79.50	1,78.83	78.24	- 1,00.59
R - 0.67			
114 - Legal Advisers and Counsels -- Non-Plan			
03. Government Pleader and Public Prosecutors etc.			
O 4,19.50	4,18.88	2,71.24	- 1,47.64
R - 0.62			

Anticipated saving in all the above cases was due to imposition of economic measures by the Finance Department. Reasons for final saving in all the cases have not been intimated (October, 1997).

800 - Other Expenditure -
Non-Plan

04 - Lump provision for Interim Relief -			
O 1,17.60	81.12	..	- 81.12
R - 36.48			

Reasons for anticipated saving as well as for non-utilisation of the residual balance have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2014 - Administration of Justice -			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
Computerisation	..	46.77	+ 46.77

Incurring expenditure without budget provision have not been intimated (October, 1997).

Charged Appropriation --

(i) In view of overall saving of Rs. 2,46.72 lakhs in the appropriation, supplementary provision of Rs. 1,74.05 lakhs obtained in March, 1997 proved unnecessary.

Grant No. 4 - Concl'd

(ii) Out of final saving of Rs. 2,46 72 lakhs in the appropriation an amount of Rs. 1,17.95 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under --

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2014 - Administration of Justice -			
102 - High Court -			
Non-Plan			
01 - Judges			
<i>O</i>	2,06.00	] 2,04.60	1,49.88
<i>S</i>	20.80		
<i>R</i>	- 22.20			- 54.72
02 - Original side			
<i>O</i>	3,47.00	] 4,03.85	3,91.41
<i>S</i>	56.85			- 12.44
03 - Appellate side			
<i>O</i>	9,89.80	] 9,90.45	9,64.05
<i>S</i>	96.40		
<i>R</i>	- 95.75			- 26.40

Augmentation of fund by supplementary provision in March, 1997 in all the above cases was made for meeting larger establishment charges. Anticipated saving in the first case was attributed to non-filling up of some of the vacant posts of the Hon'ble Judges and non-submission of bills within the scheduled time and that in the third case was due to non-filling up of some posts of officers and staff. Reasons for final saving in the above cases have not been intimated (October, 1997).

113 - Sheriffs and Reporters - Non-Plan

02 Reporters -	5.80	..	- 5.80
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800 - Other Expenditure -- Non-Plan

04 - Lump provision for interim Relief.	29.40	..	- 29.40
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Reasons for non-utilisation of entire provisions in both the cases have not been intimated. (October, 1997).

Grant No. 5 - Elections

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2015 - Elections-			
Voted -			
Original	49,81,05,000	76,91,65,000	61,25,80,003
Supplementary	27,10,60,000		
Amount surrendered during the year (March,1997)			11,12,11,053
Charged -			
Original	5,000	..	- 5,000
Amount surrendered during the year			Nil

Notes and Comments -

Voted grant -

(i) In view of overall saving of Rs. 15,65.85 lakhs in the grant supplementary provision of Rs. 27,10.60 lakhs obtained in March, 1997 proved excessive.

(ii) Out of overall saving of Rs. 15,65.85 lakhs in the grant an amount of Rs. 11,12.11 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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2015 - Elections -

103 - Preparation and Printing of Electoral Rolls -

(ii) Preparation and printing of Electoral Rolls -

01 - Parliament constituencies

02 - Assembly constituencies

O	8,00.00	6,90.25	2,17.57	- 4,72.68
R	-1,09.75			

Anticipated saving was due to non release of budgeted amount by the Finance Department.

Reasons for final saving have not been intimated (October, 1997).

104. Charges for conduct of Election for Lok Sabha and State Legislative Assemblies when held simultaneously.

O	35,00.00	51,53.10	53,77.95	+ 2,24.85
S	23,00.00			
R	-6,46.90			

Grant No. 5 - Concl.

Head		Total grant or appropriation	Actual expenditure (In lakhs of rupees)	Saving -
105 - Charges for conduct of Election to Parliament.				
O	50.00			
R	-24.99	25.01	3.87	- 21.14

Augmentation of fund in the first case by supplementary provision in March, 1997 was required for meeting increased charges for conducting the simultaneous elections to Lok Sabha and State Legislature.

Anticipated saving in both the above cases was due to non release of budgeted amount by the Finance Department.

Reasons for final excess / saving in the above cases have not been intimated (October, 1997).

108 - Issue of photo Identity cards to voters				
O	2,00.00			
S	4,06.63	3,16.00	90.77	- 2.25.23
R	-2,90.63			

Augmentation of fund by supplementary provision in March, 1997 was required for meeting larger expenditure on account of issue of photo identity cards.

Anticipated saving was attributed to non release of budgeted amount by the Finance Department.

Reasons for final saving have not been intimated (October, 1997).

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

Head	Total grant or appropriation	Actual expenditure (In lakhs of rupees)	Excess +
2015 - Elections -			

102- Electoral officers -

Non-Plan

Electoral Officers	3,72.55	4,28.63	+ 56.08
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Reasons for excess have not been intimated (October, 1997).

Charged Appropriation -

(i) Entire provision of Rs. 0.05 lakh remained unsurrendered and unutilised during the year.

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

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2020 - Collection of Taxes on Income and Expenditure -			
Voted -			
Original	Rs. 3,36,51,000		
Supplementary	43,31,000		
	3,79,82,000	3,53,23,740	- 26,58,260
Amount surrendered during the year (March, 1997)			1,79,966
Charged -			
Original	2,000		
Supplementary	3,000		
	5,000	100	- 4,900
Amount surrendered during the year(March, 1997)			2,000

Notes and Comments -

Voted grant -

(i) In view of overall saving of Rs. 26.58 lakhs in the grant, supplementary provision of Rs. 43.41 lakhs obtained in March, 1997 proved excessive.

(ii) Out of total saving of Rs. 26.58 lakhs in the grant, a negligible amount of Rs. 1.80 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 -
------	-------------	--	----------

2020-Collection of Taxes on Income and Expenditure-

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

(I) Taxes on Professions, Trades callings and Employment

O	2,10.66		
S	36.30		
	2,46.96	2,31.86	- 15.10

Augmentation of fund by supplementary provision obtained in March, 1997 was required for meeting larger establishment charges.

Reasons for eventual saving have not been intimated (October, 1997).

Grant No. 7 - Land Revenue

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2029 - Land Revenue -			
<i>Voted -</i>			
Original	Rs. 151,34,97,000		
Supplementary	..		
	151,34,97,000	133,48,19,752	- 17,86,77,248
Amount surrendered during the year	..	..	Nil
<i>Charged -</i>			
Original	1,00,000		
Supplementary	18,000		
	1,18,000	..	- 1,18,000
Amount surrendered during the year	..	..	Nil

CAPITAL -
Major Head : 5475 - Capital Outlay on Other General Economic Services -

<i>Voted -</i>			
Original	63,30,000		
Supplementary	..		
	63,30,000	17,33,821	- 45,96,179
Amount surrendered during the year	..	..	Nil

Notes and Comments -
Revenue (Voted) -

- (i) No portion of the huge saving of Rs. 17,86.77 lakhs in the grant was surrendered by the department during the year.
- (ii) The grant also disclosed similar substantial saving during the previous year. This indicates estimation should be made on more realistic basis.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2029 - Land Revenue -			
001 - Direction and Administration -			
Non - Plan			
General Establishment -			

Grant No. 7 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
(a) Land Acquisition Establishment -			
01 (i) Excluding Damodar Valley Corporation	10,96.45	9,65.13	- 1,31.32
101 - Collection Charges -			
Non - Plan			
01. Establishment and Other Charges	12,68.70	8,35.33	- 4,33.37
Reasons for saving in both the cases have not been intimated (October, 1997).			
102 - Survey and Settlement Operations -			
Non - Plan			
02. Drawing Office	44.70	..	- 44.70
Reasons for non-utilisation of the entire provision have not been intimated (October, 1997).			
03. Settlement Operation in connection with Estates Acquisition and Land Reforms Schemes	108,75.30	104,89.14	- 3,86.16
State Plan (Annual Plan and Eighth Plan)			
0600. Strengthening of Revenue Administration and updating of Land Records Modernisation of Survey Works	1,75.00	43.75	- 1,31.25
Centrally Sponsored (New Schemes)			
0100 - Strengthening of Revenue Administration updating of Land Records Modernisation of Survey Works	1,75.00	40.04	- 1,34.96
Reasons for saving in all the above cases have not been intimated (October, 1997).			
105 - Management of Ex-Zamindary Estates -			
Non_Plan			
Temporary Establishment and Other Charges of Payment of Compensation -			
02. Final Compensation	4,65.45	4,13.60	- 51.85
Reasons for saving in the above case have not been intimated (October, 1997).			
800 - Other Expenditure -			
Non - Plan			
03 - Lump provision for Interim Relief	3,29.40	..	- 3,29.40
Reasons for non-utilisation of the entire provision have not been intimated (October, 1997).			

Grant No. 7 - Concl'd.

Charged Appropriation -

(i) Entire provision of *Rs. 1.18 lakhs* in the appropriation remained unutilised and unsurrendered during the year.

Capital -

(ii) No portion of the saving of *Rs. 45.96 lakhs* in the grant was surrendered by the department during the year.

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2030 - Stamps and Registration-			
Original	Rs. 26,29,95,000		
Supplementary	...]		
	26,29,95,000	19,74,32,086	- 6,55,62,914
Amount surrendered during the year	...	...	Nil

Notes and Comments -

(i) No portion of the saving of Rs. 6,55.63 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 -
2030 - Stamps and Registration -			
01 - Stamps - Judicial - Non-Plan			
102 - Expenses on Sale of Stamps			
40 - Expenses on Sale of Stamps	1,00.00	67.41	-- 32.59
02 - Stamps - non-judicial - Non-Plan.			
101 - Cost of Stamps			
30 - Cost of Stamps	2,10.00	71.17	- 1,38.83
03 - Registration - Non-Plan			
001 - Direction and Administration -			
02 - District Charges	21,75.00	17,41.73	- 4,33.27
800 - Other Expenditure - Non - Plan			
0180 - Lump Provision for Interim Relief	55.20	9.52	- 45.68

Reasons for saving in the above cases have not been intimated (October, 1997).

**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 -				
Major Head : 2035 - Collection of Other Taxes on Property and Capital Transactions -				
	Rs.			
Original	25,00,000	25,80,000	22,85,638	- 2,94,362
Supplementary	80,000			
Amount surrendered during the year ..		...	Nil	

Notes and Comments -

(i) No portion of the saving of Rs. 2.94 lakhs in the grant was surrendered by the department during the year .

(ii) In view of overall saving of Rs. 2.94 lakhs in the grant, supplementary provision of Rs. 0.80 lakh obtained in March, 1997 proved unjustified.

Grant No. 10 -State Excise (All voted)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2039 - State Excise-			
Voted -	Rs.		
Original	23,51,45,000		
Supplementary	1,88,55,000		
	} 25,40,00,000	18,61,07,234	- 6,78,92,766
Amount surrendered during the year	..	..	Nil

Notes and Comments -

(i) In view of overall saving of Rs. 6,78.93 lakhs in the grant, supplementary provision of Rs. 1,88.55 lakhs obtained in March, 1997 proved fully unjustified.

(ii) No portion of the saving of Rs. 6,78.93 lakhs in the grant was surrendered during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2039 - State Excise -			
001 - Direction and Administration -			
Non-Plan			
1. Superintendence			
O	7,79.50		
S	1,25.55		
	} 9,05.05	7,60.07	-1,44.98
1. District Charges			
O	13,27.50		
S	63.00		
	} 13,90.50	9,48.52	-4,41.98

Grant No. 10 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 - Other Expenditure - Non - Plan			
0780 - Provision for Purchase of Motor Vehicles	1,50.00	1,00.95	- 49.05
Reasons for saving in the above cases have not been intimated (October, 1997).			
0880 - Lump provision for Interim Relief	48.45	..	- 48.45
Reasons for non-utilisation of the entire provision have not been intimated (October, 1997)			

Grant No. 11 - Taxes on Sales, Trade etc. (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
REVENUE -				
Major Head : 2040 - Taxes on Sales, Trade etc. -				
Original	38,30,40,000	} .	40,52,50,000	
Supplementary	2,22,10,000			35,02,79,861	- 5,49,70,139
Amount surrendered during the year		Nil

Notes and Comments -

- (i) In view of overall saving of Rs. 5,49.70 lakhs in the grant, supplementary provision of Rs. 2,22.10 lakhs obtained in March, 1997 proved wholly unnecessary.
- (ii) No portion of the huge saving of Rs. 5,49.70 lakhs was surrendered by the department during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	-.Saving
2040-Taxes on Sales, Trade etc. -			
001 - Direction and Administration -			
1. Commercial Tax Directorate	4,77.00	4,48.21	- 28.79
Reasons for saving have not been intimated (October, 1997).			
101 - Collection Charges -			
Non-Plan			
1. General Establishment			
O	31,20.00	} .	33,42.10
S	2,22.10			29,16.67	- 4,25.43
Augmentation of fund by obtaining supplementary grant in March, 1997 was made for meeting larger establishment charges. Reasons for eventual saving have not been intimated. (October, 1997).			
800 - Other Expenditure -			
Non-Plan			
0180 - Lump provision for Interim Relief	77.00	..	77.00
Reasons for non-utilisation of entire provision have not been intimated (October, 1997).			

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2041 - Taxes on Vehicles -			
Original	4,91,75,000	5,27,25,000	4,51,64,407
Supplementary	35,50,000			- 75,60,593
Amount surrendered during the year		..	..
			Nil

Notes and Comments -

- (i) In view of overall saving of Rs.75.61 lakhs in the grant, supplementary provision of Rs. 35.50 lakhs obtained in March, 1997 proved wholly unnecessary.
- (ii) No portion of the saving of Rs. 75.61 lakhs in the grant was surrendered 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- Non-Plan			
1. Public Vehicles Department -			
O	2,72.15	3,02.25	2,67.14
S	30.10			- 35.11
101- Collection Charges- Non-Plan			
1. Collection Charges			
O	1,95.50	2,00.90	1,74.38
S	5.40			- 26.52

Augmentation of fund by obtaining supplementary provision in March, 1997 in both the cases was required for meeting larger establishment charges. Reasons for saving in the above cases have not been intimated (October, 1997).

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

0180 - Lump provision for Interim Relief	11.10	..	- 11.10
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Reasons for non-utilisation of entire provision have not been intimated (October, 1997).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2045 - Other Taxes and Duties on Commodities and Services -			
Original	Rs. 11,25,35,000		
Supplementary	40,65,000		
	11,66,00,000	9,04,22,740	- 2,61,77,260
Amount surrendered during the year(March, 1997)	..	..	4,46,530

Notes and Comments -

(i) In view of overall saving of Rs. 2,61.77 lakhs in the grant, supplementary provision of Rs. 40.65 lakhs obtained in March, 1997 proved absolutely unnecessary.

(ii) Against the available saving of Rs. 2,61.77 lakhs, a negligible sum of Rs. 4.47 lakhs only was surrendered by the department during the year.

(iii) In a number of cases marked (*) substantial saving had occurred during the previous years also.

(ii) Significant saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2045 - Other Taxes and Duties on Commodities and Services -			
101. Collection Charges - Entertainment Tax -			
Non - Plan			
1. Entertainment Tax *			
O	44.90		
R	- 4.47		
	40.43	20.65	19.78

Reasons for anticipated as well as final saving have not been intimated (October, 1997).

**103 - Collection Charges -
Electricity Duty -**

Non - Plan

4. Charges connected with the Administration of the Bengal Electricity Duty Act, 1935	54.30	34.76	19.54
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Reasons for saving have not been intimated (October, 1997).

Grant No. 13 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
104 - Collection Charges - Taxes on Goods and Passengers - Non -Plan			
1. Taxes on Entry of goods in Local Areas *	88.50	31.20	- 57.30
Reasons for saving have not been intimated (October, 1997).			
2. Taxes on Entry of goods in Calcutta Metropolitan Area *			
O 8,36.10	8,76.75	7,44.80	- 1,31.95
S 40.65			

Augmentation of fund by obtaining supplementary provision in March, 1997 was required for meeting larger establishment charges. Reasons for final saving have not been intimated (October, 1997).

800 - Other Expenditure -

Non - Plan

0586 - Lump provision for Interim Relief	27.90	..	- 27.90
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Reasons for non-utilisation of the entire provision have not been intimated (October, 1997).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2047 - Other Fiscal Services -			
Original	Rs. 6,83,60,000	7,14,00,000	6,39,54,351
Supplementary	30,40,000		
Amount surrendered during the year	..	..	Nil

Notes and Comments -

- (i) In view of final saving of Rs. 74.46 lakhs in the grant, supplementary provision of Rs. 30.40 lakhs obtained in March, 1997 proved unnecessary.
- (ii) No portion of the saving was surrendered during the year by the department.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2047 - Other Fiscal Services -			
Non - Plan			
103 - Promotion of Small Savings			
O	6,77.00	7,07.40	6,39.54
S	30.40		
			- 67.86

Enhancement of fund by supplementary provision in March, 1997 was required for meeting larger establishment charges. Reasons for final saving have not been intimated (October, 1997).

Grant No. 16 - Interest Payments

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2049 - Interest Payments --			
Voted			
Original	35,00,000		
Supplementary	..		
	35,00,000	9,46,391	- 25,53,609
Amount surrendered during the year	..	..	Nil
Charged -			
Original	20,06,49,25,000		
Supplementary	..		
	20,06,49,25,000	19,40,22,98,445	- 66,26,26,555
Amount surrendered during the year (March, 1997)	..	..	22,70,60,000

Notes and Comments -

Voted grant -

(i) No portion of the saving of Rs. 25.54 lakhs in the grant was surrendered during the year.

Charged Appropriation -

(i) Out of overall saving Rs. 66,26.27 lakhs in the appropriation Rs. 22,70.60 lakhs only were surrendered during the year.

(ii) Saving occurred under :-

Head	Total appropriations	Actual expenditure (In lakhs of rupees)	Saving -
2049 - Interest Payments -			
01 - Interest on Internal Debt -			
101 - Interest on Market Loans			
O	370,95.00		
R	- 7,36.60		
	363,58.40	357,06.88	- 6,51.52
200 - Interest on Other Internal Debts -			
(i) Other items -			
0345 - Interest on Loans from L.I.C.I.			
O	14,50.00		
R	- 1,50.00		
	13,00.00	9,40.59	- 3,59.41

Grant No. 16 - Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
0445 - Interest on Loans from G.I.C.			
<i>O</i> 5,50.00	5,00.00	4,56.96	- 43.04
<i>R</i> - 50.00			

Anticipated saving in the above cases was due to less payment of interest. Reasons for final saving have not been intimated (October, 1997).

1745 - Interest on loans from Co-operative Bank for Agriculture and Rural Development under scheme of Debt Relief to Farmers			
<i>O</i> 1,20.00	63.00	..	- 63.00
<i>R</i> - 57.00			

Anticipated saving was attributed to less requirement for payment of interest. Reasons for non-utilisation of rest of the fund have not been intimated (October, 1997).

1945 - Interest on loans from Rural Infrastructure Development Fund (NABARD)			
<i>O</i> 4,65.00	2,00.00	3,93.50	+ 1,93.50
<i>R</i> - 2,65.00			

Anticipated saving was due to less requirement for payment of interest. Reasons for final excess have not been intimated (October, 1997).

305 - Management of Debt -

0145 - Expenditure connected with the issue of new loan			
<i>O</i> 40.00	31.50		- 31.50
<i>R</i> - 8.50			

Anticipated saving was due to less requirement for payment of interest. Reasons for non-utilisation of rest of the fund have not been intimated (October, 1997).

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

104 - Interest on State Provident Funds -

0145 - Interest on General Provident Fund	1,27,00.00	1,22,71.97	- 4,28.03
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Grant No. 16 - Contd.

Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
0445 - Interest on All India Service				
Provident Fund				
<i>O</i>	2,36.00	} 2,45.00	1,18.00	- 1,27.00
<i>R</i>	9.00			

Enhancement of fund by re-appropriation in March, 1997 was attributed to larger requirement for payment of interest. Reasons for final saving have not been intimated (October, 1997).

0545 - Interest on Contributory				
Provident Fund				
<i>O</i>	61.00	} 48.00	37.00	- 11.00
<i>R</i>	- 13.00			

04 - Interest on Loans and Advances
from Central Government -

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

0145 - Interest on Block Loans -				
<i>O</i>	2,60,18.27	} 2,48,88.36	2,27,55.05	- 21,33.31
<i>R</i>	- 11,29.91			

Anticipated saving in the above cases was attributed to less requirement for payment of interest. Reasons for final saving have not been intimated (October, 1997).

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

15 years Consolidated Loans				
<i>O</i>	28,67.33	} 28,77.89	25,06.73	- 3,71.16
<i>R</i>	10.56			

Anticipated excess was due to larger requirement for payment of interest. Reasons for final saving have not been intimated (October, 1997).

103 - Interest on loans for Centrally
Sponsored Schemes -

0145 - Interest on Loans for integrated development of Small and Medium --				
<i>O</i>	1,46.90	} 1,17.52	1,17.52	
<i>R</i>	- 29.38			

Anticipated saving was due to less requirement for payment of interest.

Grant No. 16 - Contd.

Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
0745 - Interest on Other Loans -				
(a) 1979-84 consolidated loans repayable over 25 years				
O	22,08.80	} 22,14.06	19,31.55	- 2,82.51
R	5.26			
60 - Interest on Other Obligations -				
101 - Interest on Deposits -				
0245 - Interest on Provident Fund Deposits				
O	56,00.00	} 56,50.00	51,86.07	- 4,63.93
R	50.00			

Anticipated excess in the above cases was due to larger requirement for payment of interest towards the specific schemes. Reasons for final saving in all the cases have not been intimated (October, 1997).

0445 - Interest on Deposits of Co-operatives - 30.00 .. - 30.00

Reasons for non-utilisation of entire fund have not been intimated (October, 1997).

701 - Miscellaneous -

0545 - Other items 1,60.00 52.46 - 1,07.54

Reasons for saving have not been intimated (October, 1997)

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

Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
2049 - Interest Payments -				
01 - Interest on Internal Debt -				
200 - Interest on Other Internal Debts -				
(i) Cash Credit and Ways and Means Advances -				
0245 - Interest on Ways and Means Advances from Reserve Bank of India				
O	3,50.00	} 9,72.40	12,21.29	.48.89
R	6,22.40			

Grant No. 16 - Contd.

Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
0345 - Interest of Short-fall and Overdraft				
<i>O</i>	..			
<i>R</i>	1,68.40	1,68.40	1,63.61	- 4.79

Enhancement / Creation of fund by reappropriation in March, 1997 in the above cases was required for larger payment of interest on Ways and Means Advances from Reserve Bank of India. Reasons for final excess / saving have not been intimated (October, 1997).

0845 - Interest on Loans from National Co-operative Development Corporation -				
<i>O</i>	5,00.00			
<i>R</i>	60.00	5,60.00	5,53.50	- 6.50

Anticipated excess was due to requirement for larger payment of interest on loans from N.C.D.C. Reasons for final saving have not been intimated (October, 1997).

1545 - Interest on Loans from National Bank of Agriculture and Rural Development				
<i>O</i>	36.00			
<i>R</i>	23.00	59.00	61.47	+2.47

Anticipated saving was attributed to requirement for larger payment of interest towards National Bank for Agriculture and Rural Development.

Reasons for final excess have not been intimated (October, 1997).

305 - Management of Debt --

0245 - Management of Debt -		66.00	1,01.21	+ 35.21
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Reasons for excess have not been intimated (October, 1997).

04 - Interest on Loans and Advances from Central Government -

103 - Interest on loans for Centrally Sponsored Schemes -

1045 - Interest on Loans for Minor Irrigation Soil Conservation and Area Development -

Soil Conservation Schemes				
<i>O</i>	54.97			
<i>R</i>	16.82	71.79	71.80	+ 0.01

(iv) National Watershed Development Project for rainfall Areas (NWDPRAs).

<i>O</i>	67.18			
<i>R</i>	5.10	72.28	72.28	

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

Section and Major Head	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2051 - Public Service Commission -			
<i>Original</i>	<i>Rs.</i> 2,96,75,000	3,33,18,000	3,29,83,156
<i>Supplementary</i>	36,43,000			- 3,34,844
<i>Amount surrendered during the year</i>		..	..
			<i>Nil</i>

Notes and Comments -

- (i) In view of overall saving of *Rs. 3.35 lakhs* in the appropriation, supplementary provision of *Rs. 36.43 lakhs* obtained in March, 1997 proved excessive.
- (ii) No portion of the saving of *Rs. 3.35 lakhs* in the appropriation was surrendered during the year.
- (iii) Saving occurred under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2051 - Public Service Commission -			
800 - Other Expenditure -			
Non - Plan			
0580 - Lump provision for Interim Relief	5,70.00	..	-5,70.000

Reasons for non-utilisation of entire provision have not been intimated (October, 1997).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2052 - Secretariat - General Services -			
<i>Voted -</i>			
Original	Rs. 34,40,15,000		
Supplementary	2,38,35,000		
	36,78,50,000	31,21,49,092	- 5,57,00,908
Amount surrendered during the year (March, 1997)	..	..	2,76,03,839
<i>Charged -</i>			
Original	..		
Supplementary	36,00,000		
	36,00,000	..	- 36,00,000
Amount surrendered during the year	..	..	Nil.

Notes and Comments -

Voted -

(i) In view of overall saving of Rs. 5,57.01 lakhs in the grant, supplementary provision of Rs. 2,38.35 lakhs obtained in March, 1997 proved unjustified.

(ii) Against the available saving of Rs. 5,57.01 lakhs in the grant, a sum of Rs. 2,76.04 lakhs only was surrendered by the department during the year.

(iii) Repeation of wide variation year after year in respect of schemes marked (*) within the grant indicates formulation of estimates on more realistic basis.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2052 - Secretariat - General Services -			
090 - Secretariat -			
Non-plan			
01. Home Department			
(excluding Transport and Passport			
Branches etc.) *			
O	6,45.30		
S	78.10		
R	- 1,57.04		
	5,66.36	6,65.31	+ 98.96

Augmentation of fund by supplementary provision in March, 1997 was required for meeting larger establishment charges. Anticipated saving was mainly due to non-filling up of some vacant posts and less expenditure towards travelling expenses, office expenses, payments for professionals and special services, rent, rates and taxes and other charges. Reasons for eventual excess have not been intimated (October, 1997).

Grant No. 18 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3(c). Home (Poll - PSP) Department *				
O	37.60	9.13	5.10	- 4.03
R	- 28.47			

Anticipated saving was mainly due to non-seggregation of the establishment cost from the existing provision. Reasons for non-utilisation of the same have not been intimated (October, 1997).

4. Finance Department (including Department of Excise) *				
O	12,25.60	13,22.00	12,26.73	- 95.27
S	96.40			
5. Finance Department — Data Processing Centre *				
O	38.25	52.60	11.62	- 40.98
S	14.35			
6. Judicial Department				
O	1,07.20	1,08.49	81.79	- 26.70
S	7.00			
R	- 5.71			

Augmentation of funds by supplementary provision in March, 1997 in the above cases was required for meeting larger establishment charges. Reasons for anticipated saving in the last case and final saving in all the cases have not been intimated (October, 1997).

9. Department of Land and Land Reforms *				
O	2,70.40	2,68.79	1,72.56	- 96.23
S	1.90			
R	- 3.51			
12. Department of Food and Supplies				
O	2,43.60	2,18.99	1,86.62	- 32.37
S	7.60			
R	- 32.21			

Augmentation of fund in the above cases by supplementary provision in March, 1997 was required for meeting larger establishment charges. Reasons for anticipated as well as for final saving in both the above cases have not been intimated (October, 1997).

099 - Board of Revenue —

Non-Plan

2. Lump provision for Interim Relief *	74.70	74.70
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Reasons for non-utilisation of entire provision have not been intimated (October, 1997).

Grant No. 18 - Concl'd.

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

(i) The entire fund of *Rs. 36.00 lakhs* created by supplementary provision in March, 1997 remained unutilised and unsurrendered by the department during the year.

(ii) Saving occurred as under :-

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

090 - Secretariat -
Non - Plan

8. Department of Municipal Affairs

O	..	}	36.00	..	- 36.00
S	36.00				

Reasons for non-utilisation of entire provision have not been intimated (October, 1997).

Grant No. 19 - District Administration (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2053 - District Administration -			
Original	33,25,60,000	35,40,40,000	32,86,45,010
Supplementary	2,14,80,000			- 2,53,94,990
Amount surrendered during the year		..	..
			Nil

Notes and Comments -

(i) In view of overall saving of Rs. 2,53.95 lakhs in the grant, supplementary provision of Rs. 2,14.80 lakhs obtained in March 1997, proved unnecessary.

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

(iii) In a number of cases marked (*) substantial saving had occurred during the previous years also. This points budget formulation on more realistic basis.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2053 - District Administration -			
094 - Other Establishments -			
Non-plan			
1. Sub-divisional Establishment *	10,16.35	8,34.15	- 1,82.20
101 - Commissioners —			
Non-Plan			
1. General Establishment *	1,13.15	65.24	- 47.91
Reasons for saving in both the cases have not been intimated (October, 1997).			
800 - Other Expenditure —			
Non-Plan			
1. Lump provision for Interim Relief *	78.00	..	- 78.00
Reasons for non-utilisation of the entire provision have not been intimated (October, 1997).			

Grant No. 19 - Concl.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2053 – District Administration –			
093 – District Establishments –			
Non-Plan			
1. General Establishment			
O	21,18.10		
S	2,14.80		
	23,32.90	23,87.06	+ 54.16

Augmentation of fund by supplementary provision was required for meeting larger establishment charges. Reasons for final excess have not been intimated (October, 1997).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2054 - Treasury and Accounts Administration -			
Original	24,43,00,000	27,14,76,000	23,66,79,886
Supplementary	2,71,76,000		
Amount surrendered during the year			Nil

Notes and Comments -

- (i) In view of overall saving of Rs. 3,47.96 lakhs in the grant, supplementary provision of Rs. 2,71.76 lakhs obtained in March, 1997 proved unnecessary.
- (ii) No portion of the saving of Rs. 3,47.96 lakhs was surrendered during the year.
- (iii) Substantial saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2054 - Treasury and Accounts Administration -			
096 - Pay and Accounts Offices - Non-Plan			
01. Calcutta Pay and Accounts Office			
O	3,78.20	3,91.96	3,41.97
S	13.76		
097 - Treasury Establishment - Non-Plan			
1. Other Treasuries			
O	16,79.00	19,11.00	17,14.80
S	2,32.00		
<p>Augmentation of funds by supplementary provision in March, 1997 in the above cases was required for meeting larger establishment charges. Substantial saving in these heads was noticed during previous years also. This indicates sufficient lack in estimation. Reasons for final saving in both the cases have not been intimated (October, 1997).</p>			
098 - Local Fund Audit - Non-Plan			
1. Examiner and Assistant Examiner			
	55.00	..	- 55.00

Grant No. 20 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800-Other Expenditure			
Non-Plan			
0860 - Lump provision for Interim Relief	54.00	..	- 54.00

Reasons for non-utilisation of entire provision in the above cases have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2054 - Treasury and Accounts Administration -			
098 - Local Fund Audit -			
Non-Plan			
2. Establishment charges payable to the Government of India for the cost of Local Fund			
O	67.00		
S	26.00		
	93.00	1,41.65	+ 48.65

Augmentation of fund by supplementary provision was required for meeting larger establishment charges. Reasons for eventual excess have not been intimated (October, 1997).

Grant No. 21 - Police

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2055 - Police -			
Rs.			
Voted -			
Original	554,03,20,000	602,11,57,000	606,94,62,090
Supplementary	48,08,37,000		
			+ 4,83,05,090
Amount surrendered during the year		..	..
Charged -			
Original	..	2,41,566	1,51,189
Supplementary	2,41,566		
			- 90,377
Amount surrendered during the year		..	..
			Nil

Notes and Comments -

Voted grant -

- (i) Expenditure exceeded the grant by Rs. 4,83,05,090; the excess requires regularisation.
- (ii) In view of excess of Rs. 4,83.05 lakhs in the grant, supplementary provision of Rs.48,08.37 lakhs obtained in March,1997 proved inadequate.
- (iii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2055 - Police -			
104 - Special Police -			
Non-Plan			
01 - Eastern Frontier Rifles (West Bengal Battalion)			
O	12,49.40	14,45.60	15,55.46
S	1,96.20		
			+ 1,09.86
109 - District Police -			

Grant No. 21 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
01 - West Bengal Police				
O	276,63.61			
S	24,24.98	300,88.59	339,01.82	+ 38,13.23

Augmentation of funds by supplementary provision in March, 1997 in the above cases, were required for meeting larger establishment charges. Reasons for final excess have not been intimated (October, 1997).

113 - Welfare of Police Personnel -

Non-Plan

04 - Supply of food staff to Police Force at concessional rates -

(ii) District Police	40,28.75	41,33.81	+ 1,05.06
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800 - Other Expenditure -

State Plan (Annual Plan and Eighth Plan)

06 - Establishment cost for the W.B. State Police Housing Corporation Ltd.

	10.00	2,25.00	+ 2,15.00
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Reasons for excess in the above cases have not been intimated (October, 1997).

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2055 - Police -				
001 - Direction and Administration -				
Non-Plan				
01 - State Headquarters Police				
O	8,73.58			
S	33.73	9,07.31	8,26.49	- 80.82
02 - District Police -				
O	7,52.40			
S	1,43.23	8,95.63	4,05.73	- 4,89.90

Augmentation of funds by supplementary provision in March, 1997 in the above cases was made for meeting larger establishment charges. Reasons for final saving in none of the cases have been intimated (October, 1997).

Grant No. 21 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
003 - Education and Training -			
Non-Plan			
02 - District Police	1,81.00	1,25.44	- 55.56
Reasons for saving have not been intimated (October, 1997).			
102 - Central Reserve Police -			
Non-Plan			
Adjustment for deployment of Central Reserve Police Force	3,30.00	..	- 3,30.00
Reasons for non-utilisation of the entire fund have not been intimated (October, 1997).			
108 - State Head Quarters Police -			
Non- Plan			
01 - Calcutta Police			
O	103,88.71		
S	11,63.83		
	115,52.54	114,00.91	- 1,51.63
Augmentation of fund by supplementary provision in March, 1997 was required for meeting larger establishment charges. Reasons for saving have not been intimated (October, 1997).			
108 - State Headquarters Police -			
State Plan (Annual Plan and Eighth Plan)			
01 - Calcutta Police	1,24.00	..	- 1,24.00
Reasons for non-utilisation of the entire fund have not been intimated (October, 1997).			
109 - District Police -			
Non-Plan			
02 - Extra Police Force appointed in connection with emergency	1,70.80	1,28.65	- 42.15
Reasons for saving have not been intimated (October, 1997).			

Grant No. 21 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
111 - Railway Police -				
Non-Plan				
01 - Railway Police				
O	18,14.70	} 20,33.00	17,99.04	- 2,33.96
S	2,18.30			
<p>Augmentation of fund by supplementary provision in March, 1997 was made for meeting larger establishment charges. Reasons for final saving have not been intimated (October, 1997).</p>				
113 - Welfare of Police Personnel				
Non-Plan				
02 - Hospitals for District Police		2,56.50	1,54.86	- 1,01.64
<p>Reasons for saving have not been intimated (October, 1997).</p>				
800 - Other Expenditure -				
Non-Plan				
02 - Additional Police appointed for the performance of Agency functions				
O	5,24.40	} 6,23.90	5,09.50	- 1,14.40
S	99.50			
04 - Additional Police for Enforcement Branch				
O	8,93.67	} 11,11.17	6,87.92	- 4,23.25
S	2,17.50			
05 - Cost of Police Force, etc., employed for Cordoning Work				
O	5,59.10	} 7,73.20	5,15.63	- 2,57.57
S	2,14.10			

Grant No. 21 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
06 - Anti-Hijacking measures				
O	3,69.90	4,66.90	3,68.65	- 98.25
S	97.00			

Augmentation of funds by supplementary provision in March, 1997 in the above cases was made for meeting larger establishment charges. Reasons for final saving in none of the cases have been intimated (October, 1997).

800 - Other Expenditure -

Non-Plan

07 - Lump Provision for Interim Relief		11,34.00	..	- 11,34.00
State Plan (Annual Plan and Eighth Plan)				
07 - Lump Provision for W.B. State Police Housing Corporation Ltd.		70.00	..	- 70.00

Reasons for non-utilisation of entire funds in none of the cases have been intimated (October, 1997).

Charged Appropriation -

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

(ii) In view of the overall saving of *Rs. 0.90 lakh* under the appropriation, creation of fund by supplementary provision for *Rs. 2.42 lakhs* in March, 1997 proved excessive.

Grant No. 22 - Jails (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
REVENUE -				
Major Head : 2056 - Jails -				
Original	35,12,40,000	} 40,56,00,000	33,62,21,859	- 6,93,78,141
Supplementary	5,43,60,000			
Amount surrendered during the year (March, 1997)		8,25,720

Notes and Comments -

(i) In view of overall saving of Rs. 6,93.78 lakhs in the grant, supplementary provision of Rs. 5,43.60 lakhs obtained in March, 1997 proved unnecessary.

(ii) Out of overall saving of Rs. 6,93.78 lakhs in the grant, an amount of Rs. 8.26 lakhs only was surrendered during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -	
2056 - Jails —				
101 - Jails -				
Non-Plan				
02. Central Jails				
O	12,20.03	} 13,52.13	11,26.67	- 2,25.46
S	1,32.10			
03. District Jails				
O	7,89.35	} 8,96.12	8,67.78	- 28.34
S	1,06.77			
102 - Jail Manufactures -				
Non - Plan				
01 - Clerical and Mechanical Establishment -				
O	39.52	} 63.82	10.64	- 53.18
S	24.30			

Augmentation of fund by supplementary provision in March, 1997 was made for meeting establishment charges and for modernisation of Prison Administration.

Reasons for eventual saving in all the above cases have not been intimated (October, 1997).

Grant No. 22 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 - Other Expenditure -			
Non - Plan			
0800 - Lump Provision for Interim Relief			
O 43.50]			
R - 4.31]	39.19	..	- 39.19

Reasons for anticipated saving and also for non-utilisation of entire fund have not been intimated (October, 1997).

State Plan (Annual Plan and Eighth Plan)

1080 - Modernisation of Prison Administration			
O 1,20.00]			
S 30.00]	1,50.00	28.08	- 1,21.92

Central Sector (New Schemes)

1280 - Modernisation of Prison Administration			
O 1,50.00]			
S 1,35.00]	2,85.00	65.98	- 2,19.02

Augmentation of fund by supplementary provision in March, 1997 was made for meeting establishment charges and for modernisation of Prison Administration.

Reasons for eventual saving in both the cases have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2056 - Jails—			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
1180. Miscellaneous Development Works	50.00	91.05	+ 41.05

Reasons for excess have not been intimated (October, 1997).

Grant No. 24 — Stationery and Printing

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE —			
Major Head : 2058 - Stationery and Printing —			
Voted—	Rs.		
Original	12,69,70,000		
Supplementary	...]	12,69,70,000	10,65,66,413
			- 2,04,03,587
Amount surrendered during the year (March, 1997)			
	..	..	34,80,702
<i>Charged—</i>			
<i>Original</i>	..]		
<i>Supplementary</i>	9,970	9,970	...
Amount surrendered during the year			
	..	..	Nil
CAPITAL —			
Major Head : 4058 - Capital Outlay on Stationery and Printing —			
Voted—			
Original	...]		
Supplementary	8,00,000	8,00,000	...
			- 8,00,000
Amount surrendered during the year.			
	...	...	Nil

Notes and Comments —

Revenue (Voted grant)—

- (i) Out of overall saving of Rs. 2,04.04 lakhs in the grant, the department surrendered only Rs. 34.81 lakhs during the year.
- (ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
2058 - Stationery and Printing —			
102 - Printing, Storage and Distribution of Forms —			
Non - Plan			
01 - Press and Forms Department			
O	84.35]		
R	- 20.39]	63.96	67.47
			+ 3.51

Reasons for anticipated saving as well as final excess have not been intimated (October, 1997).

Grant No. 24 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
103 - Government Presses —			
Non - Plan			
01 - West Bengal Government Press, Alipore	5,75.24	5,03.69	- 71.55
07 - Overtime allowance for all Government Presses	35.00	5.58	- 29.42
Reasons for saving in both the cases have not been intimated (October, 1997).			
State Plan (Annual Plan and Eighth plan)			
01 - Modernisation of machinery of West Bengal Government Press, Alipore	15.00	..	- 15.00
Reasons for non-utilisation of the entire provision have not been intimated (October, 1997).			
800 - Other Expenditure –			
Non-Plan			
0205 - Purchase of Plain paper used with stamps			
O	12.05	}	..
R	- 12.05		
Anticipated saving was due to non-settlement of Authority for payment by the Department.			
0680 - Lump provision for Interim Relief	24.60	..	- 24.60
Reasons for non-utilisation of the entire provision have not been intimated (October, 1997).			
Charged Appropriation			
(i) Entire supplementary provision of Rs. 0.09 lakhs obtained in March, 1997 was utilised by the department during the year.			
Capital –			
(i) Entire supplementary provision of Rs. 8.00 lakhs obtained in March, 1997 remained unutilised and unsurrendered by the department during the year.			

Grant No. 25 - Public Works

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2059 - Public Works, 2205 - Art and Culture, 2216 - Housing, 2235 -Social Security and Welfare (Social Welfare), 2853 - Non-Ferrous Mining and Metallurgical Industries , -			
Voted -	Rs.		
Original	160,28,55,000	176,80,00,000	200,39,12,497
Supplementary	16,51,45,000		
Amount surrendered during the year			NIL
Charged -			
Original	2,58,45,000	2,58,45,000	1,93,59,041
Supplementary	..		
Amount surrendered during the year			NIL
CAPITAL -			
Major Heads : 4059 - Capital Outlay on Public Works, 4202 - Capital Outlay on Education, Sports Art and Culture, 4210 - Capital Outlay on Medical and Public Health, 4211 - Capital Outlay on Family Welfare, 4216 - Capital Outlay on Housing, 4220 - Capital Outlay on Information and Publicity, 4250 - Capital Outlay on Other Social Services, 4403 - Capital Outlay on Animal Husbandry, 4408 - Capital Outlay on Food, Storage and Warehousing, 4851 - Capital Outlay on Village and Small Industries -			
Voted -			
Original	116,49,91,000	119,04,40,000	72,39,35,409
Supplementary	2,54,49,000		
Amount surrendered during the year			NIL
Charged -			
Original	8,00,000	35,16,803	25,86,305
Supplementary	27,16,803		
Amount surrendered during the year			NIL

Grant No. 25 - Contd.

Notes and Comments -

Revenue (Voted grant)

(i) Expenditure exceeded the grant by Rs. 23,59,12,497; the excess requires regularisation.

(ii) In view of the excess of Rs.23,59.12 lakhs in the grant, supplementary provision of Rs. 16,51.45 lakhs obtained in March, 1997 proved inadequate.

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

(iv) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Excess +
2059 - Public Works -			
01 - Office Buildings -			
053 - Maintenance and Repairs -			
Non-Plan			
03. Maintenance of Other Government non-residential Buildings (Public Works Directorate)*			
O	25,60.00	} 32,10.45	34,65.91
S	- 6,50.45			+ 2,55.46
<p>Augmentation of fund by obtaining supplementary provision was made for meeting the maintenance and repairing cost of other Government non-residential Buildings.</p> <p>Reasons for final excess have not been intimated (October, 1997).</p>			
05. Maintenance of other Government non-residential Buildings (Construction Board Directorate)*			
	2,55.00	3,48.59	+ 93.59
06. Maintenance of other Government non-residential Buildings (Public Health Engineering) *			
	4,04.00	4,99.67	+ 95.67
<p>Reasons for final excess in both the cases have not been intimated (October, 1997).</p>			
799 - Suspense -			
Non - Plan			
02 - Public Works Directorate *			
O	52,50.00	} 59,95.00	91,32.56
S	7,45.00			+ 31,37.56

Augmentation of fund by supplementary provision of Rs. 7,45.00 Lakhs was made for meeting the maintenance and repairing cost of the office Buildings and purchase of materials for on going constructional work.

Reasons for final excess have not been intimated (October, 1997).

Grant No. 25 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Excess +
2216 - Housing (Buildings) -			
01 - Government Residential Buildings -			
106 - General Pool Accommodation Non Plan			
III - Maintenance and Repairs -			
01. Government Residential Buildings (Public Works Department) *	4,95.00	6,00.77	+ 1,05.77
Reasons for excess have not been intimated (October, 1997).			

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

Head	Total grant	Actual expenditure (.In lakhs of rupees)	Saving -
2059 - Public Works -			
01 - Office Buildings -			
053 - Maintenance and Repairs - Seventh Plan (Committed)			
01 Maintenance of Government non- residential Buildings *	5,00.00	10.30	- 4.89.70

Reasons for saving have not been intimated (October, 1997).

799 Suspense -
 Non Plan

01 Construction Board			
O	9,00.00	] 10,00.00	9,03.94
S	1,00.00		
			- 96.06

Augmentation of fund by supplementary provision was made for purchase of materials for on going constructional work.

Reasons for final saving have not been intimated (October, 1997).

60 - Other Buildings -

001 - Direction and Administration - Non Plan			
1 Direction Construction Board *	8,85.50	7,94.99	- 90.51
2 Direction - Public Works Directorate*	10,07.00	8,13.98	- 1,93.02

Reasons for saving in both the cases have not been intimated (October, 1997).

Grant No. 25 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Saving -
04 Execution *			
O	17,38.55		
S	1,46.15		
R	-5.88		
	18,78.82	17,96.48	- 82.34

Augmentation of fund by supplementary provision was made for meeting the maintenance and repairing cost of the other Government non-residential Buildings and purchasing of materials for on going constructional Works.

Reasons for anticipated saving as well as for final one have not been intimated (October, 1997).

052 - Machinery and Equipment - Non Plan

2. Public Works Directorate*	4,99.00	4,02.37	- 96.63
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800 - Other Expenditure Non Plan

0680. Lump Provision for Interim Relief	1,26.00	..	- 1,26.00
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Reasons for saving in the 1st case and non-utilisation of entire funds in the 2nd case have not been intimated (October, 1997).

Suspense :- The expenditure under revenue (voted) grant includes Rs. 1,00,36.50 lakhs under the head " Suspense." The head accommodates interim transaction for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedure of transaction under the minor head have been explained in note (VI) under Revenue (voted) section of Grant No. 66 - Major and Medium Irrigation.

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

Major Head and Detailed Units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
(In lakhs of rupees)					
2059 - Public Works -					
01 - Construction Board -					
799 - Suspense -					
Non-Plan					
(1) Construction Board -					
Purchase	- 29,20.37	48.04	51.61	- 3.57	- 29,23.94
Stock	+ 10,24.71	4,08.64	3,85.75	+ 22.89	+ 10,47.60
Misc. Works Advance	+ 21,62.36	4,42.57	2,51.31	+ 1,91.26	+ 23,53.62
Cash Settlement Suspense Accounts	+ 1,73.99	4.69	6.28	- 1.59	+ 1,72.40
Total :	+ 4,40.69	9,03.94	6,94.95	+ 2,08.99	+ 6,49.68

Grant No. 25 - Contd.

Major Head and Detailed Units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
(In lakhs of rupees)					
(2) Public Works Directorate -					
Purchase	- 262,88.97	11,17.86	5,62.69	+ 5,55.17	- 2,57,33.80
Stock	+ 24,47.72	36,95.03	36,53.80	+ 41.23	+ 24,88.95
Misc. Works Advance	+ 36,06.46	23,02.29	21,26.63	+ 1,75.66	+ 37,82.12
Cash Settlement Suspense Accounts	+ 12,83.03	20,17.38	18,60.48	+ 1,56.90	+ 14,39.93
Total : -	- 189,51.76	91,32.56	82,03.60	+ 9,28.96	- 1,80,22.80

Revenue

(Charged Appropriation)

(i) No portion of the saving of Rs. 64.86 lakhs was surrendered by the Department during the year.

(iii) Saving occurred mainly under :-

Head	Total Appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2059 - Public Works -			
01 - Office Buildings -			
053 - Maintenance and Repairs -			
Non-Plan			
06. Maintenance of other Government non-residential Buildings			
-- (Public Health Engineering)	6.00	..	- 6.00
Reasons for non-utilisation of entire provision have not been intimated (October, 1997).			
101 - Construction -			
General Pool Accommodation -			
Non-Plan			
0200(2) Governor *	35.00	0.20	- 34.80
80 - General -			
001 - Direction and Administration -			
Non - Plan			
4. Execution *	35.45	..	- 35.45

Reasons for saving in the first case and non-utilisation of entire fund in the last case have not been intimated (October, 1997)

Grant No. 25 - Contd.

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

Head	Total Appropriation	Actual expenditure (In lakhs of rupees.)	Excess +
2059 - Public Works			
01 - Office Buildings -			
053 - Maintenance and Repairs -			
Non Plan			
03. Maintenance of other Government non-residential Buildings (P.W.D.)	1,75.00	1,90.73	+ 15.73

Reasons for excess have not been intimated (October, 1997).

Suspense : The expenditure under Revenue (charged) Appropriation includes Rs. 1.36 lakhs during the year. The balance under the various sub-heads of "Suspense" are given below :-

Major Head and Detailed Units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
2059 - Public Works -					
01 - Office Buildings -					
799 - Suspense -					
Non-Plan					
(2) P.W.D. -					
Purchase	- 1.87	...	....	....	- 1.87
Stock	+ 2.62	....	....	....	+ 2.62
Misc. Works Advance	+ 3.68	1.36	....	+ 1.36	+ 5.04
Total :	+ 4.43	1.36	....	+ 1.36	+ 5.79

Capital (Voted) -

- (i) No portion of the saving of Rs. 46,65.05 lakhs in the grant was surrendered by the department during the year.
- (ii) In view of final saving of Rs. 46,65.05 lakhs in the grant, supplementary provision of Rs. 2,54.49 lakhs obtained in March, 1997 proved unnecessary.
- (iii) In a good number of cases marked (*) remarkable saving/excess have been persisting for last few years.

Grant No. 25 - Contd.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4059 - Capital Outlay on Public Works -			
01 - Office Buildings -			
101 - Construction - General Pool Accommodation - State Plan (Annual Plan and Eight Plan)			
0100 - Administration of Justice * -			
00(a) High Courts	2,85.00	2,42.23	-42.77
00(b) Civil and Session Courts			
0200. Land Revenue	1,50.00	62.14	- 87.86
04000. Sales Tax *	1,50.00	99.98	- 50.02

Reasons for saving in the above cases have not been intimated (October, 1997).

0700 Police* -			
00 (a) State Head Quarters Police			
00 (b) District Police			
O	3,34.00	1,01.74	- 2,45.45
S	13.19		
	3,47.19		

Augmentation of fund by supplementary provision was made for meeting larger expenditure for acquisition of land for West Bengal Police etc.

Reasons for final saving have not been intimated (October, 1997).

0800. Jails	2,89.90	73.99	- 2,15.91
0900. Fire Protection and Control *	51.00	4.05	- 46.95

Reasons for saving in both the cases have not been intimated (October, 1997).

Centrally sponsored (New Schemes)
Administration of Justice -
Infrastructural facilities for Judiciary -
Construction of Court Buildings at different Places
in West Bengal *

O	1,42.50	20.87	- 2,38.63
S	1,17.00		
	2,59.50		

Augmentation of fund by obtaining supplementary provision was made for meeting larger expenditure for construction, repair and renovation of Court Buildings.

Reasons for final saving have not been intimated (October, 1997).

Grant No. 25 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Saving -
4202 - Capital Outlay on Education, Sports, Arts and Culture (Buildings) -			
01 - Office Buildings - State Plan (Annual Plan and Eighth Plan)			
201 - Elementary Education -			
01. Strengthening of Administrative and Supervisory staff (including accommodation , etc) *	1,00.00	4.62	- 95.38
202 - Secondary Education -			
02 Development of Secondary Schools *	1,00.00	10.68	- 89.32
Reasons for saving in both the cases have not been intimated (October, 1997).			
203 - University and Higher Education -			
State Plan (Annual Plan and Eighth Plan)			
05. Establishment of New Govt. Colleges *	60.00	....	- 60.00
02 - Technical Education -			
State Plan (Annual Plan and Eighth Plan)			
105 - Engineering / Technical Colleges and Institutes -			
08. Establishment of a new Engineering College at Salt Lake *	50.00	....	- 50.00
09. Development and Modernisation of Polytechnic Education in Assistance from World Bank *	8,60.00	8,14.16	- 45.84
10 Establishment of new Engineering College at Kalyani *	1,55.00	....	- 1,55.00
Reasons for saving in the third case and non-utilisation of entire funds in other cases have not been intimated (October, 1997).			
4210 - Capital Outlay on Medical and Public Health (Excluding Public Health) (Buildings) -			
01 - Urban Health Services -			
110 - Hospitals and Dispensaries -			
State Plan (Annual Plan and Eighth Plan)			
01 State Health,system Development Project -II (Externally Aided Project)	16,80.00	6,61.95	- 10,18.05
Reasons for saving have not been intimated (October, 1997).			

Grant No. 25 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Saving -
02 - Rural Health Services -			
800 - Other Expenditure - State Plan (Annual Plan and Eighth Plan)			
02. Special Component Plan for Scheduled Castes, Establishment of Health Centres in S.C.Areas Under (M.N.P.)*	1,49.00	....	- 1,49.00
03. Upgradation of State Rural Health Administration (M.N.P.)*	50.00	....	- 50.00
04. Special Component Plan for Scheduled Castes- Creation of Medical Care facilities in Areas resided by Scheduled Castes *	52.00	....	- 52.00
06. Medical Care facilities for Rural Population	50.00	....	- 50.00
03. Medical Education, Training and Research -			
105 - Allopathy - State Plan (Annual Plan and Eighth Plan) -			
03. Undergraduate Medical Education -	50.00	0.76	- 49.24
09. Setting up of a Post-Graduate Medical College at Kalyani (A.C.A.)*	9,30.00	..	- 9,30.00
Reasons for saving in the fifth case and non-utilisation of entire funds in other cases have not been intimated (October, 1997).			
4210 - Capital Outlay on Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-Plan) (Buildings) -			
03 - Medical Education, Training and Research - Allopathy -			
796 - Tribal Areas Sub-Plan - State Plan (Annual Plan and Eighth Plan)			
Primary Health Care Services in Tribal Areas under (M.N.P.) *	93.00	23.61	- 69.39
Reasons for saving have not been intimated (October, 1997).			
4216 - Capital Outlay on Housing (Buildings) -			
01 - Government Residential Buildings -			
106 - General Pool Accommodation - State Plan (Annual Plan and Eighth Plan)			
0200. Construction of High Court Judges Residence at Bidhan Nagar	90.00	0.18	- 89.82

Grant No. 25 -Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Saving -
1404. Construction of 25 Quarters for Judicial officers at different Stations Infrastructural facilities for Judiciary	82.50	...	- 82.50
1405. Construction of Quarters for Judicial officers including High Court Judges	1,77.50	1,21.09	- 56.41
1416. Construction of Quarters/Barracks for officers and staff in different Jails *	65.00	...	-65.00
Centrally Sponsored (New Schemes) Administration of Justice -			
0100. Infrastructural facilities for construction of Judicial Quarters*	1,77.50	...	- 1,77.50
107 - Police Housing State Plan (Annual Plan and Eighth Plan)			
Schemes of the Police Housing -			
14. Police Housing Construction of Residential Buildings in respect of on going Project outside and under the Programme Upgradation of Standard of Administration Recommended by the Seventh, Eighth and Ninth Finance Commissions -	1,21.00	54.22	- 66.78
15. Police Housing under the Programme for Upgradation of Standard of Administration Recommended by the Tenth Finance Commission- Construction of new Residential Buildings	9,00.30	...	- 9,00.30

Reasons for saving/non-utilisation of entire provision in the above cases have not been intimated (October, 1997).

4408 - Capital outlay on Food,Storage and Warehousing (Excluding Public Undertakings) (Buildings) -

02 - Storage and Warehousing -

State Plan (Annual Plan and Eighth Plan)

0800. Setting up of State level Institute for Consumer

Education (A.C.A.) -

O	90.00	}	1,86.11	...	- 1,86.11
S	96.11				

Augmentation of fund by supplementary provision was made for completion of work. Reasons for saving have not been intimated (October, 1997).

Grant No. 25 - Contd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Excess +
4059 - Capital Outlay on Public Works -			
01 - Office Buildings -			
101 - Construction - General Pool Accommodation - State Plan (Annual Plan and Eighth Plan)			
1100. Other Administrative Services *	1,65.25	3,20.94	+ 1,55.69
Reasons for excess have not been intimated (October, 1997).			
4202 - Capital Outlay on Education, Sports, Art and Culture (Buildings) -			
01 - Office Buildings -			
203 - University and Other Higher Education - State Plan (Annual Plan and Eighth Plan)			
03. Development of Hooghly Muhasin College, Hooghly	10.00	90.27	+ 80.27
02 - Technical Education -			
State Plan (Annual Plan and Eighth Plan)			
104.- Polytechnics -			
01. Polytechnic Diploma Courses	39.00	80.36	+ 41.36
105 - Engineering / Technical Colleges and Institures -			
02. Development of the College of Ceramic Technology, Calcutta	10.00	2,84.76	+ 2,74.76
Reasons for excess in the above cases have not been intimated (October, 1997).			
4210 - Capital Outlay on Medical and Public Health (Excluding Public Health) (Buildings) -			
01 - Urban Health Services -			
800 - Other Expenditure - State Plan (Annual Plan and Eighth Plan)			
06. District Sub- divisional and other Urban Hospitals	1,01.00	2,80.44	+ 1,79.44
02 - Rural Health Services -			
800 - Other Expenditure State Plan (Annual Plan and Eighth Plan)			
01. Primary Health Care Services (M.N.P.) *	1,23.00	3,74.03	+ 2,51.03

Grant No. 25 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Excess +
03- Medical Education, Training and Research -			
105 - Allopathy - State Plan (Annual Plan and Eighth Plan)			
04. Post Graduate Medical Education *	50.00	2,38.02	+ 1,88.02
Reasons for excess in the above cases have not been intimated (October, 1997).			
4403 - Capital Outlay on Animal Husbandary (Excluding Public Undertaking) (Buildings) - State Plan (Annual Plan and Eighth Plan) -			
104 - Sheep and Wool Development -			
0100. Sheep rearing Centres and other Infrastructure for Sheep/Goats	5.00	69.65	+ 64.65

Reasons for excess have not been intimated (October, 1997).

Suspense : There was no transaction under "Suspense" during the year 1996-97. The balance under the Sub-heads of "Suspense" are given below :-

Major Head and Detailed Units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
4059 - Capital Outlay on Public Works -					
01 - Office Buildings - State Plan (Annual Plan and Eighth Plan)					
Purchase	- 27.42	..	..	..	- 27.42
Stock	..	..	..	..	..
Misc. Works Advance	+ 0.12	..	..	..	+ 0.12
Total:-	-27.30	..	..	..	-27.30

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, 1997 was Rs. 64,77,689. An amount of the transactions of the fund is given in Statement No. 16 of the Finance Accounts for 1996-97.

Capital (Charged Appropriation) -

(i) In view of ultimate saving of Rs. 9.30 lakhs in the appropriation, supplementary provision of Rs. 27.17 lakhs obtained in March, 1997 proved excessive.

(ii) No portion of saving of Rs. 9.30 lakhs was surrendered by the Department during the year.

Grant No. 25 - Concl.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Saving -
4059 - Capital Outlay on Public Works -			
01 - Office Buildings -			
100 - Construction -			
General Pool Accommodation -			
Non - Plan			
0100. Governor *	8.00	...	- 8.00

Reasons for non-utilisation of entire fund have not been intimated (October, 1997)

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2070 - Other Administrative Services(Fire Protection and Control) -			
	Rs.		
Original	43,97,50,000	36,93,50,519	- 7,03,99,481
Supplementary	..		
Amount surrendered during the year	..	..	Nil

Notes and Comments -

(i) No portion of the saving of Rs. 7,03.99 lakhs in the grant was surrendered during the year.

(ii) Substantial saving under almost all the sub-heads in the grant indicates making of budget estimation with non realistic views.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2070 - Other Administrative Services (Fire Protection and Control) -			
106 - Civil Defence - Non-Plan			
1. Fire Fighting	15,98.40	12,56.24	- 3,42.16
108 - Fire Protection and Control - Non - Plan			
02. Protection and Control	1,20.00	57.51	- 62.49
05. Other Expenditure --			
Scheme for purchase of Fire Fighting Equipments for development of Fire Services	3,50.00	2,44.77	- 1,05.23
State Plan (Annual Plan and Eighth Plan)			
01. Upgradation of Standards of Administration for development of Fire Services as rendered by the Tenth Finance Commission	1,59.90	..	- 1,59.90

Grant No. 26 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02. Scheme for setting up of a Training Centre and upgradation of Fire Services	1,00.00	18.96	- 81.04

Reasons for non-utilisation of entire provision in the fourth case and saving in all the above cases have not been intimated (October, 1997).

800 - Other Expenditure -
Non - Plan

0480 - Lump provision for Interim Relief	87.90	..	- 87.90
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Reasons for non-utilisation of entire provision have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2070 - Other Administrative Services (Fire Protection and Control)			
108 - Fire Protection and Control - Non - Plan			
001 - Direction and Administration	19,80.00	21,16.01	+ 1,36.01

Reasons for excess have not been intimated (October, 1997).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2070 - Other Administrative Services (Excluding Fire Protection and Control) -			
Original	Rs. 85,31,25,000	92,00,65,000	95,25,66,254
Supplementary	6,69,40,000			+ 3,25,01,254
Amount surrendered during the year (March, 1997)	..	..	2,53,03,894

Notes and Comments -

- (i) Expenditure exceeded the grant by Rs. 3,25,01,254; the excess requires regularisation.
- (ii) In view of excess of Rs. 3.25.01 lakhs in the grant, supplementary provision of Rs. 6,69.40 lakhs obtained in March, 1997 proved inadequate.
- (iii) In consideration of excess of Rs. 3,25.01 lakhs in the grant, surrender of Rs. 2,53.03 lakhs by the department during the year proved injudicious.
- (iv) Though the final excess in the grant was within the approved limit of 5% of total provision, wide variations were noticed in the following cases.
- (v) Excess occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2070 - Other Administrative Services (Excluding Fire Protection and Control)			
106 - Civil Defence -			
Non-Plan			
2 - Air Raid Precaution -			
(a) Direction and Organisation	9,44.35	10,23.08	+ 78.73

Reasons for excess have not been intimated (October, 1997).

- 107 - Home Guards -
- Non-Plan

Grant No. 27 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
1(b) District Home Guards raised in connection with Emergency				
O	32,82.20			
S	5,75.30	38,57.50	46,60.98	+ 8,03.48

114 - Purchase and Maintenance of Transport -
Non-Plan

1. Motor Vehicles	6,56.80	8,40.79	+ 1,83.99
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Augmentation of fund in the first case by obtaining supplementary provision in March, 1997 was required for meeting larger establishment charges.

Reasons for final excess in both the cases have not been intimated (October, 1997).

800 - Other expenditure -

State Plan (Annual Plan and Eighth Plan)

01 - Grants to West Bengal Financial Corporation for Running Entrepreneurs' Cell	2.50	1,38.25	+ 1,35.75
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Reasons for excess have not been intimated (October, 1997).

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2070 - Other Administrative Services Excluding Fire Protection and Control)				
107 - Home Guards Non-Plan				
1(c) Border Wing, Home Guard Battalion				
O	4,03.25			
S	94.10	4,97.35	3,22.75	- 1,74.60

Augmentation of fund by obtaining supplementary provision in March, 1997 was required for meeting larger establishment charges.

Reasons for final saving have not been intimated (October, 1997).

114 - Purchase and Maintenance of Transport -
Non-Plan

Grant No. 27 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2. Maintenance of Government Aircraft				
O	1,25.70			
R	- 77.37	48.33	53.34	+ 5.01

No reason for anticipated saving and final excess have been intimated (October, 1997).

800 - Other Expenditure -

Non-Plan

If(vi) Bangiya Agragami Dal - 3rd
Biswakarma Battalion

O	1,06.65			
R	- 1,06.65	..	..

Reasons for withdrawal of entire provision by surrender in March, 1997 have not been intimated (October, 1997).

1(g) Loss on sale of subsidised foodstuff to National
Volunteer Force Personnel -

Supply of food Stuff to National Volunteers
Force Personnel at Concessional rates

60.00	..	- 60.00
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No reason for non-utilisation of entire provision have been intimated (October, 1997).

4 - Other items	1,03.20	3.39	- 99.81
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No reason for saving have been intimated (October, 1997).

9. Lump Provision of Interim Relief	1,89.90	..	- 1,89.90
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No reason for non-utilisation of entire provision have been intimated (October, 1997).

Grant No. 28 - Pensions and Other Retirement Benefits

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2071 - Pensions and Other Retirement Benefits -			
<i>Voted -</i>			
Rs.			
Original	5,88,92,85,000	5,88,92,85,000	6,24,67,22,930
Supplementary	..		
Amount surrendered during the year	..	..	+ 35,74,37,930
<i>Charged -</i>			
Original	1,15,000	1,15,000	..
Supplementary	..		
Amount surrendered during the year	..	..	- 1,15,000
Amount surrendered during the year	..	..	Nil

Notes and Comments -

Voted -

- (i) Expenditure exceeded the grant by Rs. 35,74,37,930 ; the excess requires regularisation.
- (ii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2071 - Pensions and Other Retirement Benefits --			
01 - Civil --			
101. Superannuation and Retirement Allowances --			
Non-Plan			
05 - Other Pensions	358,78.20	385,19.60	+ 26,41.40
102 - Commuted Value of Pension			
Non-Plan			
Commuted value of Pension	26,60.00	29,69.37	+ 3,09.37
105 - Family Pensions -			
Non-Plan			
Family Pensions	36,00.00	50,04.98	+ 14,04.98
109 - Pensions to Employees of State Aided Educational Institutions --			
Non-Plan			

Grant No. 28 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
01. Pensions to Employees of Primary Schools - Pensions			
02. Pensions to Employees of Secondary Schools - Pensions			
03. Pensions to Employees of Other Educational Institutions/ Organisations - Pensions	66,00.00	89,40.71	+ 23,40.71
04. Pensions to Employees of Colleges - Pensions			
05. Commuted value of Pensions to Employees of State-Aided Educational Institutions			

06. Ad-hoc Relief

Reasons for excess in all the above cases have not been intimated. (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2071 - Pensions and Other Retirement Benefits -			
01 - Civil -			
101 - Superannuation and Retirement allowances -			
Non-Plan			
02. Pensionary charges of the Oriental Gas Company undertakings	1,20.00	35.47	- 84.53
104 - Gratuities --			
Non-Plan			
03. Retiring Gratuity	80,00.00	55,56.18	- 24,43.82
04. Death Gratuity	15,00.00	13,90.73	- 1,09.27
106 - Pensionary Charges in respect of Court Judges			
Non-Plan			
Pensionary charges in respect of Court Judges	4,20.00	2.77	- 4,17.23

Grant No. 28 - Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
111 - Pensions to Legislators			
Non-Plan			
Pensions to Legislators	90.00	37.38	- 52.62

Reasons for saving in the above cases have not been intimated. (October, 1997).

Charged –

(i) No portion of the saving of *Rs. 1.15 lakhs* was surrendered at the close of the year.

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
REVENUE -				
Major Head : 2075 - Miscellaneous General Services -				
Original	5,91,55,000	} 11,81,68,000	10,40,23,570	- 1,41,44,430
Supplementary	5,90,13,000			
Amount surrendered during the year (March, 1997)	..	..	9,51,655

Notes and Comments -

(i) In view of the saving of Rs. 1,41.44 lakhs in the grant supplementary provision of Rs. 5,90.13 lakhs obtained in March, 1997 proved excessive.

(ii) Out of overall saving of Rs. 1,41.44 lakhs in the grant, the department surrendered only Rs. 9.52 lakhs during the year.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -	
2075 - Miscellaneous General Services -				
103 - State Lotteries - Non-Plan				
01 State Lotteries --				
O	5,40.00	} 11,30.00	10,25.81	- 1,04.19
S	5,90.00			

Augmentation of fund by supplementary provision in March, 1997 was required for meeting publicity expenses and for payment of special services and prize money. Reasons for final saving have not been intimated (October, 1997).

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

0300 - Financial Benefit to World War II Ex-Servicemen	36.00	7.86	- 28.14
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Reasons for saving have not been intimated (October, 1997).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2202 - General Education, 2203 - Technical Education and 2205 - Art and Culture			
Original	2360,83,61,000	2446,08,13,000	2391,36,71,040
Supplementary	85,24,52,000			- 54,71,41,960
Amount surrendered during the year	..	..	Nil
CAPITAL -			
Major Head : 6202 - Loans for Education, Art and Culture -			
Original	5,10,000	5,10,000	..
Supplementary	...			- 5,10,000
Amount surrendered during the year	..	..	Nil

**Notes and Comments -
Revenue (Voted)-**

- (i) In view of overall saving of Rs. 54,71.42 lakhs in the grant, supplementary provision of Rs. 85,24.52 lakhs obtained in March, 1997 proved excessive.
- (ii) No portion of the saving of Rs. 54,71.42 lakhs in the grant was surrendered during the year by the department.
- (iii) In a large number of cases marked (*) substantial saving / excess occurred during the previous years also.
- (iv) The abnormal variation between budget provision and actual expenditure against large number of sub-heads within the grant disclosed lack of knowledge in financial management while framing budget estimates.
- (v) Though the net saving in the grant was within the limits of 5% of total budget provision, substantial variations exceeding Rs. 1,00.00 lakhs of compensating nature were noticed in the following cases :-
- (vi) Saving :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2202 - General Education -			
01. Elementary Education -			

Grant No. 30 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
053 - Maintenance of Buildings -			
State Plan (Annual Plan and Eighth Plan)			
1. Free and Compulsory Primary Education (Universal) - Improvement of Buildings of existing Primary Schools	6,30.00	3,08.00	- 3,22.00
105 - Non-Formal Education -			
Central Sector (New Schemes)			
1. Provision for Operation Black Board *	5,00.00	9.75	- 4,90.25
Seventh Plan (Committed)			
1. Non-Formal Education for Children at the Primary Stage	1,70.00	11.96	- 1,58.04
109 - Scholarships and Incentives -			
State Plan (Annual Plan and Eighth Plan)			
1. Provision for Incentive to the Development of Elementary Education (M.N.P.) *	5,00.00	3,27.53	- 1,72.47
Seventh Plan (Committed)			
1. Provision for Incentive to the Development of Elementary Education (M.N.P.)	1,25.00	15.00	- 1,10.00
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
1. Free and Compulsory Primary Education (Universal) (M.N.P.) Establishment of Primary School Teacher and Non-Teacher Cost *	4,00.00	2,49.63	- 1,50.37
Reasons for saving in the above cases have not been intimated (October, 1997).			
17. Assistance for Upgradation of Education as recommended by the 10th Finance Commission	7,53.70	..	- 7,53.70
Reasons for non-utilisation of entire provision have not been intimated (October, 1997).			

Grant No. 30 - Contd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Seventh Plan (Committed)				
7.	Mid-day Meals for Children *	2,23.00	50.00	- 1,73.00
02 -	Secondary Education -			
001 -	Direction and Administration -			
3.	Directorate of School Education	3,02.90	1,49.66	- 1,53.24
101 -	Inspection -			
	Non - Plan			
1.	Mens' Branch *	9,41.00	7,27.68	- 2,13.32
105 -	Teachers Training -			
	Non - Plan			
3.	Improvement of Teachers' Training Facilities *	4,00.70	2,09.92	- 1,90.78
109 -	Government Secondary Schools			
	Non - Plan			
4.	Government Secondary Schools *	19,86.00	14,15.55	- 5,70.45
110 -	Assistance to Non-Government Secondary Schools -			
	Non - Plan			
2.	School for Boys and Girls (Anglo-Indian) *	21,00.00	12,33.04	- 8,66.96
4.	Teaching and Educational Facilities for children of age group 11-14 *	80,00.00	30,10.33	- 49,89.67
6.	Assistance to Non-Government Higher Secondary Institutions *	55,00.00	31,27.33	- 23,72.67
8.	Assistance to Non-Government Madrasah	7.50.00	3,18.44	- 4,31.56

Reasons for saving in the above cases have not been intimated (October, 1997).

Grant No. 30 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Eighth Plan)			
6. Assistance to Non-Government Higher Secondary Institutions	2,50.00	..	- 2,50.00
Reasons for non-utilisation of entire provision have not been intimated (October, 1997).			
8. Expansion of Teaching and Educational Facilities for children of age group 14-16	6,50.00	0.40	- 6,49.60
Reasons for saving have not been intimated (October, 1997).			
800 - Other Expenditure -			
State Plan (Annual Plan)			
8. Expansion of Teaching and Educational Facilities for children of age group 11-16 (M.N.P.) *			
O 8,75.00			
R - 1,15.80	7,59.20	2,59.94	- 4,99.26
Reasons for anticipated as well as for eventual saving have not been intimated (October, 1997).			
10. Improvement and Development of Madrasah Education *	1,30.00	0.75	- 1,29.25
Reasons for saving have not been intimated (October, 1997).			
Special Component Plan for Scheduled Castes -			
14. Assistance to Non-Government Higher Secondary Institutions *	1,45.00	..	- 1,45.00
Reasons for non-utilisation of entire provision have not been intimated (October, 1997).			
Seventh Plan (Committed)			
7. Expansion of Teaching and Educational facilities for children of age group 11 - 14 *	6,20.00	1,60.97	- 4,59.03
03 - University and Other Higher Education -			
102 - Assistance to Universities -			
Non - Plan			
5. North Bengal University *	9,68.00	7,53.31	- 2,14.69
6. Rabindra Bharati University	6,47.00	5,36.77	- 1,10.23

Grant No. 30 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Eighth Plan)			
1. Development of Universities *	3,12.00	2,03.87	- 1,08.13
Reasons for saving in the above cases have not been intimated (October, 1997).			
2. Establishment of a New University at Midnapore *	1,09.00	..	- 1,09.00
Reasons for non-utilisation of entire provision have not been intimated (October, 1997).			
103 - Government Colleges and Institutes -			
Non - Plan			
9. Government Colleges and Institutes *	33,98.00	19,61.06	- 14,36.94
104 - Assistance to Non-Government Colleges and Institutes -			
Non - Plan			
7. Salary Deficit Schemes for Non-Government Colleges *	14,00.00	5,10.93	- 8,89 07
Seventh Plan (Committed)			
2. Development of Non-Government Colleges	1,40.00	21.69	- 1,18.31
800 - Other Expenditure - Non - Plan			
5. Lump provision required for Implementation of Mehrotra Committee Recommendation *	5,00.00	70.82	- 4,29.18
04 - Adult Education -			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
1. Literacy Programme (M.N.P.)*	2,94.00	1,10.00	- 1,84.00
Special Component Plan for Scheduled Castes -			
3. Literacy Programme (M.N.P.) *	1,38.00	0.48	- 1,37.52

Grant No. 30 - Contd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Seventh Plan (Committed)				
1.	Literacy Programme (M.N.P.) *	2,56.00	1,12.66	- 1,43.34
80 -	General -			
107 -	Scholarships -			
Central Sector (New Schemes)				
1.	National Scholarships	1,15.00	0.18	- 1,14.82
800 -	Other Expenditure -			
	Non - Plan			
25.	Lump Provision *	20,00.00	7,00.23	- 12,99.77
26.	Lump Provision for Transfer of Arrears of Pay to G.P.Fund *	2,00,00.00	62,20.20	- 137,79.80
30	Lump Provision for Interim Relief	41,95.80	15,90.57	- 26,05.23
Reasons for saving in the above cases have not been intimated (October, 1997).				
2203 - Technical Education -				
004 - Research -				
Central Sector (New Schemes)				
2.	Scheme for Modernisation of Emergency Laboratories and Workshops *	2,00.00	..	- 2,00.00
Reasons for non-utilisation of entire provision have not been intimated (October, 1997).				
102 - Assistance to Universities for Technical Education -				
Non - Plan				
1.	B.E. College, Howrah (a deemed University) *	7,20.00	5,71.98	- 1,48.02

Grant No. 30 - Contd.

(vii) Excess :

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2202 - General Education -				
01 - Elementary Education -				
102 - Assistance to Non-Government Schools				
Non - Plan				
1.	Schools for Boys and Girls	608,17.00	716,48.89	+ 108,31.89
2.	Schools for Boys and Girls (Anglo - Indian)	24.00	2,19.35	+ 1,95.35
108 - Text Books -				
State Plan (Annual Plan and Eighth Plan)				
1.	Printing of Nationalised Text Books for children at the Primary Stage (M.N.P.) *	2,50.00	4,61.10	+ 2,11.10
Reasons for excess in the above cases have not been intimated (October, 1997).				
02 - Secondary Education -				
110 - Assistance to Non-Government Secondary Schools -				
Non - Plan				
1.	Secondary Schools for Boys and Girls *			
	O 7,40,00.00			
	S 84,02.12	8,24,02.12	10,00,02.88	+ 1,76,00.76

Augmentation of fund by supplementary provision was required for meeting entire assistance to Non-Government Secondary Schools from Boys and Girls.

Reasons for eventual excess have not been intimated (October, 1997).

Grant No. 30 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
800 - Other Expenditure -			
Non - Plan			
1. Maintenance and Repairs of Non - Government Secondary Schools *	1,60.00	7,51.92	+ 5,91.92
Reasons for excess have not been intimated (October, 1997).			
Centrally Sponsored (New Schemes)			
1. Provision for Free Education for Girls (Classes IX - XII)	..	1,65.60	+ 1,65.60
Reasons for incurring expenditure without budget provision have not been intimated (October, 1997).			
03 - University and Other Higher Education -			
102 - Assistance to Universities -			
Non - Plan			
1. Calcutta University	32,20.00	34,82.84	+ 2,62.84
104 - Assistance to Non-Government Colleges and Institutes			
Non - Plan			
1. Assistance to Non-Government Colleges and Institutes *	130,50.00	153,06.13	+ 22,56.13
State Plan (Annual Plan and Eighth Plan)			
2. Development of Non-Government Colleges	1,00.00	2,05.06	+ 1,05.06
80 - General -			
800 - Other Expenditure -			
Non - Plan			
27. Assistance to Messes and Hostels attached to Government and Non-Government Institutions for Students' Welfare *	3,92.00	6,09.13	+ 2,17.13
29. Directorate of Library Services	19,86.00	23,75.55	+ 3,89.55

Grant No. 30 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2205 - Art and Culture -			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
28. Calcutta Cultural Centre	10.00	2,00.00	+ 1,90.00

Reasons for excess in the above cases have not been intimated (October, 1997).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2204 - Sports and Youth Services -			
Original	29,22,45,000	26,66,78,256	- 2,55,97,744
Supplementary	31,000		
Total		29,22,76,000	
Amount surrendered during the year		..	.. Nil

Notes and Comments -

- (i) No portion of saving of Rs.2,55.98 lakhs in the grant was surrendered during the year.
- (ii) In view of the overall saving of Rs.2,55.98 lakhs in the grant, supplementary provision of Rs.0.31 lakhs obtained in March, 1997 proved unnecessary.
- (iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2204 - Sports and Youth Services -			
102 - Youth Welfare Programmes for Students – Non-Plan			
01. National Cadet Corps	9,20.75	7,92.12	- 1,28.63
16. Youth Centre Schemes	1,00.35	58.85	- 41.50
104 - Sports and Games -			
State Plan (Annual plan and Eighth plan)			
3. Campus Works, Stadium, Play ground etc.	1,10.00	45.69	- 64.31
Reasons for saving in all the above cases have not been intimated (October, 1997).			
800 - Other Expenditure –			
Non-Plan			
2. Lump Provision for Interim Relief	36.00	..	- 36.00

Reasons for non-utilisation of the entire provision have not been intimated. (October, 1997)

Grant No. 31 - Concl'd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2204 - Sports and Youth Services -			
102 - Youth Welfare Programmes for students –			
State Plan (Annual Plan and Eighth Plan)			
09. Annual youth festivals at State Level	60.00	90.39	+ 30.39
103 - Youth Welfare Programmes for Non-students			
Non-Plan			
01. Himalayan Mountaineering Institute and Youth Hostel	50.00	78.35	+ 28.35
104 - Sports and Games -			
State plan (Annual plan and Eighth plan)			
6. Development and Maintenance of Netaji Indoor Stadium	55.00	1,06.14	+ 51.14
7. Stadium Complex at Bidhan Nagar	95.00	1,33.49	+ 38.49

Reasons for excess in all the above cases have not been intimated (October, 1997).

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

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2210 - Medical and Public Health(Excluding Public Health)			
Voted -			
Original	5,19,87,000	542,17,41,000	530,84,13,055
Supplementary	22,30,41,000		
Amount surrendered during the year	...	...	Nil
Charged			
Original	...	42,500	42,500
Supplementary	42,500		
Amount surrendered during the year	...	...	Nil
CAPITAL -			
Major Head : 4210 - Capital Outlay on Medical and Public Health (Excluding Public Health)			
Voted -			
Original	50,00,000	50,00,000	...
Supplementary	...		
Amount surrendered during the year	..	..	Nil

Notes and Comments :-

Revenue (Voted Grant)

(i) In view of overall saving of Rs. 11.33.28 lakhs, in the grant supplementary provision of Rs.22,30.41 lakhs, obtained in March, 1997 proved excessive.

(ii) No portion of the saving of Rs. 11.33.28 lakhs in the grant was surrendered by the department during the year

(iii) Though the net variation in the grant was within the limit of 5% of total budget provision, substantial saving/excess of compensating nature exceeding Rs.100.00 lakhs were noticed in the following cases.

(iv) Saving

Head	Total grant	Actual expenditure (1n lakhs of rupees)	Saving -
2210 - Medical and Public Health (Excluding Public Health)			
01 Urban Health Service (Allopathy)			
102 - Employees' State Insurance Scheme - Non-Plan			
04 Hospital cost for the insured workers and their families	24,85.00	22,97.12	- 1,87.888
05 - Opening of the Rajyabima Ousadhalayas	9,37.90	4,11.91	- 5,25.99
Reasons for saving in both the cases have not been intimated (October, 1997)			

Grant No. 32 - Contd.

Section and Major Head		Total grant	Actual expenditure (In lakhs of rupees.)	Saving -
110 - Hospitals and Dispensaries				
Non-Plan				
06 - Other General Hospitals				
O	36,02.00			
S	2,33.00	37,53.00	35,72.50	- 1,80.50
R	- 82.00			

Augmentation of fund by supplementary provision was attributed to meeting larger establishment charges.

Reasons for anticipated as well as for final saving have not been intimated (October, 1997).

10 - Aid to Mental Hospital				
O	6,00.00			
R	- 2,67.00	3,33.00	3.00	- 3,30.00

Reasons for anticipated as well as final saving have not been intimated (October, 1997).

State Plan (Annual Plan and Eighth Plan)

14 - Setting up of a Post graduate Medical College at Kalyani				
O	2,20.00			
R	21.42	2,41.42	18.36	- 2,23.06

Reasons for enhancement of fund by re-appropriation and final saving have not been communicated (October, 1997).

800 Other Expenditure -				
Non Plan				
07 Lump Provision for Interim Relief		4,50.00	..	- 4,50.00
03 Rural Health services				
Allopathy				
800 Other Expenditure				
Non Plan				
02 Lump Provision for Interim Relief		1,44.00	..	- 1,44.00

Reasons for non-utilisation of entire funds in both the cases have not been intimated (October, 1997).

Grant No. 32 -Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
05 Medical Education Training and Research			
105 - Allopathy Education-- Non Plan			
07 Institute of P.G. Medical Education			
O	5,05.20	4,16.95	- 104.25
S	16.00		
08 National Medical College			
O	4,03.60	2,48.59	- 1,78.81
S	23.80		
State Plan (Annual Plan and Eighth Plan)			
02 Post Graduate Medical Education			
O	2,30.00	1,99.50	- 1,18.34
S	87.84		

Additional provision by supplementary grant in the above cases were required for meeting larger establishment charges. Reasons for final saving have not been intimated (October, 1997).

800 Other Expenditure -
Non Plan

01 Lump provision for Interim Relief	2,10.00	..	- 2,10.00
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Reasons for non-utilisation of entire fund have not been intimated (October, 1997).

(v) Excess

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2210 - Medical and Public Health (Excluding Public Health)-			
01 Urban Health Services- Allopathy -			
104 Medical Stores Depot - Non Plan			
01 Central Medical Stores and Regional Stores			
O	25,59.90	27,94.86	+ 1,38.39
S	26.57		
R	70.00		

Augmentation of fund by supplementary provision was required for purchasing machinery and equipments.

Reasons for anticipated as well as final excess have not been intimated (October, 1997).

Grant No. 32 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
110 - Hospitals and Dispensaries Non - Plan				
01 - Calcutta Hospitals and Dispensaries				
O	85,53.00			
S	7,03.00	90,21.00	96,44.27	+ 6,23.28
R	- 2,35.00			
Enhancement of fund by supplementary grant was required for meeting larger establishment charges. Reasons for anticipated saving and eventual excess have not been intimated (October, 1997).				
07 - District and Sub-Divisional Hospitals				
O	77,28.50			
S	6,28.00	85,26.50	87,93.29	+ 1,66.79
R	1,70.00			
Augmentation of fund by supplementary grant was required for meeting larger establishment charges. Reasons for anticipated as well as final excess have not been intimated (October, 1997).				
11 - Aid to Chittaranjan Cancer Hospital				
O	1,40.00			
R	1,25.00	2,65.00	2,97.00	+ 32.00
State Plan (Annual Plan and Eighth Plan)				
01 - District and other Urban Hospitals		1,83.00	4,06.54	+ 2,23.54
Reasons for enhancement of fund by re-appropriation in March, 1997 in the first case and final excess in both the cases have not been intimated (October, 1997).				
17 - State Health System Development Project II (Externally Aided Project)		13,20.00	14,76.64	+ 1,56.64
Centrally Sector (New Schemes)				
02 - Externally aided Programme Cobalt Therapy Units		70.00	2,22.07	+ 1,52.07
Reasons for excess in both the cases have not been communicated (October, 1997).				
03 - Rural Health Services- Allopathy				
103 - Primary Health Centres Non Plan				
01 - Health Unit				
O	73,00.60			
R	42.03	73,42.63	80,34.94	+ 6,92.31
Reasons for anticipated as well as final excess have not been intimated (October, 1997)				

Grant No. 32 - Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
04 - Rural Health Services - Other Systems of Medicines			
102 - Homieopathy -			
Non-Plan			
01 - Homoeopathy Institution in Rural Areas			
O	2,83.50		
S	93.00		
	3,76.50	5,63.92	+ 1,87.42

Augmentation of fund by supplementary grant in March, 1997 was required for meeting larger establishment charges.

Reasons for final excess have not been intimated (October, 1997).

Charged appropriation :-

(i) The entire fund of Rs. 0.43 lakh created by supplementary provision in March, 1997 was utilised by the department during the year.

CAPITAL

(i) The entire fund of Rs. 50.00 lakhs in the grant remained unutilised and unsurrendered during the year.

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2210 - Medical and Public Health (Public Health)			
Original	85,49,60,000		
Supplementary	7,94,52,000		
	93,44,12,000	89,28,62,434	- 4,15,49,566
Amount surrendered during the year	..	..	Nil

Notes and Comments -

(i) In view of overall saving of Rs. 4,15.50 lakhs in the grant, supplementary provision of Rs. 7,94.52 lakhs obtained in March, 1997 proved excessive.

(ii) No portion of the saving of Rs. 4,15.50 lakhs in the grant was surrendered by the department during the year.

(iii) Though the final saving was within the limit of 5% of total provision, wide variation of compensating nature were noticed in the following cases.

(iv) Saving :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2210 - Medical and Public Health (Public Health)			
06 - Public Health -			
001 - Direction and Administration - Non-Plan			
01 - Director of Health Services			
O	6,62.24		
R	- 3,51.20		
	3,11.04	5,10.39	+ 1,99.35

Reasons for anticipated saving as well as for final excess have not been intimated (October, 1997).

101 - Prevention and Control of Diseases -
Non-Plan

(i) Malaria -

01 - Control and Eradication of Malaria -			
O	26,10.54		
S	2,67.82		
R	- 46.90		
	28,31.46	24,83.73	- 3,47.73

Augmentation of fund by supplementary provision in March, 1997 was required for meeting expenditure on establishment charges. Reasons for anticipated as well as eventual saving have not been intimated (October, 1997).

State Plan (Annual Plan and Eighth Plan)

(i) - Tuberculosis (State's share)			
01 - Control of Tuberculosis	94.00	0.27	- 93.73

Reasons for saving have not been intimated (October, 1997).

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WEST BENGAL SECRETARIAT LIBRARY

Grant No. 33 - Contd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Central Sector (New Schemes)				
01 - Sexually Transmitted Diseases Control Programme -				
	O	13.50		
	S	3,99.37		
		4,12.87	..	- 4,12.87

Augmentation of fund by supplementary provision was required for meeting expenditure on National AIDS Control Programme.

Reasons for non-utilisation of entire fund have not been intimated (October, 1997).

800 - Other Expenditure -

Non - Plan

04 - Lump Provision for Interim Relief	1,93.50	..	- 1,93.50
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Reasons for non-utilisation of entire fund have not been intimated (October, 1997).

(b) Excess :-

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2210 - Medical and Public Health (Public Health)				
06 - Public Health -				
001 - Direction and Administration - Non-Plan				
02 - District Public Health Administration				
	O	7,66.06		
	R	1,90.26		
		9,56.32	8,41.68	- 1,14.64

Reasons for anticipated excess as well as for final saving have not been intimated (October, 1997).

101 - Prevention and Control of Diseases -

Non - Plan

(ix) Calcutta Metropolitan Urban Health Organisation -

01. Calcutta Metropolitan Urban Health Organisation

	O	5,52.67		
	S	53.75		
	R	2,03.68		

		8,10.10	7,88.70	- 21.40
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Augmentation of fund by supplementary provision was required for meeting expenditure on establishment charges. Reasons for anticipated excess as well as for final saving have not been intimated (October, 1997).

Grant No. 33 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Centrally Sponsored (New Schemes)			
(i) Malaria -			
01 - Malaria Eradication Programme	..	2,30.97	+ 2,30.97
Reasons for incurring expenditure without budget provision have not been intimated (October, 1997).			
(iv) Leprosy -			
01 - National Leprosy Control Programme	96.00	3,14.58	+ 2,18.58
Central Sector (New Schemes)			
02 - National AIDS Control Programme	3,45.00	6,02.48	+ 2,57.48

Reasons for excess in the above cases have not been communicated (October, 1997).

Grant No. 34 - Family Welfare (All Voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2211 - Family Welfare -			
Voted -			
Original	77,09,77,000		
Supplementary	5,23,05,000		
Amount surrendered during the year	..	..	Nil
	82,32,82,000	88,01,48,871	+ 5,68,66,871

Notes and Comments -

(i) Expenditure exceeded the grant by Rs. 5,68,66,871; the excess requires regularisation.

(ii) In view of the excess of Rs. 5,68.67 lakhs in the grant, supplementary provision Rs. 5,23.05 lakhs obtained in march, 1997 proved inadequate..

(iii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2211 - Family Welfare -			
101 - Rural Family Welfare Services -			
Centrally Sponsored (New Schemes)			
01 - Establishment and maintenance of Rural Family Welfare Planning Centres			
O	16,19.20		
S	1,45.80		
	17,65.00	22,79.85	+ 5,14.85
02 - Establishment and maintenance of Rural Family Welfare Planning Sub-Centres			
O	28,38.35		
S	2,01.00		
	30,39.35	37,73.12	+ 7,33.77
Augmentation of funds by supplementary provisions in the above cases were required for meeting larger establishment charges.			
Reasons for final excess have not been intimated (October, 1997).			
103 - Maternity and Child Health – State Plan (Annual Plan and Eighth Plan)			
01 - Pulse Polio Immunisation Programme	5.00	80.02	+ 75.02
105 - Compensation – Centrally Sponsored (New Schemes)			
02 - Compensation for Vasectomy	60.00	1,46.49	+ 86.49
03 - Compensation for J.U.D.	60.00	1,74.11	+ 1,14.11

Grant No. 34 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
04 - Other Exepnditure	3.00	49.55	+ 46.55
200 - Other Services and Supplies – Centrally Sponsored (New Schemes)			
03 - Post-Mortem Centres at Sub-divisional Hospitals	1,95.00	2,42.40	+ 47.40

Reasons for excess in the above cases have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2211 - Family Welfare -			
105 - Compensation – Non-Plan			
02 - Compensation for Sterilization	1,70.01	1,08.02	- 61.99
Centrally Sponsored (New Schemes)			
01 - Compensation of Tubectomy	6,30.00	4,53.33	- 1,76.67

Reasons for saving in the above cases have not been intimated (October, 1997).

106 - Mass Education –

Centrally Sponsored (New Schemes)			
01 - MEM including IEC/Innovative Publicity	75.00	..	- 75.00

108 - Selected Area Programmes –

Centrally Sponsored (New Schemes)			
2. Indian Population Project VIII in Calcutta Metropolitan District			
	5.50.00	..	- 5,50.00

Reasons for non-utilisation of entire fund in both the cases have not been intimated (October, 1997).

200 - Other Services and Supplies -

Centrally Sponsored (New Schemes)			
02 - Post-Partum Centres at district level Hospitals	1,97.25	1,33.73	- 63.52

Reasons for saving have not been intimated (October, 1997).

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

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
REVENUE -	Rs.	Rs.	Rs.
Major Head : 2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) -			
	Rs.		
Voted : Original	1,66,65,57,000		
Supplementary	..		
	1,66,65,57,000	1,70,92,16,907	+ 4,26,59,907
Charged : Original	..		
Supplementary	1,53,000	..	- 1,53,000
Amount surrendered during the year	..	..	Nil

CAPITAL -

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

Original	1,10,50,000		
Supplementary	..		
	1,10,50,000	40,52,000	- 69,98,000
Amount surrendered during the year	..	..	..

Notes and Comments -

(i) Expenditure exceeded the grant by Rs.4,26,59,907; the excess requires regularisation.

(ii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)			
01 - Water Supply -			
001 - Direction and Administration			
Non-Plan			
01 - Public Health Engineering -	29,70.00	34,94.54	+ 5,24.54
052 - Machinery and Equipment -			
Non-Plan			
Maintenance	1,10.00	1,96.09	+ 86.09
101 - Urban Water Supply -			
State Plan (Annual Plan and Eighth Plan).			
01 - Urban Water Supply for Municipalities having population above 20,000	6,89.50	9,82.26	+ 2,92.76

Grant No. 35 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
102 - Rural Water Supply - Centrally Sponsored (New Schemes)			
01 - Accelerated Rural Water Supply Programme Reasons for excess in the above cases have not been intimated (October, 1997).	37,80.00	40,88.05	+ 3,08.05
799 - Suspense - Non-plan			
43 - Suspense -			
Stock	..	11,12.38	+ 11,12.38
Misc. Works Advances	..	6,50.46	+ 6,50.46
Workshop Suspense	..	9,52.53	+ 9,52.53
Reasons for incurring expenditure in the above cases without budget provisions have not been intimated (October, 1997).			
800 - Other Expenditure - State Plan (Annual Plan and Eighth Plan)			
01 - Piped Water Supply Schemes for Rural Areas (MNP.) (State's Share).			
	15,32.75	21,29.15	+ 5,96.40
06 - Special Component Plan for Scheduled Castes in Rural Areas (MNP.) (State's Share)			
(a) Rural Water Supply Schemes (Spot Sources)	1,02.50	2,27.23	+ 1,24.73
107 - Sewerage Services State Plan (Annual Plan and Eighth Plan).			
02 - Conversion of Dry Latrines into Sanitary ones Centrally Sponsored (New Schemes)			
01 - Rural Sanitation Programme Reasons for excess in the above cases have not been intimated (October, 1997).	14.00	89.71	+ 75.71
(iii) Excess mentioned above was partly off set by saving as under :-			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) -			
01 - Water Supply -			
052 - Machinery and Equipment Non-Plan Works			
	50.00	..	- 50.00
101 - Urban Water Supply - Non-Plan			
02 - Neoravally Water Supply Scheme Reasons for non-utilisation of entire fund in the above cases have not been intimated (October, 1997).	1,75.00	..	- 1,75.00

Grant No. 35 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving –
State Plan (Annual Plan and Eighth Plan)			
08 - Special Component Plan for Scheduled Castes -			
Urban Water Supply Schemes -			
(a) Municipalities having population of above 20,000	2,40.00	1,54.54	- 85.46
102 - Rural Water Supply - Non-Plan			
02 - Ranigunj Coal field Area Water Supply Scheme Phase-II	50.00	9.60	- 40.40
Centrally Sponsored (New Schemes)			
03 - Crash Programme in S.C.T. Habitation/ Installation of safe drinking water Sources	90.00	23.16	- 66.84
06 - Malda Arsenic Project	27,10.96	7,36.61	- 19,74.35

Reasons for saving in the above cases have not been communicated (October, 1997).

Suspense : The expenditure under revenue section of the grant includes Rs. 33,04.43 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 rule) are necessary before the transaction can be considered completely and finally accounted for. The operations in 1996-'97 under the minus heads were under the sub-heads (1) Purchase, (2) Stock, (3) Misc. works Advances and (4) Work Suspense.

The transaction under each of the heads are explained below :-

(1) **Purchase :** When materials are received from a supply or from another division or department either for or specific work or for stock, their value is credited to 'Purchase' so that per contra, the cost may be included at once in the accounts of the works or stock. When payment is made, the head 'Purchase' therefore, shows or negative (credit) balance with indicates that the stores were received but the value there of was not paid for.

(2) **Stock :** This head is debited with all expenditure connected with acquisition of stock of materials and with manufacturing operations relating thereof. It is credited with the value of materials issued to works and or sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges, etc. connected with the manufacture.

(3) **Miscellaneous Works Advances :** Accommodate (a) sale 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.

(4) **Works Suspense :** The works suspense record in detail the cash, stock and other charges on each work whether carried out by departmental agency or contract. In the case of major works, it shows the works outlay by sub-heads and each sub-head shows the progress of work done, its value and rate of cost. Such transactions as are ultimately removed either by payment or recovery in cash or by book adjustment, the transactions during 1996-'97 under the various sub-heads of 'Suspense' operated in the grant are given below :-

Grant No. 35 - Contd.

Major head and detailed units	opening balance (Debit +/Credit -)	Debit (in lakhs of rupees)	Credit (in lakhs of rupees)	Net Actuals (Debit +/Credit -)	Closing balance (Debit +/Credit -)
2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water pollution)					
01 - Water Supply -					
799 - Suspense					
Purchase	- 8,51.81	5,89.06	17,41.24	- 11,52.18	- 20,03.99
Stock	+ 3,95.77	11,12.38	11,83.50	- 71.12	+ 3,24.65
Misc. works Advance	+ 4,89.19	6,50.46	3,77.55	+ 2,72.91	+ 7,62.10
Works Suspense	+ 55.21	9,52.53	4,85.34	+ 4,67.19	+ 5,22.40
	<u>88.36</u>	<u>33,04.43</u>	<u>37,87.63</u>	<u>- 4,83.20</u>	<u>- 3,94.84</u>

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

Non-Plan

43 - Suspense Purchase	11,00.00	5,89.06	- 5,10.94
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800 - Other Expenditure

State Plan (Annual Plan and Eighth Plan)

05 - Externally Aided Water Supply Project (M.N.P.) (State's share)	2,34.00	39.23	- 1,94.77
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06 - Special Component Plan for Scheduled Castes in Rural Areas (M.N.P.) (State's share)

(b) Piped Water Supply Schemes	6,33.75	51.44	- 5,82.31
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Reasons for saving in the above cases have not been intimated (October, 1997).

(c) Spares/Implements for Rig-Bored Tubewells	1,00.00	..	- 1,00.00
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(d) Externally aided water Supply Projects	90.00	..	- 90.00
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07 - Water Supply Scheme for Arsenic difficult areas -

(c) Malda Arsenic Project	1,62.50	..	- 1,62.50
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Reasons of non-utilisation of entire provisions in the above cases have not been intimated (October, 1997).

Grant No. 35 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
08 - Special Component Plan for Scheduled castes -			
(ii) Malda Arsenic Project	62.50	0.58	- 61.92
09 - Monitoring Cell and Investigation unit			
Seventh Plan (Committed)			
01 - Piped Water Supply Scheme (for rural areas)	54.00	7.26	- 46.74

Reasons for saving in both the cases have not been intimated (October, 1997).

Capital :

(i) No portion of saving of Rs. 69.98 lakhs in the grant was surrendered during the year.

(ii) Saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6215 - Loans for Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)			
191 - Loans to Local Bodies, Municipalities etc. -			
State plan (Annual Plan and Eighth Plan)			
02 - Loans to Haldia Development Authority for Water Supply Scheme	50.00	..	- 50.00

Reasons for non-utilisation of entire fund have not been intimated (October, 1997).

Grant No. 36 - Housing

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2216 - Housing -			
Voted -			
Rs.			
Original	25,60,18,000	25,63,12,000	20,10,47,962
Supplementary	2,94,000		
Amount surrendered during the year (March 1997)			22,95,755
Charged -			
Original	1,02,000	1,02,000	..
Supplementary	..		
Amount surrendered during the year			Nil
CAPITAL -			
Major Heads : 4216 - Capital Outlay on Housing and 6216 - Loans for Housing —			
Original	37,14,75,000	37,14,75,000	21,84,58,499
Supplementary	..		
Amount surrendered during the year (March, 1997)			20,00,00

Notes and Comments -

Revenue (Voted grant) —

(i) In view of overall saving of Rs. 5,52.64 lakhs in the grant, supplementary provision of Rs. 2.94 lakhs obtained in March, 1997 proved unnecessary.

(ii) Out of saving of Rs. 5,52.64 lakhs in the grant an amount of Rs. 22.96 lakhs only was surrendered during the year.

Grant No. - 36 - Contd.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2216 - Housing —			
01. Government Residential Buildings —			
700 - Other Housing —			
Non - Plan			
06. Suspense —			
Non - Plan			
Suspense	80.00	- 3.09	- 83.09

Minus expenditure was attributed to adjustment of suspense accounts to final head of accounts.

Reasons for saving have not been intimated (October, 1997).

Seventh Plan (Committed)

1018. Maintenance of Government Buildings	1,75.00	...	- 1,75.00
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03 - Rural Housing -

800 - Other Expenditure -

State Plan (Annual Plan and Eighth Plan)

03. Shelter Upgradation Scheme - Rural Area	95.00	..	- 95.00
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Minus expenditure was attributed to adjustment of suspense A/cs to final head of A/cs.

Reasons for non-utilisation of entire provisions in both the above cases have not been intimated (October, 1997).

80 - General —

001 - Direction and Administration —

Non-Plan

01. Housing Directorate.	5,61.00	5,05.90	- 55.10
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Reasons for saving have not been intimated (October, 1997).

Charged Appropriation -

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

Capital (Voted grant)

(i) Out of total saving of Rs. 15.30.17 lakhs in the grant only a negligible amount of Rs. 20.00 lakhs was surrendered during the year by the department.

Grant No. 36 - Contd.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4216 - Capital Outlay on Housing -			
01 - Government Residential Buildings --			
700 - Other Housing --			
Non-Plan			
43 - Suspense --			
1 - Suspense	1,00.00	23.95	- 76.05
Reasons for saving have not been intimated (October, 1997).			
02 - Urban Housing --			
101 - Salt Lake Scheme -			
Non-Plan -			
01 - Salt Lake Reclamation Scheme	8,27.75	6,27.91	- 1,99.84
State Plan (Annual Plan and Eighth Plan)			
01(b) - Construction of Residential Quarters ("C" Type) in Baishakhi, Bidhannagar	50.00	4.36	- 45.64
No reasons for saving in both the above cases have been intimated (October, 1997).			
1(c) Widening of road along drainage Canal Phase-II, (Nicco Park and to E.M. Bypass)	47.40	..	- 47.40
1(e) Laying of Waterlines, Construction of Roads etc. in Salt Lake	56.00	..	- 56.00
104 - Middle Income Group Housing Schemes -			
State Plan (Annual Plan and Eighth Plan)			
01 - Construction of Houses under Middle Income Group Housing Schemes	50.00	..	- 50.00
- = No reasons for non-utilisation of entire provisions in the above cases have been intimated (October, 1997).			
105 - Rental Housing Scheme -			
State Plan (Annual Plan and Eighth Plan)			
0100 - Construction of Houses under Rental Housing Schemes for State Government Employees	7,50.00	5,67.53	- 1,82.47
0200 - Rental Housing Scheme for working Women one-room Apartment	7,00.00	5,60.24	- 1,39.76

Grant No. 36 - Concl'd.

800 - Other Expenditure --

State Plan (Annual Plan and Eighth Plan)

0100 - Land Acquisition and Development Scheme	2,00.00	32.99	- 1,67.01
0200 - Ownership Flat for State Govt. Employees	2,00.00	6.97	- 1,93.03
0800 - (e) Cash Loan Scheme	2,40.00	..	- 2,40.00

Reasons for saving in the first four cases and non-utilisation of entire provision in the last one have not been intimated (October, 1997).

6216 - Loans for Housing --

80 - General

201 - Loans to Housing Boards -

State Plan (Annual Plan and Eighth Plan)

1. - Loans to West Bengal Housing Board in lieu of market borrowing	2,10.00	50.00	- 1,60.00
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Reasons for final saving have not been intimated. (October, 1997).

(iii) 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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4216 - Capital Outlay on Housing --

106 - Low Income Group Housing Schemes --

State Plan (Annual Plan and Eighth Plan)

0100 - Construction of House under Low Income Group Housing Schemes	50.00	2,56.72	+ 2,06.72
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No reasons for excess have been intimated (October, 1997)

Grant No. 37 - Urban Development (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2217 - Urban Development -			
Original	2,96,09,00,000	3,41,85,00,000	3,09,76,38,495
Supplementary	45,76,00,000		
Amount surrendered during the year (March, 1997)			3,52,615
CAPITAL -			
Major Heads : 4217 - Capital Outlay on Urban Development and 6217 - Loans for Urban Development --			
Original	72,75,00,000	90,90,00,000	64,96,57,268
Supplementary	18,15,00,000		
Amount surrendered during the year			Nil

Notes and Comments -

Revenue -

(i) In view of overall saving of Rs. 32,08.62 lakhs in the grant, supplementary provision of Rs. 45,76.00 lakhs obtained in March, 1997 proved excessive.

(ii) Out of saving of Rs.32,08.62 lakhs in the grant an amount of Rs. 3.53 lakhs only was surrendered during the year.

(iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2217 - Urban Development -			
01 - State Capital Development -			
101 - Greater Calcutta Development Schemes -- Non-Plan			
(ii) Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. --			
02 - Grants-in-aid for specific purposes --			
31 - Dearness concession to the employees of the Calcutta Municipal Corporation.			
O	59,00.00	75.50.00	67,43.90
S	16,50.00		
			- 8,06.10

Augmentation of fund by supplementary provision was made for payment of dearness allowance to the employees of Calcutta Municipal Corporation. Reasons for final saving have not been intimated (October, 1997).

Grant No. 37 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
08 - Grants to Calcutta Municipal Corporation to supplement its water supply, sewerage and drainage account.	50.00	...	- 50.00
Reasons for non-utilisation of entire provision have not been intimated (October, 1997).			
12 - Grants to Calcutta Municipal Corporation for meeting energy bills	24,00.00	4,79.78	- 19,20.22
03 - Integrated Development of Small and Medium Towns -			
191 - Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. --			
State Plan (Annual Plan and Eighth Plan)			
01 - Integrated Development of Small and Medium Towns (State's Share)	4,00.00	3,08.24	- 91.76
Centrally Sponsored (New Schemes)			
01 - Integrated Development of Small & Medium Towns (State's share)	2,06.00	95.00	- 1,11.00
Reasons for saving in the above cases have not been intimated (October, 1997).			
04 - Slum Area Improvment			
191 - Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc. -			
Non -Plan			
01 - Grants to Calcutta Municipal Corporation to supplement its Bustee Services account	1,00.00	..	- 1,00.00
Reasons for non-utilisation of entire provision have not been intimated (October, 1997).			

Grant No. 37 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
05 - Other Urban Development Schemes -			
191 - Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.-			
Non- Plan			
01 - Grants-in-aid for specific purposes -			
(i) Dearness concession to the employees of the Howrah Municipal Corporation			
O 7,70.00	12,27.00	7,80.64	- 4,46.36
S 4,57.00			
<p>Augmentation of fund by supplementary provision was made for payment of Dearness Allowance to the employees of Howrah Municipal Corporation. Reasons for final saving have not been intimated (October, 1997).</p>			
03 - Grants to Local Bodies to meet increased cost of pay of their employees	13,89.00	7,60.21	- 6,28.79
State Plan (Annual Plan and Eighth Plan)			
01 - Development of Municipal Areas	2,00.00	1,52.58	- 47.42
03 - Special Component Plan for Scheduled Castes - Programme for liberation of scavengers by conversion of service privies into sanitary latrins in Municipal Town (State's share)	2,50.00	2.00	- 2,48.00
09 - Nehru Rojgar Yojana			
(ii) Urban Wage Employment	1,50.00	7.37	- 1,42.63
<p>Reasons for saving in the above cases have not been intimated (October, 1997).</p>			
(iii) Housing and Shelter Upgradation	50.00	..	- 50.00
(v) Training and Infrastructure Support	52.00	..	- 52.00

Reasons for non-utilisation of entire provisions in both the cases have not been intimated (October, 1997).

Grant No. 37 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
14. Prime Ministers' Integrated Urban Poverty Eradication Programme (I.U.P.E.P)	7,00.00	5,64.50	- 1,35.50
Reasons for saving have not been intimated (October, 1997).			
18. Grants to the Urban Local Bodies for implementation of National Slum Development Programme (N.S.D.P.)			
O	..		
S	24,69.00	19,69.69	- 4,99.31
Creation of fund by obtaining supplementary provision in March, 1997 was required for implementation of National Slum Development Programme (N.S.D.P.) .			
Reasons of final saving have not been intimated (October, 1997).			
80 - General			
191 - Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. --			
Non-Plan			
01. Grants to the Corporations, Municipalities, C.M.D.A. and Other Local Bodies for maintenance of civic assets created in the C.M.D.A. --	16,00.00	13,86.00	- 2,14.00
Seventh Plan (Committed)			
03 - Grants to CMC, Municipalities, CMDA and Other Local Bodies for maintenance of civic assets created by CMDA	6,00.00	4,28.69	- 1,71.31
Reasons for saving in both the above cases have not been intimated (October, 1997).			
800 - Other Expenditure -			
Non - Plan			
06 - Lump provision for Interim Relief	7,81.50	..	- 7,81.50
State Plan (Annual Plan and Eighth Plan)			
01 - Grants to Urban Local Bodies for meeting their primary obligations as recommended by the Tenth Finance Commission (74th Amendment of the Constitution)	30,08.00	..	- 30,08.00
Reasons for non-utilisation of entire provisions in both the cases have not been intimated (October, 1997).			

Grant No. 37 - Contd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2217 - Urban Development -			
01 - State Capital Development -			
101 - Greater Calcutta Development Scheme -			
Non - Plan			
06. Grants to C.I.T. for dearness concession to its employees	5,18.00	5,65.00	+ 47.00
04- Slum Area Development -			
191 - Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.			
Non - Plan			
04 - Assistance to CMDA for Calcutta Bustee Improvement Project (U.K. Assisted)	8,00.00	12,67.75	+ 4,67.75
05 - Other Urban Development Schemes-			
191 - Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.			
Non-plan			
01 - Grants-in-aid for specific purposes - (ii) Dearness concession to the employees of the Urban Local Bodies	39,40.00	58,14.22	+ 18,74.22
State Plan (Annual Plan and Eighth Plan)			
08 - Grants to Urban Planning Development Authorities	20.00	7,49.79	+ 7,29.79
09 - Nehru Rojgar Yojana - (i) Urban Micro Enterprises	1,00.00	5,07.00	+ 4,07.00
13. Development of Municipal Corporations outside Calcutta Metropolitan Area	1,50.00	1,96.77	+ 46.77

Reasons for excess in none of the aforesaid cases have been intimated (October, 1997).

Grant No. 37 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Scheme of Special Employment Programme for the Urban and Semi Urban Areas (SEPUSUA)	..	1,00.95	+ 1,00.95
Grants to 10th Finance Commission Award	..	26,55.69	+ 26,55.69

Reasons for incurring expenditure in the above cases without budget provision have not been intimated (October, 1997).

It appeared from the available records that the schemes were opened towards the end of the year.

80 - General -			
001 - Direction and Administration -			
Non - Plan .			
02 - Directorate of Municipal Engineering			
O	4,22.00	4,18.47	4,62.40
R	- 3.52		
			+ 43.93

Reasons for anticipated saving as well as final excess have not been intimated (October, 1997).

Capital -

(i) In view of overall saving of Rs. 25,93.43 lakhs in the grant supplementary provision of Rs. 18,15.00 lakhs obtained in March, 1997 proved unnecessary.

(ii) No portion of the saving of Rs.25,93.43 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 -
4217 - Capital Outlay On Urban Development -			
60 - Other Urban Development Schemes *			
051 - Construction -			
State Plan (Annual Plan and Eighth Plan)			
1. Kalyani Township	1,23.00	71.97	- 51.03

Reasons for saving have not been intimated (October, 1997).

Grant No. 37 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6217 - Loans for Urban Development-			
01 - State Capital Development -			
191 - Loans to Local Bodies, Corporations, etc. -			
State Plan (Annual Plan and Eighth Plan)			
1. Loans under Calcutta Metropolitan Development Scheme	1,90.00	- 12,96.06	- 14,86.06
Actual expenditure under the scheme during the year was Rs. 1,90.00 crores. <i>Minus</i> expenditure appeared due to rectification of misclassification pertaining to earlier years.			
2. Loans for Schemes under Magacity Project	10,00.00	- 73,34.94	- 83,34.94
Minus expenditure appeared due to rectification of misclassification pertaining to earlier years. No expenditure against provision of Rs. 10,00.00 crores was incurred during the year, reasons for which have not been intimated (October, 1997).			
5. Loans for spot development of Gariahat, Manicktala and East Calcutta Phase - II, North of Rashbehari Connector	80.00	..	- 80.00
03 - Integrated Development of Small and Medium Towns:-			
191 - Loans to Local Bodies, Corporations, etc.			
Centrally Sponsored (New Schemes)			
Loans for Integrated Development of Small and Medium Towns	3,18.00	1,29.00	- 1,89.00
60 - Other Urban Development Schemes-			
191 - Loans to Local Bodies, Corporations etc.			
State Plan (Annual Plan and Eighth Plan)			
4. Loans to Other Development Authorities	85.00	..	- 85.00
Reasons for non-utilisation of the entire provisions in the first and third cases mentioned above and those for saving in the second case have not been intimated (October, 1997).			
8. Loans to Siliguri - Jalpaiguri Development Authority for Construction of -			
(a) Link road to North Bengal Medical College (ACA)			
O	..		
S	5,98.00	..	5,98.00

Grant No. 37 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
(b) Extended Vivekananda Road (ACA)			
O ..]			
S 1,42.00]	1,42.00	..	- 1,42.00
(c) Auditorium-cum-Art Gallery, Jalpaiguri (ACA)			
O ..]			
S 50.00]	50.00	..	- 50.00
(d) Town Drainage Scheme for Siliguri (ACA)			
O ..]			
S 2,01.00]	2,01.00	..	- 2,10.00
9. Loans to CMC for Augmentation of Water Works at Palta (ACA)			
O ..]			
S 1,84.00]	1,84.00	..	- 1,84.00

Creation of funds in all the above cases by supplementary provision in March, 1997 was required for disbursement of Non-Plan and Plan Loans to Calcutta Municipal Corporation, CMDA, Siliguri-Jalpaiguri Development Authority and Other Local Bodies. Reasons for non-utilisation of entire provisions in all the above cases have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
6217 - Loans for Urban Development -			
01 - State Capital Development -			
191 - Loans to Local Bodies, Corporations, etc. -			
State Plan (Annual Plan and Eighth Plan)			
3 - Loans to CMDA in lieu of market borrowing	40,00.00	87,52.00	+ 47,52.00
Excess expenditure was due to rectification of misclassification pertaining to earlier years.			
8. Loans to C.I.T. for Area Development Project	2.00	50.50	+ 48.50
Reasons for excess have not been intimated (October, 1997).			
9(a) Loans to Calcutta Municipal Corporation	..	3,00.00	+ 3,00.00

Grant No. 37 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
13. Loans to CMDA for Megacity Project	..	27,10.00	+ 27,10.00

Reasons for incurring expenditure without budget provision in both the cases have not been intimated (October, 1997).

60.- Other Urban Development Schemes -

191 - Loans to Local Bodies, Corporations, etc.-

State Plan (Annual Plan and Eighth Plan)

3 - Loans to Siliguri-Jalpaiguri Development Authority for development of Siliguri-Jalpaiguri area	1,50.00	11,59.00	+ 10.09.00
Loans to Santiniketan and Sriniketan Development Authority	..	75.00	+ 75.00

Reasons for excess in the first case and incurring expenditure without budget provision in the second case as mentioned aforesaid have not been intimated (October, 1997).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
REVENUE -				
Major Head : 2220 - Information and Publicity -				
Original	19,89,50,000	} 24,97,90,000	18,31,80,565	- 6,66,09,435
Supplementary	5,08,40,000			
Amount surrendered during the year	..	..	Nil

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

Original	1,25,93,000	} 1,25,93,000	47,67,000	- 78,26,000
Supplementary	..			
Amount surrendered during the year	Nil	

Notes and Comments -

Revenue -

- (i) In view of overall saving of Rs. 6,66.09 lakhs in the grant, supplementary provision of Rs. 5,08.40 lakhs obtained in March, 1997 proved unjustified.
- (ii) No portion of saving-of Rs. 6,66.09 lakhs in the grant was surrendered during the year
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -	
2220 - Information and Publicity --				
01 - Films --				
001 - Direction and Administration --				
Non-Plan				
01. Salaries				
O	10,90.51	} 12,15.00	7,70.89	- 4,44.11
S	1,24.49			
105 - Production of films -				
Non-Plan				

Grant No. 38 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
01 - Production and Exhibition of Films		45.00	6.25	- 38.75
Enhancement of fund in the first case by supplementary provision in March, 1997 was required mainly for larger establishment charges.				
Reasons for final saving in both the cases have not been intimated (October, 1997).				
800 - Other Expenditure --				
State Plan (Annual Plan and Eighth Plan)				
02. Modernisation of Studio Laboratories		45.00	11.72	- 33.28
Reasons for saving have not been intimated (October, 1997).				
60 - Others --				
101 - Advertisement and visual Publicity --				
Non-Plan				
0108 - Advertising, Sales and Publicity Expenses				
O	2,80.00	} align="right">6,01.00	align="right">5,38.59	align="right">- 62.41
S	3,21.00			
106 - Field Publicity -				
Non-Plan				
01 - Field Information				
O	32.00	} align="right">38.00	align="right">9.79	align="right">- 28.21
S	6.00			
800 - Other Expenditure -				
Non-Plan				
01 - State Ceremonies				
O	40.00	} align="right">89.16	align="right">50.59	align="right">- 38.57
S	49.16			

Enhancement of fund by supplementary provision in March, 1997 in the above cases were required mainly for meeting larger Advertising and Publicity expenses and also for meeting larger expenditure in connection with State Ceremonies.

Reasons for final saving in all the above three cases have not been intimated (October, 1997).

Grant No. 38 - Concl'd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2220 - Information and Publicity -			
105 - Production of Films -			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
03 - Film Festivals			
O	6.50	}	
S	5.55		
110 - Publications -	12.05	39.11	+ 27.06
800 - Other Expenditure - Non-Plan			
02 - Fair and Exhibitions	40.00	65.99	+ 25.99

Enhancement of fund in the first case by supplementary provision in March, 1997 was required mainly for meeting larger Advertising and Publicity expenses and also for meeting larger expenditure in connection with State Ceremonies.

Reasons for final excess in both the cases have not been intimated (October, 1997).

Capital -

(i) No portion of saving of Rs. 78.26 lakhs in the grant was surrendered during the year by the department.

(ii) Saving occurred mainly as under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4220 - Capital Outlay on Information and Publicity			
01 - Films -			
190 - Investment in Public Sector and Other Undertakings -			
State Plan (Annual Plan and Eighth Plan)			
02 - Video Complex	30.00	..	- 30.00

Reasons for non-utilisation of entire provision have not been intimated (October, 1997).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2230 - Labour and Employment -			
Original	Rs. 42,12,70,000	45,02,16,000	34,71,23,853
Supplementary	2,89,46,000		
Amount surrendered during the year (March, 1997)			..
			11,59,895

Notes and Comments -

- (i) In view of overall saving of Rs. 10,30.92 lakhs in the grant, supplementary provision of Rs. 2,89.46 lakhs obtained in March, 1997 proved unnecessary.
- (ii) Out of total saving of Rs. 10,32.92 lakhs in the grant, a negligible amount of Rs. 11.60 lakhs was surrendered during the year by the department.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2230 - Labour and Employment -			
01 - Labour -			
800 - Other Expenditure --			
Non - Plan			
0480 - Lump provision for Interim Relief	78.90	..	- 78.90
02 - Employment -			
001 - Direction and Administration --			
State Plan (Annual Plan and Eighth Plan)			
01 - Extension of Employment Services	25.00	2.06	- 22.94

Reasons for non-utilisation of entire provision in the first case and saving in the second case have not been intimated (October, 1997).

Grant No. - 39 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
004 - Research, Survey and Statistics -				
State Plan (Annual Plan and Eighth Plan)				
01 - Self-Employment Scheme for the Registered Un-employed in West Bengal				
O	4,99.00			
R	- 71.35	4,27.65	0.40	- 4,27.25

Anticipated saving was due to non incurring the expenditure required in connection with the installation of computers in different Employment Exchanges. Reasons for final saving have not been intimated (October, 1997).

101 - Employment Services -				
Non - Plan				
01 - Employment Exchange				
O	4,84.89			
S	38.05	5,22.94	4,57.97	- 64.97
03 - Training -				
003 - Training of Craftsmen and Supervisors -				
Non-Plan -	-			
01 - Vocational Training Centres				
O	11,66.17			
S	1,01.98	12,68.15	10,42.83	- 2,25.32
02 - National Apprenticeship Training				
O	1,37.26			
S	65.80	2,03.06	1,24.81	- 78.25
State Plan (Annual Plan and Eighth Plan)				
03 - Craftsmen Training of State Project Implementation Unit				
O	14.00			
S	58.00	72.00	38.83	- 33.17

Enhancement of fund in the above cases by supplementary provision in March, 1997 was required for meeting larger establishment and other charges.

Reasons for saving in no case have been intimated (October, 1997).

Grant No. - 39 - Concl'd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2230 - Labour and Employment -			
01 - Labour -			
101 - Industrial Relations -			
State Plan (Annual Plan and Eighth Plan)			
06 - Statewide Survey to identify Child Labour in different employment -			
O	..		
R	47.60		
		47.60	38.70
			8.90

Creation of fund by re-appropriation in March, 1997 was due to identifying child labour engaged in hazardous and non-hazardous Industries and Establishments.

Reasons for final saving have not been intimated (October, 1997).

004 - Research, Survey and Statistics -

Non-Plan -

04 - Additional Employment Programme

O	2,47.57		
S	7.14		
R	- 7.98		
		2,46.73	2,93.60
			+ 46.87

Enhancement of fund by supplementary provision in March, 1997 was required for meeting larger establishment and other charges.

Reasons for anticipated saving and final excess have not been intimated (October, 1997).

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

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2235 - Social Security and Welfare (Rehabilitation) -			
<i>Voted -</i>			
Original	41,37,30,000	41,37,30,000	33,23,55,092
Supplementary	..		
Amount surrendered during the year			10,00,09,055
<i>Charged -</i>			
Original	1,50,00,000	2,00,00,000	1,07,23,230
Supplementary	50,00,000		
Amount surrendered during the year			Nil
CAPITAL -			
Major Head : 4235 - Capital Outlay on Social Security and Welfare (Rehabilitation) and 6235 - Loans for Social Security and Welfare (Rehabilitation) -			
<i>Voted -</i>			
Original	5,00,000	5,00,000	40,000
Supplementary	...		
Amount surrendered during the year (March, 1997)			1,10,000

Notes and Comments -
Revenue (Voted grant) -

- (i) In view of overall saving of Rs. 8,13.75 lakhs in the grant, surrender of Rs. 10,00.09 lakhs by the department during the year proved lack of control over sound financial management.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2235 - Social Security and Welfare (Rehabilitation) -			
01 - Rehabilitation -			
202 - Other Rehabilitation Schemes -			
Non - Plan			

Grant No. ..40 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
01 (1) Expenditure on P.L. Homes			
O 3,67.94			
R - 3,31.81	36.13	60.78	+ 24.65

Reasons for withdrawal of fund by reappropriation in March, 1997 and final excess have not been intimated (October, 1997).

02. Expenditure on Other Homes and Institutions			
O 1,03.05			
R - 61.69	41.36	33.50	- 7.86

Reasons for reduction of fund by reappropriation in March, 1997 and final saving have not been communicated (October, 1997).

05. Administration of Fulia Township and Repair and Maintenance of Rent Fetching Buildings	30.16	3.01	- 27.15
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0900. Other Schemes - Vocational Training and Work Centres Educational Grants -

1009. Primary Education Schemes (Education)	3,98.00	3,59.71	- 38.29
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Reasons for saving in both the cases have not been intimated (October, 1997).

1951. Acquisition of Lands (Housing Schemes)			
O 3,09.00			
R - 2,69.61	39.39	1,15.23	- 75.84

Central Sector (New Schemes)

Others Rehabilitation Schemes Basic Infrastructural Facilities in the Displaced Persons Colonies in West Bengal

O 21,33.00			
R - 6,07.24	15,25.76	18,51.96	+ 3,26.20

800 - Other Expenditure - Non - Plan

0100. Miscellaneous Expenditure			
O 70.00			
R - 52.31	17.69	37.09	+ 19.40

Reasons for reduction of funds by surrender / reappropriation and final excess in the above cases have not been intimated (October, 1997).

Grant No. ..40 - Contd.

(iii) Excess occurred mainly under :-

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2235 - Social Security and Welfare (Rehabilitation) -				
01.	Rehabilitation -			
202 -	Other Rehabilitation Schemes - Non - Plan			
0900.	Other Schemes - Vocational Training and Work Centres Educational Grants -			
1500.	Advance to Industries - Government Production Centre			
	O 1,15.00]	1,28.28	1,64.22	+ 35.94
	R 13.28]			
1800.	Other Rehabilitation Schemes			
	O 50.00]	3,43.58	1,29.22	- 2,14.36
	R 2,93.58]			
800 -	Other Expenditure - Non - Plan	.		
0200	Market, Poultry and Other Schemes			
	O 4.00]	57.02	56.65	- 0.37
	R 53.02]			

Reasons for enhancement of funds by reappropriation in March, 1997 and those for final excess in the first case and saving in the other cases have not been communicated (October, 1997).

Charged Appropriation -

(i) In view of overall saving of Rs. 92.77 lakhs in the appropriation, supplementary provision of Rs. 50.00 lakhs obtained in March, 1997 proved unjustified.

(ii) No portion of saving of Rs. 92.77 lakhs in the appropriation was surrendered during the year by the department.

Grant No. ..40 - Concl'd

(iii) Saving occurred mainly as under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2235 - Social Security and Welfare (Rehabilitation) -			
01 - Rehabilitation -			
202 - Other Rehabilitation Schemes -			
Non - Plan			
0900 Other Schemes -			
Vocational Training and work Centres			
Educational Grants -			
1951. Acquisition of Lands (Housing Schemes)			
O 1,50.00]			
S 50.00]	2,00.00	1,07.23	92.77

Augmentation of fund by supplementary provision in March, 1997 was required for meeting decretal dues. Reasons for final saving have not been intimated (October, 1997).

Capital -

(i) Out of overall saving of Rs. 4.60 lakhs in the grant, department has surrendered only Rs. 1.10 lakhs during the year.

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

Section and Major Head	Total Grant Rs.	Actual expenditure Rs.	Excess + Savings - Rs.
REVENUE -			
Major Heads : 2202 - General Education (Tribal Areas Sub-Plan), 2204 - Sports and Youth Services (Tribal Areas Sub-Plan), 2210 - Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-Plan), 2210 - Medical and Public Health (Public Health) (Tribal Areas Sub-Plan), 2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) (Tribal Areas Sub-Plan), 2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, 2235 - Social Security and Welfare (Social Welfare) (Tribal Areas Sub-Plan), 2236 Nutrition (Tribal Areas Sub-Plan), 2250 - Other Social Services (Tribal Areas Sub-Plan), 2401 - Crop Husbandry (Tribal Areas Sub-Plan), 2402 - Soil and Water Conservation (Tribal Areas Sub-Plan), 2403 - Animal Husbandry (Tribal Areas Sub-Plan), 2405 - Fisheries (Tribal Areas Sub-Plan), 2406 - Forestry and Wild Life (Tribal Areas Sub-Plan), 2408 - Food, Storage and Warehousing (Tribal Areas Sub-Plan), 2425 - Co-operation (Tribal Areas Sub-Plan), 2435 - Other Agricultural Programmes (Tribal Areas Sub-Plan), 2501 - Special Programmes for Rural Development (Tribal Areas Sub-Plan), 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) --			
	Rs.		
Original	174,31,24,000		
Supplementary	..		
		174,31,24,000	141,25,00,092 - 33,06,23,908
Amount surrendered during the year(March, 1997)		..	1,76,90,401
CAPITAL -			
Major Heads : 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, 4250 - Capital Outlay on Other Social Services (Tribal Areas Sub-Plan), 4401 - Capital Outlay on Crop Husbandry (Excluding Public Undertakings) (Tribal Areas Sub-Plan), 4425 - Capital Outlay on Co-operation (Tribal Areas Sub-Plan), 4435 - Capital Outlay on Other Agricultural Programmes (Tribal Areas Sub-Plan), 4702 - Capital Outlay on Minor Irrigation (Tribal Areas Sub-Plan), 4705 - Capital Outlay on Command Area Development (Tribal Area Sub Plan), 4851 - Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan), 5054 - Capital Outlay on Roads and Bridges (Tribal Areas Sub-Plan), 6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, 6250 - Loans for Other Social Services (Tribal Areas Sub-Plan), 6425 - Loans for Co-operation (Tribal Areas Sub-Plan), 6575 - Loans for Other Special Areas Programmes (Excluding Public Undertakings) (Tribal Areas Sub-Plan), 6851 - Loans for Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan) -			

Grant No. 41 - Contd.

Section and Major Head		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
	Rs.			
Original	15,29,03,000	15,29,03,000	11,94,59,613	- 3,34,43,387
Supplementary	..			
Amount surrendered during the year (March, 1997)		..	..	18,10,000

Notes and Comments -

Revenue -

- (i) Out of overall saving of Rs. 33,06.24 lakhs in the grant, only a negligible amount of Rs. 1,76.90 lakhs was surrendered during the year by the department.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2202-General Education-			
(Tribal Areas Sub-Plan)			
01. Elementary Education —			
796 - Tribal Areas Sub-Plan-			
State Plan (Annual Plan and Eighth Plan)			
1. Free and Compulsory Primary Education (Universal) -			
(i) Establishment of Primary Schools - Teachers and Non-Teachers Cost (M.N.P.)	60.00	..	- 60.00
2. Provision for incentive to the development of elementary education (MNP)	1,30.00	..	- 1,30.00
4. Printing of Nationalised Text Books for Children at Primary stage (MNP)	60.00	..	- 60.00
5. Mid-day meals for children (MNP)	60.00	..	- 60.00
02 - Secondary --			
796 - Tribal Areas Sub-Plan —			
State Plan (Annual Plan and Eighth Plan)			
1. Expansion of teaching and educational facilities for children of age group 11-14			
(i) Teachers and non-Teachers cost (MNP)	1,20.00	..	- 1,20.00

Grant No. 41—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3. Expansion of teaching and educational facilities for children of age group 14-16	80.00	..	- 80.00
Reasons for non-utilisation of entire provisions in the above cases have not been intimated (October, 1997).			
04 - Adult Education —			
State Plan (Annual Plan and Eighth Plan)			
Adult Education —			
1. Literacy Programme (MNP)	61.00	0.62	- 60.38
2210 - Medical and Public Health (Excluding Public Health) -			
03 - Rural Health Services —			
Allopathy —			
796 - Tribal Areas Sub-Plan —			
State Plan (Annual Plan and Eighth Plan)			
01. Primary Health Care Services in Tribal Areas under (MNP)	80.00	19.12	- 60.88
2215- Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)-			
01-Water Supply-			
796-Tribal Areas Sub-Plan-			
State Plan (Annual Plan and Eighth Plan)			
01. Piped Water Supply Scheme for Rural Areas (MNP) (States Share) -			
2. Piped Water Supply Scheme for Tribal Areas Sub-Plan	2,53.50	13.63	- 2.39.87
Reasons for saving in the above cases have not been intimated (October,1997).			
2225- Welfare of Scheduled Castes,Scheduled Tribes and Other Backward Classes-			
01- Welfare of Scheduled Castes -			

Grant No. 41—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
190- Assistance to Public Sector and Other Undertakings-			
Non-Plan			
1. West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	66.81	..	66.81
Reasons for non-utilisation of the entire provision have not been intimated (October, 1997).			
277 - Education —			
Non-Plan			
0109 (a) Book grants and examination fees	4,76.04	3,96.83	- 79.21
0334 (c) Hostel Charges	2,80.00	1,25.19	- 154.81
State Plan (Annual Plan and Eighth Plan)			
0109 (a) Book grants and examination fees	4,00.00	2,54.17	- 1,45.83
0380 (c) Payment of maintenance charges to the students belonging to the families having income not exceeding Rs.3600/- per annum	2,76.00	2,08.77	- 67.23
Reasons for saving in the above cases have not been intimated (October, 1997).			
Centrally Sponsored (New Schemes)			
0380 (c) Construction of Hostel for girls	67.00	..	67.00
793 - Special Central Assistance for Scheduled Castes Component Plan —			
State Plan (Supplement Plan)			
Programmes for Development of Scheduled Castes	34,50.00	30,32.33	- 4,17.67
800 - Other Expenditure —			
Centrally Sponsored (New Schemes)			
4. National Scheme of Rehabilitation of Scavengers and their dependents	2,00.00		2,00.00
02 - Welfare of Scheduled Tribes -			
277- Education-			
Centrally Sponsored (Committed)			
0512. Scholarships to Students - Stipend and Scholarship	1,60.00	1,15.49	4 - 44.51

Grant No. 41—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
794 - Special Control Assistance for Tribal Sub-Plan —			
State Plan (Supplement Plan)			
Integrated Tribal Areas Development Project	19,24.40	16,54.96	- 2,69.44
796 - Tribal Areas Sub-Plan -			
State Plan (Annual Plan and Eighth Plan)			
B - Education -			
0534. Hostel Charges	4,59.50	3,80.15	- 79.35
80-General-			
800 - Other Expenditure —			
Non-Plan			
0880. Lump provision for Revision of Pay Scales of employees of Co-operatives under S.C. & T.W.	1,00.00	..	- 1,00.00
State Plan (Annual Plan and Eighth Plan)			
1100. Additional Financial Assistance to Post Matric Hostellers	1,39.00	0.03	- 1,38.97
14. Additional benefit for Post Matric hosteller reading in classes XI & XII	50.00	0.03	- 49.97

Reasons for non-utilisation of entire provision in the 1st, 3rd and 7th cases and saving in the other cases have not been intimated (October, 1997).

**2406- Forestry and Wild Life-
(Tribal Areas Sub-Plan)**

01 - Forestry -

796 - Tribal Areas Sub-Plan -

State Plan (Annual Plan and Eighth Plan)

1200. Forestry Treatment

O	7,55.00	}	6,49.05	5,56.39	- 92.66
R -	- 1,05.95				

Reasons for anticipated as well as final saving have not been intimated (October, 1997).

Grant No. 41—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02 - Environmental Forestry and Wild Life —			
Centrally Sponsored (New Schemes)			
Nature Conservation -			
01. Beneficiary Oriented Scheme for Tribal Development	1,00.00	..	- 1,00.00
03. Eco-Development Programme around Tiger Resources Areas	50.00	..	- 50.00
2501 - Special Programmes for Rural Development (Tribal Area Sub-Plan) —			
02 - Drought Prone Areas Development Programme —			
796 - Tribal Areas Sub-Plan			
State Plan (Annual Plan and Eighth Plan)			
(i) Drought Prone Areas Development Programme -			
(4) I.R.D.P. under Other Blocks	6,71.25	..	- 6,71.25

Reasons for non-utilisation of the entire provision in the above three cases have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2225 - Welfare of Schedules Castes, Scheduled Tribes and Other backward Classes —			
01 - Welfare of Scheduled Castes —			
277 - Education —			
Non-Plan			
0280 (b) Payment of maintenance charges to the students belonging to the families having income not exceeding Rs. 3600/- per annum	1,27.10	2,75.98	+ 1,48.88
0412 (d) Scholarships to Students reading in Post-Secondary Stage	2,60.00	4,07.00	+ 1,47.00
Centrally Sponsored (New Schemes)			
0112 (a) Scholarships to Students (Stipend and Scholarship)	3,00.00	8,27.49	+ 5,27.49

Grant No. 41—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
0565 (e) Construction of Central Hostel Buildings for boys	25.00	94.88	+ 69.88
Centrally Sponsored (Committed)			
0612 (a) Scholarship to students (Stipends and Scholarships)	4,06.63	5,52.02	+ 1,45.39
02 - Welfare of Scheduled Tribes —			
277 - Education -			
Non-Plan			
0334. Hostel Charges	3,54.28	4,30.95	+ 76.67
Centrally Sponsored (New Schemes)			
0380. Construction of Central Hostel for boys	17.00	1,15.92	+ 98.92

Reasons for excess in the above cases have not been intimated (October, 1997).

**2406 - Forestry and Wild Life
(Tribal Areas Sub-Plan)**

01 - Forestry —

796 - Tribal Areas Sub-Plan -

State Plan (Annual Plan and Eighth Plan)

1217. Other Allied Works Component

O	1,10.00	}	2,15.95	1,73.47	- 42.48
R	1,05.95				

Reasons for augmentation of fund by reappropriation in March, 1997 and final saving have not been intimated (October, 1997).

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

02- Drought Prone Areas Development Programme-

796- Tribal Areas Sub-Plan -

Grant No. 41—Contd.

State Plan(Annual Plan and Eighth Plan)

1. Drought Prone Areas Development Programme-

(g) Watershed Development

O	70.00	}	8.33	3,40.88	+ 3,32.55
R	- 61.67				

Reasons for anticipated saving and eventual excess have not been intimated (October, 1997).

Capital -

i) Out of overall saving of Rs. 3,34.43 lakhs in the grant, an amount of Rs. 18.10 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 -
4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -			
02- Welfare of Scheduled Castes-			
190- Investment of Public Sector and Other Undertakings —			
State Plan (Supplement Plan)			
0200 (a) State Contribution to the Share Capital to the West Bengal Tribal Development Co-operative Corporation	50.00	..	- 50.00
0400(c) State Contribution to the Share Capital to the West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	58.00	..	- 58.00

Reasons for non-utilisation of entire provision in both the cases have not been intimated (October, 1997).

4702 - Capital Outlay on Minor Irrigation -

796 - Tribal Areas Sub-Plan -

State Plan (Annual Plan and Eighth Plan)

(i) Minor Irrigation -

13. River Lift Irrigation -

(B) Completion of Schemes outside W.B. M.I.P. - -
 Pump House and Pipe Line

73.00	20.68	- 52.32
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Grant No. 41—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
5054 - Capital Outlay on Roads and Bridges (Tribal Areas Sub-Plan) —			
796 - Tribal Areas Sub-Plan —			
State Plan (Annual Plan and Eighth Plan)			
0100 - Development of State Roads -			
(i) Construction			
	6,80.00	4,42.38	- 2,37.62
(ii) Improvement of Panagarh Moregram Road (EAP)			

Reasons for saving in both the cases have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4702 - Capital Outlay on Minor Irrigation -			
796 - Tribal Areas Sub-Plan -			
State Plan (Annual Plan and Eighth Plan)			
(i) Minor Irrigation -			
World Bank Project on Development of Minor Irrigation -			
11. Cost of Energisation of Minor Irrigation Schemes payable to West Bengal State Electricity Board			
	..	41.80	+ 41.80

Reasons for incurring expenditure without budget provision have not been intimated (October, 1997).

15. River Lift Irrigation -

(A) Completion of Schemes of W.B.M.I.P

(a) NABARD Loan	6.97	69.50	+ 62.53
19(i) Minor Irrigation -			
5. Conversion of Diesel run RLI Schemes into Electrically Operated Schemes			
(ii) RIDF Project of NABARD on Development of Minor Irrigation Project (B) Completion of incomplete Schemes outside W.B. MIP			
(a) NABARD Loan (ii) Cost of Energisation to be paid to W.B.S.E.B.	52.00	1,77.46	+ 1,25.46

Reasons for excess in both the cases have not been intimated (October, 1997).

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

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
REVENUE -			
Major Head : 2235 - Social Security and Welfare (Social Welfare) -			
Voted -			
Original	143,37,51,000	} 154,28,31,000	134,13,42,891
Supplementary	10,90,80,000		
Amount surrendered during the year (March, 1997)			.. .. 26,58,943

CAPITAL -			
Major Head : 4235 - Capital Outlay on Social Security and Welfare (Social Welfare)			
Original	..	} 2,20,00,000	1,84,00,000
Supplementary	2,20,00,000		
Amount surrendered during the year			.. .. Nil

Notes and Comments -

Revenue -

(i) In view of overall saving of Rs. 20,14.88 lakhs in the grant, supplementary provision of Rs. 10,90.80 lakhs obtained in March, 1997 proved unjustified.

(ii) Out of overall saving of Rs. 20,14.88 lakhs in the grant, only an amount of Rs. 26.59 lakhs was surrendered by the departments during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure	Saving -
		(In lakhs of rupees)	
2235 - Social Security and Welfare (Social Welfare) -			
02 - Social Welfare -			
001 - Direction and Administration - Non-Plan			
04 - Directorate of Relief and District Establishment (Relief).			
	9,95.60	8,42.00	- 1,53.60

Reasons for saving have not been intimated (October, 1997).

102 - Child Welfare - Non-Plan

Grant No. 42 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
1. Govt. of India's Crash Programme of Nutrition for Children				
O	7,47.30	13,69.24	9,62.61	- 4,06.63
S	6,21.94			
Centrally Sponsored (New Schemes)				
3. Integrated Child Development Services Project Schemes				
O	43,20.00	44,95.85	43,02.43	- 1,93.42
S	1,75.85			

Augmentation of funds by supplementary provision in both the cases was required for increased cost for crash Programme of Nutrition for children, Integrated Child Development Services Project for Landless Agricultural Labourers.

Reasons for saving in both the cases have not been intimated (October, 1997).

103 - Women's Welfare -

Centrally Sponsored (New Schemes)

1. National Programme on improved chullah	80.00	1.50	- 78.50
800 - Others Expenditure - Non-Plan			
7. Provision for Normal G.R. Food and Clothes - (Relief & Deptt.)	10,00.00	9,02.88	- 97.12
12. A new scheme for social welfare	5,79.50	4,41.33	- 1,38.17
18. Lump provision for Interim Relief	55.20	2.00	- 53.20
60 - Others Social Security and Welfare Programmes -			
102 - Pensions Under Social Security Schemes - Non-Plan			
1. Grant of old age pension to the old and infirm	4,50.60	4,00.77	- 49.83

Grant No. 42 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2. Grant of old age pension to marginal farmers, share croppers and agricultural labourers	4,05.00	2,27.61	- 1,77.39
State Plan (Annual Plan and Eighth Plan)			
National Old Age Pension Schemes (NOAPS)	9,00.00	5,75.83	- 3,24.17
200 - Other Programmes - Non-Plan			
6. Legal Aid Committees -			
(i) Legal aid to poor persons	1,66.40	1,22.88	- 43.52

Reasons for saving in the above cases have not been intimated (October, 1997).

22. Payment of pension to political sufferers for post-independence Democratic Movement

O	47.00	90.00	31.34	- 58.66
S	43.00			

Enhancement of fund by supplementary provision in March, 1997 was required for meeting increased cash of Pension Scheme for political sufferers.

Reasons for final saving have not been intimated (October, 1997).

State Plan (Annual Plan and Eighth Plan)

4. New Provident Fund Schemes for Landless Agricultural Labourers

O	..	2,00.00	..	- 2,00.00
S	2,00.00			

Creation of fund by supplementary provision was required for implementation of new Provident Fund Scheme for Landless Agricultural Labourers.

Reasons for non-utilisation of entire provision have not been intimated (October, 1997).

Grant No.42 - Concl.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2235 - Social Security and Welfare (Social Welfare) -			
02 - Social Welfare -			
001 - Direction and Administration - Non-Plan			
7. Research, training and strengthening of the set up of the Department and Directorate of Social Welfare - Vagrancy			
O	2,37.00	2,51.12	3,03.70
S	14.12		
			+ 52.58

Augmentation of fund by supplementary provision was required for meeting increased cost of establishment charges.

Reasons for final excess have not been intimated (October, 1997).

200 - Other Programmes -

State Plan (Annual Plan and Eighth Plan)

1. Grants to West Bengal Minorities

Development and Finance Corporation

..	1,00.90	+ 1,00.90
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Reasons for incurring expenditure without budget provision have not been intimated (October, 1997).

60 - Other Social Security and Welfare Programmes -

200 - Other Programmes - Non-Plan

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

(a) Rice Subsidy (b) Transport Subsidy

10,00.00	12,89.68	+ 2,89.68
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Reasons for excess have not been intimated (October, 1997).

Capital -

(i) In view of overall saving of Rs. 36.00 lakhs in the grant supplementary provision of Rs. 2,20.00 lakhs obtained in March, 1997 proved excessive.

(ii) No portion of the saving of Rs. 36.00 lakhs in the grant was surrendered by the department during the year.

Grant No. 43 - Nutrition (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2236 - Nutrition -			
Original	14,14,00,000	10,33,88,247	- 3,80,11,753
Supplementary	..		
Amount surrendered during the year	...	...	Nil

Notes and Comments -

(i) No portion of the substantial saving of Rs. 3,80.12 lakhs in the grant was surrendered by the department during the year .

(ii) Wide variations between budget provision and actual expenditure persisting since 1991-92 discloses necessity of budget framing on the basis of more realistic facts.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees).	Saving -
2236 - Nutrition -			
02 - Distribution of Nutritious Food and Beverages --			
Non - Plan			
1. Special Nutrition Programme	50.00	33.16	- 16.84
4. Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers	70.00	58.11	- 11.89
State Plan (Annual Plan and Eighth Plan)			
1. Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers	8.60.00	5,89.28	- 2,70.72
2. Scheduled Castes Component Plan - Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers	1,60.00	83.15	- 76.85

Reasons for saving in all the above cases have not been intimated (October, 1997).

Grant No. 44 - Relief on account of Natural Calamities

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2245 - Relief on account of Natural Calamities -			
<i>Voted -</i>			
Original	104,26,00,000	] 49,67,67,727	- 54,58,32,273
Supplementary	..		
Amount surrendered during the year (March, 1997)		..	4,58,82,000
<i>Charged -</i>			
Original	..	] 5,32,500	..
Supplementary	5,32,500		
Amount surrendered during the year		..	Nil

Notes and Comments -

Voted -

- (i) Out of huge saving of Rs. 54,58.32 lakhs in the grant, a negligible amount of Rs. 4,58.82 lakhs only was surrendered by the department during the year.
- (ii) The grant disclosed saving continuously since 1990-91, the average saving being Rs. 42,64.76 lakhs aggregating 47.83 % of budget provision. This indicates necessity of more realistic estimation in budget formulation.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2245 - Relief on account of Natural Calamities --			
01 - Draught -			
101 - Gratuitous Relief --			
Non-Plan			
2. Food and Clothings --			
(a) Food	80.00	..	- 80.00
6. Subsidy for Agricultural Inputs to Small and Marginal Farmers and Agricultural Labourers	50.00	..	- 50.00

Reasons for non-utilisation of entire provision in both the cases have not been intimated (October, 1997).

02 - Floods, Cyclones, etc. -

101 - Gratuitous Relief -

2. Food and Clothings -

(a) Food

O	8,00.00	] 6,84.70	2,85.02	- 3,99.68
R	- 1,15.30			
3. Housing -				
(a) Housing				
O	7,50.00	] 6,65.96	6,35.27	- 30.69
R	- 84.04			

Reasons for anticipated as well as final saving in the above cases have not been intimated (October, 1997).

Grant No. 44 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
102 - Drinking Water Supply - Non - Plan			
2. Repair/Resinking of Tubewells	1,00.00	50.30	- 49.70
Reasons for saving have not been intimated (October, 1997).			
107 - Repairs and Restoration of Damaged Government Office Buildings - Non-Plan			
1. Repair of Health Centres	50.00	..	- 50.00
114 - Assistance to Farmers for Purchase of Agricultural Inputs - Non - Plan			
2. Repair of Market Link Roads and Rural Huts Damaged due to Flood / Cyclone etc.	50.00	..	- 50.00
Reasons for non-utilisation of entire fund in both the cases have not been intimated(October, 1997).			
282 - Public Health - Non - Plan			
1. Expenses on Public Health Measures	90.00	7.14	- 82.86
Reasons for saving have not been intimated (October, 1997).			
05 - Calamity Relief Fund --			
797 - Transfer to Reserve Fund and Deposit Account -- Non-Plan			
Calamity Relief Fund			
O	51,32.00	] 49,02.59	... - 49,02.59
R	- 2,29.41		
Reasons for anticipated saving and non-utilisation of the rest of the fund have not been intimated (October, 1997).			
80 - General --			
800 - Other Expenditure -- Non-Plan			
9. Expenditure in connection with Repair of Educational Institutions and Repair/ Replacement of Furniture of those Institutions affected by Natural Calamities	50.00	..	- 50.00

Grant No. 44 - Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
10. Assistance to W.B.S.E.B. for Restoration of Power Supply in the Areas Affected by Flood, Cyclone, etc.	60.00	..	- 60.00

Reasons for non-utilisation of fund in the above two cases have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2245 - Relief on account of Natural Calamities --			
02 - Flood, Cyclone etc. --			
122 - Repairs and Restoration of Damaged Irrigation and Flood Control Works -			
Non-Plan			
2. Emergency Repair of Flood Protective Embankment	10,00.00	21,90.23	+ 11,90.23

Reasons for excess have not been intimated (October, 1997).

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2251 - Secretariat - Social Services -			
Original	13,09,10,000	13,75,00,000	11,53,18,649
Supplementary	65,90,000			- 2,21,81,351
Amount surrendered during the year (March, 1997)			40,78,801

Notes and Comments :-

(i) In view of final saving of Rs. 2,21.81 lakhs in the grant, supplementary provision of Rs. 65.90 lakhs obtained in March, 1997 proved unjustified.

(ii) Against the available saving of Rs. 2,21.81 lakhs in the grant, a sum of Rs. 40.79 lakhs only was surrendered during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2251 - Secretariat - Social Services -			
090 - Secretariat -			
Non-Plan			
01(a) Department of Health and Family Welfare			
O	1,22.50	1,12.90	- 17.60
S	8.00		
<p>Enhancement of fund by supplementary provision in March, 1997 was required for meeting larger establishment charges.</p> <p>Reasons for final saving have not been intimated (October, 1997).</p>			
02(b)	Department of Social Welfare	51.30	17.43
3(a)(ii)	Department of Social Education	1,07.75	60.17
05	Department of Youth Services	36.95	14.31
06.	Information and Cultural Affairs Department	1,19.75	1,05.60

Reasons for saving in all the above cases have not been intimated (October, 1997).

State Plan (Annual Plan and Eighth Plan)

Department of Environment -

Grant No. 45 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02 - Minorities Development and Welfare Department				
O	..			
S	57.00	38.46	..	38.46
R	- 18.54			

Creation of fund by supplementary provision in March, 1997 was made for meeting larger establishment charges.

Reasons for anticipated as well as final saving have not been intimated (October, 1997).

800 - Other Expenditure -

Non - Plan

0480 - Lump Provision for Interim Relief	30.60	..	- 30.60
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Reasons for non-utilisation of the entire provision have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2251 - Secretariat Social Services -			
090 - Secretariat -			
Non - Plan			
02(a) Department of Relief	58.15	85.74	+ 27.59

Reasons for excess have not been intimated (October, 1997)

Grant No. 46 - Other Social Services

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2250 - Other Social Services-			
Voted –	Rs.		
Original	18,32,05,000		
Supplementary	26,78,92,000		
	45,10,97,000	39,93,52,096	- 5,17,44,904
Amount surrendered during the year (March,1997 ).	..	..	7,92,500
<i>Charged –</i>			
Original	..		
Supplementary	2,46,082		
	2,46,082	2,46,082	..
Amount surrendered during the year	..	..	Nil
CAPITAL -			
Major Heads : 4250 - Capital Outlay on Other Social Services and 6250 - Loans for Other Social Services -			
Original	3,52,70,000		
Supplementary	..		
	3,52,70,000	1,66,45,690	- 1,86,24,310
Amount surrendered during the year (March, 1997)	..	..	8,00,000

Notes and Comments -

Revenue (Voted grant) -

- (i) In view of overall saving of Rs. 5,17.45 lakhs in the grant, supplementary provision of Rs. 26.78.92 lakhs obtained in March, 1997 proved excessive.
- (ii) Out of overall saving of Rs. 5,17.45 lakhs in the grant, only a negligible amount of Rs. 7.92 lakhs was surrendered by the department during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2250 - Other Social Services -			
800 - Other Expenditure -			
Non-Plan ..			
1400. Subsidies for Interest Liabilities in respect of share croppers, small farmers and self-employed persons	45.00	16.60	- 28.40

Reasons for saving have not been intimated (October, 1997).

Grant No. 46 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Eighth Plan)				
0900. Grants towards Marketing Facilities & Marketing Promotion				
O	13,70.00			
S	26,30.00	40,00.00	35,22.30	- 4,77.70

Augmentation of fund by supplementary provision in March, 1997 was required for grants towards Marketing Facilities, Marketing Promotion. Reasons for eventual saving have not been intimated (October, 1997).

Charged Appropriation -

- (I) Entire supplementary provision of Rs. 2.46 lakhs in the appropriation was utilised by the department during the year.

Capital —

- (i) Out of overall saving of Rs. 1,86.24 lakhs in the grant, only an amount of Rs. 8.00 lakhs was surrendered by the department during the year.
- (ii) Saving occurred under :-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4250 - Capital Outlay on Other Social Services —				
201 - Labour —				
State Plan (Annual Plan and Eighth Plan)				
04. Craftsmen Training		67.00	25.39	- 41.61
07. Upgradation of I.T.I.'s for improving the quality of Training		1,70.00	58.63	- 1,11.37

Reasons for saving in both the cases have not been intimated (October, 1997).

Grant No. .47 - Crop Husbandry

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2401 - Crop Husbandry -			
Voted -			
Original	92,03,80,000	97,33,99,000	89,40,46,302
Supplementary	5,30,19,000		
Amount surrendered during the year (March, 1997)		..	4,13,82,000
Charged -			
Original	..	25,000	25,000
Supplementary	25,000		
Amount surrendered during the year		..	Nil
CAPITAL -			
Major Head : 4401 - Capital Outlay on Crop Husbandry and 6401 - Loans on Crop Husbandry -			
Original	1,56,50,000	1,56,50,000	5,60,847
Supplementary	..		
Amount surrendered during the year (March, 1997)		..	1,49,60,000

Notes and Comments -
Revenue (Voted) -

- (i) In view of overall saving of Rs. 7,93.53 lakhs in the grant, supplementary provision of Rs. 5,30.19 lakhs obtained in March, 1997 proved unnecessary.
- (ii) -Out of overall saving of Rs. 7,93.53 lakhs in the grant, a sum of Rs. 4,13.82 lakhs was surrendered during the year by the department.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2401 - Crop Husbandry -			
001 - Direction and Administration - Non - Plan			
01. Direction -			
O	7,69.52	7,21.97	82.55
R	35.00		
	8,04.52		

Grant No. 47 -Contd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
05.	World Bank Project on Agricultural Development - Improvement of Agricultural Extension and Research			
	O	20,74.80		
	S	3,10.00		
	R	- 1,20.85		
		22,63.95	21,27.27	- 1,36.68

104 - Agricultural Farms -

Non - Plan

01.	Experimental Farms -			
	O	15,66.38		
	S	1,63.19		
		17,29.57	16,69.05	0.52

Increase of fund in the above cases by supplementary provision was required for meeting larger establishment charges.

Reasons for anticipated saving in the second case and final saving in all three cases have not been intimated (October, 1997).

108 - Commercial Crops -

Non - Plan

01.	Lac Development			
	O	58.67		
	R	- 38.47		
		20.20	16.43	- 3.77

Anticipated saving was attributed to non-filling up of vacant posts due to economy measures. Reasons for final saving have not been intimated (October, 1997).

109 - Extension and Training -

Non - Plan

06.	Agricultural Training Centres			
	O	1,38.55		
	R	1.66		
		1,40.21	89.41	- 50.80

Reasons for anticipated excess and final saving have not been intimated (October, 1997).

State Plan (Annual Plan and Eighth Plan)

13.	Integrated Programme for Cereal Development	55.00	..	- 55.00
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Reasons for non-utilisation of entire fund have not been intimated (October, 1997).

Grant No. 47 -Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Special Component Plan for Scheduled Castes			
02. Popularisation of New Varieties and Package of Practices through Minikits	1,10.00	42.74	- 67.26
111 - Agricultural Economics and Statistics - Non - Plan			
01. Crop Survey	3,81.08	3,21.23	- 59.85

Reasons for saving in the above cases have not been intimated (October, 1997).

119 - Horticulture -

Centrally Sponsored (New Schemes)

01. Integrated Development of Tropical and Arid Zone Fruits			
O 80.00	}	20.00	
R - 60.00			
		32.56	+ 12.56

Reasons for anticipated saving and final excess have not been intimated (October, 1997).

800 - Other Expenditure -

Non - Plan

04. Lump Provision for Interim Relief			
O 1,67.55	}	..	
R - 1,67.55			
		1.40	+ 1.40

Reasons for surrender of entire provision and final excess have not been intimated (October, 1997).

Revenue (Charged) -

(i) The entire fund of Rs. 0.25 lakhs created by supplementary appropriation in March, 1997 remained un-utilised and un-surrendered during the year.

Capital -

(i) Out of overall saving of Rs. 1,50.89 lakhs in the grant, a sum of Rs. 1,49.60 lakhs was surrendered during the year by the department.

Grant No. 47 -Concl.

(ii) Saving occurred mainly under :-

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6401 - Loans for Crop Husbandry -				
800 - Other Agricultural Loans -				
Non - Plan				
01 -	Advance to Cultivators			
	O	1,00.00	..	..
	R	- 1,00.00		

Reasons for anticipated saving was attributed to such factors as growth of Industrial Finance particularly in Co-operative Sector, availability of loan facilities from other departments such as Board of Revenue and Bank-linked Schemes of agencies like D.R.D.A. etc., and the financial limit of Rs. 650 /- per group and Rs. 50 /- per member of the group appeared to be too low considering the present price of seeds or cattle and as such provision for the above loans was considered much less during the current financial year.

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
REVENUE -				
Major Head : 2402 - Soil and Water Conservation -				
Original	16,72,36,000] 17,39,80,000	17,72,60,337	+ 32,80,337
Supplementary	67,44,000			
Amount surrendered during the year(March, 1997)		4,52,091
CAPITAL -				
Major Head : 4402 - Capital Outlay on Soil and Water Conservation -				
Original	5,00,000] 5,00,000	..	- 5,00,000
Supplementary	...			
Amount surrendered during the year(March, 1997)		5,00,000

Notes and Comments -

Revenue -

- (i) Expenditure exceeded the grant by Rs. 32,80,337; the excess requires regularisation.
- (ii) In view of the overall excess of Rs. 32.80 lakhs in the grant, supplementary provision of Rs. 67.44 lakhs obtained in March, 1997 proved inadequate.
- (iii) In view of excess of Rs. 32.80 lakhs in the grant, surrender of Rs. 4.52 lakhs during the year proved unjustified.
- (iv) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2402 - Soil and Water Conservation -			
101 - Soil Survey and Testing – Seventh Plan (Committed)			
01. Integrated Scheme for reorganisation and extension of soil survey in West Bengal	25.35	38.77	+ 13.42

Reasons for excess have not been intimated (October, 1997).

102 - Soil Conservation - Centrally Sponsored (New Schemes)				
1200 National Watershed Development Project in Rainfed (NWDPRA) Areas				
O	5,00.00] 5,70.72	9,83.72	+ 4,13.00
S	60.44			
R	10.28			

Grant No. 48 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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Augmentation of fund by obtaining supplementary provision in March, 1997 was required for meeting increased demand for implementation of the scheme of National Watershed Development Project (NWDPR) during the current financial year.

Reasons for enhancement of fund by reappropriation as well as final excess have not been intimated (October, 1997).

Seventh Plan (Committed)

03. Scheme for extension of soil conservation work on waste lands and agricultural lands on watershed basis in plains and hills.	67.77	84.06	+ 16.29
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Reasons for excess have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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2402 - Soil and Water Conservation -

102 - Soil Conservation -
Non-Plan

01. Soil and Water Conservation on watershed basis			
O	0.34	15.99	0.34
R	15.65		
			- 15.65

Reasons for increase of fund by reappropriation as well as saving have not been intimated (October, 1997).

03. Soil Conservation works on waste lands and agricultural lands on watershed basis			
O	1,26.77	1,07.47	1,14.80
R	- 19.30		
			+ 7.33

Reasons for anticipated saving as well as for final excess have not been intimated (October, 1997).

State Plan (Annual Plan and Eighth Plan)

02. Special Component Plan for Scheduled Castes - Scheme for extension of soil conservation work on waste lands and agricultural lands on watershed basis in plains and hills	32.00	8.85	- 23.15
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Reasons for saving have not been intimated (October, 1997).

Grant No. 48 - Concl'd.

**03. Scheme for extension of soil conservation work
on waste lands and agricultural lands on watershed
basis in plains and hills**

O	78.00	}	81.70	39.84	- 41.86
S	4.50				
R	- 0.80				

Additional provisions obtained in March, 1997 was required for meeting larger establishment charges. Reasons for anticipated as well as for final saving have not been intimated (October, 1997).

Centrally Sponsored (New Schemes)

01. Soil Conservation works in the upper catchment area of the Kangsabati River	2,42.18	38.69	- 2,03.49
04. Integrated action plan for flood control in Ganga Basin	1,17.64	33.88	- 83.76
08. Integrated action plan for flood control in Ganga Basin for benefit of Scheduled Caste population	15.00	4.23	- 10.77

Reasons for saving in all the above cases have not been intimated (October, 1997).

CAPITAL -

- (i) The entire provision of Rs. 5.00 lakhs was surrendered by the department during the year.

Grant No. 49 - Animal Husbandry (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2403 - Animal Husbandry -			
	Rs.		
Original	69,53,08,000	75,23,55,000	65,15,94,380
Supplementary	5,70,47,000		
Amount surrendered during the year(March, 1997)		..	5,60,41,000

CAPITAL -
Major Head : 4403 - Capital Outlay on Animal Husbandry (Excluding Public Undertakings)

Original	2,98,00,000	2,98,00,000	10,97,553
Supplementary	..		
Amount surrendered during the year(March, 1997)		..	2,34,000

Notes and Comments -

Revenue -

- (i) In view of final saving of Rs. 10,07.61 lakhs in the grant, supplementary grant of Rs. 5,70.47 lakhs obtained in March, 1997 could have been limited to a token amount.
- (ii) Against the available saving of Rs. 10,07.61 lakhs, a sum of Rs. 5,60.41 lakhs only was surrendered on March, 1997 by the department
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2403 - Animal Husbandry -			
001 - Direction and Administration -			
Non-Plan			
06. Common Services at Haringhata-Kalyani Complex under the Directorate of Animal Husbandry.			
O	3,52.25	2,97.07	2,48.69
R	- 55.18		
			- 48.38

Grant No. 49 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Anticipated saving was due to adoption of economy measure by the State Govt. Reasons for final saving have not been intimated (October, 1997).			
101 - Veterinary Services and Animal Health - Non-Plan.			
02. Veterinary Hospitals			
O	4,34.76		
S	1,58.25		
		5,93.01	4,20.08
			- 1,72.93
04. Rinderpest Eradication Scheme			
O	1,42.92		
S	34.55		
		1,77.47	1,19.94
			- 57.53

Augmentation of fund in the above cases by supplementary provision in March, 1997 was required for meeting larger establishment charges.
Reasons for final saving in both the cases have not been intimated (October, 1997).

102 - Cattle and Buffalo Development -

Non-Plan.

02. State Livestock Farm.

O	7,78.31		
R	- 54.20		
		7,24.11	6,72.19
			- 51.92

Anticipated saving was due to adoption of economy measure by the Govt. Reasons for final saving have not been intimated. (October, 1997).

Centrally Sponsored (New Scheme)

1. Extension of Frozen Semem Technology for Cattle and Buffalo Development outside operation Flood Project.

1,00.00	..	- 1,00.00
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Reasons for non-utilisation of the entire provision have not been intimated (October, 1997).

104 - Sheep and Wool Development -

Centrally Sponsored (New Schemes)

(ii) Duck Production

O	49.72		
R	- 49.72		
	
			..

Grant No. 49 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Withdrawal of fund was due to non-sanction of the same for the scheme by the Finance Department.			
105 - Piggery Development -			
Centrally Sponsored (New Schemes)			
01 - Integrated Piggery Development Programme			
O	60.00	..	15.16
R	- 60.00			+ 15.16

107 - Fodder and Feed Development -
Centrally Sponsored (New Schemes)

6. Strengthening of the Fodder Farms

O	52.50	17.70	..	- 17.70
R	- 34.80			

Anticipated saving in both the cases was due to non-sanction of fund for the schemes. Reasons for final excess in the former case and saving in the later one have not been intimated (October, 1997).

800 - Other Expenditure -

Non-Plan

Lump Provision for Interim Relief	1,13.70	..	- 1,13.70
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Reasons for non-utilisation of the entire provision have not been informed (October, 1997).

State Plan (Annual Plan and Eighth Plan)

05. Assistance to West Bengal University of Animal and Fishery Sciences	50.00	9.64	- 40.36
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Reasons for saving have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2403 - Animal Husbandry,-			
101 - Veterinary Services and Animal Health -			
Non-Plan			

Grant No. 49 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
06- Aid Centres and clinics				
O	27.40			
S	1,09.55	1,36.95	3,22.35	+ 1,85.40

Augmentation of fund by supplementary provision in March 1997 was required for meeting larger establishment charges. Reasons for final excess have not been informed (October, 1997).

102 - Cattle and Buffalo Development

Non-Plan

01 - Cattle Development Scheme

O	5,69.05			
S	58.38	6,27.53	6,68.82	+ 41.29
R	0.10			

Augmentation of fund by supplementary provision in March 1997 was required for meeting larger establishment charges. Anticipated excess was due to less provision of fund. Reasons for final excess have not been intimated (October, 1997)

107 - Fodder and Feed Development -

Centrally Sponsored (New Schemes)

7. - Establishment of Fodder Bank	..	89.36	+ 89.36
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800 - Other Expenditure -

Central Sector (New Schemes)

01 - Pilot Project on Special Livestock Development Programme	..	41.79	+ 41.79
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Reasons for incurring expenditure without budget provision in both the cases have not been intimated (October, 1997).

Capital -

(i) Out of total saving of Rs. 2,87.02 lakhs in the grant, a sum of Rs. 2.34 lakhs only was surrendered during the year by the department.

Grant No. 49 - Concl'd.

(ii) Saving occurred mainly as under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4403 - Capital Outlay on Animal Husbandry -			
800 - Other Expenditure -			
State Plan (Annual Plan & Eighth Plan)			
01 - Assistance to West Bengal University of Animal & Fishery Sciences	2,50.00	..	- 2,50.00

Reasons for non-utilisation of the entire provision have not been intimated (October, 1997).

Grant No. 50 - Dairy Development

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2404 - Dairy Development -			
Voted -			
Rs.			
Original	99,74,37,000		
Supplementary	7,04,13,000		
	106,78,50,000	106,22,28,438	- 56,21,562
Amount surrendered during the year (March, 1997)	..	..	1,12,57,067
Charged -			
Original	..		
Supplementary	3,36,663		
	3,36,663	3,36,663	..
Amount surrendered during the year	..	..	Nil

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

Voted -			
Original	2,51,00,000		
Supplementary	1,50,00,000		
	4,01,00,000	4,35,48,515	+34,48,515
Amount surrendered during the year (March, 1997)	..	..	2,93,000

Notes and Comments -

Revenue (Voted grant) -

(i) In view of overall saving of Rs. 56.22 lakhs in the grant supplementary provision of Rs. 7,04.13 lakhs obtained in March, 1997 proved excessive.

(ii) Though there was overall saving of Rs. 56.22 lakhs in the grant, an amount of Rs. 1,12.57 lakhs was surrendered by the department during the year which is unjustified.

(iii) Though the saving in the grant was within the approved limit of 5% of total provision wide saving was noticed in the following cases.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2404 - Dairy Development -			
192 - Greater Calcutta Milk Supply Scheme -			

Grant No. 50 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Non-Plan 03. Processing				
O	12,76.44			
R	1,56.19	14,32.63	12,24.89	- 2,07.74

Anticipated excess was due to Post Budget Sanction of Dearness Allowances and fuel Surcharge on Electricity charges. Reasons for final saving have not been intimated (October, 1997).

(b) 193 - Durgapur Milk Supply Scheme -

Non-Plan

02 - Procurement

O	3,49.40			
R	- 3,27.13	22.27	1,16.16	+ 93.89

Anticipated saving was due to low procurement of raw milk in the State Dairy at Durgapur. Reasons for final excess have not been intimated (October, 1997).

Charged Appropriation

(i) *Entire Provision of Rs. 3.36 lakhs was utilised during the year.*

Capital (Voted grant) -

(i) Expenditure exceeded the grant by Rs. 34,48,515; the excess requires regularisation.

(ii) In view of the excess of Rs. 34.49 lakhs in the grant. supplementary provision of Rs. 1,50.00 lakhs obtained in March, 1997 proved inadequate.

(iii) In view of excess expenditure of Rs. 34.49 lakhs in the grant, surrender of Rs. 2.93 lakhs by the department during the year, proved unjustified.

Grant No. 51 - Fisheries (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2405 - Fisheries --			
Original	40,12,90,000	43,18,85,000	35,62,61,621
Supplementary	3,05,95,000		
Amount surrendered during the year (March, 1997)			8,48,33,019
CAPITAL -			
Major Heads : 4405 - Capital Outlay on Fisheries and 6405 - Loans for Fisheries --			
Original	8,98,00,000	8,98,00,000	8,93,79,435
Supplementary	..		
Amount surrendered during the year (March, 1997)			3,45,545

Notes and Comments -

Revenue -

(i) In view of overall saving of Rs. 7,56.23 lakhs in the grant, supplementary provision of Rs. 3,05.95 lakhs obtained in March, 1997 proved unjustified.

(ii) Out of overall saving of Rs. 7,56.23 lakhs in the grant, Rs. 8,48.33 lakhs were surrendered during the year by the department which proves lack of efficiency in sound financial control over budgetary management.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving--
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2405 - Fisheries --

001.- Direction and Administration --

State Plan (Annual Plan and Eighth Plan)

02 - Scheme for acquisition and management
of properties for Administrative Unit

O	67.00	30.40	21.80
R	- 36.60		
			- 8.60

Reasons for anticipated as well as final saving have not been intimated (October, 1997).

101 - Inland Fisheries -

State Plan (Annual Plan and Eighth Plan)

Grant No. 51 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
(k) Shrimp and Fish Culture Project under World Bank Assistance (Negotiates)				
O	20,00.00			
R	- 6,78.67	13,21.33	13,21.33	..

Reasons for anticipated saving have not been intimated (October, 1997).

14. Minor Fishing Harbour and Fish Landing Centres				
O	80.00			
R	- 34.00	46.00	26.00	- 20.00

Reasons for anticipated as well as final saving have not been intimated (October, 1997).

Centrally sponsored (New Schemes)

01 - Project on Brackish Water Fish Farming (to be implemented through Brackish Water F.F.D.A.)				
O	65.00			
R	- 65.00	..	..	..

Reasons for withdrawal of entire fund through surrender have not been intimated (October, 1997).

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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2405 - Fisheries -

103 - Marine Fisheries -

Centrally sponsored (New Schemes)

Enforcement of Marine Fisheries Regulation Act and Introduction of Artificial Reefs and Sea-Farming on Pilot Basis

O	..			
S	2,00.00	2,00.00	3,60.00	+ 1,60.00

Creation of fund by supplementary provision was required for Marine Fisheries and Processing, Preservation and Marketing of Marine Fish as well as for meeting larger establishment charges. Reasons for final excess have not been intimated (October, 1997).

Capital -

(i) Out of overall saving of Rs. 4.21 lakhs in the grant, Rs. 3.46 lakhs were surrendered during the year by the department.

Grant No. 51 - Concl'd.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6405 - Loans for Fisheries --			
195 - Loans to Fisheries -- Co-operatives -			
Non-Plan (Developmental)			
Component Plan for Scheduled Castes -			
0223 - Loans to Primary / Central Fishermen's Co-operatives			
O	1,50.00		
R	- 94.52		
	55.48	55.48	..

Reasons for anticipated saving have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4405 - Capital outlay on Fisheries -			
191 - Fishermen's Co-operatives - Non-Plan (Developmental)			
Special component Plan for Scheduled Castes -			
0222 - Share Capital Contribution to Primary/Central Fishermen's Co-operative Societies to avail of N.C.D.C. Assistance			
O	30.30		
R	93.52		
	1,23.82	1,23.82	

Reasons for anticipated excess have not been intimated (October, 1997).

Grant No. 52 - Forestry and Wild Life

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2406 - Forestry and Wild Life -			
Voted -			
Original	98,40,35,000		
Supplementary	2,65,90,000		
	101,06,25,000	92,35,19,911	- 8,71,05,089
Amount surrendered during the year	..	..	Nil
Charged -			
Original	40,00,000		
Supplementary	44,90,000		
	84,90,000	46,33,715	- 38,56,285
Amount surrendered during the year	..	..	Nil
CAPITAL -			
Major Heads : 4406 - Capital Outlay on Forestry and Wild Life and 6406 - Loans for Forestry and Wild Life -			
Voted -			
Original	20,00,000		
Supplementary	..		
	20,00,000	..	- 20,00,000
Amount surrendered during the year	..	..	Nil

Notes and Comments -

Revenue (Voted grant) -

(i) In view of the overall saving of Rs. 8,71.05 lakhs in the grant, supplementary provision of Rs. 2,65.90 lakhs obtained in March, 1997 proved unjustified.

(ii) No portion of the substantial saving of Rs. 8,71.05 lakhs in the grant was surrendered during the year by the department.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2406 - Forestry and Wild Life -			
01 - Forestry -			
001 - Direction and Administration - Non-Plan			
01 - General Direction			
O	1,73.65		
S	2,65.90		
	4,39.55	1,17.80	- 3,21.75

Augmentation of fund by supplementary provision was required for meeting larger establishment charges. Reasons for final saving have not been intimated (October, 1997).

02 - Northern Circle	3,50.95	2,75.34	- 75.61
04 - Western Circle	8,48.20	4,74.48	- 3,73.72

Reasons for saving in the above cases have not been intimated (October, 1997).

Grant No. 52 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
102 - Social and Farm Forestry - State Plan (Annual Plan and Eighth Plan)				
04. West Bengal Forestry Project				
O	21,00.00	20,43.27	19,61.86	- 81.41
R	- 56.73			
800 - Other Expenditure Non-Plan				
18. Lump Provision for Interim Relief		96.00	..	- 96.00

Reasons for non-utilisation of entire provision have not been intimated (October, 1997).

02 - Environmental Forestry and Wild Life -
110 - Wild Life -
Centrally Sponsored (New Schemes)

02 Tiger Reserve in Buxa		87.55	36.98	- 50.57
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Reasons for saving have not been intimated (October, 1997).

11 India Eco-Development Programme (G.I.C.)		3,06.50	..	- 3,06.50
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Reasons for non-utilisation of entire provision have not been intimated (October, 1997).

800 - Other Expenditure -
Non-Plan (Developmental)

01 Conservation and Management of Sundarbans Mangroves in West Bengal		75.00	22.74	- 52.26
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02 Establishment of Sundarban Biosphere Reserve in West Bengal		1,00.00	24.50	- 75.50
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Reasons for saving in none of the aforesaid cases have been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2406 - Forestry and Wild Life -			
01 - Forestry -			
001 - Direction and Administration - Non-Plan			
03 - Central Circle	2,85.75	4,14.86	+ 1,29.11
06 - Social Forestry Wing	33.00	1,38.56	+ 1,05.56
07 - Wild Life Unit	2,39.50	3,92.65	+ 1,53.15
10 - Soil Conservation (South Circle)	1,79.05	4,01.87	+ 2,22.82
11 - Research and Working Plan Circle	66.90	1,10.20	+ 43.30
12 - Biosphere Reserve Wing	59.60	1,27.82	+ 68.22
101 - Forest Conservation, Development and Regeneration - Centrally Sponsored (New Schemes)			

Grant No. 52 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
03 Integrated Aforestation and Eco-Development Project	50.00	1,46.13	+ 96.13
02 - Environmental Forestry and Wild Life –			
110 - Wild Life – Non-Plan			
01 Wild Life Unit – Protection and Improvement of Wild Life	3,28.75	3,72.98	+ 44.23

Reasons for excess in none of the aforesaid cases have been intimated (October, 1997).

Revenue (Charged Appropriation) -

(i) In view of the overall saving of Rs. 38.56 lakhs in the appropriation, supplementary provision of Rs. 44.90 lakhs obtained in March, 1997 proved excessive.

(ii) No portion of the substantial saving of Rs. 38.56 lakhs in the appropriation was surrendered during the year by the department.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2406 - Forestry and Wild Life -			
01 - Forestry -			
800 - Other Expenditure - Non-Plan			
03. Social Forestry Wing	20.00	12.31	- 7.69
04. Central Circle	20.00	..	- 20.00

Reasons for saving in the 1st case and non-utilisation of entire provision in the last one have not been intimated (October, 1997).

11. Soil Conservation (South Circle)

O	..		
S	22.40	14.78	- 7.62

Creation of fund by supplementary provision was required for meeting decretal dues. Reasons for final saving have not been intimated (October, 1997).

Capital -

(i) The entire budget provision remained unutilised and unsurrendered by the department during the year.

Grant No. 53 - Plantations (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL --			
Major Heads : 4407 - Capital Outlay on Plantations and 6407 - Loans on Plantations -			
Original	2,34,00,000		
Supplementary	..		
	} 2,34,00,000	2,19,00,000	- 15,00,000
Amount surrendered during the year	..	..	Nil

**Notes and Comments -
Capital -**

- (i) No portion of the saving of Rs. 15.00 lakhs in the grant was surrendered during the year.

Grant No. 54 - Food, Storage and Warehousing

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2408 - Food, Storage and Warehousing -			
	Rs.		
Original	51,36,30,000		
Supplementary	2,57,05,000		
	53,93,35,000	46,24,45,127	- 7,68,89,873
Amount surrendered during the year (March, 1997)	...	...	3,81,86,128
CAPITAL -			
Major Head : 4408 - Capital Outlay on Food, Storage and Warehousing -			
Voted -			
Original	25,70,00,000		
Supplementary	..		
	25,70,00,000	3,49,51,016	- 22,20,48,984
Amount surrendered during the year	...	...	Nil
Charged -			
Original	50,000		
Supplementary	..		
	50,000	..	- 50,000
Amount surrendered during the year	...	...	Nil

Notes and Comments :-

Revenue —

(i) In view of overall saving of Rs. 7,68.90 lakhs in the grant, supplementary provision of Rs. 2,57.05 lakhs obtained in March, 1997 proved unnecessary. Saving of almost similar amount occurring during the the last two years indicates budget formulation on non- realistic basis.

(ii) Out of final saving of Rs. 7,68.90 lakhs in the grant, the department surrndered Rs. 3,81.86 lakhs only during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2408 - Food, Storage and Warehousing -			
01 - Food -			
001 - Direction and Administration -			
Non - Plan			

Grant No. 54 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
03. Calcutta (Including Industrial Area) Rationing			
O	12,47.81		
S	78.10		
R	1,07.36		
	14,33.27	11,78.88	- 2,54.39

Augmentation of fund by supplementary provision was required for meeting larger establishment charges. Anticipated excess was attributed to small allotment in comparison with the actual requirement. Reasons for final saving have not been intimated (October, 1997).

04. District Distribution			
O	26,50.13		
S	1,63.80		
R	- 2,61.36		
	25,52.57	25,10.60	- 41.97

Augmentation of fund by supplementary provision was required for meeting larger establishment charges. Anticipated as well as final saving was due to non-filling of some posts during the year and curtailment of expenditure as per instruction of the Finance Department.

800 - Other Expenditure —

0580. Lump Provision for Interim Relief	1,23.00	..	- 1,23.00
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02 - Storage and Warehousing -

101 - Rural Godowns Programme -

State Plan (Annual Plan and Eighth Plan)

04. Setting up of New Rice Mills	1,00.00	..	- 1,00.00
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Reasons for non-utilisation of entire provision in the above cases have not been intimated (October, 1997).

Capital —

Voted —

(i) No portion of the huge saving of Rs. 22,20.49 lakhs in the grant was surrendered by the department during the year. Similar saving was also noticed during the previous year.

Grant No. 54 - Concl'd.

(ii) Saving occurred mainly under :-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4408 - Capital Outlay on Food, Storage and Warehousing -				
01 - Food -				
101 - Procurement and Supply -				
(A) Cost of Purchase of Grains -				
Non-Plan				
01. Purchase of Food Grains Other than Wheat				
O	1,00.00			
R	- 1,00.00	..	..	..
02. Purchase of Wheat and Wheat Products				
O	1,00.00			
R	- 1,00.00	..	..	..

Withdrawal of entire provisions by surrender in March, 1997 in both the above cases was attributed to non-functioning of the schemes. Non-utilisation of entire provisions also during the last few years indicates lack of control over budgetary system by the department.

04. Supply of Rice at Subsidised Rate to the Landless Agricultural Labourers				
O	15,00.00			
R	- 2,10.32	12,89.68	..	- 12,89.68

Reduction of fund by surrender in March, 1997 was attributed to less requirement of fund. Reasons for non-utilisation of the rest of the provision have not been intimated (October, 1997).

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

**Turn Over Tax /Sales Tax and Surcharge
on Purchase from F.C.I.**

O	8,70.00			
R	- 2,50.49	6,19.51	3,49.51	- 2,70.00

Part withdrawal of fund by surrender in March, 1997 with the concurrence of the Finance Department was attributed to less requirements. Reasons for eventual saving have not been intimated (October, 1997).

Charged Appropriation —

(i) No portion of the entire provision of Rs. 0.50 lakh was either surrendered or utilised during the year.

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

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
REVENUE -				
Major Head : 2415 - Agricultural Research and Education -				
Original	32,55,55,000	} 33,00,80,000	28,58,94,232	- 4,41,85,768
Supplementary	45,25,000			
Amount surrendered during the year	..	..	Nil

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

Original	8,00,000	} 8,00,000	2,20,501	- 5,79,499
Supplementary	..			
Amount surrendered during the year	Nil	

Notes and Comments -

Revenue —

- (i) In view of final saving of Rs. 4,41.86 lakhs in the grant, supplementary provision of Rs. 45.25 lakhs obtained in March, 1997 proved unjustified.
- (ii) No portion of the huge saving of Rs. 4,41.86 lakhs was surrendered during the year .
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -	
2415 - Agricultural Research and Education -				
01 - Crop Husbandry —				
Non-Plan				
01. Agricultural Experiment and Research				
O	3,01.15	} 3,19.85	2,52.30	- 67.55
S	18.70			
277 - Education —				
Non-Plan				
01. Bidhan Chandra Krishi Viswavidyalaya				
O	11,50.00	} 11,53.90	10,26.06	- 1,27.84
S	3.90			

Augmentation of fund in the above cases by supplementary provision in March, 1997 was required for meeting larger establishment charges. Reasons for final saving in both the cases have not been intimated (October, 1997).

Grant No. 55 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02. Small Workshop Scheme in Development Blocks	1,51.00	1,19.39	- 31.61

State Plan (Annual Plan and Eighth Plan)

02. North Bengal Campus of Bidhan Chandra Krishi Viswavidyalaya and Krishi Vijnan Kendra	1,45.00	3.86	- 1,41.14
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Reasons for saving in the above cases have not been intimated (October, 1997).

Seventh Plan (Committed)

02. North Bengal Campus of Bidhan Chandra Krishi Viswavidyalaya and Krishi Vijnan Kendra	1,20.00	..	- 1,20.00
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Reasons for non-utilisation of entire fund have not been intimated (October, 1997).

03- Animal Husbandry —

004 - Research —
Non-Plan

02. Central Livestock Research-cum-Breeding Station			
O	2,35.75	1,76.96	- 78.79
S	20.00		
	2,55.75		

Augmentation of fund by supplementary provision in March, 1997 was required for meeting larger establishment charges. Reasons for final saving have not been intimated (October, 1997).

80 - General -
800 - Other Expenditure -

Non - Plan

Lump provision for Interim Relief	31.20	..	- 31.20
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Reasons for non-utilisation of entire fund have not been intimated (October, 1997).

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

Grant No. 55 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2415 - Agricultural Research and Education —			
01 - Crop Husbandry —			
277 - Education —			
State Plan (Annual Plan and Eighth Plan)			
01. Development of Agricultural Education at Bidhan Chandra Krishi Viswavidyalaya and Other Universities	3,05.00	5,12.04	+ 2,07.04
Seventh Plan (Committed)			
01. Development of Agricultural Education at Bidhan Chandra Krishi Vishwavidyalaya and Other Universities	3,50.00	3,71.33	+ 21.33
04 - Dairy Development -			
004 - Research -			
State Plan (Annual Plan and Eighth Plan)			
01. Co-ordinated Research Project to Evolve Economic Method for Utilisation of Surplus/ Substandard Milk at Haringhata	4.00	34.89	+ 30.89

Reasons for excess in all the above cases have not been intimated (October, 1997).

CAPITAL —

- (i) No portion of the net saving of Rs. 5.79 lakhs in the grant was surrendered during the year.

Grant No. 57 - Co-operation (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2425 - Co-operation --			
Original	Rs. 32,07,55,000		
Supplementary	..		
		32,07,55,000	22,23,47,675
	
Amount surrendered during the year (March, 1997)		..	9,71,94,917

CAPITAL -
Major Heads : 4425 - Capital Outlay on Co-operation and
6425 - Loans for Co-operation -

Original	14,69,90,000		
Supplementary	..		
		14,69,90,000	12,05,84,710
	
Amount surrendered during the year (March, 1997)		..	2,64,05,290

Notes and Comments -

Revenue -

- (i) Out of overall saving of Rs. 9,84.07 lakhs in the grant, an amount of Rs. 9,71.95 lakhs was surrendered by the department during the year.
- (ii) Remarkable saving of recurring nature for the last 6 years in the grant proves lack of control over budgetary system.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2425 - Co-operation --			
001 - Direction and Administration -			
Non-Plan			
01. Direction and Administration			
O	7,86.20		
R	- 69.72		
		7,16.48	7,29.10
			+ 12.62

Reason for anticipated saving was attributed to non-filling up of a good number of posts lying vacant, non-taking up of some works due to Government's economy measures and also to some administrative ground. Reasons for eventual excess have not been intimated (October, 1997).

Grant No. 57 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
101 - Audit of Co-operatives - Non-Plan				
01. Audit of Co-operatives				
O	5,37.10			
R	- 5.30	5,31.80	5,15.06	- 16.74

Reduction in fund was attributed to non-creation of any post during the Eighth Five Year Plan. Reasons for final saving have not been intimated (October, 1997).

107 - Assistance to Credit Co-operatives - Non-Plan

04. Subsidies for Interest Liabilities in Respect of Share Croppers, Small Farmers and Self Employed Persons

O	5,50.00			
R	- 2,50.00	3,00.00	3,00.00	..

State Plan (Annual Plan and Eighth Plan)

24. Strengthening of P.A.C.S.

O	47.39			
R	- 35.47	11.92	11.92	..

Anticipated saving in the above two cases were attributed to non-sanctioning of budgeted fund by the Government.

Centrally Sponsored (New Schemes)

03. Assistance for Off-setting Imbalances in Central Co-operative Bank

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

Anticipated saving was due to non-receipt of administrative approval from the Government of India.

108 - Other Co-operatives - Non-Plan

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

O	8,00.00			
R	- 3,90.00	4,10.00	4,10.00	..

Anticipated saving was due to non-sanctioning of budgeted fund by the Government.

Grant No. 57 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 - Other Expenditure -			
Non-Plan			
Lump Provision for Interim Relief	33.00	..	- 33.00

Reasons for non-utilisation of entire provision have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2425 - Co-operation -			
003 - Training -			
State Plan (Annual Plan and Eighth Plan)			
01 - Scheme for Co-operative Training and Education			
O	43.72	67.57	- 0.58
R	24.44		
	68.16		

Anticipated excess was due to making payment of arrear claims of the West Bengal State Co-operative Union. Reasons for final saving have not been intimated (October, 1997).

Capital -

- (i) Entire amount of overall saving of Rs. 2,64.05 lakhs in the grant was surrendered by the department during the year.
- (ii) Remarkable saving of recurring nature for the last few years suggests necessity of more realistic views on budget estimation.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4425 - Capital Outlay on Co-operation-			
106 - Investment in Multipurpose Rural Co-operatives -			
II Warehousing and Market Co-operatives -			
State Plan (Annual Plan and Eighth Plan)			
Establishment of Rural Godowns			
O	1,35.36	54.57	..
-R	- 80.79		
	54.57		

Anticipated saving was due to non-receipt of a good number of qualified proposal.

Special Component Plan for Scheduled Castes

Grant No. 57 - Contd.

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
1922.	Establishment of Rural Godowns				
	O	41.36			
	R	- 41.36	..	..	..

Withdrawal of entire fund by surrender in March, 1997 was due to non-receipt of any shift proposal.

III Processing Co-operatives -

State Plan (Annual Plan and Eighth Plan)

Development of Processing Societies

	O	50.40			
	R	- 46.26	4.14	4.14	..

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

IV Consumers' Co-operatives -

Non-Plan (Developmental)

1622 Distribution of Consumers' Articles in Rural Areas

	O	60.00			
	R	- 23.91	36.09	36.09	..

Reduction of fund by surrender in March, 1997 was attributed to non-sanction of required fund by N.C.D.C. under the scheme.

State Plan (Annual Plan and Eighth Plan)

Urban Consumers' Co-operatives

	O	56.52			
	R	- 45.67	10.85	10.85	..

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

107 - Investment in Credit Co-operatives - Non-Plan (Developmental)

1822 Investment in Co-operative Development Project

	O	90.00			
	R	- 39.15	50.85	50.85	..

Reasons for anticipated saving were that the N.C.D.C. did not sanction required fund under the scheme.

6425 - Loans for Co-operation -

106 - Loans for Multipurpose Rural Co-operatives -

III Processing Co-operatives -

Non-Plan (Developmental)

Grant No. 57 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
55. Loans for Development of Co-operative Processing Societies and Cold Storages				
O	61.00	30.54	30.54	..
R	- 30.46			

Reasons for anticipated saving were that the N.C.D.C. did not sanction required fund under the scheme.

107 - Loans to Credit Co-operatives -

Centrally Sponsored (New Schemes)
Special Loans of Credit for Assistance
to CAC's Implementing B to P

O	2,00.00	15.00	15.00	..
R	- 1,85.00			

Anticipated saving was due to non-receipt of required administrative approval from the Government of India.

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4425 - Capital Outlay on Co-operation -				
106 - Investment in Multipurpose Rural Co-operatives -				

II Warehousing and Market Co-operatives - State Plan (Annual Plan and Eighth Plan)

Share Capital Contribution to
Indian Farmers Fertiliser Co-operative
Society Ltd.

O	4.00	30.00	30.00	..
R	26.00			

Enhancement of fund by reappropriation in March, 1997 was attributed to receipt of a good number of qualified proposals which the Government agreed to honour.

107 - Investment in Credit Co-operatives -

State Plan (Annual Plan and Eighth Plan)
2922 Investment in Shares of Co-operative Organisations

O	57.60	3,93.53	3,93.53	..
R	3,35.93			

Increase in fund by reappropriation in March, 1997 was attributed to sanctioning of extra fund under the scheme which the Government agreed to entertain.

Grant No. 58 - Other Agricultural Programmes (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2435 - Other Agricultural Programmes -			
Original	10,26,35,000	3,49,46,013	- 6,94,03,987
Supplementary	17,15,000		
Amount surrendered during the year		...	Nil

CAPITAL -			
Major Head : 4435 - Capital Outlay on Other Agricultural Programmes -			
Original	42,00,000	3,14,084	- 38,85,916
Supplementary	..		
Amount surrendered during the year		..	Nil

Notes and Comments -

Revenue -

(i) In view of overall saving of Rs. 6,94.04 lakhs in the grant, supplementary provision of Rs. 17.15 lakhs obtained in March, 1997 proved unnecessary.

(ii) No portion of the huge saving of Rs. 6,94.04 lakhs in the grant was surrendered during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2435 - Other Agricultural Programmes -			
01 - Marketing and Quality Control -			
101 - Marketing Facilities -			
Non-Plan			
01 - Marketing Department			
O	2,33.80	2,32.93	- 14.12
R	13.25		
		2,47.05	

Additional provision by supplementary grant in March, 1997 was required for meeting larger establishment charges.

Reasons final saving have not been intimated (October, 1997).

State plan (Annual Plan and Eighth Plan)

03 Subsidy for Maintenance of Staff (Regulated Market)	25.00	..	- 25.00
05 Scheme for Development of Farm to Market Link Roads	29.00	..	- 29.00
06 Development of Rural and Primary Markets	14.00	..	- 14.00

Grant No. 58 - Concl'd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
60 -	Others -			
101 -	Scheme for Debt Relief to Farmers - Non-Plan (Developmental)			
01	Agricultural and Rural Debt Relief Scheme in Co-operative Sector in West Bengal, 1990	5,40.00	..	- 5,40.00

Reasons for non-utilisation of entire provisions in the above cases have not been intimated.

The entire provision of the last scheme stated above also remained unutilised during the last year.

Capital -

(i) No portion of the saving of Rs. 38.86 lakhs in the grant was surrendered during the year.

(ii) Saving of almost whole of the estimated amount for years together indicates major defects in the budget control system.

(iii) Saving occurred mainly under :-

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4435 -	Capital Outlay on other Agricultural Programmes -			
01 -	Marketing and Quality Control -			
101 -	Marketing Facilities -			
	State Plan (Annual Plan and Eighth Plan)			
02	Scheme for Development of Farm to Market Link Roads	13.00	..	- 13.00
	Reasons for non-utilisation of fund have not been intimated (October, 1997).			
	Special Component Plan for Scheduled Castes			
01	Scheme for Development of Farm to Market Link Roads	13.00	2.40	- 10.60

Reasons for saving have not been intimated (October, 1997).

Grant No. 59 - Special Programmes for Rural Development (All voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head: 2501-Special Programmes for Rural Development-			
	Rs.		
Original	47,43,75,000		
Supplementary	23,25,000		
	47,67,00,000	18,46,85,765	- 29,20,14,235
Amount surrendered during the year(March, 1997)	..	..	2,22,50,000

Notes and Comments-

(i) In view of overall abnormal saving of Rs. 29,20.14 lakhs in the grant supplementary provision of Rs. 23.25 lakhs obtained in March, 1997 proved unjustified.

(ii) Out of final saving of Rs. 29,20.14 lakhs in the grant, only an amount of Rs. 2,22.50 lakhs was surrendered during the year.

(iii) Almost 61% of saving in a grant during a year indicates serious lack of budgetary control over expenditure by the department.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2501 - Special Programmes for Rural Development —			
01 - Integrated Rural Development Programmes —			
001 - Direction and Administration — State Plan (Annual Plan and Eighth Plan)			
0100 - Strengthening of Block Level Administration	98.00	64.23	- 33.77
003 - Training — State Plan (Annual Plan and Eighth Plan)			
0100 - Training (TRYSEM)	4,82.00	1,83.77	- 2,98.23
101 - Subsidy to District Rural Development Agencies- State Plan(Annual Plan and Eighth Plan)			
01 - Intensive and Integrated Rural development Programme under other Blocks	22,37.50	90.61	- 21,46.89
02 - Special Component Plan for Scheduled Castes Intensive and Integrated Rural Development Programme under other Blocks	15,66.25	5,83.15	- 9,83.10

Reasons for saving in all the above cases have not been intimated (October, 1997).

Grant No. 59 -Contd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 -	Other Expenditure — State Plan (Annual Plan and Eighth Plan)			
	02. Ganga Kalyan Joyana			
	O	..	..	- 23.25
	S	23.25		

Creation of fund by obtaining supplementary provision in March, 1997 was required for implementation of Ganga Kalyan Joyana.

Reasons for non-utilisation of the entire fund have not been intimated (October, 1997).

02. Drought Prone Areas Development Programmes -**101 - Minor Irrigation -
State Plan (Annual Plan and Eighth Plan)****06 - Watershed Development.**

O	1,50.00			
R -	1,20.00	30.00	1,23.34	+ 93.34

Reasons for anticipated saving as well as for final excess have not been intimated (October, 1997).

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

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2501 -	Special Programmes for Rural Development —			
	800 - Other Expenditure - State Plan (Annual Plan and Eighth Plan).			
	01 - Development of women and children services programme in rural areas	90.00	2,14.53	+ 1,24.53
	Reasons for excess have not been intimated (October, 1997).			
	02 - Drought Prone Areas Development Programmes -			
	101 - Minor Irrigation - State Plan (Annual Plan and Eighth Plan)			
	Special Component Plan for Scheduled Castes- DPAP			
	Minor Irrigation Schemes -			
	04 - Agriculture	..	4,11.92	+ 4,11.92

Grant No. 59 -Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
102 - Afforestation -			
State Plan (Annual Plan and Eighth Plan)			
02 Special Component Plan for Scheduled Castes - DPAP - Afforestation	..	44.64	+ 44.64

Reasons for incurring expenditure without budget provision in both the cases have not been intimated (October, 1997).

Grant No. 60 - Rural Employment (All voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE-			
Major Head : 2505 - Rural Employment -			
Original	369,53,89,000	463,91,02,000	489,49,15,444
Supplementary	94,37,13,000		
			+ 25,58,13,444
Amount surrendered during the year		...	...
			Nil

Notes and Comments-

(i) Expenditure exceeded the grant by Rs. 25,58,13,444 ; the excess requires regularisation.

(ii) In view of the excess of Rs. 25,58.13 lakhs in the grant, supplementary provision of Rs. 94,37.13 lakhs obtained in March, 1997 proved inadequate.

(iii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2505 - Rural Employment -			
01 - National Programmes -			
701 - Jawahar Rozgar Yojana Scheme -			
Seventh Plan (Committed)			
01. Rural Works Programmes	6,63.85	7,37.89	+ 74.04

Reasons for excess have not been intimated (October, 1997).

60 - Other Programmes -
800 - Other Expenditure -

State Plan (Annual Plan and Eighth Plan)

01 District Plan Scheme	18,29.24	40,44.54	+ 22,15.30
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Reasons for excess was post budget decision of the government (October, 1997).

02 Assistance to District Planning Committee
D.G.H.C./Other Implementing Agencies(B.M.S)

O		94,37.13	174,85.25	+ 80,48.12
S	94,37.13			

Allotment of fund by obtaining supplementary provision in March, 1997 was required for larger expenditure on implementation of the programme under Basic Minimum Services.

Reasons for excess have not been intimated (October, 1997).

Grant No. 60 - Concl'd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2505 - Rural Employment -			
01 - National Programmes -			
701 - Jawahar Rozgar Yojana Scheme -			
State Plan (Annual Plan and Eighth Plan)			
01 - State Share of Expenditure under Jawahar Rozgar Yojna	97,90.00	84,34.41	- 13,55.59
State Plan (Supplement Plan)			
01 - Jawahar Rozgar Yojna Scheme(1st stream)	246,70.80	182,47.06	- 64,23.74

Reasons for saving in the above cases have not been intimated (October, 1997).

Grant No. 61 - Land Reforms (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2506 - Land Reforms -			
Original	17,44,75,000	19,55,35,000	14,03,44,333
Supplementary	2,10,60,000			- 5,51,90,667
Amount surrendered during the year		..	..
			Nil

Notes and Comments -

(i) In view of saving Rs. 5.51.91 lakhs in the grant, supplementary provision of Rs. 2,10.60 lakhs obtained in March, 1997 proved wholly unnecessary.

(ii) No portion of the huge saving of Rs. 5,51.91 lakhs in the grant was surrendered by the department during the year.

(iii) The Grant also discloses substantial saving aggregating to 26.28% of total provision since 1992-93. Moreover, substantial variation occurred under all the schemes under the grant. These indicate budget formulation on more realistic basis.

(iv) Saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2506-Land Reforms-			
101 - Regulation of Land Holding and Tenancy- Seventh Plan (Committed)			
1. Integrated Scheme on Land Reforms			
O	11,06.40	11,82.00	6,86.69
S	75.60			- 4,95.31
800 - Other Expenditure —			
Central Sector (New Schemes)			
1. Agrarian Studies and Computerisation of Land Records			
O	80.00	2,15.00	86.71
S	1,35.00			- 1,28.29

Augmentation of fund in both the cases by supplementary provision in March, 1997 was required for implementation of integrated scheme of Land Reforms and Agrarian Studies and Computerisation of Land Records. Reasons for final saving have not been intimated (October, 1997).

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

Grant No. - 61 - Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2506-Land Reforms-			
101 - Regulation of Land Holding and Tenancy- State Plan (Annual Plan and Eighth Plan)			
1. Integrated Scheme on Land Reforms	5,58.35	6,30.05	+ 71.70

Reasons for excess have not been intimated (October, 1997).

Grant No. 62-Other Rural Development Programmes (Panchayati Raj)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE-			
Major Heads: 2515 - Other Rural Development Programmes (Panchayati Raj), 3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Panchayati Raj) -			
<i>Voted-</i>			
Original	Rs. 203,96,00,000	} 207,91,52,000	143,76,78,151
Supplementary	3,95,52,000		
Amount surrendered during the year (March,1997)		..	54,03,02,596
<i>Charged</i>			
Original	2,000	} 2,000	..
Supplementary	..		
Amount surrendered during the year		..	<i>Nil</i>
CAPITAL—			
Major Head : 6515- Loans for Other Rural Development Programmes (Panchayati Raj) -			
<i>Voted-</i>			
Original	1,00,000	} 1,00,000	..
Supplementary	..		
Amount surrendered during the year (March,1997)		..	1,00,000

Notes and Comments—

Revenue (Voted)-

(i) In view of overall saving of Rs.64,14.74 lakhs in the grant, supplementary provision of Rs.3,96.52 lakhs obtained in March, 1997 proved absolutely unnecessary.

(ii) Though the overall saving worked out to Rs. 64,14.74 lakhs in the grant, Rs.54,03.03 lakhs were surrendered by the department during the year.

(iii) Persistent wide variations in a good number of cases under the grant discloses defective control over budgetary system.

Grant No. 62 - Contd.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
003 – Training –			
State Plan (Annual Plan and Eighth Plan)			
0180 - Training of Functionaries of Panchayats			
O	1,00.00	40.55	27.31
R	- 59.45		
			- 13.24

Anticipated saving was attributed to non-sanctioning of some proposals by the Finance Department. Reasons for final saving have not been intimated (October, 1997).

**101- Panchayati Raj-
Non- Plan**

**1709 - Grants-in-aid/Contributions-
Grants-in-aid/Contributions to the Gram-
Panchayats-**

0109 - Contributions towards salaries of Gram Panchayat Secretaries/Assistant Secretaries			
O	13,90.00	15,50.00	13,75.44
S	1,60.00		
			- 1,74.56

0209 - Contributions towards salaries of Chowkidars and Dafadars and Panchayat Karmees.

O	27,06.50	27,91.50	25,58.63
S	85.00		
			- 2,32.87

0409 - Contributions towards Salaries of Job Assistants under Gram Panchayats

O	15,00.00	15,40.00	14,96.18
S	40.00		
			- 43.82

Additional provisions in the above cases were required for larger grants to Zilla Parishad in lieu of Land lords'/Tenants' share of cases. Reasons for final saving in any of the cases have not been intimated (October, 1997).

**Grants-in-aid/Contributions to the Panchayat Samities –
1809 - Contributions towards Salaries of the employees of Panchayat Samities**

O	10,50.00	5,85.81	7,98.93
R	- 4,64.19		
			+ 2,13.12

Grant No. 62 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
1909 - Grants-in-aid/Contributions to Panchayat Samities for meeting the cost of T.A.D.A. etc. of their members and remuneration of office bearers and other Contingent expenditure				
O	3,50.00			
R	- 47.82	3,02.18	2,92.46	- 9.72

Anticipated saving in both the cases was attributed to non-sanctioning of some proposals by the Finance Department. Reasons for final excess/saving have not been intimated (October, 1997).

Other Grants-in-aid/ Contributions –				
2309 - Grants-in-aid/Contributions to Pension Deposit Account of Panchayat Bodies				
		5,00.00	4,27.10	- 72.90

Reasons for saving have not been intimated (October, 1997).

State Plan (Annual Plan & Eighth Plan)

Grants-in-aid/Contributions –				
0109 - Grants-in-aid to Panchayati Raj Bodies for augmentation of resources				
O	1,30.00			
R	- 89.60	40.40	65.85	+ 25.45
0209 - Grants for construction of Panchayat Ghars				
O	60.00			
R	- 47.40	12.60	8.68	- 3.92
0409 - Expansion of office buildings of Panchayat Samities and Zilla Parishads				
O	1,45.00			
R	- 14.68	1,30.32	68.47	- 61.85

Anticipated saving in the above cases was attributed to non-sanctioning of some proposals by the Finance Department. Reasons for final excess/saving have not been intimated (October, 1997).

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

0809 - Lump Provision for Interim Relief				
O	2,64.00			
R	- 2,64.00	..	..	..

Withdrawal of entire provision by surrender was due to non acceptance of some proposals by the Finance Department.

State Plan (Annual Plan and Eighth Plan)

Grant No. 62 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
0200 - Assistance to Panchayat Bodies recommended by the tenth Finance Commission (73rd Amendment of the Constitution) –			
(a) Infrastructural Development of Panchayat Bodies	41,68.00	30,27.21	- 11,40.79

Reasons for saving have not been intimated (October, 1997).

(b) Creation of Remuneration Assets and Other Development Programmes in Panchayat Bodies				
O	41,68.00	..	5,04.67	+ 5,04.67
R	- 41,68.00			

Withdrawal of entire provision by surrender was attributed to non-acceptance of some proposals by the Finance Department. Reasons for eventual excess have not been intimated (October, 1997).

3604 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Panchayati Raj) –

200 - Other Miscellaneous – Compensation and Assignments –

Non-Plan

1801 - Grants to Zilla Parishads in lieu of Land lords'/ Tenants' share of Ceses

O	5,90.00	6,77.95	5,23.78	- 1,54.17
S	1,10.00			
R	- 22.05			

Augmentation of fund by supplementary provision was required for larger grants to Zilla Parishad. Anticipated saving was attributed to non-receipts of proposed fund from the Finance Department. Reasons for final saving have not been intimated (October, 1997).

1804 - Grants to Gram Panchayat in lieu of taxes realised on trades Profession and Callings

O	1,40.00	70.00	17.80	- 52.20
R	- 70.00			

Anticipated saving was attributed to non-receipts of any demand from the District officer. Reasons for eventual saving have not been intimated (October, 1997).

State Plan (Annual Plan and Eighth Plan)

01 - Incentive Scheme for Decentralised Resource Mobilisation in the Districts	3,25.00	1,04.10	- 2,20.90
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Reasons for saving have not been intimated (October, 1997).

Grant No. 62 - Concl'd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2515 - Other Rural Development Programmes (Panchayati Raj) –			
001 - Direction and Administration – Non-Plan			
02 - District Establishment			
O	9,22.25]		
R	- 8.75]	9,13.50	10,03.01
			+ 89.51
101 - Panchayati Raj – Non-Plan			
1709 - Grants-in-aid/Contributions to the Gram Panchayats for meeting the cost of T.A.D.A. etc. of their members and remuneration of office bearers and other Contingent expenditure.			
O	6,00.00]		
R	- 68.66]	5,31.34	8,27.97
			+ 2,96.63
2209 - Grants-in-aid/Contributions to the Zilla Parishads for meeting the cost of T.A.D.A. etc. of their members and remuneration of office bearers and other Contingent expenditure			
O	65.00]		
R	- 14.34]	50.66	1,61.73
			+ 1,11.07

Anticipated saving in the above cases was attributed to non-acceptance of some proposals by the Finance Department. Reasons for eventual excess in the above cases have not been intimated (October, 1997).

Revenue (Charged)

- i) No portion of the saving was surrendered during the year.

Capital-

- i) The entire provision of Rs.1.00 lakh was surrendered by the department during the year.

Grant No. 63 - .Other Rural Development Programmes(Community Development) (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2515 - .Other Rural Development Programmes (Community Development)			
Original	Rs. 55,99,50,000	57,72,95,000	51,34,95,314
Supplementary	1,73,45,000		
Amount surrendered during the year (March, 1997)	..	..	1,25,94,149

CAPITAL -
Major Heads : 4515 - Capital Outlay on Other Rural Development Programmes (Community Development) and
6515 - Loans for Other Rural Development Programmes (Community Development) -

Original	85,00,000	85,00,000	56,79,928	- 28,20,072
Supplementary	..			
Amount surrendered during the year.	..	..	..	Nil

Notes and Comments -

Revenue -

(i) In view of overall saving of Rs. 6,38.00 lakhs in the grant, supplementary provision of Rs. 1,73.45 lakhs obtained in March, 1997 proved unnecessary.

(ii) Out of final saving of Rs. 6,38.00 lakhs in the grant, an amount of Rs. 1,25.94 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 -
2515 - Other Rural Development Programmes (Community Development) --			
102 - Community Development --			
1-- Direction and Administration - Non-Plan			
01 Block headquarters			
O	47,88.15	49,61.60	44,97.19
S	1,73.45		
			- 4,64.41

Enhancement of fund by supplementary grant in March, 1997 was required for meeting larger establishment charges. Reasons for final saving have not been intimated (October, 1997).

Grant No. 63 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 -	Other Expenditure -			
	Non-Plan			
0680	Lump Provision for Interim Relief			
	O	1,43.70		
	R	- 1,16.44		
		27.26	..	- 27.26

Reasons for anticipated saving as well as for non-utilisation of the rest of the provision have not been intimated (October, 1997).

Capital -

(i) No portion of the saving of Rs. 28.20 lakhs in the grant was surrendered during the year by the department.

Grant No. 64 - Hill Areas (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2551 - Hill Areas -			
Original	99,41,39,000	102,56,79,000	97,59,38,148
Supplementary	3,15,40,000			- 4,97,40,852
Amount surrendered during the year (March, 1997)		..	4,18,61,374

CAPITAL -
Major Heads : 4551 - Capital Outlay on Hill Areas
and 6551 - Loans for Hill Areas -

Original	3,25,00,000	3,25,00,000	3,17,00,000	- 8,00,000
Supplementary	..			
Amount surrendered during the year		..	..	Nil

Notes and Comments -

Revenue —

(i) Out of overall saving of Rs. 4,97.41 lakhs in the grant, an amount of Rs. 4,18.61 lakhs was surrendered by the department during the year.

(ii) In view of the final saving of Rs. 4,97.41 lakhs in the grant supplementary provision of Rs. 3,15.40 lakhs obtained in March, 1997 proved unnecessary.

(iii) Though the net variation in the grant was within the limit of 5% of total provision, significant saving / excess (of compensating nature) occurred in the following cases :

(a) Saving -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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2551 - Hill Areas -

60 - Other Hill Areas —

101 - Development of Hill Areas -
State Plan (Supplement Plan)

01 - Accelerated Development of Hill Areas

O	10,15.00	1,23.00	1,23.00	..
R	- 8,92.00			

Reasons for substantial anticipated saving have not been intimated (October, 1997).

191 - Assistance to Darjeeling Gorkha Hill Council -

Non-Plan

Grant No. 64 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving
22. Other Departmental Sector				
O	80.60			
R	- 80.60			
	

Withdrawal of entire provision by reappropriation in March, 1997 was attributed to covering excess expenditure under Education Sector (Secondary) and Education Sector (Primary).

(b) Excess +

2551 - Hill Areas -

60 - Other Hill Areas -

191 - Assistance to Darjeeling Gorkha Hill Council -

Non-Plan

Education Sector

O	..			
S	3,15.40	9,48.10	9,48.10	..
R	6,32.70			

Creation of fund by supplementary provision was required for meeting demands under Education (Secondary & Primary) Sector under the control of Darjeeling Gorkha Hill Council. Enhancement of fund by reappropriation in March, 1997 was made to cover the excess expenditure under D.G.H.C. Education Sector.

State Plan (Annual Plan and Eighth Plan)

28. Public Health Engineering Sector	1,10.39	2,05.38	+ 94.99
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Reasons for excess have not been intimated (October, 1997).

Capital -

(i) No portion of saving of Rs. 8.00 lakhs in the grant was surrendered by the department during the year

Grant No. 65 - Other Special Areas Programmes (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2575 - Other Special Areas Programmes -			
Original	52,03,60,000	35,48,40,952	- 16,55,19,048
Supplementary	..		
Amount surrendered during the year (March, 1997)		..	18,01,60,494
CAPITAL -			
Major Head : 4575 - Capital Outlay on Other Special Areas Programmes -			
Original	20,25,00,000	25,93,78,368	- 10,64,21,632
Supplementary	16,33,00,000		
Amount surrendered during the year (March, 1997)		..	2,57,01,260

Notes and Comments -

Revenue —

- (i) In view of overall saving of Rs. 16,55.19 lakhs, in the grant surrender of an amount of Rs. 18,01.60 lakhs during the year by the department is unjustified.
- (ii) Substantial variation between budget provisions and actual expenditure in almost all the sub-heads indicate necessity of making budget provision with realistic basis.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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2575 - Other Special Areas Programmes -

02:- Backward Areas -

101 - Area Development - State Plan (Annual Plan and Eighth Plan)

03. Development of Sundarban Areas as recommended by the Tenth Finance Commission (Special Problems)

O	7.00.00	3,43.90	3,68.22	+ 24.32
R	-3,56.10			

Anticipated saving was due to non-receipt of bills from Contractors. Reasons for final excess have not been intimated (October, 1997).

Grant No. 65 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
07. Agricultural Development of North Bengal				
Dutch assisted Project				
O	1,55.00			
R	- 26.70	1,28.30	59.79	- 68.51
Reasons for anticipated as well as final saving have not been intimated (October, 1997).				
Centrally Sponsored (New Schemes)				
01. Integrated Rural Energy Planning Programme (IREP)				
		90.45	2.79	- 87.66
Reasons for saving have not been intimated (October, 1997).				
60 - Others -				
800 - Other Expenditure -				
State Plan (Supplement Plan)				
Border Area Development Programme —				
01. Police Sector				
O	75.00			
R	- 75.00	..	..	..
06. Social Welfare Sector				
O	2,25.00			
R	- 2,09.40	15.60	21.04	+ 5.44
07. Transport Sector				
O	1,25.00			
R	- 1,25.00	..	..	..
08. Public Health-Engineering Sector				
O	1,25.00			
R	- 92.88	32.12	30.00	- 2.12
09. Minor Irrigation Sector				
O	75.00			
R	- 75.00	..	..	..
10. Health & Family Welfare Sector				
O	1,00.00			
R	- 66.50	33.50	33.50	..
11. Agriculture Sector				
O	1,25.00			
R	- 95.12	29.88	29.88	..

Grant No. 65 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
13. Education Sector			
O	2,00.00		
R	- 1,91.04		
	8.96	22.93	+ 13.97
14. Irrigation Sector			
O	4,50.00		
R	- 4,50.00		
	..	25.50	+ 25.50

Anticipated saving in all the above cases was due to non-receipt of programmes from Govt. of India for which budget provisions were made.

Reasons for final excess / saving in all the cases have also not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2575 - Other Special Areas Programmes -			
02 - Backward Areas -			
101 - Area Development			
Non-Plan			
01. Development of Sundarban			
O	1,92.33		
R	- 5.86		
	1,86.47	2,50.20	+ 63.73

Reasons for anticipated saving as well as final excess have not been intimated (October, 1997).

State Plan (Annual Plan and Eighth Plan)

06: Comprehensive Area Development Project	9,00.00	9,68.80	+ 68.80
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Reasons for excess have not been intimated (October, 1997).

State Plan (Supplement Plan)

01. Development of Sundarban		50.00	+ 50.00
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Reasons for incurring expenditure without budget provision have not been intimated (October, 1997).

CAPITAL -

- (i) In view of overall saving of Rs. 10,64.22 lakhs in the grant, supplementary provision of Rs. 16,33.00 lakhs obtained in March, 1997 proved excessive.
- (ii) Out of final saving of Rs. 10,64.22 lakhs in the grant, only Rs. 2,57.01 lakhs were surrendered by the department during the year.

Grant No. 65 - Contd.

(iii) Saving occurred mainly under :-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4575 - Capital Outlay on Other Special Areas Programmes -				
60 - Others -				
800 - Other Expenditure - State Plan (Annual Plan and Eighth Plan)				
02. Development of Digha				
O	1,25.00			
R	- 4.75	1,20.25	50.98	- 69.27
Reasons for anticipated as well as final saving have not been intimated (October, 1997).				
State Plan (Supplement Plan)				
Border Area Development Programme -				
01. Police Section				
O	50.00			
S	195.00			
R	- 173.23	71.77	73.60	+ 1.83
Augmentation of fund by obtaining Supplementary provision in March, 1997 was required for meeting increased expenditure under Border Area Development Programme.				
Anticipated saving was due to non-receipt of programmes from Govt. of India for which budget provision was made.				
Reasons for final excess have not been intimated (October, 1997).				
03. Irrigation & Flood Control Sector				
O	..			
S	5,00.00			
R	- 1,75.00	3,25.00	3,27.21	+ 2.21
Creation of fund by obtaining supplementary provision in March, 1997 was due to meeting increased expenditure under Border Area Development.				
Anticipated saving was due to non-receipt of programmes from Govt. of India for which budget provision was made.				
Reasons for final excess have not been intimated (October, 1997).				
04. Public Works (Roads) Sector				
O	8,00.00			
S	9,38.00			
R	84.28	18,22.28	16,70.06	- 1,52.22
07. Road Sector				
O	6,00.00			
R	1,82.85	7,82.85	1,25.42	- 6,57.43

Grant No. 65 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Augmentation of fund by obtaining supplementary provision in March, 1997 in the first case was required for meeting increased expenditure under Border Area Development.			
Anticipated excess in both the cases was stated to be due to meeting some emergent expenditure.			
Reasons for final saving in both the cases have not been intimated (October, 1997).			

08. Power Sector

Creation of Energy Services

O	1,75.00	}	26.00	10.00	- 16.00
R	- 1,49.00				

09. Health & Family Welfare Sector

O	1,75.00	}	10.00	..	- 10.00
R	- 1,65.00				

Anticipated saving was stated to be due to non-receipt of programmes from Govt. of India for which budget provision was made.
Reasons for final saving in both the cases hve not been intimated.(October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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4575 - Capital Outlay on Other Special Areas Programmes -

60 - Others -

800 - Other Expenditure -

State Plan (Supplement Plan)

Border Area Development Programme -

02. Social Welfare Sector

O	..	}	1,02.10	79.77	- 22.33
S	..				
R	1,02.10				

Creation of fund by reappropriation was required for meeting emergent expenditure.
Reasons for final saving have not been intimated (October, 1997).

05. Power Sector

Non-conventional Electricity for Police Station,

Health Centres etc. .. 1,16.00 + 1,16.00

Reasons for incurring expenditure without budget provision have not been intimated (October, 1997).

06. General Administration Sector

O	..	}	57.00	57.00
S	..			
R	57.00			

Creation of fund by reappropriation was stated to be required for meeting emergent expenditure.

Grant No. 66 - Major and Medium Irrigation

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2701 - Major and Medium Irrigation -			
Voted -			
Original	79,48,09,000	88,70,98,000	104,77,95,885
Supplementary	9,22,89,000			+ 16,06,97,885
Amount surrendered during the year	..	..	Nil
CAPITAL -			
Major Head : 4701 - Capital Outlay on Major and Medium Irrigation -			
Voted -			
Original	266,00,75,000	266,00,75,000	162,16,39,372
Supplementary	..			- 103,84,35,628
Amount surrendered during the year	..	..	Nil
Charged -			
Original	..	27,02,462	27,02,462
Supplementary	27,02,462		
Amount surrendered during the year	..	..	Nil

**Notes and Comments -
Revenue (Voted grant)**

- (i) Expenditure exceeded the grant by Rs. 16,06,97,885; the excess requires regularisation.
- (ii) In view of the excess of Rs. 16,06.98 lakhs in the grant, supplementary grant of Rs. 9,22.89 lakhs obtained in March, 1997 proved inadequate.
- (iii) In a good number of cases marked (*) recurrence of excess/saving is persisting for years together.
- (iv) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2701 - Major and Medium Irrigation -			
01 - Major Irrigation (Commercial) -			
Non-Plan			
101 Mayurakshi Reservoir Project -			
(a) Direction and Administration			
O	5,56.94	6,59.58	+ 70.97
S	31.67		

Augmentation of fund by supplementary provision was required for meeting larger establishment charges. Reasons for excess have not been intimated (October, 1997)

Grant No. 66 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
34. (d) Other Expenditure* (Interest)	1,25.96	1,88.85	+ 62.89
19 - Maintenance*	2,96.00	6,14.60	+ 3,18.60
102 - Kangsabati Reservoir Project - Non-Plan			
19 - Maintenance	50.00	1,23.68	+ 73.68
Seventh Plan (Committed)			
19 - Maintenance	3,06.60	3,59.94	+ 53.34
103 - Damodar Valley Project — Non-Plan			.
34(e) Irrigation Schemes*	8,12.88	18,78.54	+ 10,65.66

Reasons for huge excess in the above cases have not been intimated (October,1997).

04 - Medium Irrigation (Non-Commercial) - Non-Plan			
101 - Medium Irrigation Schemes in North Bengal -			
(a) Direction and Administration *			
O	11.88	13.83	64.59
S	1.95		
			+ 50.76

Augmentation of fund by supplementary provision in March, 1997 was required for meeting larger establishment charges. Reasons for excess have not been intimated (October,1997).

80 - General -			
001 - Direction and Administration State Plan (Annual Plan and Eighth Plan)			
1017. Working of Central Design Office			
O	87.00	90.00	1,52.06
R	3.00		
			+ 62.06
005 - Survey and Investigation State Plan (Annual Plan and Eighth Plan)			
I - Survey and Investigation Works in Purulia including Area Survey -			
(a) Direction and Administration *	8.60	70.75	+ 62.15

Reasons for anticipated excess in the first case and final excess in both the cases have not been intimated (October,1997).

III - Investigation and Planning Organisation (including field Investigation Works) —			
(a) Direction and Administration			
O	91.50	1,13.76	1,78.59
S	13.43		
R	8.83		
			+ 64.83

Augmentation of fund by supplementary provision in March 1997, was required for meeting larger establishment charges. Reasons for anticipated as well as final excess have not been intimated (October,1997).

Grant No. 66 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
80 - General			
799 - Suspense -			
Non Plan			
Cash Settlement Suspense Accounts			
Purchase			
Stock	20.33	7,34.49	+ 7,14.16
Misc. Works Advance			

Reasons for excess have not been intimated. (October,1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2701 - Major and Medium Irrigation -			
01 - Major Irrigation (Commercial) -			
Non-Plan			
101 - Mayurakshi Reservoir Project -			
18. (e) Irrigation Schemes*	1.95.00		- 1,95.00
Reasons for non-utilisation of entire fund have not been intimated (October,1997).			
103 - Damodar Valley Project -			
Non Plan			
(a) Direction and Administration			
O	4,11.15	5,82.06	- 3,35.44
S	5,06.35		
	9,17.50		

80 - General -

Non Plan

001 - Direction and Administration*

O	20,47.79	20,13.10	- 3,05.20
S	2,70.51		
	23,18.30		

Augmentation of fund by supplementary provision in both the cases was required for meeting larger establishment charges. Reasons for saving have not been intimated (October,1997).

800 - Other Expenditure -

Non Plan

5. Lump Provision for Interim Relief 1,01.55 - 1,01.55

Reasons for non-utilisation of entire fund have not been intimated (October,1997).

Grant No. 66 - Contd.

(vi) Suspense : The expenditure under revenue section of the grant included Rs. 7,34.39 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 1996-97 under the minor heads were under the sub-heads (1) Purchases, (2) Stock and (3) Miscellaneous Works Advances.

The transactions under each of the heads are explained below :-

(1) Purchase : When materials are received from a supplier or from another division or department either for a specific work or for stock, their value is credited to "Purchases" so that per contra, the cost may be included at once in the accounts of the works or stock. When payment is made, the head "Purchases" is debited. The head "Purchases" therefore, shows a negative (credit) balance which indicates that the stores were received but the value there of was not paid for.

(2) Stock : This head is debited with all expenditure connected with acquisition of stock of materials and with manufacturing operations relating thereof. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges, etc. connected with the manufacture.

(3) Miscellaneous Works Advances : Accommodate (a) sales on credit, (b) expenditure incurred on deposit works in excess of deposit received (c) losses, retrenchment, errors, etc. and (d) other items. Broadly speaking, the head is debited with all the sums which are eventually to be recovered. The balance under the head represents recoverable amounts. The transactions during 1996-97 under the various sub-heads of "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)					
2701 - Major and Medium Irrigation -					
101 - Mayurakshi Reservoir Project -					
Non-Plan					
Purchase	- 56.69	..	..	..	- 56.69
Stock	+ 14.96	..	..	..	+ 14.96
Miscellaneous Works Advance	+ 3.48	..	..	..	+ 3.48
Total :	- 38.25	..	..	..	- 38.25
103 - Damodar Valley Project -					
Purchase	- 2,36.72	..	..	..	- 2,36.72
Stock	+ 1,28.47	..	..	..	+ 1,28.47
Miscellaneous Works Advance	+ 1,66.74	..	..	..	+ 1,66.74
C.S.S.A.	+ 0.39	..	..	..	+ 0.39
Total :	+ 58.88	..	..	..	+ 58.88
80 - General -					
799 - Suspense -					
Non Plan					
Purchase	- 56.90	39.64	62.13	- 22.49	- 79.39
Stock	- 77.03	3,49.57	2,21.14	+ 1,28.43	+ 51.40
Miscellaneous Works Advance	+ 6.63	3,28.92	2,13.02	+ 1,15.90	+ 1,22.53
Cash Settlement Suspense Accounts	- 6.81	16.36	2.64	+ 13.72	+ 6.91
Total :	- 1,34.11	7,34.49	4,98.93	+ 2,35.56	+ 1,01.45
Total : Major head -					
2701 - Major and Medium Irrigation	- 1,13.48	7,34.49	4,98.93	+ 2,35.56	+ 1,22.08

Grant No. 66 - Contd.

Capital (Voted)

(i) No portion of the huge saving of Rs. 103,84.36 lakhs in the grant was surrendered by the department during the year.

(ii) Wide variations in a good number of cases denote defective control over budgetary system.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4701 - Capital Outlay on Major and Medium Irrigation -			
01 - Major Irrigation - (Commercial) -			
103 - Damodar Valley Project -			
Non-Plan			
E. Major/Minor Works —			
A - D.V. Irrigation and Flood Control Schemes -			
0100 (i) Additional expenditure on			
Irrigation and Flood Control other than			
Interest	2,25.10	..	- 2,25.10
0216 (ii) Barrage	1,40.00	..	- 1,40.00
0316 (iii) Water Courses	60.00	..	- 60.00
B - D.V. Power Scheme -			
0400 Additional expenditure on Power			
other than Interest	142,32.65	..	- 142,32.65
104 - Teesta Barrage Project -			
State Plan (Annual Plan and Eighth Plan)			
03 E. Wages	14,50.00	..	- 14,50.00
109 - Subarnarekha Barrage Project —			
State Plan (Annual Plan and Eighth Plan)			
0332. C. Suspense	50.00	..	- 50.00
Reasons for non-utilisation of entire fund in the above cases have not been intimated (October, 1997).			
04 - Major Irrigation - Non Commercial -			
State Plan (Annual Plan and Eighth Plan)			
101 - Medium Irrigation Scheme			
E Major/Minor Works -			
5. .Beko Irrigation Scheme, Purulia			
O 1,57.00	50.00	42.46	- 7.54
R - 1,07.00			
6 - Patloi Irrigation Scheme, Purulia			
O 3,00.00	85.00	97.49	+ 12.49
R - 2,15.00			
7. Tatko Irrigation Scheme, Purulia			
O 2,32.00	77.00	53.10	- 23.90
R - 1,55.00			

Reasons for anticipated saving in the above cases as well as for final saving in the first and last cases and excess in the second case have not been intimated (October, 1997).

Grant No. 66 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
9. Lipaniajore Irrigation Scheme, Purulia			
O 1,30.00	43.00	16.39	- 26.61
R - 87.00			
10. Futiary irrigation Scheme, Purulia			
O 3,04.00	85.00	41.37	- 43.63
R - 2,19.00			
12. Karior Irrigation Scheme, P.S. Jhalda, Purulia			
O 1,00.00	33.00	21.10	- 11.90
R - 67.00			
13. Hanumata Irrigation Scheme, Purulia	2,67.00	61.80	- 2,05.20
14- Ramchandrapur Irrigation Scheme, Purulia			
O 1,42.00	45.00	39.96	- 5.04
R - 97.00			
22. Khairabera Irrigation Scheme			
O 98.00	59.53	56.49	- 3.04
R - 38.47			

Reasons for reduction of fund by reappropriation in March,1997 and final saving in the above cases have not been intimated (October,1997).

24. Extension of Bandhu Irrigation Scheme	1,92.00	12.14	- 1,79.86
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Reasons for saving have not been communicated (October,1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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4701 - Capital Outlay on Major and Medium Irrigation —

01 - Major Irrigation - (Commercial) -

102 - Kangsabati Reservoir Project -
 State Plan (Annual Plan and Eighth Plan)

A. Direction and Administration	5,79.00	6,42.47	+ 63.47
C. Suspense	12.00	1,19.84	+ 1,07.84

Reasons for excess in both the cases have not been intimated (October,1997).

E. Major/Minor Works			
O 2,13.00	5,00.51	4,55.95	- 44.56
R 2,87.51			

Reasons for anticipated excess and final saving have not been intimated (October,1997).

103 - Damodar Valley Project —
 State Plan (Annual Plan & Eighth Plan)

D.V. Irrigation Scheme —

0100 (i) Government Share of expenditure on
 Irrigation and Flood Control excluding
 interest.

O 2,75.00	5,72.70	8,83.84	+ 3,11.14
R 2,97.70			

Grant No. 66 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
104 - Teesta Barrage Project -			
State Plan (Annual Plan and Eighth Plan)			
A. Direction and Administration	8,04.00	9,00.29	+ 96.29
03. C - Suspense Purchase	3,00.00	50,62.80	+ 47,62.80
0416. Major/Minor Works			
O	51,81.00		
R	- 1,27.74		
	50,53.26	60,44.56	+ 9,91.30

Reasons for anticipated excess/ saving in the first and fourth cases and final excess in all the cases have not been intimated (October,1997).

109 - Subarnarekha Barrage Project -

 State Plan (Annual Plan and Eighth Plan)

0417.E - Major/Minor Works

O	3,50.00		
R	- 1,96.00		
	5,46.00	6,01.99	+ 55.99

Reasons for anticipated as well as for final excess have not been intimated (October,1997).

03 - Medium Irrigation Commercial -

 State Plan (Annual Plan and Eighth Plan)

102. Hinglo Irrigation Project	65.00	2,65.37	+ 2,00.37
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Reasons for excess have not been intimated (October,1997).

04 - Major Irrigation (Non - Commercial) -

 State Plan (Annual Plan and Eighth Plan)

101 - Medium Irrigation Scheme -

 E -Major/Minor Works -

16. Sali Diversion Scheme, Bankura

O	15.00		
R	60.00		
	75.00	56.82	- 18.18

Reasons for anticipated excess and for final saving have not been intimated (October,1997).

Grant No. 66 - Contd.

Suspense : The expenditure in the capital section of the grant included Rs. 51,82.64 lakhs under "Suspense". The transactions under each sub-head of "Suspense" in 1996-97 are given below :-

Major Head and detailed units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
(In lakhs of rupees)					
4701 - Capital Outlay on Major and Medium Irrigation -					
01 - Major Irrigation (Commercial) -					
Non-Plan					
101 - Mayurakshi Reservoir Project -					
(1) Reservoir -					
Purchase	+ 7.64	..	..	..	+ 7.64
Stock	- 2.33	..	..	..	- 2.33
Misc. Works Advance	..	..	..	..	..
Total :	+ 5.31	..	..	..	+ 5.31
(2) Dam and Appartment Works -					
Purchase	- 7.50	..	..	..	- 7.50
Stock	+ 0.06	..	..	..	+ 0.06
Misc. Works Advance	+ 26.94	..	..	..	+ 26.94
Total :	+ 19.50	..	..	..	+ 19.50
(3) Barrage -					
Purchase	- 1,89.21	..	..	..	- 1,89.21
Stock	+ 3.94	..	..	..	+ 3.94
Misc. Works Advance	+ 34.44	..	..	..	+ 34.44
Total :	- 1,50.83	..	..	..	- 1,50.83
State Plan (Annual Plan and Eighth Plan)					
102 - Kangsabati Reservoir Project -					
Purchase	- 1.08	24.58	13.82	+ 10.76	+ 9.68
Stock	- 74.88	67.65	70.16	- 2.51	- 77.39
Misc. Works Advance	- 16.87	25.62	36.70	- 11.08	- 27.95
Cash Settlement					
Suspense Accounts	+ 60.68	1.99	1.43	+ 0.56	+ 61.24
Total :	+ 32.15	1,19.84	1,22.11	- 2.27	- 34.42

Grant No. 66 - Confl.

Major Head and detailed units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
(In lakhs of rupees)					
104 - Teesta Barrage Project - State Plan (Annual Plan and Eighth Plan)					
Purchase	- 30,58.27	5,60.57	5,63.71	- 3.14	- 30,61.41
Stock	- 20,62.53	24,91.00	16,64.81	+ 8,26.19	- 12,36.34
Misc. Works Advance	+ 29,51.60	5,29.56	10,47.58	- 5,18.02	+ 24,33.58
Cash Settlement Suspense Account	+ 21,69.83	14,81.67	15,40.11	- 58.44	+ 21,11.39
Total :	+ 0.63	50,62.80	48,16.21	+ 2,46.59	+ 2,47.22
02 - Major Irrigation (Non-Commercial) - 102 - Kangsabati Reservoir Project - State Plan (Annual Plan and Eighth Plan)					
Purchase	- 8,29.80	..	..	..	- 8,29.80
Stock	+ 1,93.45	..	..	..	+ 1,93.45
Misc. Works Advance	+ 3,14.25	..	..	..	+ 3,14.25
C.S.S.A.	- 0.03	..	..	..	- 0.03
Total :	- 3,22.13	..	..	..	- 3,22.13
01 - 109 - Subarnarekha Barrage Project State Plan (Annual Plan and Eighth Plan)					
Stock	..	..	9.02	- 9.02	- 9.02
Total	..	..	9.02	- 9.02	- 9.02
Total : 4701	- 4,79.67	51,82.64	49,47.34	+ 2,35.30	- 2,44.37

Charged -

(i) Entire fund created by supplementary provision was utilised in full during the year.

Grant No. 67 - Minor Irrigation and Command Area Development (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Heads : 2702 - Minor Irrigation and 2705 - Command Area Development -			
Original	121,41,02,000		
Supplementary	58,15,79,000		
	179,56,81,000	131,56,47,167	- 48,00,33,833
Amount surrendered during the year			Nil

CAPITAL -
**Major Heads : 4702 - Capital Outlay on Minor Irrigation and
4705 - Capital Outlay on Command Area Development -**

Original	52,32,20,000		
Supplementary	15,23,34,000		
	67,55,54,000	41,20,50,216	- 26,35,03,784
Amount surrendered during the year			Nil

Notes and Comments -

Revenue -

- (i) In view of overall saving of Rs. 48,00.34 lakhs in the grant, supplementary provision of Rs. 58,15.79 lakhs obtained in March, 1997 proved excessive.
- (ii) No portion of the huge saving of Rs. 48,00.34 lakhs in the grant, was surrendered by the department during the year.
- (iii) Non-utilisation of additional provision in a good number of cases denotes adoption of more wise and realistic supplementary budgeting.
- (iv) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2702 - Minor Irrigation -			
01 - Surface Water -			
101 - Water Tanks - Non - Plan			
01. Tank Irrigation			
O	1,83.75		
S	10.60		
	1,94.35	1,29.40	- 64.95

Grant No. 67 - Contd

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
102 - Lift Irrigation Schemes -				
Non-Plan				
01. Lift Irrigation				
O	41,67.85			
S	3,66.05	45,33.90	43,49.35	- 1,84.55
02 -Ground Water -				
103 - Tube Wells -				
Non - Plan				
01. Deep Tubewell Irrigation				
O	33,66.60			
S	2,45.40	36,12.00	28,80.44	- 7,31.56
02. Maintenance of State-owned Shallow Tube Wells				
O	1,38.20			
S	3.55	1,41.75	82.90	- 58.85

Augmentation of fund by supplementary provision in March, 1997 was required for meeting larger establishment charges as well as for schemes being executed under Rural Infrastructure Development Fund obtained from NABARD.

Reasons for final saving in all the above cases have not been intimated (October, 1997).

State Plan (Annual Plan and Eighth Plan)

**Lump Provision for Works under RIDF Project II
NABARD Loan**

O	..			
S	44,99.64	44,99.64	..	- 44,99.64

Creation of fund by supplementary provision in March, 1997 was required for meeting larger establishment charges as well as for schemes being executed under Rural Infrastructure Development Fund obtained from NABARD. Reasons for non-utilisation of the entire provision have not been intimated (October, 1997).

80 - General —

001 - Direction and Administration —

Non-Plan

Grant No. 67 - Contd

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
01. Schemes for Strengthening expansion and administration under the Directorate of Water Resources Development				
O	17,04.33			
S	1,38.57	18,42.90	17,59.42	- 83.48

Augmentation of fund by supplementary provision in March, 1997 was required for meeting larger establishment charges as well as for schemes being executed under Rural Infrastructure Development Fund obtained from NABARD.

Reasons for final saving have not been intimated (October, 1997).

190 - Assistance to Public Sector and Other Undertakings - Centrally Sponsored (New Schemes)

01 - West Bengal Minor Irrigation Corporation -

O	..			
S	1,53.00	1,53.00	..	- 1,53.00

04 - West Bengal State Minor Irrigation Corporation -

O	..			
S	67.00	67.00	..	- 67.00

Creation of fund by supplementary provision in March, 1997 was required for meeting larger establishment charges as well as for schemes being executed under Rural Infrastructural Development Fund obtained from NABARD.

Reasons for non-utilisation of entire provision in both the cases have not been intimated. (October, 1997).

800 - Other Expenditure — Non-Plan

0580 - Lump Provision for Interim Relief		2,05.80	73.17	- 1,32.63
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Reasons for saving have not been intimated (October, 1997).

State Plan (Annual Plan and Eighth Plan)

12. Lump Provision for RIDF Project-II (NABARD)

O	..			
S	47.38	47.38	..	- 47.38

Creation of fund by supplementary provision in March, 1997 was required for meeting larger establishment charges as well as for schemes being executed under Rural Infrastructure Development Fund obtained from NABARD.

Reasons for non-utilisation of entire provision have not been intimated. (October, 1997).

Grant No. 67 - Contd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2702 - Minor Irrigation -			
01 - Surface Water -			
102 - Lift Irrigation Schemes -			
State Plan (Annual Plan and Eighth Plan)			
01. River Lift Irrigation			
O	4.69	8.89	1,59.98
S	4.20			+ 1,51.09
Seventh Plan (Committed)			
01. River Lift Irrigation			
O	1,05.77	1,10.45	2,21.81
S	4.68			+ 1,11.36

Augmentation of fund by supplementary provision in March, 1997 in the above cases was required for meeting larger establishment charges as well as for schemes being executed under Rural Infrastructure Development Fund obtained from NABARD.

Reasons for final excess in both the cases have not been intimated (October, 1997).

02 - Ground Water -
103 - Tube Wells -

State Plan (Annual Plan and Eighth Plan)

01. Deep Tubewell Irrigation	37.00	3,85.63	+ 3,48.63
04. Development of State owned shallow tubewells	0.01	41.76	+ 41.75
11. Special Component Plan for Scheduled Castes - Development of State-owned shallow tubewells, 27 Minor Works.			
(ii) RIDF Project on Development of Minor Irrigation , Completion of incomplete schemes of WBMIP			
a) NABARD Loan	30.37	78.61	+ 48.24

Reasons for excess in all the above cases have not been intimated (October, 1997).

Seventh Plan (Committed)

01 - Deep Tubewell Irrigation			
O	85.84	92.85	3,08.16
S	7.01			+ 2,15.31

Addition of provision in March, 1997 was required for meeting larger establishment charges. Reasons for final excess have not been intimated (October, 1997).

Grant No. 67 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
80 - General - 190 - Assistance to Public Sector and Other Undertakings -			
State Plan (Annual Plan and Eighth Plan)			
01 - West Bengal Minor Irrigation Corporation Water rate subsidy	2,50.00	3,54.01	+ 1,04.01
04 - West Bengal State Minor Irrigation Corporation - Grants-in-aid for meeting administrative expenses	1,46.70	2,13.70	+ 67.00
05 - Special Component Plan for Scheduled Castes - West Bengal State Minor Irrigation Corporation Water rate subsidy	57.50	1,06.49	+ 48.99

Reasons for excess in all the above cases have not been intimated (October, 1997).

800 - Other Expenditure -
Non - Plan

06 - Electricity Charges payable to WBSEB on account of Minor Irrigation Schemes				
O 5,00.00	}	6,94.20	8,29.98	+ 1,35.78
S 1,94.20				

Augmentation of fund by supplementary provision in March, 1997 was required for meeting larger establishment charges as well as schemes being executed under Rural Infrastructure Development Fund obtained from NABARD. Reasons for final excess have not been intimated (October, 1997).

Capital -

(i) In view of overall saving of Rs. 26,35.04 lakhs in the grant, supplementary provision of Rs. 15,23.34 obtained in March, 1997 proved unjustified.

(ii) No portion of the huge saving of Rs. 26,35.04 lakhs in the grant, was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4702 - Capital Outlay on Minor Irrigation - 101 - Surface Water -			
State Plan (Annual Plan and Eighth Plan).			
11 - River Lift Irrigation (ii) RIDF Project of NABARD on Development of Minor Irrigation -			

Grant No. 67 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
(B) Completion of incomplete Schemes outside WBMIP Pump House , Pipe Line (b) State Share			
O 7,29.00]			
S 2,23.20]	9,52.20	3,84.08	- 5,68.12
12 Conversion of Diesel Operated River Lift Irrigation Schemes into electrically operated ones - (ii) RIDP Project NABARD on Development of Minor Irrigation (B) Completion of incompleted Schemes outside WBMIP (b) State share (ii) Cost of Energisation to be paid to WBSEB			
O 39.00]			
S 9,80.64]	10,19.64	5,86.29	- 4,33.35
13. Conversion of Diesel Operated RLI Schemes into electrically operated ones (ii) RIDF Project of NABARD on development of Minor Irrigation - (B) Completion of incomplete schemes outside WBMIP (b) State Schemes (i) Pump set and Pump House installation			
O 15.51]			
S 2,00.00]	2,15.51	43.03	- 1,72.48
Augmentation of fund by supplementary provision in March, 1997 in the above cases was required for meeting State's Share of expenditure under RIDF Project. Reasons for final saving in all the cases have not been intimated(October, 1997).			
14. Surface Drainage and Irrigation (ii) RIDF Project of NABARD on Development of Minor Irrigation (a) NABARD Loan	96.00	41.02	- 54.98
16. River Lift Irrigation - (ii) RIDF Project of NABARD on Development of Minor Irrigation (B) Completion of incomplete Schemes outside WBMIP Pump House and Pipe Line (a) NABARD Loan	10,93.00	2,06.20	- 8,86.80
17. Conversion of Diesel Operated RLI Schemes into electrically operated ones (ii) RIDF Project of NABARD on development of Minor Irrigation - (A) Completion of incomplete Schemes of WBMIP - Energisation (a) NABARD Loan	95.00	46.13	- 48.87

Grant No. 67 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
19. Conversion of Diesel Operated River Lift Irrigation Schemes into electrically operated ones (ii) RIDF Project of NABARD on Development of Minor Irrigation (B) Completion of incomplete Schemes outside WBMIP (a) NABARD Loan (ii) Cost of Energisation to be paid to WBSEB	5,10.00	1,76.68	- 3,33.32
24. Special Component Plan for Scheduled Castes Conversion of Diesel run RLI Schemes into electrically operated schemes (ii) RIDF Project of NABARD on Development of Minor Irrigation (B) Completion of incomplete Schemes outside WBMPI (a) NABARD Loan (i) Pump House and Pump Set Installation	75.00	23.05	- 51.95
25. Special Component Plan for Scheduled Castes - River Lift Irrigation (ii) RIDF Project of NABARD on Development of Minor Irrigation (B) Completion of incomplete Schemes outside WBMIP (a) NABARD Loan	4,02.00	62.86	- 3,39.14
27. Special Component Plan for Scheduled Castes River Lift Irrigation (iv) RIDF Project of NABARD Development of Minor Irrigation (B) Completion of incomplete Schemes outside WBMIP (b) State share	2,68.00	80.70	- 1,87.30

Reasons for saving in all the above cases have not been intimated (October, 1997).

102 - Ground Water —

State Plan (Annual Plan and Eighth Plan)

11 - Deep Tubewell and Irrigation - (ii) RIDF Project on NABARD on Development of Minor Irrigation Completion of incomplete Schemes under WBMIP (a) NABARD Loan	8,00.00	3,00.27	- 4,99.73
12. Special Component Plan for Scheduled Castes - Deep Tubewell Irrigation (ii) RIDF Project of NABARD on Development of Minor Irrigation Completion of incomplete Schemes under WBMIP (a) NABARD Loan	3,00.00	31.24	- 2,68.76

Reasons for saving in both the cases have not been intimated (October, 1997).

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

Grant No. 67 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4702 - Capital Outlay on Minor Irrigation -			
101 - Surface Water -			
State Plan (Annual Plan and Eighth Plan)			
04 - River Lift Irrigation	0.01	3,17.03	+ 3,17.02
20. Special Component Plan for Scheduled Castes - Conversion of Diesel run RLI Schemes into electrically operated Schemes (vi) RIDF Project of NABARD on Development of MI(B) completion of incomplete schemes outside WBMIP (a) NABARD Loan (vi) Cost of energisation to be paid to WBSEB	1,87.50	4,22.67	+ 2,35.17
22. Special Component Plan for Scheduled Castes - River Lift Irrigation (ii) RIDF Project of NABARD on Development of MI (A) Completion of incomplete Schemes of WBMIP (a) NABARD	24.93	1,49.25	+ 1,24.32
Reasons for excess in all the above cases have not been intimated (October, 1997).			
102 - Ground Water -			
State Plan (Annual Plan and Eighth Plan)			
07. World Bank Project on Development of Minor Irrigation Deep Tubewells & Medium duty Tubewells	..	1,12.41	+ 1,12.41
08. Special Component Plan for Scheduled Castes - World Bank Project on Development of Minor Irrigation . Deep Tubewells & Medium duty Tubewells	..	61.29	+ 61.29
Reasons for incurring expenditure without budget provision in both the cases have not been intimated. (October, 1997).			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
13. Cost of energisation to be paid to WBSEB RIDF Project of NABARD on Development of Minor Irrigation (a) NABARD Loan	52.80	1,54.11	+ 1,01.31
14. Special Component Plan for Scheduled Castes - Cost of energisation to be paid to WBSEB - RIDF Project of NABARD on Development of Minor Irrigation - Other Charges (a) NABARD Loan	15.72	83.59	+ 67.87

Grant No. 68 - Flood Control and Drainage

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2711 - Flood Control and Drainage -			
<i>Voted -</i>			
<i>Original</i>	47,80,16,000		
<i>Supplementary</i>	15,91,000		
] Amount surrendered during the year		..	..
		47,96,07,000	49,43,34,795
			+ 1,47,27,795
<i>Charged -</i>			
<i>Original</i>	1,00,000		
<i>Supplementary</i>	..		
] Amount surrendered during the year		..	..
		1,00,000	..
			- 1,00,000
	
			Nil
CAPITAL -			
Major Heads : 4711 - Capital Outlay on Flood Control Projects -			
<i>Voted -</i>			
<i>Original</i>	65,75,00,000		
<i>Supplementary</i>	45,90,000		
] Amount surrendered during the year		..	..
		66,20,90,000	59,32,70,530
			- 6,88,19,470
<i>Charged -</i>			
<i>Original</i>	..		
<i>Supplementary</i>	4,09,809		
] Amount surrendered during the year		..	..
		4,09,809	4,09,809
			..
	
			Nil

Notes and Comments -

Revenue - (Voted) --

- (i) Expenditure exceeded the grant by Rs. 1,47,27,795; The excess requires regularisation.
- (ii) In view of excess of Rs. 1,47.28 lakhs in the grant, supplementary provision of Rs. 15.91 lakhs obtained in March, 1997 proved inadequate.
- (iii) Though the net variation in the grant was within the limit of 5% of total provision significant excess/saving were noticed in the following cases. Besides, in respect of a good number of cases marked (*) recurrence of excess/saving have been going on for the last few years.

Grant No. - 68 - Contd.

(IV) Excess :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2711 - Flood Control --			
01 - Flood Control -			
103 - Civil Works -			
Non-Plan			
0100. Flood Control Schemes *			
O	12,75.00		
S	10.00		
	12,85.00	14,81.25	+ 1,96.25

Augmentation of fund by supplementary provision in March, 1997 was made for meeting larger establishment charges. Reasons for excess have not been intimated (October, 1997).

799 - Suspense *-
 Non-Plan

Cash settlement suspense Accounts			
Purchase	57.24	1,69.07	+ 1,11.83
Stock			
Miscellaneous Works Advance			

03 - Drainage -

103 - Civil Works -

799 - Suspense *-
 Non-Plan

Cash settlement suspense Accounts			
Purchase	30.50	1,49.96	+ 1,19.46
Stock			
Miscellaneous Works Advance			

Reasons for excess in both the cases have not been intimated (October, 1997).

(v) Saving :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
03 - Drainage -			
103 - Civil Works -			
Non-Plan			
VII. Drainage and Navigation Schemes	12,50.00	10,33.83	- 2,16.17

Reasons for huge saving have not been intimated (October, 1997).

Suspense : The expenditure under revenue section for the grant included Rs. 3,19.03 lakhs under 'Suspense'. The head accommodates interim transactions for purchase and supply of materials for construction and maintenance works of the department. The nature and accounting procedure of the transaction under the head have been explained in note (vi) under revenue(voted) section of Grant No. 66- Major and Medium Irrigation.

Grant No. 68 - Contd.

The transactions during 1996-'97 under each sub-head of 'Suspense' are given below :-

Major head and detailed units	opening balance Debit + Credit -	Debit (in lakhs of rupees)	Credit	Net Actuals	Closing balance Debit + Credit -
2711 - Flood control and Drainage -					
01 - Flood Control -					
799 - Suspense - Non-Plan					
Purchase	- 74.40	13.36	15.05	- 1.69	- 76.09
Stock	+ 15.88	99.40	58.48	+ 40.92	+ 56.80
Misc. Works Advance	+ 99.35	55.74	36.24	+ 19.50	+ 1,18.85
Cash Settlement Suspense Accounts	+ 60.49	0.57	1.76	- 1.19	+ 59.30
Total :	<u>+ 1,01.32</u>	<u>1,69.07</u>	<u>1,11.53</u>	<u>+ 57.54</u>	<u>+ 1,58.86</u>
03 - Drainage -					
799 - Suspense - Non-Plan					
Purchase	- 18,79.79	..	42.89	- 42.89	- 19,22.68
Stock	+ 5,97.61	1,22.33	1,24.19	- 1.86	+ 5,95.75
Misc. Works Advance	+ 7,35.04	12.95	66.57	- 53.62	+ 6,81.42
Cash settlement Suspense Accounts	+ 27.59	14.68	1.78	+ 12.90	+ 40.49
Total :	<u>- 5,19.55</u>	<u>1,49.96</u>	<u>2,35.43</u>	<u>- 85.47</u>	<u>- 6,05.02</u>
Total :- 2711 -	<u>- 4,18.23</u>	<u>3,19.03</u>	<u>3,46.96</u>	<u>- 27.93</u>	<u>- 4,46.16</u>
Revenue (Charged Appropriation)-					

(i) The entire appropriation of Rs. 1.00 lakh remained unutilised and unsurrendered during the year.

Capital (voted grant) -

(i) No portion of the saving of Rs. 6,88.19 lakhs in the grant was surrendered during the year.

(ii) In view of overall saving of Rs. 6,88.19 lakhs supplementary provision of Rs. 45.90 lakhs obtained in March, 1997 proved fully unnecessary.

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

Grant No. 68 - Contd.

(iv) Saving :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4711 - Capital Outlay on Flood Control Project -			
01 - Flood Control -			
103 - Civil Works -			
Non-Plan			
State Plan (Annual Plan and Eighth Plan)			
159. Anti erosion Schemes on River Ganga			
d/s of Farakka Barrage Project in the			
District of Murshidabad	2,00.00	..	- 2,00.00

Reasons for non-utilisation of entire fund have not been intimated (October, 1997).

03 - Drainage -

103 - Civil Works -

State Plan (Annual Plan and Eighth Plan)

23. Jamuna Basin Drainage Scheme in
Nadia and 24-Parganas

O	2,05.00	}			
R	- 29.50				

1,75.50	94.06	- 81.44
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31. Contai Basin Drainage Scheme Phase-II,
District Midnapore

1,28.00	5.63	- 1,22.37
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33. Ghea-Kunti Basin Drainage Scheme in the
District of Hooghly

8,50.00	5,95.77	- 2,54.23
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115. Kelaghi-Kapaliswari-
Baghi Basin Scheme, District
Midnapore *

O	3,00.00	}			
R	- 2,54.90				

45.10	1.40	- 43.70
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Reasons for reduction of funds through surrender by the department in the first and last cases and final saving in all the cases have not been intimated (October, 1997).

(v) Excess :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4711 - Capital Outlay on Flood Control			
Projects -			
01 - Flood Control -			
103 - Civil Works -			
State Plan (Annual Plan and Eighth Plan)			
20. Mahananda embankment Scheme in the			
District of Malda *	34.00	1,65.47	+ 1,31.47

Reasons for excess have not been intimated (October, 1997).

Grant No. 68 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
481. Recommendation of the Tenth Finance Commission- Anti-erosion Programme (Special Problems)-			
(a) Protection of right bank of River Ganga and Padma down stream of Farakka Barrage upto Jalangi in The District of Murshidabad	..	1,56.30	+ 1,56.30
(b) Anti-erosion Schemes on River Ganga down stream in the District of Murshidabad	..	2,20.66	+ 2,20.66

Reasons for incurring expenditure without Budget provision in both cases have not been intimated (October, 1997).

Capital (Charged Appropriation) -

(i) The entire fund of Rs. 4.10 lakhs created by supplementary provision was utilised by the department during the year.

Grant No. 69 - Power (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2801 - Power -			
Original	Rs. 57,00,00,000		
Supplementary	..		
	57,00,00,000	156,17,28,170	+ 99,17,28,170
Amount surrendered during the year	..	..	Nil
CAPITAL -			
Major Heads : 4801 - Capital Outlay on Power Projects, 6801 - Loans for Power Projects and 6860 - Loans for Consumer Industries -			
Original	1,115,75,00,000		
Supplementary	..		
	1,115,75,00,000	1,351,32,53,595	+ 235,57,53,595
Amount surrendered during the year	..	..	Nil

Notes and Comments -

Revenue -

- (i) Expenditure exceeded the grant by Rs. 99,17,28,170; the excess requires regularisation.
- (ii) The abnormal variation between budget provision and actual expenditure was also occurred in the last two years, which proves lack of sound control over budgetary system of the department.
- (iii) Excess occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2801 - Power -			
02 - Thermal Power Generation -			
102 - Thermal Power Scheme -			
State Plan (Annual Plan and Eighth Plan)			
Grant to W.B.S.E.B. towards Adjustment of Dues of Central Public Sector Undertakings			
O	..		
R	100,00.00	100,00.00	..

~~Creation of fund by reappropriation in March, 1997 was required for making payment of coal bills to the Coal India Ltd.~~

Grant No. 69 - Contd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2801 - Power -			
06 - Rural Electrification -			
800 - Other Expenditure -			
State plan (Annual Plan and Eighth Plan)			
Integrated Rural Energy Planning Programme -			
Grants to W.B.S.E.B. for Lok Deep Scheme	2,00.00	1,17.28	- 82.72

Reasons for saving have not been intimated (October, 1997).

Capital -

(i) Expenditure exceeded the grant by Rs. 235,57,53,595; this excess is solely due to conversion of loan into equity shares pertaining to earlier years. Hence it is concerned with regularisation in accounts only.

(ii) Huge variation between budget estimate and actual expenditure in the grant for years together indicates requirement of adoption of budget formulation on more realistic basis.

(iii) Excess occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4801 - Capital Outlay on Power Projects -			
02 - Thermal Power Generation -			
190 - Investment in Public Sector and Other Undertakings - Non-Plan			
West Bengal Power Development Corporation Ltd.- Investment	..	238,12.82	+ 238,12.82
West Bengal State Electricity Board - Investment	..	582,90.00	+ 582,90.00

The expenditure without budget provision shown in actual column resulting excess in both the cases does not involve any cash transactions during the year, but it is just conversion of loan into equity shares. The conversion pertaining to earlier years effected during the year after settlement of some longstanding anomalies.

6801 - Loans for Power Projects -

202 - Thermal Power Generation -

State Plan (Annual Plan and Eighth Plan).

Grant No. 69 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
55. Loans and Advances -			
2. Loans to West Bengal Electricity Board on account of OECF - Purulia Plant	20,00.00	26,11.32	+ 6,11.32

Reason for excess have not been intimated (October, 1997).

3. Loans to West Bengal Electricity Board towards Adjustment of Dues of Central Public Sector Undertakings			
O	13,00.00	128,30.98	- 69.02
R	116,00.00		
	129,00.00		

Enhancement of fund by reappropriation in March, 1997 was required for making payment of coal bills to the Coal India Ltd. Reasons for final saving have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4801 - Capital Outlay on Power Projects -			
State Plan (Annual Plan and Eighth Plan).			
West Bengal State Electricity Board			
O	216,00.00	..	..
R	- 216,00.00	..	..

Withdrawal of entire provision by surrender was attributed to transfer of fund for making payment of coal bills to the Coal India Ltd.

6801 - Loans for Power Projects -

202 -Thermal Power Generation -

State Plan (Annual Plan and Eighth Plan)

55. Loans and Advances -

1. Loans to West Bengal Electricity Board on account of OECF Teesta Canal Fall	60,00.00	25,25.46	- 34,74.54
2. Loans to West Bengal Power Development Corporation Ltd. for OECF Projects	684,00.00	269,44.46	- 414,55.54

Grant No. 69 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
8. Loans to West Bengal Power Development Corporation Ltd. in lieu of Market Borrowing	177,75.00	83,77.50	- 33,97.50

Reasons for saving in all the above cases have not been intimated (October, 1997).

9. Loans to Calcutta Electric Supply Corporation Ltd.	..	- 3,60.00	- 3,60.00
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Minus expenditure was due to rectification of loan adjustment to the C.E.S.C. Ltd. for their Southern Generating Station Replacement Project pertaining to an earlier year.

Centrally Sponsored (New Schemes)

55. Loans and Advances -

Loans to West Bengal State Electricity Board for Construction of Inter-State Transmission Lines

3,00.00	..	- 3,00.00
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Reasons for non-utilisation of entire provision have not been intimated (October, 1997).

6860 - Loans for Consumer Industries -

60 - Others--

600 - Others -

Non-Plan

55 - Loans to Durgapur Project Ltd. (Coke oven and gas)

1,00.00	..	- 1,00.00
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Reasons for non-utilisation of entire provision have not been intimated (October, 1997).

Grant No. 72 - Non-conventional Sources of Energy (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2810 - Non-Conventional Sources of Energy --			
	Rs.		
Original	1,12,50,000		
Supplementary	..		
	1,12,50,000	1,37,15,000	+ 24,65,000
Amount surrendered during the year	..	..	Nil

Notes and Comments -

- (i) Expenditure exceeded the grant by Rs. 24,65,000; the excess requires regularisation.
- (ii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2810 - Non-conventional Sources of Energy —			
03 - Wind —			
103- Demonstration —			
State Plan (Annual Plan and Eighth Plan)			
Scheme for Procurement/Installation of Wind Pump / Wind Farms etc.			
O	10.00		
R	3.25		
	13.25	61.00	+ 47.75

Reasons for anticipated excess as well as final one have not been intimated (October, 1997).

**Grant No. 73 - Village and Small Industries (Excluding Public Undertakings)
(All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2851 - Village and Small Industries (Excluding Public Undertakings) -			
Voted -	Rs.		
Original	83,46,77,000	68,58,69,003	- 14,88,07,997
Supplementary	..		
Amount surrendered during the year (March, 1997)	..	..	49,14,260

CAPITAL -
**Major Heads : 4851 - Capital Outlay on village small
Industries (Excluding Public Undertakings)
and 6851 - Loans for Village and Small
Industries (Excluding Public Undertakings) -**

Original	20,53,69,000	23,23,69,000	9,15,54,160	- 14,08,14,840
Supplementary	2,70,00,000			
Amount surrendered during the year	..	..	..	Nil

Notes and Comments :-

(i) Out of bulk saving of Rs. 14,88.08 lakhs in the grant, only a negligible amount of Rs. 49.14 lakhs was surrendered by the department during the year.

(ii) Remarkable saving aggregating 40% of total provision in the grant since 1992-93 indicates requirement of adoption of more realistic views in budget formulation.

(iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2851 -Village and Small Industries (Excluding Public Undertakings) -			
001-Direction and Administration-			
Non-Plan			
03 - Directorate of C. & S.S.I	5,58.85	4,22.10	- 1,36.75
102 - Small Scale Industries -			
Non-Plan			
08 - Scheme for S.S.I.	4,04.33	3,01.11	-1,03.22

Grant No. 73 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving ±
Centrally Sponsored (New Schemes)			
01 - District Industries Centre	85.00	0.07	- 84.93
Central Sector (New Schemes)			
1. Prime Ministers Rojgar Yojana	1,55.59	69.15	- 86.44
2 - Collection of Statistics of Small Scale Industries	49.80	..	- 49.80

Reasons for saving in the above cases and non-utilisation of entire provisions in the last case have not been intimated (October, 1997).

103 - Handloom Industries

Non-Plan

08 - Schemes for Handloom Industries	3,29.80	1,66.00	- 1,63.80
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104 - Handicrafts Industries-

State Plan (Annual Plan and Eighth Plan)

06A - Development Schemes for Handicrafts Industries	46.40	1.69	- 44.71
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105 - Khadi and Village Industries -

Centrally Sponsored (New Schemes)

01 - National Project on Biogas Development	3,21.00	1.86	- 3,19.14
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Reasons for saving in the above cases have not been intimated (October, 1997).

107 - Sericulture Industries-

Non-Plan

14 - Scheme for Sericulture Industries			
O	5,25.69		
R	- 45.88		
	4,79.81	3,81.94	- 97.87

Non-Plan (Development)

01 - Intensive Sericulture Development Schemes	1,10.00	30.17	- 79.83
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State Plan (Annual Plan and Eighth Plan)

Scheduled Castes Component Plan

15 - National Sericulture Project (World Bank Project)	2,92.50	1,04.19	- 1,88.31
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Grant No. 73 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
110 - Composit Village and Small Industries and Co-operatives-			
Non - Plan (Development)			
02 - Subsidy on Sales of Handloom Cloth (Rebate)	15,85.00	11,19.54	- 4,65.46
State Plan (Annual Plan and Eighth Plan)			
10 - Market Development Assistance Scheme for Marketing	6,60.38	5,95.77	- 64.61
Reasons for anticipated saving in the first case and saving in the other cases have not been intimated(October, 1997).			
Centrally Sponsored (New Schemes)			
05 - Subsidy on Sales of Handloom Cloth (Rebate)	1,05.00	..	- 1,05.00
10 - Market Development Assistance for Marketing Handloom Products	3,07.11	..	- 3,07.11

Reasons for non-utilisation of entire provisions in both the cases have not been intimated (October, 1997).

800 - Other Expenditure

Non-Plan

01 - Other Miscellaneous Cottage Industries	1,94.44	1,50.45	- 43.99
06(d) - Lump provision for Ad-hoc Bonus	45.60	..	- 45.60

Reasons for saving in the first case and non-utilisation of the entire fund in the 2nd case have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2851 - Village and Small Industries (Excluding Public Undertakings) -			
102 - Small Scale Industries-			
State Plan (Annual Plan and Eighth Plan)			
Small Scale Industries (Different Schemes)	5,45.30	7,62.01	+ 2,16.71
103 - Handloom Industries-			
Non-Plan			
07 - Directorate of Handloom and Textiles	65.90	1,77.40	+ 1,11.50

Reasons for excess in both the cases have not been intimated (October, 1997).

Grant No. 73 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Centrally Sponsored (New Scheme)			
1 - Grants to Handloom Development Project	..	50.25	+ 50.25

Reasons for incurring expenditure without budget provision have not been intimated (October, 1997).

104 - Handicrafts Industries -

State Plan (Annual Plan & Eighth Plan)

Scheduled Castes Component Plan

13 - Development Schemes for Handicrafts Industries (S.C.P.)	17.90	69.15	+ 51.25
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Reasons for excess have not been intimated (October, 1997).

**107 - Sericulture Industries-
Non-Plan**

13 - Directorate of Sericulture Industries -

O	75.60			
R	- 1.88			
	73.72	2,12.51	+ 1,38.79	

Reasons for anticipated saving and final excess have not been intimated (October, 1997).

State Plan (Annual Plan and Eighth Plan)

14 - National Sericulture Project (World Bank Project)	5,43.00	8,10.25	+ 2,67.25
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**110 - Composit Village and Small Industries
and Co-operatives-**

Centrally Sponsored (New Schemes)

09 - Construction of House-cum-workshed for the weavers	48.00	1,14.72	+ 66.72
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Reasons for excess in both the cases have not been intimated (October, 1997).

Capital-

- (i) In view of overall saving of Rs.14,08.15 lakhs in the grant, supplementary provision of Rs.2,70.00 lakhs obtained in March 1997, proved absolutely unnecessary.
- (ii) No portion of the huge saving of Rs.14,08.15 lakhs in the grant was surrendered by the department during the year.

Grant No. 73 - Contd.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6851 - Loans for Village and Small Industries (Excluding Public Undertakings) -			
102 - Small Scale Industries-			
State Plan (Annual Plan and Eighth Plan)			
55. Interest free loan for Sales Tax refund to Small Scale and Cottage Industrial Units	66.00	...	- 66.00
Reasons for non-utilisation of entire provision have not been intimated (October, 1997).			
190 - Loans to Public Sector and Other Undertakings-			
Non-Plan			
5 - Loans to Kalyani Spinning Mills Ltd.			
O 7,60.00	8,35.00	...	- 8,35.00
S 75.00			
6 - Loans to Kalyani Spinning Mills Ltd for Payment of Institutional Debt			
O 2,00.00	3,65.00	..	- 3,65.00
S 1,65.00			
Enhancement of fund by supplementary provision in March, 1997 was required for disbursement of larger Non-Plan loans to Kalyani Spinning Mills Ltd. Reasons for non-utilisation of entire provision in both the cases have not been intimated (October, 1997).			
7 - Loans to West Dinajpur Spinning Mills for repayments of Institutional Debt	50.00	...	- 50.00
8 - Loans to West Dinajpur Spinning Mills Ltd.	1,20.00	...	- 1,20.00
Non - Plan (Development)			
(a) Industrial Co-operatives -			
5.- Loans for Establishment of Handloom Development Centre and Quality Area Centre	50.00	..	- 50.00
Reasons for non-utilisation of entire provision in the above cases have not been intimated (October, 1997).			

Grant No. 73 - Concl'd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
6851 - Loans for Village and Small Industries (Excluding Public Undertakings) -			
190 - Loans to Public Sector and Other Undertakings-			
State Plan (Annual Plan and Eighth Plan)			
Loans to West Bengal Small Industries Corporation	..	4,30.00	+ 4,30.00
195 - Loans for Composite Village and Small Industries -			
Non - Plan (Development)			
(a) Industrial Co-operatives -			
Primary Weavers Co-operative Society for Estt. of Handloom Development and Quality Dyeing Centre	..	69.22	+ 69.22

Reasons for incurring expenditure without budget provision in both the cases have not been intimated (October, 1997).

Grant No. 74 - Industries (Closed and Sick Industries)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2852 - Industries (Closed and Sick Industries) -			
Voted -	Rs.		
Original	74,20,000	74,32,000	4,08,94,811
Supplementary	12,000		
Amount surrendered during the year			..
<i>Charged -</i>			
Original	..		Nil
Supplementary	1,09,466	1,09,466	95,951
Amount surrendered during the year			..
			Nil

CAPITAL -

Major Heads : 4858 - Capital Outlay on Engineering Industries (Closed and Sick Industries), 4860 - Capital Outlay on Consumer Industries (Closed and Sick Industries), 4875 - Capital Outlay on Other Industries (Closed and Sick Industries), 6858 - Loans for Engineering Industries (Closed and Sick Industries), and 6860 - Loans for Consumer Industries (Closed and Sick Industries) -

Voted -	Rs.		
Original	41,87,00,000	43,36,50,000	38,00,25,876
Supplementary	1,49,50,000		
Amount surrendered during the year			..
<i>Charged -</i>			
Original	30,50,000	50,50,000	50,49,860
Supplementary	20,00,000		
Amount surrendered during the year			..
			Nil

Notes and Comments -

Revenue (voted) -

- (i) Expenditure exceeded the grant by Rs. 3,34,62,811; the excess requires regularisation.
- (ii) In view of overall excess of Rs.3,34.63 lakhs in the grant supplementary provision of Rs.0.12 lakh obtained in March,1997 proved inadequate.
- (iii) Excess occurred as under :

Grant No. 74 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2852 - Industries(Closed and Sick Industries)--			
06 - Engineering Industries -			
103 - Other Engineering Industries			
Centrally Sponsored (New Scheme)			
1 - Setting up of a Export Promotion Industrial Park with legal standard of Infrastructure facilities for housing export Oriented Units at Durgapur			
	..	3,75.00	+ 3,75.00

Reasons for incurring expenditure without budget provision have not been intimated (October, 1997).

Revenue (Charged) -

(i) No portion of the saving of Rs.0.14 lakh in the appropriation was surrendered by the department during the year.

Capital (voted) -

(i) In view of overall saving of Rs. 5,36.24 lakhs in the grant supplementary provision of Rs. 1,49.50 obtained in March, 1997 proved excessive.

(ii) No portion of the saving of Rs.5,36.24 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 -
4858 - Capital Outlay on Engineering Industries (Closed and Sick Industries) -			
60 - Other Engineering Industries -			
190 - Investment in Public Sector and Other Undertakings - State Plan (Annual Plan and Eighth Plan)			
01 - Revival of Closed and Sick Industrial Units	30.00	..	- 30.00
4875 - Capital Outlay on Other Industries (Closed and Sick Industries) -			
60 - Others Industries -			
190 - Investments in Public Sector and Other Undertakings - State Plan (Annual Plan and Eighth Plan)			
06 - Acquisition of the Undertakings	30.00	2.47	- 27.53

Grant No. 74 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6858 - Loans for Engineering Industries- (Closed and Sick Industries)			
02 - Other Industrial Machinery			
800 - Other Loans			
Non-Plan			
Loans for revival of Closed and Sick Industries Units for Payment of arrear PF/ESI and retirement benefits and Bank dues			
	1,00.00	..	- 1,00.00
Reasons for non-utilisation of the entire provision in first and last cases and reasons for saving in the second one have not been intimated (October, 1997).			
03 - Transport Equipment Industries -			
190 - Loans to Public Sector and Other Undertakings- Non-Plan			
55 - Loans for revival of Closed and Sick Industries Units			
	1,50.00	1,08.76	- 41.24
60 - Others -			
190 - Loans to Public Sector and Other Undertakings - Non Plan			
55 - Loans to Closed and Sick Industrial Units for payment of arrear Sales Tax dues -			
	2,00.00	1,62.48	- 37.52
55 - Loans for payment of arrear Sales Tax dues of the Central Public Sector Undertakings Units -			
	1,00.00	..	- 1,00.00
Reasons for saving in the first two cases and non-utilisation of entire provision in the last one have not been intimated (October, 1997).			
6860 - Loans for Consumer Industries (Closed and Sick Industries)-			
01 - Textiles			
190 - Loans to Public Sector and Other Undertakings- Non- Plan			
Loans to Agro Textiles Corporation Ltd.			
	3,50.00	2,84.20	- 65.80
55 - Loans to Agro Textiles Corporation for P.F./E.S.I. and Bank dues			
	50.00	..	- 50.00
State Plan (Annual Plan and Eighth Plan)			
55 - Loans to Agro Textile Corporation Ltd.			
	70.00	9.13	- 60.87

Grant No. 74 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
60 - Others-			
190 - Loans to Public Sector and Other Undertakings-			
Non-Plan-			
55 - Loans for Closed and Sick Units for P.F./E.S.I./Bank due and other dues	1,50.00	..	- 1,50.00

Reasons for saving in the first and third cases and non-utilisation of entire provision in the other cases have not been intimated (October, 1997).

55 - Loans for Closed and Sick Industrial Units for Payment of arrear Sales Tax dues-	3,00.00	1,01.43	- 1,98.57
55 - Loans for payment of arrear Sales Tax dues of Central Public Sector Undertakings Units	2,00.00	..	- 2,00.00

State Plan (Annual Plan and Eighth Plan).

55 - Loans for revival of Closed and Sick Industrial Units	1,32.00	66.35	- 65.65
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Reasons for saving in the first and last cases and non-utilisation of entire provision in the second one have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
6858 - Loans for Engineering Industries (Closed and Sick Industries)-			
02 - Other Industrial Machinery			
800 - Other Loans			
Non-Plan			
55 - Loans for revival of Closed and Sick Industries Units	9,00.00	12,56.18	+ 3,56.18
State Plan (Annual Plan and Eighth Plan)			
55 - Loans for revival of Closed and Sick Industrial Units	2,65.00	3,12.81	+ 47.81

Reasons for excess in both the above cases have not been intimated (October, 1997).

Grant No. 74 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
6860 - Loans for Consumer Industries (Closed and Sick Industries):-			
03 - Leather -			
190 - Public Sector and Other Undertakings-			
Non Plan			
Loans to West Bengal State Leather Industries Development Corporation	..	29.97	+ 29.97

Reasons for incurring expenditure without budget provision have not been intimated (October, 1997).

60 - Others-

190 - Loans to Public Sector and
Other Undertakings-

Non Plan

55 - Loans for revival of Closed and
Sick Industrial Units -

9,70.00 10,27.39 +57.39

Loans to West Bengal
Plywood Ltd.

.. 1,11.09 + 1,11.09

Reasons for excess in the first case and incurring expenditure without budget provision in the last one have not been intimated (October, 1997).

Capital (Charged) -

(i) Entire provision in the grant was utilised by the department during the year.

Grant No. 75 - Industries (Excluding Public Undertakings and Closed & Sick Industries) (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2852 - Industries (Excluding Public Undertakings and Closed & Sick Industries) --			
Voted -	Rs.		
Original	38,09,45,000		
Supplementary	1,38,93,000		
	39,48,38,000	31,65,32,211	- 7,83,05,789
Amount surrendered during the year (March, 1997)	..	..	43,05,545

Notes and Comments -

Revenue --

(i) In view of overall saving of Rs. 7,83.06 lakhs in the grant supplementary provision of Rs. 1,38.93 lakhs obtained in March, 1997 proved unnecessary.

(ii) Out of overall saving of Rs. 7,83.06 lakhs in the grant only an amount of Rs. 43.06 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2852 - Industries (Excluding Public Undertakings and Closed & Sick Industries)			
80 - General —			
001 - Direction and Administration — Non-Plan			
01(a) Directorate of Industries			
O	1,18.29		
R	- 28.25		
	90.04	89.16	- 0.88
Reasons for anticipated as well a final saving have not been intimated (October, 1997).			
003 - Industrial Education Research Training -			
State Plan (Annual Plan and Eighth Plan)			
03 - Setting up of extension centre of the Central Institute of Plastic Engineering and Tools			
	1,00.00	..	- 1,00.00
Reasons for non-utilisation of entire provision have not been intimated (October, 1997).			
08 Consumer Industries -			
600 - Others -			
Non-Plan			

Grant No. 75 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
04. Akra Brick Factory —			
(a) Manual Process —			
(ii) Operation and Maintenance	5,84.85	3,77.50	- 2,07.35
25 Other Brick Fields			
(a) Manual Process			
(ii) Operation and Maintenance	83.80	3.22	- 80.58

Reasons for saving in both the cases have not been intimated (October, 1997).

State Plan (Annual Plan and Eighth Plan)

Expansion Development and Setting up of Brick Fields —

01 - Improvement and expansion of mechanised Brick Factory at Palta	1,00.00	..	- 1,00.00
03. Incentive Scheme for Industrial Growth in West Bengal	17,00.00	8,29.00	- 8,71.00

Reasons for non-utilisation of the entire provision in the above first case and saving in the last one have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2852 - Industries (Excluding Public Undertakings and Closed & Sick Industries)			
80 - General -			
003 - Industrial Education Research and Training -			
State Plan (Annual Plan and Eighth Plan)			
04 Grants for Participation in Trade Fairs, Industrial Exhibition etc	75.00	1,15.97	+ 40.97
800 - Other Expenditure - Non-Plan (Developmental)			
02 - Scheme for Central Assistance for Development of Infrastructural facility in the No Industry District in West Bengal	1,00.00	3,78.53	+ 2,78.53
State Plan (Annual Plan and Eighth Plan)			

Grant No. 75 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
01 State Govt's grants to W.B.I.I.D.C. for development in Infrastructure facilities in the 'No Industry District'	1,00.00	2,53.50	+ 1,53.50
02 State Govt's Grants for Industrial Promotional Activities	50.00	97.22	+ 47.22
08 Consumer Industries -			
600 - Others - Non-Plan			
03 Palta Brick Factory (a) Mechanised Process (I) Management	24.15	92.23	+ 68.08

Reasons for excess in the above cases have not been intimated (October, 1997).

Centrally Sponsored (New Scheme)

03 - Incentive Scheme for Industrial Growth in West Bengal	..	75.00	+ 75.00
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Reasons for incurring expenditure without budget provision have not been intimated (October, 1997).

Grant No. 76 - Non-Ferrous Mining and Metallurgical Industries (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2853 - Non-Ferrous Mining and Metallurgical Industries -			
Original	2,20,85,000		
Supplementary	..		
Amount surrendered during the year (March, 1997)	..	..	46,11,963

Notes and Comments -

(i) Out of overall saving of Rs. 74.38 lakhs in the grant, an amount of Rs. 46.12 lakhs was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2853 - Non-Ferrous Mining and Metallurgical Industries -			
02 - Regulation and Development of Mines -			
001 - Direction and Administration - Non - Plan			
02. Mining Estates Branch			
O	33.39		
R	- 8.09		
	25.30	20.61	4.69
102 - Mineral Exploration -			
State Plan (Annual Plan and Eighth Plan)			
01. Re-organisation of Geological Prospecting Branch			
O	21.50		
R	- 2.60		
	18.90	9.73	- 9.17
06. Expansion of Geological Prospecting Branch at Purulia			
O	18.55		
R	- 3.70		
	14.85	6.01	- 8.84

Reasons for anticipated as well as for final saving in all the above cases have not been intimated (October, 1997).

Grant No. 77-Ports and Light Houses(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE-			
Major Head : 3051-Ports and Light Houses -			
	Rs.		
Original	1,45,00,000		
Supplementary	3,00,000		
	1,48,00,000	1,18,32,456	- 29,67,544
Amount surrendered during the year (March,1997)	...	...	6,70,828

Notes and Comments-

(i) Out of overall saving of Rs. 29.68 lakhs in the grant, the department surrendered Rs. 6.71 lakhs only during the year.

(ii) In view of the saving of Rs. 29.68 lakhs in the grant, supplementary provision of Rs. 3.00 lakhs obtained in March, 1997 proved unjustified.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving --
3051 - Ports and Light Houses -			
01 - Major Ports -			
800 - Other Expenditure-			
Non - Plan			
01 - Pooled Launches			
O	1,15.70		
S	1.60		
	1,17.30	95.55	- 21.75

Augmentation of fund by obtaining supplementary provision in March, 1997 was required for meeting establishment charges. Reasons for saving have not been intimated (October, 1997).

Grant No. 78 - Civil Aviation(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE-			
Major Head : 3033-Civil Aviation --			
Original	Rs. 36,72,000		
Supplementary	...]		
	36,72,000	17,13,878	- 19,58,122
Amount surrendered during the year(March,1997)	...	...	18,26,275

Notes and Comments-

(i) Out of ultimate saving of Rs. 19.58 lakhs in the grant, Rs. 18.26 lakhs were surrendered during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3053 - Civil Aviation -			
80 - General-			
003 - Training and Education-			
Non - Plan			
01. Scheme for Training in Aviation in West Bengal			
O	31.27		
R	- 13.26		
	18.01	17.14	- 0.87

Anticipated saving was reported to be due to non-appointment of Chief Flight Instructor, Flight Instructor, Chief Engineer in the Institute. Moreover flying could not be made during the financial year.

Reasons for final saving have not been intimated (October, 1997).

Grant No. 79 - Roads and Bridges

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3054 - Roads and Bridges-			
	Rs.		
Original	90,76,85,000		
Supplementary	3,22,34,000		
		93,99,19,000	1,31,84,41,992
			+ 37,85,22,992
Amount surrendered during the year		..	..
			Nil
CAPITAL -			
Major Heads : 5054 - Capital Outlay on Roads and Bridges -			
Voted -			
Original	1,40,45,00,000		
Supplementary	1,10,15,29,000		
		2,50,60,29,000	1,55,15,64,706
			- 95,44,64,294
Amount surrendered during the year		..	..
			Nil
Charged -			
Original	..		
Supplementary	3,69,963		
		3,69,963	3,69,963
			..
Amount surrendered during the year		..	..
			Nil

Notes and Comments :-

Revenue -

- (i) Expenditure exceeded the grant by Rs. 37,85,22,992 ; the excess requires regularisation.
- (ii) In view of the excess of Rs. 37,85.23 lakhs, supplementary provision of Rs. 3,22.34 lakhs obtained in March,1997 proved too inadequate.

Grant No. 79 - Contd.

(iii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3054 - Roads and Bridges -			
01 - National Highways---			
337 - Road Works ---			
Non-Plan			
01 - Adjustment of disallowed claims in connection with National Highways	..	1,55.70	+ 1,55.70
Reasons for incurring expenditure without budget provision have not been intimated (October, 1997).			
03 - State Highways			
337 -Road works			
Non-plan			
27(c) Maintenance and Repairs	5,50.00	34,53.19	+ 29,03.19
Reasons for excess have not been intimated (October, 1997).			
04 - District and Other Roads-			
800 - Other Expenditure -			
27(c) -Maintenance and Repairs *			
O	30,30.00	47,76.15	+ 16,24.15
S	1,22.00		
Total			
	31,52.00		
Augmentation of fund by supplementary provision in March,1997 was required for meeting larger establishment charges as well as for constructional works and for meeting increased cost of maintenance and repairs to district and other roads.			
Reasons for final excess have not been intimated (October, 1997).			
80 - General			
001 -Direction and Administration-			
Non -Plan			
0100 - Establishment charges transferred from the revenue head "2059" Public Works		83.85	+ 83.85

Reasons for incurring expenditure without budget provision have not been intimated (October, 1997).

Grant No. 79 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
107 - Railway Safety Works -			
Non-Plan			
53 - (a) Major Works (Construction)	3,50.00	4,46.31	+ 96.31

Reasons for excess have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3054 - Roads and Bridges -			
03 - State Highways -			
337 - Road Works -			
Seventh Plan (Committed)			
0100 - Development of State Roads	1,55.00	88.15	- 66.85
04 - District and Other Roads -			
800 - Other Expenditure -			
Seventh Plan (Committed)			
27(b) Maintenance and Repairs	3,30.00	29.70	- 3,00.30

Reasons for saving in both the cases have not been intimated (October, 1997).

80 - General -

001 - Direction and Administration -

 Non - Plan

02 - Public Works (Roads) Directorate

O	27,64.90	29,51.24	23,54.05	- 5,97.19
S	1,86.34			

Augmentation of fund by supplementary provision in March, 1997 was required for meeting larger establishment charges as well as for constructional works and for meeting increased cost of maintenance and repairs to District and Other Roads. Reasons for final saving have not been intimated (October, 1997).

Grant No. 79 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 - Other Expenditure -			
Non - Plan			
01 - Central Road Fund Allocation Works	1,00.00	22.88	- 77.12

Reasons for saving have not been intimated (October, 1997).

(v) **Suspense:-**The expenditure in the grant (Revenue) included Rs. "nil" this year under the minor head 'suspense'. This head accommodates interim transaction for purchase and supply of materials for construction of Road etc. The nature of accounting procedure of transaction under the head 'Suspense' have been explained in Note (vi) under Revenue Section of the grant no 66.

The Progressive transactions of each sub-head under 'Suspense' are given below:-

Major Head and detailed Units	Opening Balance Debit + Credit -	Debit +	Credit -	Net Actuals	Closing Balance Debit + Credit -
		(In lakhs of rupees)			
3054 - Roads and Bridges					
Purchase	-3,06.73	..	..	..	- 3,06.73
Stock	+ 4,30.82	..	..	..	+ 4,30.82
Work shop Suspense	- 1,55.81	..	..	..	-1,55.81
Miscellaneous Works Advances	+ 1,00.20	..	..	..	+ 1,00.20
Cash Settlement suspense Account	+ 2.90	..	..	..	+ 2.90
Total	+ 71.38	..	..	..	+ 71.38

Grant No. 79 - Contd.

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

- (i) In view of the overall saving of Rs. 95,44.64 lakhs in the grant, supplementary provision of Rs. 1,10,15.29 lakhs obtained in March, 1997 proved excessive
- (ii) No portion of saving of Rs. 95,44.64 lakhs in the grant was surrendered during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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5054 - Capital Outlay on Roads and Bridges -

03 - State Highways -

101 - Bridges -

State Plan (Annual Plan and Eighth Plan)

01 - Development of State Roads

53. Major Works (Construction of a bridge on river Ichamati) (A.C.A.)	3,50.00	72.55	- 2,77.45
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337 - Road Works -

State Plan (Annual Plan and Eighth Plan)

53(c) Major Works (Improvement of Panagarh - Moregram Road (EAP)	40,40.00	18,97.63	- 21,42.37
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Reasons for saving in both the above cases have not been intimated (October, 1997).

53(d) Major Works (Improvement of Bolpur - Rajagram Road) (ACA)

O	10,00.00	•	14,73.00	2,55.92	- 12,17.08
S	4,73.00				

Grant No. 79 - Contd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
799 - Suspense -				
State Plan(Annual Plan and Eighth Plan)				
01 - Development of State Roads				
00 - Purchase				
O	15,00.00			
S	2,50.00	17,50.00	1,59.78	- 15,90.22

Enhancement of funds in both the cases by supplementary provision in March, 1997 were required for schemes being executed under Rural Infrastructure Development Fund of NABARD as well as for Development of State Roads.

Reasons for final saving have not been intimated (October, 1997).

800 - Other Expenditure

State Plan (Annual Plan and Eighth Plan)

0200 - Road Scheme outside the Falta Export Processing Zone Area (C & I Department)		1,40.00	70.95	- 69.05
04 - District and Other Roads -				
800 - Other Expenditure -				

Non - Plan (Developmental)

0100 - State Bridge Fund Works		1,15.00	19.06	- 95.94
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Reasons for saving in neither of the cases have been intimated (October, 1997).

State Plan (Annual Plan and Eighth Plan)
(Other than M.N.P.)

01 - Development of State Roads -				
00(a) District Roads				
O	45.00			
S	61,26.00	61,71.00	1,51.28	- 60,19.72

Grant No. 79 - Contd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
00(b) Rural Roads -				
O	75.00			
S	40.20.00	40,95.00	2,87.64	- 38,07.36

Enhancement of fund by obtaining supplementary provision in March, 1997 was required for schemes being executed under Rural Infrastructure Development Fund of NABARD as well as for Development of State Roads.

Reasons for final saving have not been intimated (October, 1997).

0300 - Special Component Plan for Scheduled Castes -				
(i) Construction		8,00.00	6,41.74	- 1,58.26
(ii) Improvement of Panagarh-Moregram Road (EAP)		15,40.00	7,04.95	- 8,35.05

80 - General -

800 - Other Expenditure -

State Plan (Annual Plan and Eighth Plan)

01 - Development of State Roads				
(a) Establishment for Development of State Roads (Other than Special Roads)		4,75.00	5.33	- 4,69.67

Reasons for saving in the above cases have not been intimated (October, 1997).

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

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
5054 - Capital Outlay on Roads Bridges -				
03 - State Highways -				
052 - Machinery and Equipment -				
State Plan (Annual Plan and Eighth Plan)				
01 - Development of State Roads -				
21 - New Supplies				
27 - Repairs and Carriages				
O	6,00.00			
S	1,00.00	7,00.00	8,74.53	+ 1,74.53

Grant No. 79 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
337 - Road Works -			
State Plan (Annual Plan and Eighth Plan)			
01 - Development of State Roads -			
53 (a) Major Works (Construction)	60.00	1,30.58	+ 70.58

Enhancement of fund in the first case by supplementary provision in March, 1997 was required for schemes being executed under Rural Infrastructure Development Fund of NABARD as well as for Development of State Roads.

Reasons for excess in both the cases have not been intimated (October, 1997).

799 - Suspense -			
State Plan (Annual Plan and Eighth Plan)			
01 -Development of State Roads -			
00 - Stock	..	32,09.97	+ 32,09.97
00 CSSA	..	13,27.86	+ 13,27.86
00 Miscellaneous Works Advances	..	13,73.02	+ 13,73.02

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (October, 1997).

800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan).			
0100 - Development of State Roads	1,10.00	1,60.22	+ 50.22
04 - District and other Roads -			
800 - Other Expenditure			
State Plan (Annual Plan and Eighth Plan) (M.N.P.)			
0100 - Development of State Roads	14,20.00	23,38.38	+ 9,18.38
05 - Roads of Inter-State Economic Importance -			
800 - Other Expenditure -			
Centrally Sponsored (New Schemes)			
0100 - State Roads of Inter-State Economic Importance	25.00	96.74	+ 71.74

Reasons for excess in the above cases have not been intimated (October, 1997).

Grant No. 79 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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Suspense:- The expenditure in the grant includes Rs.60,70.63 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 + (In lakhs of rupees)	Credit - (In lakhs of rupees)	Net Actuals	Closing Balance Debit + Credit -
5054 - Capital Outlay on Roads and Bridges -					
799 - Suspense -					
State Plan (Annual Plan and Eighth Plan)					
01 - Development of State Roads					
Stock	+ 1,14,20.98	32,09.97	31,94.75	+ 15.22	+ 1,14,36.20
Purchases	- 64,84.56	1,59.78	..	+ 1,59.78	- 63,24.78
Workshop Suspense	- 2,46.75	..	..	..	- 2,46.75
Miscellaneous works Advances	+ 23,91.55	13,73.02	6,06.36	+ 7,66.66	+ 31,58.21
Cash Settlement Suspense	+ 21,48.19	13,27.86	16,95.97	- 3,68.11	+ 17,80.08
Total	+ 92,29.41	60,70.63	54,97.08	+ 5,73.55	+ 98,02.96

Capital(Charged appropriation)

The entire fund created by supplementary appropriation in March,1997 was utilised in full during the year.

Grant No. 80-Road Transport(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE-			
Major Heads : 3055 - Road Transport and 3056-Inland Water Transport-			
Voted --			
Original	105,93,35,000	125,36,26,000	124,66,54,276
Supplementary	19,42,91,000			- 69,71,724
Amount surrendered during the year (March, 1997) ... 8,85,07,414			
CAPITAL-			
Major Heads : 5055 - Capital Outlay on Road Transport, 5056 - Capital Outlay on Inland Water Transport and 7055 -Loans for Road Transport --			
Voted --			
Original	41,35,00,000	41,64,04,000	37,39,59,759
Supplementary	29,04,000			- 4,24,44,241
Amount surrendered during the year (March, 1997) ... 9,96,75,660			

Notes and Comments - Revenue(Voted) -

(i) In view of the final saving of Rs. 69.72 lakhs in the grant , supplementary provision of Rs. 19,42.91 lakhs obtained in March, 1997 appeared excessive.

(ii) Though there was a saving of Rs. 69.72 lakhs only in the grant an amount of Rs. 8,85.07 lakhs were surrendered by the department during the year which proves lack of control of the controlling authority over financial management.

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

(a) Saving :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3055 - Road Transport -			
190 - Assistance to Public Sector and Other Undertakings -			
Non - Plan			
0633. Additional Assistance to S.T.C's/C.T.C. Ltd. for arrear payment under ROPA '90 *			
O	9,15.00	..	- 17,15.00
S	8,00.00		

Additional provisions by supplementary grant in March, 1997 was required for meeting large quantum of subsidies to Transport Companies and Calcutta Tramways Co.

Reasons for non-utilisation of entire fund have not been intimated (October, 1997).

Grant No. 80 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3055 - Road Transport -			
800 - Other Expenditure -			
Non-Plan			
0480 - Lump provision for Additional Dearness Allowance			
O 4,99.00]	..	1,00.00	+ 1,00.00
R -4,99.00]			
0680 - Lump provision for Interim Relief			
O 3,66.00]	..	0.72	+ 0.72
R -3,66.00]			

Reasons for reduction of fund through surrender as well as for final excess in the above cases have not been intimated (October, 1997).

(b) Excess :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3055 - Road Transport -			
190 - Assistance to Public Sector and other undertakings -			
Non-Plan			
0133. Subsidy to the Calcutta State Transport Corporation *			
O 43,70.00]	50,02.00	54,08.50	+ 4,06.50
S 6,32.00]			
0233. Subsidy to the Calcutta Tramways Company(1978) Ltd. *			
O 22,67.00]	26,65.00	39,61.29	+ 12,96.29
S 3,98.00]			
0333. Subsidy to South Bengal State Transport Corporation *	9,07.00	11,46.76	+ 2,39.76
0433. Subsidy to North Bengal State Transport Corporation *			
O 11,50.00]	12,60.72	17,61.03	+5,00.31
S 1,10.72]			

Augmentation of funds by supplementary provision in March, 1997 in the first, second and fourth cases were required for meeting larger quantum of subsidies to the Transport Corporations and Calcutta Tramways Company Ltd. Reasons for final excess in all the cases have not been intimated (October, 1997).

Grant No. 81-Other Transport Services(All Voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -			
Major Head : 7055 - Loans for Other Transport Services -			
Original	22,40,00,000	4,50,00,000	- 17,90,00,000
Supplementary	...		
Amount surrendered during the year(March,1997)	...	...	6,00,00,000

Notes and Comments-

(i) Out of overall saving of Rs. 17,90.00 lakhs in the grant, the department surrendered Rs. 6,00.00 lakhs only during the year.

(ii) The abnormal variation between budget provision and actual expenditure for the last four consecutive years (aggregating 66.55% saving over budget provision) points towards sufficient lack of control over budgetary system by the department.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
7055 - Loans for Other Transport Services -			
01 - Roads and Bridges -			
800 - Other Loans -			
Non - Plan			
1. Loans for construction of Second Bridge over Hooghly River	14,40.00	2,50.00	- 11,90.00

Reasons for remarkable saving have not been intimated (October, 1997).

State Plan(Annual Plan and Eighth Plan)

1. Loans for construction of Second Bridge over Hooghly River			
O	2,75.00	2,00.00	2,00.00
R	-75.00		

Grant No. - 81- Concl'd

Section and Major Head		Total grant Rs.	Actual expenditure Rs.	Saving - Rs.
2. Loans for meeting the State share of the proportionate cost over-run in respect of Second Bridge over Hooghly River				
O	5,25.00			
R	-5,25.00	..	..	..

Reduction of funds through surrender in the above cases was stated be due to non-occurrence of necessary situation for incurring the expenditure.

Grant No. 82-Other Scientific Research(All Voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE-			
Major Head : 3425-Other Scientific Research-			
	Rs.		
Original	4,80,000		
Supplementary	22,000		
	5,02,000	4,41,008	- 60,992
Amount surrendered during the year	...	...	Nil

Notes and Comments-

(i) In view of saving of Rs. 0.61 lakh in the grant, supplementary provision of Rs. 0.22 lakh obtained in March, 1997 proved unnecessary.

(ii) No portion of the saving of Rs. 0.61 lakh in the grant was surrendered during the year.

Grant No. 83 - Secretariat - Economic Services

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3451 - Secretariat - Economic Services -			
Voted -			
Original	22,03,96,000	23,19,98,000	20,50,82,453
Supplementary	1,16,02,000		
Amount surrendered during the year(March, 1997)		..	1,39,46.622
Charged			
Original	..	20,00,000	..
Supplementary	20,00,000		
Amount surrendered during the year		..	Nil

Notes and Comments -

Voted grant -

(i) In view of overall saving of Rs. 2,69.16 lakhs in the grant, supplementary provision Rs. 1,16 02 lakhs obtained in March, 1997 proved unnecessary.

(ii) Out of overall saving of Rs. 2,69.16 lakhs in the grant an amount of Rs. 1,39.47 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3451 - Secretariat - Economic Services -			
090 - Secretariat - Non - Plan			
02(a) Agriculture Wing			
O	90.95	97.28	70.03
R	6.33		
			- 27.25

Reasons for anticipated excess and final saving have not been intimated (October, 1997).

06. Urban Development Deptt. -

(b) Town and Country Planning Branch

O	3,98.70	3,17.62	3,39.49
R	- 72.08		
			+ 21.87
16(b) Community Development Branch		85.95	63.69
			- 22.26

Reasons for anticipated saving in the first case and final excess / saving in the above cases have not been intimated (October, 1997).

Grant No. 83 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
101 - Planning Commission			
Planning Board -			
State Plan (Annual Plan and Eighth Plan)			
02 - Setting up of State Planning Organisation			
O	30.00		
S	36.52	66.52	19.63
			- 46.89

Enhancement of fund by supplementary provision in March, 1997 was required for meeting increased establishment charges.

Reasons for final saving have not been intimated (October, 1997).

800 - Other expenditure -
Non-Plan

1. Lump Provision of Interim Relief	42.00	..	- 42.00
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Reasons for non-utilisation of entire provision have not been intimated (October, 1997).

Charged Appropriation -

(i) The entire fund created by supplementary provision in March, 1997 was fully utilised by the department during the year.

Grant No. 84 - Tourism (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3452 -Tourism -			
Original	Rs. 5,79,95,000		
Supplementary	..		
	5,79,95,000	4,37,95,553	- 1,41,99,447
Amount surrendered during the year (March, 1997)	..	..	36,07,000

CAPITAL -
Major Head : 5452 - Capital Outlay on Tourism -

Original	10,00,000		
Supplementary	20,00,00		
	30,00,000	30,00,000	..
Amount surrendered during the year	..	..	Nil

Notes and Comments -
Revenue -

(i) Out of overall saving of Rs. 1,41.99 lakhs in the grant, the department surrendered Rs. 36.07 lakhs during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3452 - Tourism -			
003 - Training -			
Non - Plan			
01 - Grants-in-aid to the Food Craft Institute, Darjeeling			
O	25.00		
R	- 18.87		
	6.13	6.12	- 0.01
01 - Tourist Accommodation -			
101 - Tourist Centres -			
State Plan (Annual Plan and Eighth Plan)			
02 - Replacement of Tourist Coaches			
O	15.00		
R	- 2.90		
	12.10	4.31	7.79

Reasons for reduction of funds by re-appropriation as well as final saving in both the cases have not been intimated (October, 1997).

Grant No. 84 - Concl'd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3452 - Tourism -			
800- Other Expenditure -			
Non - Plan			
2200. Provision of developed sites construction ancilliary works, furniture and furnishings, equipments, commissioning and operation of Tourist Lodges etc.	78.00	92.25	+ 14.25

Reasons for excess have not been intimated (October, 1997).

Grant No. 85 - Census, Surveys and Statistics (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
REVENUE -				
Major Head : 3454 - Census, Surveys and Statistics --				
Original	5,60,70,000	6,73,57,000	5,24,43,111	- 1,49,13,889
Supplementary	1,12,87,000			
Amount surrendered during the year	..	..	Nil

Notes and Comments -

- (i) In view of the overall saving of Rs. 1,49.14 lakhs in the grant, supplementary provision of Rs.1,12.87 lakhs obtained in March, 1997 proved unjustified.
- (ii) No portion of the saving of Rs. 1,49.14 lakhs in the grant was surrendered during the year by the department.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -	
3454 - Census, Surveys and Statistics --				
01 - Census -				
800 - Other Expenditure --				
Non-Plan				
01. Preparation of Census Hand Book				
O	34.47	35.27	22.37	- 12.90
S	0.80			
02 - Survey and Statistics -				
800 - Other Expenditure -				
Non-Plan				
01. Bureau of Applied Economics and Statistics				
O	2,99.70	3,47.60	3,08.37	- 39.23
S	47.90			

Grant No. - 85 Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02. Strengthening of the Method Branch and Other offices of the Bureau				
O	22.33			
S	18.87	41.20	..	- 41.20
03. Participation in the National Sample Survey Collaboration Programme				
O	77.59			
S	12.23	89.82	79.52	- 10.30
 1380 - Lump Provision for Interim Relief				
		16.20	..	- 16.20

Augmentation of funds by supplementary provision in March, 1997 in the above cases were required for meeting increased establishment charges. Reasons for non-utilisation of the entire provision in third case and those for final saving in the other three cases have not been intimated (October, 1997).

Reasons for non-utilisation of the entire provision have not been intimated (October, 1997).

Grant No. 86 - Civil Supplies (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3456 - .Civil Supplies -			
Original	3,93,31,000		
Supplementary	...		
	3,93,31,000	3,01,23,974	- 92,07,026
Amount surrendered during the year (March, 1997)	...	...	28,65,145

Notes and Comments -

- (i) Out of overall saving of Rs. 92.07 lakhs in the grant, the department surrendered Rs. 28.65 lakhs only during the year.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3456 - Civil Supplies -			
001 - Direction and Administration - Non-Plan			
1. Directorate of Non-cereal essential Commodities			
O	33.70		
R	- 13.57		
	20.13	19.60	- 0.53
2. Directorate of Consumers Goods			
O	1,60.00		
R	- 13.00		
	1,47.00	1,49.61	+ 2.61
Reasons for anticipated saving and final saving / excess in both the cases have not been intimated (October, 1997).			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
2. Implementation of Consumer Protection Act, 1986 -			
Setting up of State Commission and District Forums			
	64.91	46.73	- 18.18
Central Sectors (New Schemes)			
1. Strengthening of consumer Disputes Redressal Commission			
	35.00	0.72	- 34.28

Reasons for saving in both the cases have not been intimated (October, 1997).

**Grant No. 87 - Investment in General Financial and Trading Institution
(All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -			
Major Heads : 5465 - Investment in General Financial and Trading Institutions and 7465 - Loans for General Financial and Trading Institutions -			
Original	Rs. 2,67,50,000		
Supplementary	3,36,05,000		
	6,03,55,000	5,76,04,900	- 27,50,100
Amount surrendered during the year (March, 1997)	..	..	22,50,100

Notes and Comments -

- (i) In view of overall saving of Rs. 27.50 lakhs in the grant, supplementary provision of Rs. 3,36.05 lakhs obtained in March, 1997 proved excessive.
- (ii) Out of entire saving Rs. 27.50 lakhs in the grant, Rs. 22.50 lakhs were surrendered during the year by the department.
- (iii) Though the net variation in the grant was within 5% of total provision wide variation of compensating nature were noticed in the following cases :
- (iv) Saving :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
7465 - Loans for General Financial and Trading Institutions -			
102 - Loans to Trading Institutions - State Plan (Annual Plan and Eighth Plan)			
55. Loans to West Bengal Mineral Development Trading Corporation	2,30.00	1,30.00	- 1,00.00
Reasons for saving have not been intimated (October, 1997).			

(v) Excess :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
5465 - Investments in General Financial and Trading Institutions -			
01 - Investments in General Financial Institutions -			

Grant No. 87 -Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
190 - Investment in Public Sector and Other Undertakings, Banks etc. -			
State Plan (Annual Plan and Eighth Plan)			
1. Rural Banks in West Bengal -			
O 7.50			
S 3,36.05	3,21.05	4,21.05	+ 1,00.00
R - 22.50			

Enhancement of fund by supplementary provision in March, 1997 was required for larger investment in Rural Banks in West Bengal.
Reasons for anticipated saving and final excess have not been intimated (October, 1997).

Grant No. 88 - Other General Economic Services (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3475 - Other General Economic Services-			
Original	4,30,40,000	3,53,77,637	- 76,62,363
Supplementary	..		
Amount surrendered during the year	..	..	Nil

Notes and Comments -

- (i) No portion of the saving of Rs. 76.63 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 -
3475 - Other General Economic Services -			
106 - Regulation of Weights and Measures -			
Non-Plan			
1. Adoption of Metric System of Weights and Measures	2,51.25	2,04.21	- 47.04
State Plan (Annual Plan and Eighth Plan)			
1. Change over to the Metric System of Weights and Measures	30.00	5.45	- 24.55

Reasons for saving in both the cases have not been intimated (October, 1997).

**Grant No. 89 - Water Supply and Sanitation
(All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2215 - Water Supply and Sanitation			
Original	Rs. 13,11,00,000		
Supplementary	6,00,16,000		
	19,11,16,000	14,32,34,578	- 4,78,81,422
Amount surrendered during the year (March, 1997)		..	7,08,77,000

**Notes and Comments -
Revenue -**

(i) In view of overall saving of Rs. 4,78.81 lakhs in the grant, supplementary provision of Rs. 6,00.16 lakhs obtained in March, 1997 proved excessive.

(ii) Though there was final saving of Rs. 4,78.81 lakhs in the grant, the department surrendered Rs. 7,08.77 lakhs during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2215 - Water Supply and Sanitation			
106. Prevention of Air and Water Pollution -			
Non - Plan			
01 - Prevention of Air and Water Pollution -			
O	90.00		
R	- 9.57		
	80.43	64.99	- 15.44

Reasons for anticipated as well as for final saving have not been intimated (October, 1997).

State Plan (Annual Plan and Eighth Plan)

13 - Pollution Control Project (O.E.C.F.)			
O	7,85.00		
R	- 6,85.00		
	1,00.00	1,02.00	+ 2.00

Reasons for anticipated saving and for final excess have not been intimated (October, 1997).

Grant No. 89 - Concl'd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2215 - Water Supply and Sanitation			
106 - Prevention of Air and Water Pollution -			
State Plan (Annual Plan and Eighth Plan)			
05 - Ganga Action Plan (U.D.)			
O 1,00.00			
S 1,91.00	2,91.00	4,94.12	+ 2,03.12

Augmentation of fund by supplementary provision in March, 1997 was required for meeting charges for implementation of Ganga Action Plan. Reasons for final excess have not been intimated (October, 1997).

Centrally Sponsored (New Schemes)

01 - Ganga Action Plan - Phase-II			
O ..			
S 4,09.16	4,09.16	4,29,62	+ 20.46

Creation of fund by supplementary provision in March, 1997 was required for meeting charges for implementation of Ganga Action Plan.

Reasons for final excess have not been intimated (October, 1997).

02 - Prevention of Air and Water Pollution	..	27.00	+ 27.00
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Reasons for incurring expenditure without budget provision have not been intimated (October, 1997).

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.
REVENUE -			
Major Head : 3604 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat) --			
Voted -	Rs.		
Original	210,51,81,000		
Supplementary	...		
	210,51,81,000	172,06,50,862	- 38,45,30,138
Amount surrendered during the year (March, 1997)	..	..	4,09,16,000
Charged -			
Original	8,44,000		
Supplementary	..		
	8,44,000	..	- 8,44,000
Amount surrendered during the year	..	..	Nil

Notes and Comments -

Voted grant -

- (i) Though there was a substantial saving of Rs. 38,45.30 lakhs in the grant, a meagre amount of Rs. 4,09.16 lakhs only was surrendered during the year by the department.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3604 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) --			
Local Bodies --			
103 - Entertainment Tax --			
Non-Plan			
31 - Grants-in-aid to Calcutta Municipal Corporation	7,76.25	7,20.02	- 56.23
31 - Grants-in-aid to Municipalities in the C.M.D.A. Area	7,74.45	6,61.12	- 1,13.33
31 - Grants-in-aid to Municipalities outside the C.M.D.A. Area	6,99.30	6,57.56	* 41.74

Grant No. 90 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
200 - Other Miscellaneous Compensation and Assignments -			
State Plan (Annual Plan and Eighth Plan)			
31 - Grants-in-aid to Calcutta Municipal Corporation for Developmental Schemes/ Activities	47,60.00	15,92.65	- 31,67.35

Reasons for saving in the above cases have not been intimated (October, 1997).

31 - Grants-in-aid to Calcutta Metropolitan Development Authority for Developmental Schemes / Activities

O	16,00,00,000		11,90.84	12,01.40	+ 10.56
R	- 4,09,16,000				

Anticipated saving occurred as the Deptt. sanctioned separately the identical amount to C.M.D.A. for incurring expenditure towards G.D.P phase-II.

Charged Appropriation -

- (i) No portion of saving was surrendered by the department during the year.
- (ii) Saving occurred mainly under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
3604 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) --			
Local Bodies --			
200 - Other Miscellaneous Compensation and Assignments --			
Non-Plan			
31 - Grants-in-aid to Calcutta Municipal Corporation in lieu of fines, etc. under Calcutta Municipal Act.	6.50	...	- 6.50

Reasons for non-utilisation of entire provision have not been intimated (October, 1997).

Grant No. 92 -Industries (Public Undertakings)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -			
Major Heads : 4408 - Capital Outlay on Food,Storage and Warehousing (Public Undertakings), 4858 - Capital Outlay on Engineering Industries, 4860 - Capital Outlay on Consumer Industries, 6857 - Loans for Chemical and Pharmaceutical Industries, 6858 - Loans for Engineering Industries, and 6860 - Loans for Consumer Industries (Public Undertakings).-			
Original	Rs. 30,56,00,000		
Supplementary	82,24,000		
	31,38,24,000	43,69,55,938	+ 12,31,31,938
<i>Charged -</i> Amount surrendered during the year (March, 1997)	..	..	19,18,062
<i>Original</i>	..		
<i>Supplementary</i>	1,18,75,233		
	1,18,75,233	1,18,75,233	..
Amount surrendered during the year	..	..	Nil

Notes and Comments -

- (i) Expenditure exceeded the grant by Rs. 12,31,31,938 ; the excess requires regularisation.
- (ii) In view of overall excess of Rs. 12,31.32 lakhs in the grant, supplementary provision of Rs. 82.24 lakhs obtained in March, 1997 proved inadequate.
- (iii) Though there was as excess of Rs. 12,31.32 lakhs in the grant, the department surrendered Rs. 19.18 lakhs during the year which proves unjustified.
- (iv) Excess occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4858 - Capital Outlay on Engineering Industries (Public Undertakings) -			
60 - Other Engineering Industries -			
800 - Other Expenditure —			
Non-Plan			
1. Electro Medical and Allied Industries Ltd.			
O			
S	82.24		
R	1,48.76		
	2,31.00	2,30.00	- 1.00

Creation of fund by supplementary provision was required for carrying out the conversion of loan into equity share of Electro Medical and Allied Industries Ltd. Enhancement of fund by re-appropriation in March, 1997 was due to setting off of interest dues on Government Loans by the company.

Reasons for final saving have not been intimated (October, 1997).

Grant No. 92 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
6857 -Loans for Chemical and Pharmaceutical Industries (Public Undertakings) -			
02 - Drugs & Pharmaceutical Industries -			
190 - Loans to Public Sector and Other Undertakings -			
Non - Plan			
55 - Loans and Advances -			
1. Loans to taken over Units (GIL/IHP)			
O	2,35.00		
R	1,03.94		
	3,38.94	3,88.94	+ 50.00
State Plan (Annual Plan and Eighth Plan)			
55. Loans to taken over Units (G.I.L. / I.H.P.)			
O	1,00.00		
R	25.00		
	1,25.00	1,25.00	..

Enhancement of fund in both the cases by reappropriation in March, 1997 was due to make good of the shortfall of working capital and payment of arrear salary to its employees by the company and payment of arrear Bank dues on settlement. Reasons for final excess in the first case have not been intimated (October, 1997).

**6858 - Loans for Engineering Industries
(Public Undertakings) -**

03 - Transport Equipment Industries -

190 - Loans to Public Sector and Other
Undertakings -

 Non - Plan

55 - Loans and Advances -

1. Loans to Westing House Saxby Farmer Ltd.

 O
 7,20.00 | | |

 R
 - 54.65 | | |

6,65.35
 9,45.35 | + 2,80.00 |

Withdrawal of fund by reappropriation / surrender in March, 1997 was due to less requirement of non-plan fund by the company. Reasons for final excess have not been intimated (October, 1997).

State Plan (Annual Plan and Eighth Plan)

55. Loans and Advances -

1. Loans to Westing House Saxby Farmer Ltd.

 O
 25.00 | | |

 R
 1,70.00 | | |

1,95.00
 1,95.00 | .. |

Enhancement of fund by reappropriation in March, 1997 was due to payment of arrear bank dues on settlement.

Grant No. 92 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
6860 - Loans to Consumer Industries (Public Undertakings) -			
01 - Textiles -			
190 - Loans to Public Sector and Other Undertakings -			
Non-Plan			
1. Loans to Mayurakshi Cotton Mills	..	46.00	+ 46.00
2. Loans to Kalyani Spinning Mills Ltd	..	12,54.90	+ 12,54.90
3. Loans to West Dinajpur Spinning Mills	..	1,71.50	+ 1,71.50

Reasons for incurring expenditure without budget provision in the above cases were due to non-adoption of codified norms for classification by the State Government. Provisions were made in Demand No. 73, which is not justified under present structure of classification. This has been occurring since 1994-95.

60 - Others —

190 - Loans to Public Sector & Other Undertakings —

 Non-Plan

55. Loans to Durgapur Project Ltd.	..	50.00	+ 50.00
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Reasons for incurring expenditure without budget provision have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4408 -Capital Outlay on Food Storage and Warehousing (Public Undertakings) —			
02 - Storage and Warehousing —			
101 - Rural Godown Programmes —			
State Plan (Annual Plan and Eighth Plan)			
1. West Bengal Warehousing Corporation			
O		30.00	
R		-30.00	

Withdrawal of entire provision by reappropriation in March, 1997 was due to non-receipt of clearance for the scheme from Finance Department.

**6857 -Loans for Chemical and Pharmaceutical Industries
(Public Undertakings) —**

01 - Chemical & Pesticides Industries —

Grant No. 92 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
190 -Loans to Public Sector and Other Undertakings —			
Non-Plan			
55 - Loans and Advances -			
2. Loans to Durgapur Chemicals Ltd. for payment of institutional debt	1,20.00	..	- 1,20.00

Reasons for non-utilisation of entire provision have not been intimated (October, 1997).

State Plan (Annual Plan and Eighth Plan)

55. Loans and Advances -

1. Loans to Durgapur Chemicals Ltd.			
O	1,85.00		
R	- 47.00	1,38.00	1,38.00
2. Loans to W. Bengal Chemical Industries Ltd.			
O	50.00		
R	- 21.00	29.00	29.00

Reduction of provision in both the cases by reappropriation in March, 1997 was due to slow progress of work of the company.

02 - Drugs and Pharmaceutical Industries —

190 -Loans to Public Sector and Other Undertakings —

 Non - Plan

55 - Loans and Advances -

2. Loans for P.F./ E.S.I. and Bank dues	50.00	..	- 50.00
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**6858 - Loans for Engineering Industries
(Public Undertakings) —**

03 - Transport Equipments Industries —

190 -Loans to Public Sector & Other Undertakings —

 Non-Plan

2. Loans to Westing house Saxby Farmer for Payment of arrear PF/ESI dues	2,80.00	..	- 2,80.00
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Reasons for non-utilisation of entire provision in both the cases have not been intimated (October, 1997).

Grant No. 92 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
04 - Other Engineering Industries -			
800 - Other Loans -			
Non - Plan			
55 - Loans and Advances -			
1. Loans for Newly taken over Public Undertakings Units (Shalimar Works Ltd. and Others)			
O	1,50.00		
R	37.90		
	1,87.90	..	- 1,87.90
2. Loans to Shalimar Works for Payment of Bank dues	50.00	..	- 50.00

Enhancement of fund in the first case by reappropriation in March, 1997 was due to make good of the shortfall of working capital of the company.

Reasons for non-utilisation of entire provision in both the cases have not been intimated (October, 1997).

State Plan (Annual Plan and Eighth Plan)

55 - Loans and Advances -			
1. Loans for newly taken over units (Loans to Shalimar Works 1980 Ltd.)			
O	50.00		
R	- 17.00		
	33.00	..	- 33.00

Anticipated saving was due to non-receipt of clearance from the Finance Department. Reasons for final saving have not been intimated (October, 1997).

60 - Others —

190 -Loans to Public Sector & Other Undertakings —

State Plan (Annual Plan and Eighth Plan)

55 - Loans and Advances -			
2. Loans to Electro-Medical and Allied Industries Ltd.			
O	2,00.00		
R	- 1,19.00		
	81.00	81.00	

6860.-Loans for Consumer Industries (Public Undertakings) -

60 - Other Loans -

190 -Loans to Public Sector and Other Undertakings -

State Plan (Annual Plan and Eighth Plan)

55 - Loans and Advances -

Grant No. 92 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
1. Loans to Eastern Distilleries & Chemicals Ltd.			
O	80.00	..	..
R	- 80.00	..	..

Withdrawal of provision by reappropriation in March, 1997 in the above cases was due to slow progress of work of the company

Charged Appropriation

(i) The entire charged appropriation of *Rs. 1,18.75 lakhs*, obtained in March, 1997 was fully 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.
CAPITAL -			
Major Heads : 4856 - Capital Outlay on Petro-Chemical Industries, 4860 - Capital Outlay on Consumer Industries, 4885 - Other Capital Outlay on Industries and Minerals (Excluding Public Undertakings) and 6885 - Loans for Other Industries and Minerals (Excluding Public Undertakings) --			
Voted- Original	Rs. 95,47,00,000		
Supplementary	40,26,95,000		
		135,73,95,000	136,24,58,985
			+ 50,63,985
Amount surrendered during the year		..	.. Nil

Notes and Comments -

- (i) Expenditure exceeded the grant by Rs. 50,63.985 ; the excess requires regularisation.
- (ii) In view of overall excess of Rs. 50.64 lakhs in the grant, supplementary provision of Rs. 40,26.95 lakhs obtained in March,1997 proved inadequate.
- (iv) Excess occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4856 - Capital Outlay on Petro-Chemical Industries (Excluding Public Undertakings) --			
190 - Investment in Public Sector and Other Undertakings --			
State Plan (Annual Plan and Eighth Plan)			
01 - Setting up of a Petro-Chemical Complex at Haldia.			
O	66,00.00		
S	40,26.95		
		106,26.95	118,19.00
			+ 11,92.05

Augmentation of fund by supplementary provisions in March, 1997 was stated to be required for keeping up tempo of work at Petro-Chemical Complex at Haldia.
Reasons for final excess have not been intimated (October, 1997).

- 6885 - Loan for Other Industries and Minerals(Excluding Public Undertakings)**
- 01 - Loans to Industrial Financial Institution-
- 190 - Loans to Public Sector & Other Undertakings-

Grant No. 93 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
State Plan (Annual Plan and Eighth Plan)			
55 - Loans to West Bengal Industrial Development Corporation Ltd. in lieu of market borrowing	4,60.00	5,33.00	+ 73.00
Reasons for excess have not been intimated (October, 1997).			
(iv) Excess mentioned above was partly off set by saving mainly under :-			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4860 - Capital Outlay on Consumer Industries (Excluding Public Undertakings)			
02 - Drugs and Pharmaceutical			
190 - Investment in Public Sector and Other Undertakings --			
State Plan (Annual Plan and Eighth Plan)			
01 - West Bengal Pharmaceutical and Phyto-Chemical Development Corporation -	1,18.00	73.00	- 45.00
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 Eighth Plan)			
02 - West Bengal Industrial Development Corporation Ltd.	19,84.00	10,99.87	- 8,84.13
Reasons for saving in both the cases have not been intimated (October, 1997).			
6885 - Loans for Other Industries and Minerals (Excluding Public Undertakings) -			
01 - Loans to Industrial Financial Institution -			
190 - Loans to Public Sector and Other Undertakings -			

Grant No. 93 - Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Eighth Plan)			
01 - 190 - Loans to West Bengal Financial Corporation Ltd.	..	- 3,00.00	- 3,00.00

No transaction was occurred during the year. The minus expenditure appeared in accounts due to rectification of misclassification pertaining to earlier years.

Grant No. 94 - Telecommunication and Electronic Industries (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -			
Major Head : 4859 - Capital Outlay on Telecommunication and Electronic Industries and 6859 - Loans for Telecommunication and Electronic Industries -			
Original	Rs. 15,00,00,000		
Supplementary	. . .		
	15,00,00,000	6,35,00,000	- 8,65,00,000
Amount surrendered during the year	..	..	Nil

Notes and Comments -

- (i) No portion of the huge saving of Rs. 8,65.00 lakhs in the grant was surrendered by the department during the year.
- (ii) Wide variation between budget provision and actuals in the grant indicates necessity for making the estimates on realistic basis.
- (iii) Saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4859 - Capital Outlay on Telecommunication and Electronic Industries -			
02 - Electronics -			
190 - Investment in Public Sector and Other Undertakings -			
State Plan (Annual Plan and Eighth Plan)			
1. West Bengal Electronic Industries Development Corporation Ltd.	10,50.00	5,85.00	- 4,65.00
Reasons for saving have not been intimated (October, 1997).			
6859 - Loans for Telecommunication and Electronic Industries -			
02 - Electronics -			
190 - Loans to Public Sector and Other Undertakings -			

Grant No. .94 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Eighth Plan)			
55. Loans to West Bengal Electronic Industries Development Corporation Ltd.	4,50.00	50.00	- 4,00.00
Reasons for saving have not been intimated (October, 1997).			

Grant No. 95 - Consumer Industries (Excluding Public Undertakings and Closed & Sick Industries)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -			
Major Heads : 4860 - Capital Outlay on Consumer Industries, 6857 - Loans for Chemical and Pharmaceutical Industries and 6860 - Loans for Consumer Industries (Excluding Public Undertakings and Closed & Sick Industries) -			
Voted -	Rs.		
Original	21,14,00,000		
Supplementary	..		
Amount surrendered during the year			
	21,14,00,000	18,01,87,753	- 3,12,12,247
	::	..	Nil
Charged -			
Original	3,50,000		
Supplementary	..		
Amount surrendered during the year			
	3,50,000	3,50,000	..
	..	..	Nil

Notes and Comments -
Capital (Voted) -

(i) No portion of the saving of Rs. 3,12.12 lakhs in the grant was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant Rs.	Actual expenditure Rs.	Saving - Rs.
4680 - Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed & Sick Industries) -			
60 - Others -			
600 - Others -			
State Plan (Annual Plan and Eighth Plan)			
1. Greater Calcutta Gas Supply Corporation Ltd.	2,00.00	..	- 2,00.00

Reasons for non-utilisation of entire provision have not been intimated (October, 1997).

6860 - Loans for Consumer Industries (Excluding Public Undertakings and Sick Industries) -

04 - Sugar -

Grant No. - 95 Concl'd.

190 - Loans to Public Sector and Other Undertakings -

State Plan (Annual Plan and Eighth Plan)

55. Loans to West Bengal Sugar Industries Development Corporation	1,25.00	62.50	- 62.50
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**317 - Jute –
Non-Plan**

55. Loans to New Central Jute Mill for modernisation –	2,00.00	1,00.00	- 1,00.00
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5. Loans to Jute Mills for payment of arrear Sales Tax and Raw Jute dues under Jute Modernisation Fund Scheme	5,50.00	4,79.52	- 70.48
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600 - Others –

State Plan (Annual Plan and Eighth Plan)

55. Loans to Greater Calcutta Gas Supply Corporation	4,95.00	3,50.00	- 1,45.00
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Reasons for saving in all the above cases have not been intimated (October, 1997).

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

Head	Total grant Rs.	Actual expenditure Rs.	Excess + Rs.
6860 - Loans for Consumer Industries (Excluding Public Undertakings and closed and Sick Industries)			
04 - Sugar –			
190 - Loans to Public Sector and Other Undertakings – Non-Plan			
55. Loans to West Bengal Sugar Industries Development Corporation Ltd.	1,00.00	1,37.50	+ 37.50
600 - Others – Non-Plan			
55 Loans to Greater Calcutta Gas Supply Corporation	3,00.00	5,32.00	+ 2,32.00

Reasons for excess in both the cases have not been intimated (October, 1997).

Charged –

The entire appropriation of *Rs. 3.50 lakhs* was utilised by the department during the year.

Grant No. 96 - Loans for Other Industries (Excluding Closed & Sick Industries and Public Undertakings) (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -			
Major Head : 6875 - Loans for Other Industries (Excluding Closed & Sick Industries and Public Undertakings) and 6885 - Loans for Other Industries and Minerals (Excluding Closed and Sick Industries) --			
Original	Rs. 12,90,00,000		
Supplementary	..		
	12,90,00,000	8,19,25,000	- 4,70,75,000
Amount surrendered during the year (March, 1997)	..	..	75,000

Notes and Comments -

- (i) Out of overall saving of Rs. 4,70.75 lakhs in the grant, the department surrendered only Rs. 0.75 lakh during the year.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6875 - Loans for Other Industries (Excluding Closed & Sick Industries)			
60 - Other Industries --			
800 - Other Loans -- Non - Plan			
3. Loans to Basumati Corporation for payment of arrear P.F./E.S.I./Bank dues	30.00	..	- 30.00
4. Loans to Basumati Corporation for publishing Sagarmath Patrika			
O	35.00		
R	- 35.00		
State Plan (Annual Plan and Eighth Plan)			
55. Loans to Basumati Corporation	20.00	..	- 20.00

Reasons for withdrawal of entire fund by reappropriation in the second case and non-utilisation of entire provisions in the other cases have not been intimated (October, 1997).

6885 - Loans for Other Industries and Minerals (Excluding Closed and Sick Industries) --

- 60 - Others --
800 - Other Loans --

Grant No. 96 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Eighth Plan)			
55 - Loans and Advances -			
Loans to W.B. Industrial Infrastructure Development Corporation -			
O	6,70.00		
R	- 0.75		
	6,69.25	4,74.25	- 1,95.00
Loans under Incentive Scheme for Industrial Growth in West Bengal			
	3,00.00	75.00	- 2,25.00

Reasons for anticipated saving in the first case and final saving in both the cases have not been intimated (October, 1997).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
6875 - Loans for Other Industries (Excluding Closed and Sick Industries)-			
60 - Other Industries -			
800 - Other Loans -			
Non-Plan			
55 - Loans and Advances -			
1. Loans to Basumati Corporation			
O	1,55.00		
R	45.00		
	2,00.00	2,00.00	

Reasons for anticipated excess have not been intimated (October, 1997).

Grant No. 97 - Other Capital Outlay on Industries and Minerals (Excluding Public Undertakings and Closed and Sick Industries) (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -			
Major Head : 4885 - Capital Outlay on Other Industries and Minerals (Excluding Public Undertakings and Closed and Sick Industries) -			
Original	Rs. 1,33,50,000		
Supplementary	..		
	1,33,50,000	15,00,000	- 1,18,50,000
Amount surrendered during the year	..	..	Nil

Notes and Comments -

- (i) The huge saving of Rs. 1,18.50 lakhs under the grant remained unsurrendered during the year.
- (ii) The grant has been disclosing 'no' expenditure and 'no' surrender for years together leaving scope for budget estimation on realistic basis .
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4885 - Capital Outlay on Other Industries and Minerals -			
60 - Others -			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
0100. State Government's subvention for promotional Institution for preparation of self project reports	60.00	15.00	- 45.00
Reasons for saving have not been intimated (October, 1997).			
0200. Export Processing Zone at Falta	73.50	..	- 73.50

Reasons for non-utilisation of entire provisions have not been communicated (October, 1997).

Grant No. 98 - Public Debt. (All Charged)

Section and Major Head	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL-			
Major Head : 6003 - Internal Debt of the State Government and 6004 - Loans and advances from the Central Government.			
<i>Charged</i>			
<i>Original</i>	16,09,11,25,000	16,09,11,25,000	41,10,15,87,339 + 25,01,04,62,339
<i>Supplementary</i>	...		
<i>Amount surrendered during the year (March, 1997)</i>			- 6,30,94,853

Notes and Comments :-

- (i) Expenditure exceeded the appropriation by Rs. 25,01,04,62,339; the excess requires regularisation.
- (ii) In view of the overall excess of Rs. 25,01.04.62 lakhs in the appropriation , surrender of Rs. 6,30.95 lakhs by the department in March, 1997 proved unjustified.
- (iii) Excess occurred mainly under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees.)	Excess +
6003 - Internal Debt of the State Government -			
110 - Ways and Means Advances from the Reserve Bank of India -			
0100 - Ways and Means Advances from the Reserve Bank of India	12,00,00.00	36,83,66.30	+ 24,83,66.30
Reasons for huge excess have not been intimated (October, 1997).			
6004 - Loans and Advances from the Central Government -			
01 - Non-Plan Loans -			
800 - Other Loans -			
0456 - Loans for Public Health, Sanitation and Water Supply -			
(ii) Neorakhola Water Supply Scheme			
O	67.05	72.94	72.94
R	5.89		
0556 - Loans for Roads and Bridges -			
(ii) Construction of Second Bridge over Hooghly river including Kona Express Way			
O	10,54.00	10,74.00	10,74.00
R	20.00		

Grant No. - 98- Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees.)	Saving -
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Enhancement of fund in the above cases by re-appropriation in March, 1997 was required for large actual dues payable to the Govt. of India.

02 - Loans for State Plan Schemes -

101 - Block Loans

O	76,35.62	74,52.27	99,21.11	+ 24,68.84
R	- 1,83.35			

Reasons for anticipated saving and for eventual excess have not been intimated (October, 1997).

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees.)	Saving -	
6003 - Internal Debt of the State Government -				
103 - Loans from the Life Insurance Corporation of India				
O	6,50.00	5,50.00	5,35.29	- 14.71
R	- 1,00.00			
104 - Loans from General Insurance Corporation of India				
O	5,00.00	4,00.00	3,39.73	- 60.27
R	- 1,00.00			

Anticipated saving in the above two cases was attributed to less requirement for repayment of principal to the lenders. As the loans are long-term loans there is scope for appropriate estimation.

Reasons for final saving in both the cases have not been communicated (October, 1997).

106 - Compensation and Other Bonds -

0151 - West Bengal Estate Acquisition Compensation Bonds	30.00	9.98	- 20.02
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Reasons for saving have not been intimated (October, 1997).

109 - Loans from other Institutions -

1123 - Loans from National Bank for Agriculture and Rural Development -

(a) Loans under the scheme for Debt Relief to farmers

O	5,14.00	2,70.00	2,61.63	- 8.37
R	- 2,44.00			

Anticipated saving was attributed to less requirement for repayment of NABARD loan (Debt Relief Scheme). Reasons for final saving have not been intimated (October, 1997).

Grant No. - 98- Concl'd.

Head		Total appropriation	Actual expenditure (In lakhs of rupees.)	Saving -
6004 - Loans and Advances from the Central Government -				
04 - Loans for Centrally Sponsored Schemes -				
800 - Other Loans -				
0656 - Loans for Village and Small Industries -				
Hand Loom -				
<i>O</i>	38.73			
<i>R</i>	- 9.19	29.54	31.04	+ 1.50

Reasons for anticipated saving and for final excess have not been intimated (October, 1997)

0856 - Loans for Power Projects -
Transmission and Distribution Scheme -

(i) Inter-State Transmission Scheme				
<i>O</i>	1,81.96			
<i>R</i>	- 7.51	1,74.45	1,74.45	

Reasons for anticipated saving have not been intimated (October, 1997).

Grant No. 99 - Loans and Advances (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -			
Major Head : 7610 - Loans to Government Servants etc. and 7615 - Miscellaneous Loans -			
Original	62,25,00,000		
Supplementary	...		
Amount surrendered during the year (March, 1997)	..	..	22,14,106

Notes and Comments -

- (i) Out of overall huge saving of Rs. 25,60.56 lakhs in the grant, only negligible amount of Rs. 22.14 lakhs was surrendered during the year by the department.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
7610 - Loans to Government Servants etc -			
Non - Plan			
201. House Building Advances			
O	55,00.00		
R	- 19.97		
	54,80.03	34,48.26	- 20,31.77
800 - Other Advances :-			
55 - Loans and Advances -			
2050 - Advances in connection with marriage, illness etc.			
O	3,00.00		
R	- 2.08		
	2,97.92	99.99	- 1,97.93

Reasons for anticipated as well as for final saving in both the cases have not been intimated (October, 1997). Huge saving was occurred in previous year also.

Grant No. 99 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
7615 - Miscellaneous Loans -			
200 - Miscellaneous Loans -			
Non - Plan			
0450 - Other Miscellaneous Loan and Advances	2,25.00	...	- 2,25.00

**Reasons for non-utilisation of entire provision have not been intimated (October, 1997).
Same thing was occurred during previous year also.**

APPENDIX

Grantwise details of Recoveries adjusted in Accounts in reduction of expenditure for 1996-97 (Referred to in the Summary of Appropriation Accounts at Page 16)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals Compared with Budget estimate More(+)/ Less(-)
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
4 - Administration of Justice			
Revenue			
Voted	5,00,000	..	- 5,00,000
7 - Land Revenue—			
Revenue -			
Voted	22,000	..	- 22,000
Capital -			
Voted	30,000	..	- 30,000
8 - Stamps and Registration—			
Revenue -			
Voted	10,00,000	8,03,335	- 1,96,664
20 - Treasury and Accounts Administration -			
Voted	..	1,118	+ 1,118
21 - Police—			
Revenue -			
Voted	50,00,000	..	- 50,00,000
22 - Jails—			
Revenue -			
Voted	20,00,000	..	- 20,00,000
24 - Stationery and Printing—			
Revenue -			
Voted	70,000	..	- 70,000
25 - Public Works—			
Revenue—			
Voted	78,98,00,000	93,60,24,556	+ 14,62,24,556
Charged	2,00,000	..	- 2,00,000
35 - Water Supply and Sanitation			
Revenue -			
Voted	10,00,00,000	37,87,63,123	+ 27,87,63,123
36 - Housing—			
Revenue -			
Voted	80,00,000	..	- 80,00,000
Capital -			
Voted	3,00,05,000	3,50,30,788	+ 50,25,788
41.(a) Welfare of S.C., S T. and Other Backward Classes—			
Revenue -			
Voted	12,39,000	..	12,39,000

APPENDIX—Concl'd.

2

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals Compared with Budget estimate More(+)/ Less(-)
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
44 - Relief on account of Natural Calamities—			
Revenue -			
Voted	51,32,00,000	..	- 51,32,00,000
47 - Crop Husbandry—			
Revenue -			
Voted	10,00,000	..	- 10,00,000
54 - Food, Storage and Warehousing—			
Capital -			
Voted	17,00,00,000	Nil	- 17,00,00,000
57 - Co-operation—			
Revenue -			
Voted	40,000	..	- 40,000
Capital -			
Voted	30,00,000	36,81,409	+ 6,81,409
66 - Major and Medium Irrigation—			
Revenue -			
Voted	36,87,000	4,98,93,104	+ 4,62,06,104
Capital -			
Voted	146,57,75,000	49,47,33,438	- 97,10,41,562
67 - Minor Irrigation -			
Revenue -			
Voted	14,00,000	..	- 14,00,000
68 - Flood Control and Drainage—			
Revenue -			
Voted	87,74,000	3,46,96,157	+ 2,59,22,157
79 - Roads and Bridges—			
Revenue -			
Voted	2,33,50,000	22,87,669	- 2,10,62,331
Capital			
Voted	24,45,00,000	56,18,48,806	+ 31,73,48,806
Total :—			
REVENUE—			
Voted	5,90,82,000	140,24,69,062	- 5,66,12,938
Charged	2,00,000	..	(-) 2,00,000
CAPITAL -			
Voted	191,33,10,000	109,52,94,441	- 81,80,15,559
GRAND TOTAL	337,25,92,000	249,77,63,503	- 87,48,28,497

Reasons for saving/excess have not been intimated (October, 1997).

ERRATA

Appropriation Accounts for 1996-97 in respect of Government of West Bengal

<i>Sl. No.</i>	<i>Reference Page No.</i>	<i>Line/Column etc.</i>	<i>For</i>	<i>Read</i>
1.	13	3rd line from bottom 3rd Col.	4112,49,30,972	4112,49,30,971
2.	13	Same line 4th Col.	9,80,637	9,80,938
3.	13	2nd line from bottom 3rd Col.	6076,20,12,241	6076,20,12,240
4.	13	Same line 4th Col.	71,63,70,115	71,63,70,116
5.	13	1st line from bottom 3rd Col.	16965,32,87,758	16965,32,87,757
6.	13	Same line 4th Col.	1189,93,33,614	1189,93,33,615
7.	23	2nd line from bottom 5th Col.	29.40	-29.40
8.	26	19th line from bottom	Rs. 43.41	Rs. 43.31
9.	39	12th line from bottom 3rd Col.	appropriations	appropriation
10.	41	9th line from top	requiremnt	requirement
11.	47	6th line from bottom 5th Col.	+98.96	+98.95
12.	64	14th line from top	Building	Building
13.	69	12th line from top	Courts	Court
14.	95	5th line from bottom	State plan (Annual plan and Eighth plan)	State Plan (Annual Plan and Eighth Plan)
15.	96	9th line from top 2nd Col.	5,19,87,000	5,19,87,00,000
16.	96	9th line from top 4th Col.	530,84,13,055	529,39,97,055
17.	96	9th line from top 5th Col.	-11,33,27,945	-12,77,43,945
18.	106	20th line from top 5th Col.	..	Nil
19.	120	3rd line from bottom	Eigth	Eighth
20.	122	13th line from top 5th Col.	-2,10,000	-2,01,000
21.	131	17th line from bottom 5th Col.	-75.84	+75.84
22.	143	14th line from bottom	departments	department
23.	145	11th line from bottom	cash	cost
24.	146	8th line from bottom	subsided	subsidised
25.	150	9th line from top	(v)	(iv)
26.	154	10th line from top	(I)	(i)
27.	163	10th line from bottom	Centrally Sponsored (New Scheme)	Centrally Sponsored (New Scheme)
28.	170	12th line from top	Centrally Sponsored (New Scheme)	Centrally Sponsored (New Schemes)
29.	170	-do-	-do-	-do-
30.	172	19th line from bottom	substantial	substantial
31.	184	18th line from top 5th Col.	-0.58	-0.59
32.	187	8th line from bottom	Reasons final	Reasons for final
33.	194	Last line	(iv)	(v)
34.	208	17th line from top	Supplementary	supplementary
35.	218	1st line from top	Confld.	Concl'd.
36.	226	10th line from top	completion	Completion
37.	237	15th line from top	Village small	Village and Small
38.	248	11th line from bottom	as well a	as well as
39.	249	6th line from top	Manual	Manual
40.	260	10th line from bottom	Roads Bridges	Roads and Bridges
41.	265	12th line from top	800-Other expenditure	800-Other Expenditure
42.	275	4th line from bottom	Sectors	Sector
43.	278	13th line from top	Rs. 76.63	Rs. 76.62
44.	278	14th line from top	Occured	Occutred
45.	299	13th line from top	-6,30,94,853	6,30,94,853
46.	300	2nd line from top	Saving -	Excess +
47.	303	4th line from bottom	Loan	Loans

