



APPROPRIATION ACCOUNTS

2008 – 2009

GOVERNMENT OF WEST BENGAL

APPROPRIATION ACCOUNTS

2008 – 2009

GOVERNMENT OF WEST BENGAL

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 2008-09 presents the Accounts of sums expended in the year ended the 31st March 2009 compared with the sums specified in the Schedules appended to the Appropriation Act 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.20 lakhs* in case of Grants *less than Rs. 20 crores*.
(iii) Comments are to be made *in individual sub-heads* for saving *exceeding Rs. 40 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. 80 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. 10 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. 20 lakhs* in case of Grants *less than 20 crores*.
(iii) Comments are to be made *in individual sub-heads* for excess *exceeding Rs. 40 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. 80 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. 10 lakhs*.

**Summary of Appropriation Accounts
2008-2009**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
1. STATE LEGISLATURE				
Revenue -				
Voted	30,08,72	22,67,63	7,41,09	..
Charged	27,70	12,30	15,40	..
2. GOVERNOR				
Revenue -				
Voted	..	..	..	..
Charged	4,07,55	3,83,56	23,99	..
3. COUNCIL OF MINISTERS				
Revenue -				
Voted	5,25,02	4,31,67	93,35	..
Charged	..	..	..	..
4. AGRICULTURAL MARKETING				
Revenue -				
Voted	67,72,54	66,55,45	1,17,09	..
Charged	..	..	..	..
Capital -				
Voted	4,85,00	13,34,85	..	8,49,85 (8,49,85,016)
Charged	..	..	..	..
5. AGRICULTURE				
Revenue -				
Voted	5,15,29,16	4,47,10,05	68,19,11	..
Charged	4,00,63	3,67,65	32,98	..
Capital -				
Voted	8,50,00	3,56,58	4,93,42	..
Charged	1,88,44	1,76,33	12,11	..

**Summary of Appropriation Accounts
2008-2009**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees)
(1)	(2)	(3)	(4)	(5)

(in thousands of rupees)

6. ANIMAL RESOURCES DEVELOPMENT

Revenue - Voted	3,67,56,00	3,15,29,44	52,26,56	..
Charged	3,04	1,49	1,55	..
Capital - Voted	11,92,31	2,32,68	9,59,63	..
Charged	10,00	3,59	6,41	..

7. BACKWARD CLASSES WELFARE

Revenue - Voted	5,43,51,56	5,05,63,33	37,88,23	..
Charged	20,00	10,20	9,80	..
Capital - Voted	35,42,00	30,27,57	5,14,43	..
Charged	60,00	39,81	20,19	..

8. CO-OPERATION

Revenue - Voted	1,41,52,43	1,28,80,32	12,72,11	..
Charged	5,11,03	3,41,79	1,69,24	..
Capital - Voted	22,63,90	15,74,09	6,89,81	..
Charged	13,12,13	12,08,20	1,03,93	..

9. COMMERCE AND INDUSTRIES

Revenue - Voted	3,15,86,79	3,52,84,77	..	36,97,98
				(36,97,97,984)
Charged	2,12,00	1,83,80	28,20	..
Capital - Voted	2,85,34,64	47,62,28	2,37,72,36	..
Charged	1,97,00	1,96,60	40	..

10. CONSUMER AFFAIRS

Revenue - Voted	28,88,95	23,63,09	5,25,86	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2008-2009**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees)
(1)	(2)	(3)	(4)	(5)

(in thousands of rupees)

11. MICRO & SMALL SCALE ENTERPRISES AND TEXTILES

Revenue - Voted	1,80,92,38	1,64,47,11	16,45,27	..
Charged	83,59	31,86	51,73	..
Capital - Voted	58,49,00	46,92,70	11,56,30	..
Charged	2,59,88	1,72,97	86,91	..

12. DEVELOPMENT AND PLANNING

Revenue - Voted	2,47,48,79	1,55,77,95	91,70,84	..
Charged	2,33	2,33	..	..
Capital - Voted	10,00,00	1,61,00	8,39,00	..
Charged	2,18	2,73	..	55
				(54,491)

13. EDUCATION (HIGHER)

Revenue - Voted	10,30,60,95	9,53,56,46	77,04,49	..
Charged	..	..	..	..
Capital - Voted	18,68,60	17,09,80	1,58,80	..
Charged	..	..	..	..

14. EDUCATION (MASS)

Revenue - Voted	1,30,21,12	1,10,57,22	19,63,90	..
Charged	..	..	..	..
Capital - Voted	4,47,03	3,10,00	1,37,03	..
Charged	..	..	..	..

15. EDUCATION (SCHOOL)

Revenue - Voted	69,77,07,74	65,64,68,99	4,12,38,75	..
Charged	5	..	5	..
Capital - Voted	13,60,09	5,92,29	7,67,80	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2008-2009**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			(4)	(Actual Excess in rupees) (5)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
16. ENVIRONMENT				
Revenue - Voted	17,44,51	12,86,24	4,58,27	..
Charged	..	..	..	..
17. EXCISE				
Revenue - Voted	74,83,65	66,30,51	8,53,14	..
Charged	..	..	..	..
Capital - Voted	4,00,00	2,31,35	1,68,65	..
Charged	..	..	..	..
18. FINANCE				
Revenue - Voted	47,16,21,84	48,19,02,57	..	1,02,80,73 (1,02,80,73,293)
Charged	1,29,45,38,41	1,26,56,24,25	2,89,14,16	..
Capital - Voted	84,54,00	82,77,29	1,76,71	..
Charged	1,38,41,33,86	1,40,03,92,69	..	1,62,58,83 (1,62,58,83,074)
19. FIRE & EMERGENCY SERVICES				
Revenue - Voted	94,11,60	92,11,92	1,99,68	..
Charged	72,95	20,12	52,83	..
Capital - Voted	25,10,00	18,65,75	6,44,25	..
Charged	80,00	80,00	..	..
20. FISHERIES				
Revenue - Voted	86,47,00	93,40,47	..	6,93,47 (6,93,46,501)
Charged	10,00,00	5,86,61	4,13,39	..
Capital - Voted	31,65,00	24,89,39	6,75,61	..
Charged	20,50,00	20,38,87	11,13	..

**Summary of Appropriation Accounts
2008-2009**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			(4)	(Actual Excess in rupees) (5)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
21. FOOD AND SUPPLIES				
Revenue - Voted	8,65,10,89	9,32,42,56	..	67,31,67 (67,31,66,722)
Charged	57	56	1	..
Capital - Voted	14,90,00	3,50,75	11,39,25	..
Charged	..	..	..	..
22. FOOD PROCESSING INDUSTRIES AND HORTICULTURE				
Revenue - Voted	58,82,98	39,81,99	19,00,99	..
Charged	20,00	..	20,00	..
Capital - Voted	8,25,00	4,87,01	3,37,99	..
Charged	40,00	..	40,00	..
23. FOREST				
Revenue - Voted	2,13,12,93	2,03,62,94	9,49,99	..
Charged	21,70	21,70	..	0 (176)
Capital - Voted	25,00,00	23,80,19	1,19,81	..
Charged	22,87	22,87	0	..
24. HEALTH AND FAMILY WELFARE				
Revenue - Voted	20,06,06,01	19,17,44,94	88,61,07	..
Charged	8,15	5,81	2,34	..
Capital - Voted	1,97,41,00	1,37,87,12	59,53,88	..
Charged	75,38	75,38	0	..
25. PUBLIC WORKS				
Revenue - Voted	11,67,77,21	13,03,91,29	..	1,36,14,08 (1,36,14,08,276)
Charged	5,92,91	2,04,80	3,88,11	..
Capital - Voted	6,70,85,00	6,17,00,82	53,84,18	..
Charged	21,98	18,79	3,19	..

**Summary of Appropriation Accounts
2008-2009**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			(4)	(Actual Excess in rupees) (5)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
26. HILL AFFAIRS				
Revenue -	..	..	..	..
Voted	2,25,42,11	2,05,80,06	19,62,05	..
Charged	..	..	..	..
27. HOME				
Revenue -				
Voted	17,34,71,08	17,68,34,71	..	33,63,63
Charged	7,24,47	6,17,88	1,06,59	..
Capital -				
Voted	1,06,21,09	87,98,21	18,22,88	..
Charged	3,16,95	3,16,95	0	..
28. HOUSING				
Revenue -				
Voted	60,03,90	58,08,27	1,95,63	..
Charged	4,90,23	3,57,32	1,32,91	..
Capital -				
Voted	22,94,90	10,47,09	12,47,81	..
Charged	5,32,30	5,20,35	11,95	..
29. INDUSTRIAL RECONSTRUCTION				
Revenue -				
Voted	1,50,03	96,71	53,32	..
Charged	..	..	..	..
Capital -				
Voted	11,61,00	8,22,97	3,38,03	..
Charged	60,00	..	60,00	..
30. INFORMATION AND CULTURAL AFFAIRS				
Revenue -				
Voted	1,03,30,01	98,85,65	4,44,36	..
Charged	..	..	..	..
Capital -				
Voted	6,31,06	4,17,02	2,14,04	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2008-2009**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			(4)	(Actual Excess in rupees) (5)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
31. INFORMATION TECHNOLOGY				
Revenue -				
Voted	46,03,17	32,06,95	13,96,22	..
Charged	..	..	..	..
Capital -				
Voted	26,10,00	26,00,00	10,00	..
Charged	..	..	..	..
32. IRRIGATION AND WATERWAYS				
Revenue -				
Voted	3,74,16,60	3,73,47,68	68,92	..
Charged	1,22,24	1,21,56	68	..
Capital -				
Voted	4,30,87,10	2,44,37,37	1,86,49,73	..
Charged	2,53,35	2,15,37	37,98	..
33. JAILS				
Revenue -				
Voted	1,06,06,45	1,03,55,34	2,51,11	..
Charged	70	70	..	..
Capital -				
Voted	15,34,78	10,75,72	4,59,06	..
Charged	..	..	..	..
34. JUDICIAL				
Revenue -				
Voted	2,04,68,62	1,70,58,38	34,10,24	..
Charged	56,65,65	42,63,62	14,02,03	..
Capital -				
Voted	27,25,00	14,82,40	12,42,60	..
Charged	..	..	..	..
35. LABOUR				
Revenue -				
Voted	2,61,21,62	2,10,92,54	50,29,08	..
Charged	5,75,87	5,75,86	1	..
Capital -				
Voted	27,00	27,89	..	89
Charged	..	..	..	(89,565)

**Summary of Appropriation Accounts
2008-2009**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
36. LAND AND LAND REFORMS				
Revenue -				
Voted	5,03,82,51	4,75,73,21	28,09,30	..
Charged	2,00,00	25,68	1,74,32	..
Capital -				
Voted	32,29,58	18,39,56	13,90,02	..
Charged	..	..	..	..
37. LAW				
Revenue -				
Voted	2,47,99	2,27,98	20,01	..
Charged	..	..	..	..
38. MINORITY AFFAIRS AND MADRASAH EDUCATION				
Revenue -				
Voted	4,11,30,60	2,56,51,54	1,54,79,06	..
Charged	..	..	..	..
Capital -				
Voted	70,25,12	63,88,84	6,36,28	..
Charged	..	..	..	..
39. MUNICIPAL AFFAIRS				
Revenue -				
Voted	18,17,17,96	17,47,43,38	69,74,58	..
Charged	81,56	81,56	..	0
(20)				
Capital -				
Voted	1,89,68,02	1,48,01,63	41,66,39	..
Charged	87,61	1,47,60	..	59,99
(59,99,300)				
40. PANCHAYAT AND RURAL DEVELOPMENT				
Revenue -				
Voted	23,75,23,12	21,18,65,36	2,56,57,76	..
Charged	3,40,00	1,22,89	2,17,11	..
Capital -				
Voted	1,00,00	84,89	15,11	..
Charged	1,62,00	1,50,76	11,24	..

**Summary of Appropriation Accounts
2008-2009**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
41. PARLIAMENTARY AFFAIRS				
Revenue -				
Voted	4,52,23	2,78,42	1,73,81	..
Charged	..	..	..	..
Capital -				
Voted	4,50,00	75,91	3,74,09	..
Charged	..	..	..	..
42. PERSONNEL AND ADMINISTRATIVE REFORMS				
Revenue -				
Voted	20,40,71	15,85,46	4,55,25	..
Charged	6,93	6,93	0	..
Capital -				
Voted	37,02,00	33,91,00	3,11,00	..
Charged	18,61	18,60	1	..
43. POWER AND NON-CONVENTIONAL ENERGY SOURCES				
Revenue -				
Voted	84,62,95,45	84,40,70,68	22,24,77	..
Charged	20,90,81	14,66,54	6,24,27	..
Capital -				
Voted	15,65,20,00	14,97,13,86	68,06,14	..
Charged	42,48,77	42,41,97	6,80	..
44. PUBLIC ENTERPRISES				
Revenue -				
Voted	99,85,88	56,79,98	43,05,90	..
Charged	..	..	..	..
Capital -				
Voted	41,69,30	31,84,73	9,84,57	..
Charged	26,49	26,48	1	..
45. PUBLIC HEALTH ENGINEERING				
Revenue -				
Voted	3,17,71,29	2,54,54,68	63,16,61	..
Charged	74,45	45,84	28,61	..
Capital -				
Voted	9,59,93,17	8,25,66,22	1,34,26,95	..
Charged	1,57,98	99,31	58,67	..

**Summary of Appropriation Accounts
2008-2009**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees)
(1)	(2)	(3)	(4)	(5)

(in thousands of rupees)

46. REFUGEE RELIEF AND REHABILITATION

Revenue -				
Voted	27,07,58	23,62,79	3,44,79	..
Charged	11,51,14	6,70,46	4,80,68	..
Capital -				
Voted	15,05,00	14,89,11	15,89	..
Charged	..	..	..	..

47. DISASTER MANAGEMENT

Revenue -				
Voted	7,92,16,74	6,52,90,17	1,39,26,57	..
Charged	52,58,00	44,17,24	8,40,76	..
Capital -				
Voted	1,45,00	79,09	65,91	..
Charged	8,93,00	8,26,97	66,03	..

48. SCIENCE AND TECHNOLOGY

Revenue -				
Voted	24,65,42	24,28,86	36,56	..
Charged	..	..	..	..

49. SPORTS AND YOUTH SERVICES

Revenue -				
Voted	72,56,35	63,02,73	9,53,62	..
Charged	..	..	..	..

50. SUNDERBAN AFFAIRS

Revenue -				
Voted	44,21,34	36,46,19	7,75,15	..
Charged	..	..	..	..
Capital -				
Voted	75,00,00	84,40,77	..	9,40,77 (9,40,77,196)
Charged	..	..	..	..

**Summary of Appropriation Accounts
2008-2009**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees)
(1)	(2)	(3)	(4)	(5)

(in thousands of rupees)

51. TECHNICAL EDUCATION AND TRAINING

Revenue -				
Voted	1,84,25,87	1,77,24,17	7,01,70	..
Charged	..	..	..	..
Capital -				
Voted	29,45,75	28,01,36	1,44,39	..
Charged	..	..	..	..

52. TOURISM

Revenue -				
Voted	26,88,94	27,67,88	..	78,94 (78,93,661)
Charged	..	..	..	..
Capital -				
Voted	9,10,58	3,50,00	5,60,58	..
Charged	..	..	..	..

53. TRANSPORT

Revenue -				
Voted	4,82,87,63	3,85,37,32	97,50,31	..
Charged	9,58,45	9,59,12	..	67 (67,067)

Capital -

Voted	2,06,28,05	2,42,30,68	..	36,02,63 (36,02,62,614)
Charged	11,35,81	11,35,80	1	..

54. URBAN DEVELOPMENT

Revenue -				
Voted	12,94,76,11	11,54,61,72	1,40,14,39	..
Charged	..	..	..	..
Capital -				
Voted	48,23,53	52,38,09	..	4,14,56 (4,14,55,913)
Charged	14,90	9,18	5,72	..

55. WATER RESOURCES INVESTIGATION AND DEVELOPMENT

Revenue -				
Voted	3,29,32,70	2,86,91,24	42,41,46	..
Charged	..	..	..	..
Capital -				
Voted	1,54,51,58	1,36,91,85	17,59,73	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2008-2009**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
56. WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE				
Revenue -				
Voted	10,47,14,60	9,85,25,87	61,88,73	..
Charged	..	..	..	..
57. BIO-TECHNOLOGY				
Revenue -				
Voted	7,68,04	6,36,66	1,31,38	..
Charged	..	..	..	..
58. PASCHIMANCHAL UNNAYAN AFFAIRS				
Revenue -				
Voted	52,60,22	50,71,00	1,89,22	..
Charged	..	..	..	..
Capital -				
Voted	5,00,00	53,06	4,46,94	..
Charged	..	..	..	..
59. SELF-HELP GROUP & SELF-EMPLOYMENT				
Revenue -				
Voted	61,12,10	54,26,15	6,85,95	..
Charged	..	..	..	..
Capital -				
Voted	2,08,98	1,02,08,98	..	1,00,00,00 (1,00,00,00,000)
Charged	..	..	..	..
60. CIVIL DEFENCE				
Revenue -				
Voted	1,67,83,60	1,54,25,45	13,58,15	..
Charged	..	..	..	..
Capital -				
Voted	4,00,00	1,22,41	2,77,59	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2008-2009**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
Total -				
Voted -				
Revenue:	4,16,29,79,34	3,97,73,84,09	22,40,55,75	3,84,60,50 (3,84,60,49,546)
Capital :	56,34,30,16	47,97,84,22	9,94,54,64	1,58,08,70 (1,58,08,70,304)
Total : Voted	4,72,64,09,50	4,45,71,68,31	32,35,10,39	5,42,69,20 (5,42,69,19,850)
Charged -				
Revenue:	1,31,56,63,11	1,28,15,32,03	3,41,31,75	67 (67,263)
Capital :	1,39,63,61,49	1,41,21,38,17	5,42,69	1,63,19,37 (1,63,19,36,865)
Total : Charged	2,71,20,24,60	2,69,36,70,20	3,46,74,44	1,63,20,04 (1,63,20,04,128)
Grand Total :	7,43,84,34,10	7,15,08,38,51	35,81,84,83	7,05,89,24 (7,05,89,23,978)

**Summary of Appropriation Accounts
2008-2009**

The excesses over the following voted grants require regularisation:-

Revenue Portion

Number and Name of the grant

9	COMMERCE AND INDUSTRIES
18	FINANCE
20	FISHERIES
21	FOOD AND SUPPLIES
25	PUBLIC WORKS
27	HOME
52	TOURISM

Capital Portion

Number and Name of the grant

4	AGRICULTURAL MARKETING
35	LABOUR
50	SUNDERBAN AFFAIRS
53	TRANSPORT
54	URBAN DEVELOPMENT
59	SELF-HELP GROUP & SELF-EMPLOYMENT

The excesses over the following charged appropriations require regularisation:-

Revenue Portion

Number and Name of the grant

23	FOREST
39	MUNICIPAL AFFAIRS
53	TRANSPORT

Capital Portion

Number and Name of the grant

12	DEVELOPMENT AND PLANNING
18	FINANCE
39	MUNICIPAL AFFAIRS

**Summary of Appropriation Accounts
2008-2009**

The expenditure shown in the summary of Appropriation Accounts does not include Rs. 1,43,41 thousand spent out off advances form the Contingency Fund which was not recouped to the Fund till the close of the year. Details of expenditure incurred are furnished below :-

Sl. No.	Major Head	Grant / Appropriation No.	Amount of advance sanctioned	Date of Sanction	Expenditure from the advance	Date of recoupment of advance in the subsequent year	
			(in thousands of rupees)				
1.	2045	Other Taxes and Duties on Commodities and Services	18	17,97	30.05.2008	17,97	Not yet recouped
Total - 2045			17,97		17,97		
2.	2210	Medical and Public Health	24	4,92	19.03.2009	4,92	Not yet recouped
3.	2210	Medical and Public Health	24	4,86	24.03.2009	4,86	Not yet recouped
Total - 2210			9,78		9,78		
4.	2235	Social Security and Welfare	18	18,40	10.12.2008	18,40	Not yet recouped
Total - 2235			18,40		18,40		
5.	2404	Dairy Development	06	57	20.11.2008	57	Not yet recouped
Total - 2404			57		57		
6.	3454	Census Surveys and Statistics	34	25	25.02.2009	25	Not yet recouped
Total - 3454			25		25		
7.	4059	Capital Outlay on Public Works	25	96,12	03.03.2008	96,12	Not yet recouped
8.	4059	Capital Outlay on Public Works	27	31	12.12.2008	31	Not yet recouped
Total - 4059			96,44		96,44		
Grand Total (Charged) :			1,43,41		1,43,41	*	

* Amounts of advances drawn from the Contingency Fund during the year 2008-2009 but remained un-recouped till the close of the year.

**Summary of Appropriation Accounts
2008-2009**

As the grants and 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 net expenditure figures are shown in the Finance Accounts.

The reconciliation between total expenditure according to Appropriation Accounts for the year 2008-2009 and that shown in the Finance Accounts for the year is shown below :-

	Revenue		Capital	
	(in thousands of rupees)			
	Voted	Charged	Voted	Charged
Total expenditure according to the Appropriation Accounts	3,97,73,84,09	1,28,15,32,03	47,97,84,22	1,41,21,38,17
Deduct - Total of Recoveries shown in Appendix	9,75,53,16	31,91	3,35,50,92	..
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	3,87,98,30,93	1,28,15,00,12	44,62,33,30	1,41,21,38,17

The details of the recoveries referred to above are given in Appendix.

Certificate of the Comptroller and Auditor General of India

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year ending 31st March, 2009 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the receipts and disbursements of the Government for the year together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts are presented in a separate compilation.

The Appropriation Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control of the Government of West Bengal and the statements received from the Reserve Bank of India. **Statements under 60 (sixty) Grants, explanatory notes contained therein and appendix in this compilation have been prepared directly from the information received from the Government of West Bengal who is responsible to ensure the correctness of such information.**

The treasuries, offices, and or departments functioning under the control of the Government of West Bengal are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalization of accounts is discharged through the office of the Principal Accountant General (A&E), West Bengal. The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit), West Bengal in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31st March, 2009 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of West Bengal being presented separately for the year ended 31st March, 2009.

The
New Delhi
India

2010

(VINOD RAI)
Comptroller and Auditor General of

17(ii)

Grant No. 1 STATE LEGISLATURE

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
------------------------	------------------------------	--------------------	-------------------

(In thousands of rupees)

REVENUE -			
Major Head			
2011 Parliament/State/Union Territory Legislatures			
Voted -			
Original	28,84,85	30,08,72	22,67,63
Supplementary	1,23,87		
Amount surrendered during the year (31st March 2009)			7,03,51
Charged -			
Original	26,00	27,70	12,30
Supplementary	1,70		
Amount surrendered during the year (31st March 2009)			15,71

Notes and Comments -

Revenue (Voted)

(i) The grant exhibited substantial saving to the tune of 24.63% of total budget estimate. Similar persistent savings were exhibited in previous five years as shown below:

Year	Saving	
	Amount (In lakhs of rupees)	Percentage
2007-2008	4,94.74	16.72
2006-2007	5,69.21	24.54
2005-2006	5,34.38	24.10
2004-2005	5,46.07	26.39
2003-2004	5,64.47	27.29

This indicates defective control of the department over the budgetary system.
(ii) In view of overall saving of Rs. 7,41.09 lakh in the grant, supplementary provision of Rs. 1,23.87 lakh obtained in March, 2009 proved to be fully unjustified.

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
------	-------------	--------------------	-----------------------

(In lakhs of rupees)

2011 Parliament/State/Union Territory Legislatures			
02 State/Union Territory Legislatures			
101 Legislative Assembly			
Non Plan			
001 Establishment of the Members of Legislative Assembly			
O	18,05.66	9,75.30	-1,40.79
R	-6,89.57		

Reasons for anticipated as well as final saving have not been intimated (June,2009).

Grant No. 1 STATE LEGISLATURE

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2011 Parliament/State/Union Territory Legislatures			
02 State/Union Territory Legislatures			
103 Legislative Secretariat			
Non Plan			
001 Assembly Secretariat			
O	10,69.18		
S	1,23.87		
R	-12.76		
	11,80.29	12,85.82	+1,05.53

Augmentation of fund by supplementary provision obtained in March, 2009 was stated to be required for meeting larger establishment cost. Reasons for anticipated saving as well as final excess have not been intimated (June, 2009).

Revenue (Charged)

- (i) In view of overall saving of Rs. 15.40 lakh in the grant, supplementary provision of Rs. 1.70 lakh proved to be fully unjustified.
- (ii) During the year the department surrendered Rs 15.71 lakh, which was greater than the overall saving of Rs. 15.40 lakh in the grant. This requires more prudence on the part of the controlling officer.
- (iii) The appropriation exhibited saving to the tune of 55.60% of total budget estimate. Similar savings were exhibited persistently in previous three years as shown below :

Year	Amount	Percentage
	Saving (In lakhs of rupees)	
2007-2008	7.79	30.43
2006-2007	13.22	57.30
2005-2006	11.12	48.39

These indicate defective control of the department over the budgetary system.

(iv) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2011 Parliament/State/Union Territory Legislatures			
02 State/Union Territory Legislatures			
101 Legislative Assembly			
Non Plan			
001 Establishment of the Members of Legislative Assembly			
O	21.45		
R	-15.17		
	6.28	7.08	+0.80

Reasons for anticipated saving and final excess have not been intimated (June, 2009).

Grant No. 2 GOVERNOR (All Charged)

Section and Major Head	Total appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			

REVENUE -

Major Head

2012 Governor

Charged -

Original	3,91,54	4,07,55	3,83,56	-23,99
Supplementary	16,01			

Amount surrendered during the year (31st March 2009) 6,00

Notes and Comments -

Revenue (Charged)

- (i) In view of overall saving of Rs. 23.99 lakh (5.89% in the appropriation), enhancement of fund by supplementary provision of Rs. 16.01 lakh proved to be fully unnecessary and unjustified.
- (ii) Out of total saving of Rs. 23.99 lakh, a sum of Rs. 6.00 lakh (only 25% of total saving) was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

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

2012 President, Vice-President/Governor/Administrator of Union Territories

03 Governor / Administrator of Union Territories

103 Household Establishment

Non Plan

001 Governor's (Household) Secretariat

O	1,62.93	1,62.93	1,52.45	-10.48
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Reasons for saving have not been intimated (June, 2009).

800 Other Expenditure

Non Plan

001 Other Expenditure

O	10.75	10.75	..	-10.75
---	-------	-------	----	--------

Reasons for non-utilisation of entire fund have not been intimated (June, 2009).

Grant No. 3 COUNCIL OF MINISTERS (All Voted)

Section and Major Head	Total grant	Actual expenditure (In thousands of rupees)	Excess + Saving -
REVENUE -			
Major Head			
2013 Council of Ministers			
Voted -			
Original	5,15,02	5,25,02	4,31,67
Supplementary	10,00		
Amount surrendered during the year (31st March 2009)			Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs. 93.35 lakh in the grant, supplementary provision of Rs. 10.00 lakh proved to be fully unjustified.
- (ii) No portion of the substantial saving of Rs. 93.35 lakh (17.78% of total budget provision) 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)	Excess (+) Saving (-)
2013 Council of Ministers			
00			
104 Entertainment and Hospitality Expenses Non Plan			
001 Entertainment of Dignitaries			
0	1,38.00	1,38.00	88.77
800 Other Expenditure Non Plan			
001 Other Expenditure			
0	1,57.75	1,57.75	82.48

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 3 COUNCIL OF MINISTERS

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2013 Council of Ministers			
00			
108 Tour Expenses Non Plan			
001 Tour Expenses			
0	1,30.00	1,30.00	1,67.76

Reasons for excess have not been intimated (June,2009).

Grant No. 4 AGRICULTURAL MARKETING (All Voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
	(In thousands of rupees)		

REVENUE -
Major Head
 2401 Crop Husbandry
 2408 Food Storage and Warehousing
 2435 Other Agricultural Programmes

Voted -
 Original 21,19,60 }
 Supplementary 46,52,94 }
 Total grant 67,72,54
 Actual expenditure 66,55,45
 Excess + Saving - -1,17,09

Amount surrendered during the year (31st March 2009) Nil

CAPITAL -

Major Head
 4435 Capital Outlay on other Agricultural Programmes
 6408 Loans for Food Storage and Warehousing

Voted -
 Original 4,85,00 }
 Supplementary .. }
 Total grant 4,85,00
 Actual expenditure 13,34,85
 Excess + Saving - +8,49,85

Amount surrendered during the year (31st March 2009) Nil

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

- (i) Though the saving in the grant was less than 5% of the total budget provision, noticeable saving / excess occurred in the following sub-heads.
- (ii) Saving occurred mainly under :

Grant No. 4 AGRICULTURAL MARKETING

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

2401 Crop Husbandry
 00
 800 Other Expenditure

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)
 SP009 Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana

0 9,55.00 9,55.00 .. -9,55.00

Reasons for non-utilisation of entire fund have not been intimated (June,2009).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2435 Other Agricultural Programmes			
01 Marketing and Quality Control			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP012 Subsidy for Marketing of Potatoes Produced in West Bengal			
S	46,52.94	46,52.94	56,32.00 +9,79.06

Creation of fund by obtaining supplementary provision in March,2009 was stated to be required for providing transport subsidy, cold storage rent to potato farmers of West Bengal. Reasons for final excess have not been intimated (June,2009).

Grant No. 4 AGRICULTURAL MARKETING

Capital (Voted)

(i) The expenditure exceeded the grant by Rs. 8,49.85 lakh (Rs. 8,49,85,016); the excess requires regularisation.

(ii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6408 Loans for Food Storage and Warehousing			
02 Storage and Warehousing			
190 Loans to Public Sector and Other Undertakings Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to BENFED for procurement of Potatoes			
	..	10,00.00	+10,00.00

Reasons for incurring expenditure without budget provision have not been intimated (June,2009).

Grant No. 5 AGRICULTURE

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
------------------------	------------------------------	--------------------	-------------------

(In thousands of rupees)

REVENUE -

Major Head

2049 Interest Payments				
2235 Social Security and Welfare				
2236 Nutrition				
2401 Crop Husbandry				
2402 Soil and Water Conservation				
2415 Agricultural Research and Education				
2551 Hill Areas				
2575 Other Special Areas Programmes				
3451 Secretariat-Economic Services				
Voted -				
Original	3,97,33,24	5,15,29,16	4,47,10,05	-68,19,11
Supplementary	1,17,95,92			
Amount surrendered during the year (31st March 2009)				Nil
Charged -				
Original	3,40,31	4,00,63	3,67,65	-32,98
Supplementary	60,32			
Amount surrendered during the year (31st March 2009)				Nil

CAPITAL -

Major Head

4401 Capital Outlay on Crop Husbandry				
4415 Capital Outlay on Agricultural Research and Education				
6004 Loans and Advances from the Central Government				
6401 Loans for Crop Husbandry				
Voted -				
Original	7,50,00	8,50,00	3,56,58	-4,93,42
Supplementary	1,00,00			
Amount surrendered during the year (31st March 2009)				Nil
Charged -				
Original	1,71,68	1,88,44	1,76,33	-12,11
Supplementary	16,76			
Amount surrendered during the year (31st March 2009)				Nil

Grant No. 5 AGRICULTURE

Notes and Comments -

Revenue (Voted)

(i) In view of overall saving of Rs. 68,19.11 lakh in the grant, supplementary provision of Rs. 1,17,95.92 lakh obtained in March, 2009 proved to be excessive.

(ii) No portion of the substantial saving of Rs. 68,19.11 lakh (13.23% of the total budget) in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2401 Crop Husbandry			
00			
109 Extension and Farmer's Training			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP031 Additional Central Assistance scheme under Stream-II of Rashtriya Krishi Bikash Yojana			
O	38,14.00	70,50.41	-48,69.59
S	81,06.00		
	1,19,20.00		

Augmentation of fund by supplementary provision obtained in March, 2009 was stated to be required for additional central assistant scheme under stream II of Rastriya Krishi Vikash Yojana (RKVY). Reasons for final saving have not been intimated (June, 2009).

2401 Crop Husbandry

00

001 Direction and Administration

Non Plan

005 World Bank Project on Agricultural Development - Improvement of Agricultural Extension and Research

O	57,05.96	58,43.08	55,75.97	-2,67.11
S	1,37.12			

Augmentation of fund by supplementary provision obtained in March, 2009 was stated to be required for modernisation and development of Agricultural Seed Farm. Reasons for final saving have not been intimated (June, 2009).

Grant No. 5 AGRICULTURE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
102 Pensions under Social Security Schemes			
Non Plan			
002 Grant of Old-Age Pension to Marginal Farmers, Share-Croppers and Agricultural Labourers			
O	31,10.50	31,16.84	28,37.11
S	6.34		
			-2,79.73

Augmentation of fund by supplementary provision obtained in March, 2009 was stated to be required for sanctioning old age pension to the larger marginal farmers, share-croppers and agricultural labourers at an increased rate. Reasons for final saving have not been intimated (June, 2009).

2401 Crop Husbandry

00

109 Extension and Farmer's Training

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP027 Support to State Extension Programme for Extension Reforms

O	80.00	1,90.00	50.57	-1,39.43
S	1,10.00			

Augmentation of fund by supplementary provision obtained in March, 2009 was stated to be required for support to State Extension Programme for Extension Reforms (ATMA). Reasons for final saving have not been intimated (June, 2009).

Grant No. 5 AGRICULTURE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2401 Crop Husbandry			
00			
103 Seeds			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP012 Grants to PRIs for Production of Quality Seeds [AG]			
O	4,00.00	4,00.00	.. -4,00.00
2401 Crop Husbandry			
00			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP049 Grants to PRIs for Production of Quality Seeds [AG]			
O	1,00.00	1,00.00	.. -1,00.00
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP041 Grants to PRIs for Production of Quality Seeds [AG]			
O	1,00.00	1,00.00	.. -1,00.00
Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2009).			

Grant No. 5 AGRICULTURE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2401 Crop Husbandry			
00			
104 Agricultural Farms			
Non Plan			
001 Experimental Farms [AG]			
O	37,91.08	37,72.76	36,26.33 -1,46.43
R	-18.32		
Reasons for anticipated as well as final saving have not been intimated (June,2009).			
2401 Crop Husbandry			
00			
108 Commercial Crops			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS012 Jute Development Mini Mission II Technology Mission			
O	6,30.00	6,30.00	4,15.19 -2,14.81
789 Special Component Plan for SC			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Annual Macro Management Mode Work Plan on Agricultural Development Works [AG]			
O	19,80.00	19,80.00	15,54.45 -4,25.55

Grant No. 5 AGRICULTURE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2415 Agricultural Research and Education			
01 Crop Husbandry			
277 Education Non Plan			
001 Bidhan Chandra Krishi Viswavidyalaya			
O	44,66.82	44,66.82	41,66.09 -3,00.73
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Uttar Banga Krishi Viswavidyalaya			
O	3,00.00	3,00.00	51.26 -2,48.74
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Agricultural Education at Bidhan Chandra Krishi Viswavidyalaya and other Universities			
O	1,65.00	1,65.00	80.32 -84.68
SP002 Uttar Banga Krishi Viswavidyalaya			
O	2,50.00	2,50.00	47.59 -2,02.41

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 5 AGRICULTURE

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2401 Crop Husbandry			
00			
796 Tribal Areas Sub-Plan Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS006 Annual Macro Management Mode Work Plan on Agricultural Development Works			
O	1,80.00	1,80.00	11,48.58 +9,68.58

Reasons for excess have not been intimated (June,2009).

2401 Crop Husbandry			
00			
103 Seeds Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Modernisation and Development of Agricultural Seed Farm [AG]			
O	73.00	11,89.00	15,30.65 +3,41.65
S	11,16.00		

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for modernisation and development of Agricultural Seed Farm. Reasons for final excess have not been intimated (June,2009).

Grant No. 5 AGRICULTURE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2575 Other Special Areas Programmes			
02 Backward Areas			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Jhargram [AG]			
	..	82.34	+82.34

Reasons for incurring expenditure without budget provision have not been intimated (June,2009).

2401 Crop Husbandry				
00				
800 Other Expenditure				
Plan CENTRALLY SPONSORED (NEW SCHEMES)				
CS001 Annual Macro Management Mode Work Plan on Agricultural Development Work				
0	9,00.00	9,00.00	11,74.38	+2,74.38
2415 Agricultural Research and Education				
01 Crop Husbandry				
277 Education				
Non Plan				
005 Uttar Banga Krishi Viswavidyalaya [AG]				
0	8,97.50	8,97.50	9,92.31	+94.81

Reasons for excess in the above cases have not been intimated (June,2009).

Grant No. 5 AGRICULTURE

Revenue (Charged)

- (i) In view of overall saving of Rs. 32.98 lakh in the appropriation, supplementary provision of Rs. 60.32 lakh proved to be excessive.
- (ii) No portion of the overall saving of Rs. 32.98 lakh in the appropriation was surrendered by the department during the year.

(iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
04 Interest on Loans and Advances from Central Government			
103 Interest on Loans for Centrally Sponsored Plan Schemes (Charged)			
Non Plan			
046 Macro Management of Agriculture- Supplementation/Complementation of States Efforts through Works Plans			
O	2,71.56	2,98.90	-32.98
S	60.32		
	3,31.88		

Augmentation of fund by supplementary provision in March,2009 was stated to be required for payment of higher interest against Central Loan released under this Centrally Sponsored Scheme. Reasons for final saving have not been intimated (June,2009).

038 Loans for National Watershed Development Project for Rainfed Areas (NWDPR)				
0	60.72	60.72	45.54	-15.18

Reasons for saving have not been intimated (June,2009).

Grant No. 5 AGRICULTURE

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
04 Interest on Loans and Advances from Central Government			
103 Interest on Loans for Centrally sponsored Plan Schemes (Charged)			
Non Plan			
037 Loans for Integrated Watershed Management in the Catchment of Flood Prone Rivers in Indo-Gangetic Basin			
0	8.03	23.21	+15.18

Reasons for excess have not been intimated (June,2009).

Capital (Voted)

- (i) In view of overall saving of Rs. 4,93.42 lakh in the grant, supplementary provision of Rs. 1,00.00 lakh proved to be totally unjustified and useless.
- (ii) No portion of the huge saving of Rs. 4,93.42 lakh (58.05% of the budget provision) in the grant was surrendered by the department during the year.
- (iii) The grant exhibited saving to the tune of 58.05% of the budget provision. Similar persistent savings were also exhibited in the grant during the last five years as under :

Year	Amount (In lakhs of rupees)	Percentage
2007-2008	14,74.13	86.71
2006-2007	6,13.80	42.33
2005-2006	8,26.12	76.85
2004-2005	8,07.27	97.85
2003-2004	8,05.83	100.00

These require adoption of realistic approach towards budget formulation on the part of the controlling authority.

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4401 Capital Outlay on Crop Husbandry			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Infrastructural Facilities on Agricultural Programmes under RIDF (AG) (RIDF)			
0	84.00	..	-1,68.00
S	84.00	1,68.00	..

Augmentation of fund by supplementary provision in March, 2009 was stated to be required for improvement of infrastructural facilities on agricultural programmes under RIDF. Reasons for non-utilisation of entire fund have not been intimated (June,2009).

Grant No. 5 AGRICULTURE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6401 Loans for Crop Husbandary			
00			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
001 Loans to W.B. Agr. Industries Corporation Ltd.			

-1,50.00 -1,50.00

Minus expenditure was attributed to correction of loan balance on reconciliation.

Capital (Charged)

- (i) In view of overall saving of Rs. 12.11 lakh in the appropriation, supplementary provision of Rs. 16.76 lakh proved to be excessive.
- (ii) No portion of saving of Rs. 12.11 lakh in the appropriation was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6004 Loans and Advances from the Central Government			
04 Loans for Centrally Sponsored Plan Schemes			
800 Other Loans			
Non Plan			

063 Macro Management of Agriculture -- Supplementation / Completion of States Efforts through Work Plans [AG]

0	1,04.95	1,21.71	1,09.59	-12.12
S	16.76			

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for repayment of Central Loan. Reasons for final saving have not been intimated (June,2009).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Section and Major Head	Total grant or appropriation	Actual expenditure (In thousands of rupees)	Excess + Saving -
------------------------	------------------------------	--	-------------------

REVENUE -
Major Head

2049 Interest Payments
2401 Crop Husbandry
2403 Animal Husbandry
2404 Dairy Development
2415 Agricultural Research and Education
2515 Other Rural Development Programmes
2551 Hill Areas
3451 Secretariat-Economic Services

Voted -

Original	3,67,56,00	3,67,56,00	3,15,29,44	-52,26,56
Supplementary	0			
Amount surrendered during the year (31st March 2009)				
				Nil

Charged -

Original	3,04	3,04	1,49	-1,55
Supplementary	..			
Amount surrendered during the year (31st March 2009)				
				Nil

The expenditure in the appropriation excludes Rs. 57 thousand (Rs. 56,750) met out of Contingency Fund sanctioned in November, 2008 but remained unrecouped till the close of the year.

CAPITAL -

Major Head

4403 Capital Outlay on Animal Husbandry
4404 Capital Outlay on Dairy Development
6003 Internal Debt of the State Government

Voted -

Original	8,98,00	11,92,31	2,32,68	-9,59,63
Supplementary	2,94,31			
Amount surrendered during the year (31st March 2009)				
				Nil

Charged -

Original	10,00	10,00	3,59	-6,41
Supplementary	..			
Amount surrendered during the year (31st March 2009)				
				Nil

Notes and Comments -

Revenue (Voted)

- (i) No portion of the substantial saving of Rs. 52,26.56 lakh (14.22% of budget estimate) in the grant was surrendered by the department during the year.
(ii) The sub-heads marked (*) in the grant showed substantial saving during the previous four years. Such type of persisting as well as abnormal variation between budget provision and actual expenditure discloses lack of control over financial management and also requires adoption of budget formulation on realistic basis in future.
(iii) Saving occurred mainly under :

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2401 Crop Husbandry			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Additional Central Assistance			
Scheme under Rastriya Krishi Vikash Yojana			
0	32,18.00	32,18.00	.. -32,18.00
2403 Animal Husbandry			
00			
102 Cattle and Buffalo Development			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Extension of Frozen Semen Technology			
0	10,00.00	10,00.00	.. -10,00.00
107 Fodder and Feed Development			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS006 Strengthening of three fodder farms			
0	2,00.00	2,00.00	.. -2,00.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June, 2009).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2403 Animal Husbandry			
00			
101 Veterinary Services and Animal			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS012 Establishment of Regional Disease Diagnostic Laboratory			
O	1,55.15	1,55.15	41.85 -1,13.30
102 Cattle and Buffalo Development			
Non Plan			
001 Cattle Development Scheme*			
O	13,65.42	13,65.42	12,35.43 -1,29.99
002 State Livestock Farm*			
O	10,19.57	10,19.57	7,47.70 -2,71.87
107 Fodder and Feed Development			
Non Plan			
003 Fodder farms - Haringhata-Kalyani complex *			
O	6,45.00	6,45.00	4,87.03 -1,57.97
800 Other Expenditure			
Non Plan			
015 Grants to West Bengal University of Animal and Fishery Science			
O	12,78.48	12,78.48	11,41.72 -1,36.76

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2404 Dairy Development			
00			
192 Greater Calcutta Milk Supply Scheme			
Non Plan			
001 Administration			
O	10,78.85	10,78.85	8,66.96 -2,11.89
002 Procurement *			
O	52,89.86	52,89.86	32,34.16 -20,55.70
003 Processing			
O	20,98.53	20,98.53	17,27.24 -3,71.29
004 Distribution			
O	17,85.50	17,85.50	14,97.32 -2,88.18
2415 Agricultural Research and Education			
03 Animal Husbandry			
004 Research			
Non Plan			
002 Central Livestock Research-Cum-Breeding Station			
O	2,91.96	2,91.96	2,05.35 -86.61

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2403 Animal Husbandry			
00			
001 Direction and Administration			
Non Plan			
002 Veterinary Services			
0	5,56.72	5,56.72	6,71.29 +1,14.57
2403 Animal Husbandry			
00			
001 Direction and Administration			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 18th Quinquennial Livestock Census			
0	6,00.00	6,00.00	8,58.40 +2,58.40
101 Veterinary Services and Animal Health			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS013 Assistance to State for Control of Animal Disease (ASCAD) (AD)			
0	7,00.00	7,00.00	24,46.26 +17,46.26
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP017 Assistance to State for Control of Animal Disease			
0	80.00	80.00	4,69.80 +3,89.80

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP025 Assistance to the Farmers Affected owing to the Outbreak of Avian Influenza (Bird Flu) and other Emergent Diseases [AD]			
0	10,00.00	10,00.00	13,74.81 +3,74.81
103 Poultry Development			
Non Plan			
001 Poultry Development Schemes			
0	4,59.60	4,59.60	6,31.38 +1,71.78
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP028 Programme for Control of Animal Diseases & Matching Share etc. [AD]			
0	15.00	15.00	1,27.31 +1,12.31
2404 Dairy Development			
00			
191 Assistance to Co-operatives and Other Bodies			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 West Bengal Dairy & Poultry Development Corporation			
0	40.00	40.00	2,00.00 +1,60.00

Reasons for excess in the above cases have not been intimated (June,2009).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2403 Animal Husbandry			
00			
103 Poultry Development Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Assistance to State Poultry /Duck-Farms(AD)			
800 Other Expenditure	..	1,38.01	+1.38.01
Non Plan			
027 Grants to Paschim Banga Go Sampad Bikash Sanstha	..	1,04.10	+1,04.10

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2009).

Revenue (Charged)

(i) No portion of saving of Rs. 1.55 lakh (50.99% of the appropriation) was surrendered by the department during the year.

Capital (Voted)

(i) In view of overall saving of Rs. 9,59.63 in the grant, supplementary provision of Rs. 2,94.31 lakh proved unnecessary.

(ii) No portion of the huge saving of Rs. 9,59.63 lakh (80.48% of budget estimate) was surrendered by the department during the year.

(iii) Saving occurred persistently also during the following years as under :

Year	Amount (In lakhs of rupees)	Percentage
2007-2008	10,19.36	71.85
2006-2007	5,22.39	66.99
2004-2005	4,08.57	85.12
2003-2004	6,96.10	91.01

All these require more effective control over budgetary system by the controlling authority.

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4403 Capital Outlay on Animal Husbandry			
00			
102 Cattle and Buffalo Development Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Infrastructure Facilities for Animal Husbandry Programmes under RIDF (RIDF) (AD)			
O	1,00.00	3,00.00	8.00
S	2,00.00		

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for improvement of infrastructure facilities for Animal Husbandry Programme. Reasons for final saving have not been intimated (June,2009).

4403 Capital Outlay on Animal Husbandry			
00			
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 Rural Infrastructure Development Fund (RIDF) [AD]			
O	2,50.00	2,50.00	..
S	..	..	-2,50.00

Reasons for non-utilisation of entire fund have not been intimated (June,2009).

796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Rural Infrastructure Development Fund (RIDF) [AD]			
O	50.00	1,00.00	4.00
S	50.00		

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for implementation of the project under Rural Infrastructure Development Fund. Reasons for final saving have not been intimated (June,2009).

Capital (Charged)

(i) No portion of the substantial saving of Rs. 6.41 lakh (64.10% of budget estimate) in the appropriation was surrendered by the department during the year.

Grant No. 7 BACKWARD CLASSES WELFARE

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE -			
Major Head			
2049 Interest Payments			
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
2251 Secretariat-Social Services			
Voted -			
Original	4,47,45,14	5,43,51,56	5,05,63,33
Supplementary	96,06,42		-37,88,23
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	20,00	20,00	10,20
Supplementary	..		-9,80
Amount surrendered during the year (31st March 2009)			Nil
CAPITAL -			
Major Head			
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
6003 Internal Debt of the State Government			
Voted -			
Original	35,42,00	35,42,00	30,27,57
Supplementary	..		-5,14,43
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	60,00	60,00	39,81
Supplementary	..		-20,19
Amount surrendered during the year (31st March 2009)			Nil
Notes and Comments -			
Revenue (Voted)			
(i) In view of overall saving of Rs. 37,88.23 lakh in the grant, supplementary provision of Rs. 96,06.42 lakh proved excessive.			
(ii) No portion of the substantial saving of Rs. 37,88.23 lakh (6.97% of budget estimate) in the grant was surrendered by the department during the year.			
(iii) Saving occurred mainly under :			

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
02 Welfare of Scheduled Tribes			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP049 Provision against Grants-in-aid Received under Article 275(1) of the Constitution			
O	15,30.00	21,22.00	19,29.09
S	5,92.00		-1,92.91
Augmentation of fund by supplementary provision in March, 2009 was stated to be required for payment of Old Age Pension to tribal persons. Reasons for final saving have not been intimated (June,2009).			
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
793 Special Central Assistance for Scheduled Castes Component Plan			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Programme for the development of scheduled castes			
O	53,67.84	77,57.37	67,18.56
S	23,89.53		-10,38.81
Augmentation of fund by supplementary provision in March,2009 was stated to be required for release of fund received from Government of India as well as under Special Central Assistance for Special Component Plan and Tribal Sub-Plan. Reasons for final saving have not been intimated (June,2009).			

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
277 Education			
Non Plan			
004 Scholarships to students reading in Post-Secondary Stage etc.			
O	50,00.00	64,25.00	58,03.92
S	14,25.00		-6,21.08

Augmentation of fund by supplementary provision in March,2009 was stated to be required for sanctioning students' scholarship to post secondary students. Reasons for final saving have not been intimated (June,2009).

2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
277 Education			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS005 Construction of Central Hostel Buildings for Boys.			
O	1,20.00	1,20.00	..
02 Welfare of Scheduled Tribes			
796 Tribal Areas Sub-Plan			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN002 Grants to West Bengal Tribal Development Co-operative Corporation Ltd. for Minor Forest Produce Operations (SC)			
O	2,00.00	2,00.00	..
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP029 Health, Housing and other Schemes - Tribal Research and Training - Special component plan for Schedule Castes			
O	95.00	95.00	..

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Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
03 Welfare of Backward Classes			
277 Education			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Post Matric Scholarship to OBC Students (SC)			
O	2,50.00	2,50.00	..
			-2,50.00
Reasons for non-utilisation of entire budgeted funds in the above cases have not been intimated (June,2009).			
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
277 Education			
Non Plan			
002 Payment of maintenance charges to the students belonging to the families having income not exceeding Rs. 3600/- per annum			
O	6,48.19	6,48.19	5,62.87
			-85.32
003 Hostel Charges			
O	14,26.36	14,26.36	11,32.15
			-2,94.21
007 Maintenance of Ashram Hostels			
O	4,38.49	4,38.49	3,04.85
			-1,33.64
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Hostel charges			
O	13,00.00	13,00.00	11,06.61
			-1,93.39

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Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Roads, Bridges and Culverts			
O	2,00.00	2,00.00	33.55 -1,66.45
SP012 Infrastructure Development Programme			
O	8,88.00	8,88.00	7,21.39 -1,66.61
02 Welfare of Scheduled Tribes			
277 Education			
Non Plan			
003 Hostel charges			
O	10,92.90	10,92.90	9,80.60 -1,12.30
005 Payment of maintenance charges to the student belonging to families having income not exceeding Rs. 3600/- per annum Maintenance of Hostel and School Buildings			
O	7,90.12	7,90.12	6,94.97 -95.15
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP051 Old Age Pension to Pensioners belonging to Scheduled Tribes of this State			
O	74,00.00	74,00.00	69,31.60 -4,68.40
03 Welfare of Backward Classes			
277 Education			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Pre Matric Scholarships for OBC Students (SC)			
O	2,00.00	2,00.00	1,02.44 -97.56

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Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Education - Special scholarships to meritorious S.C. & S.T. students reading in classes IX - XII in order to prepare them for Engineering Technical, Higher - special component			
O	1,00.00	1,00.00	9.75 -90.25

Reasons for saving in the above cases have not been intimated (June,2009).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
02 Welfare of Scheduled Tribes			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP050 Provision Against SCA for Tribal Sub-Plan			
O	19,80.00	58,50.00	60,60.75 +2,10.75
S	38,70.00		

Augmentation of fund by supplementary provision in March,2009 was stated to be required for payment of Old Age Pension to tribal persons. Reasons for final excess have not been intimated (June,2009).

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Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
02 Welfare of Scheduled Tribes			
796 Tribal Areas Sub-Plan Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Development of Primitive Tribal Groups			
O	1,20.00	7,93.74	9,01.74
S	6,73.74		

Augmentation of fund by supplementary provision in March,2009 was stated to be required for release of fund received from Government of India as central assistance for Special Component Plan and Tribal Sub-Plan. Reasons for final excess have not been intimated (June,2009).

2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
02 Welfare of Scheduled Tribes			
277 Education Non Plan			
004 Scholarships to students reading in Post-Secondary Stage etc.			
O	5,00.00	5,58.68	8,08.71
S	58.68		

Augmentation of fund by supplementary provision in March,2009 was stated to be required for sanctioning students' scholarship to post secondary students. Reasons for final excess have not been intimated (June,2009).

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
277 Education Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Scholarships to Students (Stipend and Scholarship)			
O	30,00.00	30,00.00	32,49.25
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			+2,49.25
SP001 Book grants and examination fees			
O	6,50.00	6,50.00	11,92.16

Reasons for excess in the above cases have not been intimated (June,2009).

Revenue (Charged)

- (i) No portion of the substantial saving of Rs 9.80 lakh (49.00% of budget estimate) in the appropriation was surrendered by the department during the year.

Capital (Voted)

- (i) No portion of the substantial saving of Rs. 5,14.43 lakh (14.52% of budget estimate) in the grant was surrendered by the department during the year.

- (ii) Saving occurred mainly under :

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Infrastructure facilities Programmes for Backward Classes under R. I. D. F. (RIDF) (SC)			
0	5,00.00	5,00.00	.. -5,00.00

Reasons for non-utilisation of entire budgeted fund have not been intimated (June,2009).

Capital (Charged)

(i) No portion of the substantial saving of Rs. 20.19 lakh (33.65% of budget estimate) in the appropriation was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
108 Loans from National Co-operative Development Corporation			
Non Plan			
002 Loans from National Co-operative Development Corporation [SC]			
0	60.00	60.00	39.81 -20.19

Reasons for saving have not been intimated (June,2009).

Grant No. 8 CO-OPERATION

Section and Major Head	Total grant or appropriation	Actual expenditure (In thousands of rupees)	Excess + Saving -
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REVENUE -
Major Head

2049 Interest Payments			
2216 Housing			
2250 Other Social Services			
2401 Crop Husbandry			
2404 Dairy Development			
2425 Co-operation			
2515 Other Rural Development Programmes			
3451 Secretariat-Economic Services			
Voted -			
Original	1,40,19,66	1,41,52,43	1,28,80,32
Supplementary	1,32,77		
Amount surrendered during the year (31st March 2009)			71,93

Charged -			
Original	5,11,03	5,11,03	3,41,79
Supplementary	..		
Amount surrendered during the year (31st March 2009)			30

CAPITAL -
Major Head

4216 Capital Outlay on Housing			
4250 Capital Outlay on other Social Services			
4425 Capital Outlay on Co-operation			
6003 Internal Debt of the State Government			
6004 Loans and Advances from the Central Government			
6250 Loans for Other Social Services			
6425 Loans for Co-operation			
Voted -			
Original	15,20,10	22,63,90	15,74,09
Supplementary	7,43,80		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	13,12,13	13,12,13	12,08,20
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 12,72.11 lakh in the grant, supplementary provision of Rs. 1,32.77 lakh proved unnecessary.
- (ii) Out of overall saving of Rs. 12,72.11 Lakh (8.99% of budget estimate), a sum of Rs. 71.93 Lakh (5.65% of total saving) was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2425 Co-operation			
00			
107 Assistance to Credit Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP033 Assistance for Off-setting Imbalances in A.R.D.B. [CO]			
0	3,00.00	3,00.00	.. -3,00.00
2425 Co-operation			
00			
107 Assistance to Credit Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP028 Integrated Co-operative Development Projects			
0	2,14.00	2,14.00	.. -2,14.00

Reasons for non-utilisation of entire budgeted fund in the above cases have not been intimated (June,2009).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2425 Co-operation			
00			
101 Audit of Co-operatives			
Non Plan			
001 Audit of Co-operatives			
0	15,76.70	15,76.70	14,61.92 -1,14.78
107 Assistance to Credit Co-operatives			
Non Plan			
045 Interest Subvention to Co-operative Banks relating to financing to Crop Loans to Farmers			
0	12,00.00	12,00.00	4,79.08 -7,20.92
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP031 Assistance for off-setting Imbalances in Co-operative Sector [CO]			
0	23,00.00	23,00.00	15,28.27 -7,71.73
Reasons for saving in the above cases have not been intimated (June,2009).			
2401 Crop Husbandry			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana			
0	8,34.00	8,34.00	.. -8,34.00
Reasons for non-utilisation of entire budgeted fund have not been intimated (June,2009).			

Grant No. 8 CO-OPERATION

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2425 Co-operation			
00			
108 Assistance to other Co-operatives Non Plan			
007 Grants to Co-operative Societies for Enhancement of Emoluments of their Employees			
O	15,00.00	16,32.77	22,88.00
S	1,32.77		+6,55.23

Augmentation of fund by supplementary provision in March,2009 was stated to be required for meeting larger establishment charges. Reasons for final excess have not been intimated (June,2009).

2425 Co-operation				
00				
108 Assistance to other Co-operatives Non Plan				
009 Procurement, Processing and Supply of Parboiled Levy Rice of common variety by BENFED				
O	11,00.00	11,00.00	14,00.00	+3,00.00
011 Procurement, Processing and Supply of Parboiled Levy Rice of common variety by Other Organisations (CONFED)				
O	5,00.00	5,00.00	11,26.19	+6,26.19
789 Special component plan for SC/ST Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP014 Supply of long term Credit				
O	20.00	20.00	2,00.00	+1,80.00

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Grant No. 8 CO-OPERATION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2425 Co-operation			
00			
107 Assistance to Credit Co-operatives Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 Supply of Long term Credit			
O	65.00	65.00	3,00.00
S			+2,35.00

Reasons for excess in the above cases have not been intimated (June,2009).

Revenue (Charged)

- (i) Out of substantial saving of Rs. 1,69.24 lakh (33.12% of budget estimate), a meagre sum of Rs. 0.30 lakh (0.18% of total saving) was surrendered by the department during the year. This points to lack of control on the part of the controlling officer.
- (ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged) Non Plan			
029 Loans from NCDC [CO]			
O	3,50.00	3,50.00	2,90.57
S			-59.43
030 Loans from National Bank for Agriculture & Rural Development [CO]			
O	1,60.00	1,60.00	50.91
S			-1,09.09

Reasons for saving in the above cases have not been intimated (June,2009).

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Grant No. 8 CO-OPERATION

Capital (Voted)

(i) No portion of the substantial saving of Rs. 6,89.81 lakh (30.47% of budget estimate) 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)	Excess (+) Saving (-)
6425 Loans for Co-operation			
00			
108 Loans to Other Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Other Co-operatives - Loans for Establishment of Cold Storages			
0	2,13.50	2,13.50	90.00 -1,23.50

Reasons for saving have not been intimated (June,2009) .

4425 Capital Outlay on Co-operation			
00			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Construction of Office Buildings			
0	1,00.00	1,00.00	.. -1,00.00

Reasons for non-utilisation of entire fund have not been intimated (June,2009) .

Grant No. 8 CO-OPERATION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4425 Capital Outlay on Co-operation			
00			
107 Investments in Credit Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Investment in Shares of Co-operative Organisation			
O	3,65.10	4,00.00	2,03.28 -1,96.72
S	34.90		

Augmentation of fund by supplementary provision in March,2009 was stated to be required for investment in shares of co-operative organisations. Reasons for final saving have not been intimated (June,2009) .

Capital (Charged)

(i) No portion of the substantial saving of Rs. 1,03.93 lakh (7.92% of budget estimate) in the appropriation was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
108 Loans from National Co-operative Development Corporation			
Non Plan			
003 Loans from National Co-operative Development Corporation [CO]			
0	10,50.00	9,87.14	-62.86

Grant No. 8 CO-OPERATION

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
105 Loans from the National Bank for Agricultural and Rural Development			
Non Plan			
002 Loans from the National Agricultural Credit Fund of the Reserve Bank of India [CO]			
0	2,60.00	2,60.00	2,20.04 -39.96

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No.9 COMMERCE AND INDUSTRIES

Section and Major Head	Total grant or appropriation	Actual expenditure (In thousands of rupees)	Excess + Saving -
REVENUE -			
Major Head			
2049 Interest Payments			
2058 Stationery and Printing			
2059 Public Works			
2551 Hill Areas			
2852 Industries			
2853 Non-ferrous Mining and Metallurgical Industries			
3451 Secretariat-Economic Services			
3475 Other General Economic Services			
Voted -			
Original	2,95,48,71	3,15,86,79	3,52,84,77
Supplementary	20,38,08		
Amount surrendered during the year (31st March 2009)			
Charged -			
Original	2,12,00	2,12,00	1,83,80
Supplementary	..		
Amount surrendered during the year (31st March 2009)			
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4407 Capital Outlay on Plantations			
4551 Capital Outlay on Hill Areas			
4857 Capital Outlay on Chemicals and Pharmaceutical Industries			
4860 Capital Outlay on Consumer Industries			
4885 Capital Outlay on Industries and Minerals			
5054 Capital Outlay on Roads and Bridges			
6003 Internal Debt of the State Government			
6407 Loans for Plantations			
6551 Loans for Hill Areas			
6857 Loans for Chemical and Pharmaceutical Industries			
6860 Loans for Consumer Industries			
6885 Other Loans to Industries and Minerals			
7465 Loans for General Financial and Trading Institutions			
Voted -			
Original	99,16,64	2,85,34,64	47,62,28
Supplementary	1,86,18,00		
Amount surrendered during the year (31st March 2009)			
Charged -			
Original	1,97,00	1,97,00	1,96,60
Supplementary	..		
Amount surrendered during the year (31st March 2009)			

Notes and Comments -

Revenue (Voted)

(i) Expenditure exceeded the grant by Rs. 36,97.98 lakh (Rs. 36,97,97,984); the excess requires regularisation.

(ii) In view of excess of Rs. 36,97.98 lakh in the grant, supplementary provision of Rs. 20,38.08 lakh proved insufficient.

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2058 Stationery and Printing			
00			
101 Purchase and Supply of Stationery Stores Non Plan			
001 Stationery Offices and Stores			
O 1,18.94	1,18.94	2,20.50	+1,01.56

Reasons for excess have not been intimated (June,2009).

2852 Industries

04 Petrochemical Industries

800 Other Expenditure

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP001 Grants to W. B. I. D. C. Ltd for debt Servicing

O 15,00.00	35,38.08	45,76.82	+10,38.74
S 20,38.08			

Augmentation of fund by supplementary provision in March,2009 was stated to be required for grants to W.B.I.D.C. Ltd. for debt servicing. Reasons for final excess have not been intimated (June,2009).

2852 Industries

80 General

800 Other Expenditure

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP001 State Govt.'s Grants to WBIDC for development in Infrastructure Facilities in the "No Industry District".

..	42,79.38	+42,79.38
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Reasons for incurring expenditure without budget provision have not been intimated (June,2009).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2852 Industries			
08 Consumer Industries			
600 Others			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 W.B. Industrial Dev. Corpn. Ltd.			
O 15,00.00	15,00.00	6,00.00	-9,00.00
80 General			
001 Direction and Administration Non Plan			
001 Directorate of Industries			
O 2,66.40	2,66.40	1,77.21	-89.19
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Scheme for Modernisation and Computerisation of the Department			
O 5,02.20	5,02.20	35.82	-4,66.38

Reasons for saving in the above cases have not been intimated (June,2009).

Revenue (Charged)

(i) No portion of the overall saving of Rs. 28.20 lakh (13.30% of budget estimate) in the appropriation was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
038 Loans from WBIDFC Taken by C & I Department for Installation of CETP at Kolkata Leather Complex [CI]			
O	2,12.00	2,12.00	1,83.80
			-28.20

Reasons for saving have not been intimated (June,2009).

Capital (Voted)

(i) The grant exhibited huge saving of Rs. 2,37,72,36 lakh (83.31% of budget estimate). Similarly, saving was also witnessed during 2007-08 (Rs. 9,42.42 lakh; 17.93% of budget provision), during 2006-07 (Rs. 11,65.26 lakh; 21.48% of budget estimate), during 2004-05 (Rs. 6,89.21 lakh; 18.97% of budget provision). This requires more prudence in budgetary control on the part of the controlling authority.

(ii) Actual expenditure during the year being less than 50% of the original budget provision, supplementary provision of Rs. 1,86,18.00 lakh proved fully unnecessary and unjustified.

(iii) No portion of the substantial saving of Rs. 2,37,72,36 lakh (83.31% of budget estimate) in the grant was surrendered by the department during the year.

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6407 Loans for Plantations			
01 Tea			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
001 Loans to West Bengal Tea Development Corporation Ltd.			
O	1,15.00		
S	65.00	1,80.00	1,15.00
			-65.00

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for development of Tea Industries for production. Reasons for saving have not been intimated (June,2009).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6860 Loans for Consumer Industries			
04 Sugar			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
001 Loans to West Bengal Sugar Industries Development Corporation Ltd.			
O	2,30.00		
R	-2,10.00	20.00	14.25
			-5.75
60 Others			
600 Others			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Loans to Greater Calcutta Gas Supply Corporation (CI)			
O	14,13.00		
R	-12.78	14,00.22	11,67.15
			-2,33.07

Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2009).

Grant No. 9 COMMERCE AND INDUSTRIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4885 Capital Outlay on Industries and Minerals			
01 Investments in Industrial Financial Institutions			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 W. B. Industrial Development Corporation Ltd.			
O	10,00.00	1,95,33.00	..
S	1,85,33.00		

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for conversion of unsecured loans sanctioned to the West Bengal Industrial Development Corporation into equity (Share Capital). Reasons for non-utilisation of entire fund have not been intimated (June,2009).

6885 Other Loans to Industries and Minerals			
01 Loans to Industrial Financial Institutions			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Loans to West Bengal Industrial Development Corporation Ltd. to discharge their Loan liabilities to WBIDFC			
O	15,00.00	15,00.00	..

Reasons for non-utilisation of entire budget provision have not been intimated (June,2009).

Grant No. 9 COMMERCE AND INDUSTRIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP030 Renovation of Office Building of Raj Bhavan Press (C I)			
O	10,00.00	10,00.00	0.30
SP031 Renovation of Kadapara Press (C I)			
O	10,00.00	10,00.00	53.89

Reasons for savings in the above cases have not been intimated (June,2009).

5054 Capital Outlay on Roads and Bridges			
03 State Highways			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Roads Scheme outside the Falta Export Processing Zone Area (C & I Deptt.)			
O	12,00.00	..	37.56
R	-12,00.00		

Reasons for anticipated saving as well as final excess have not been intimated (June,2009).

6885 Other Loans to Industries and Minerals			
60 Others			
800 Other Loans			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Loans to West Bengal Industrial Development Corpn. Ltd. for installation of CETP Kolkata Leather Complex			
O	5,00.00	5,00.00	2,66.80

Grant No. 9 COMMERCE AND INDUSTRIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
7465 Loans for General Financial and Trading Institutions			
00			
102 Trading Institutes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to W. B. Mineral Development and Trading Corporation			
O	1,00.00	1,00.00	13.02 -86.98
Reasons for saving in the above cases have not been intimated (June,2009).			
(v) Saving mentioned above was partly counter-balanced by excess as under :			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4860 Capital Outlay on Consumer Industries			
03 Leather			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Setting up of Leather Complex			
O	24.53		
R	12,00.00	11,98.77	-25.76
Augmentation of fund by re-appropriation from within the grant was stated to be required for purchase of a piece of land for establishment of a new full-fledged branch of Footwear Design and Development Institute. Reasons for eventual saving have not however been intimated (June,2009).			

7465 Loans for General Financial and Training Institutions			
00			
102 Training Institutes			
Non Plan			
001 Loans to West Bengal Mineral Development and Trading Corporation			
O	2,00.00		
R	2,10.00	4,10.00	4,10.00 ..
Reasons for augmentation of fund through re-appropriation from within the grant have not been intimated (June,2009).			

Grant No. 10 CONSUMER AFFAIRS (All Voted)

Section and Major Head	Total grant	Actual expenditure (In thousands of rupees)	Excess + Saving -
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REVENUE -			
Major Head			
2052 Secretariat-General Services			
3456 Civil Supplies			
3475 Other General Economic Services			
Voted -			
Original	28,88,95	28,88,95	23,63,09 -5,25,86
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil

Notes and Comments -

Revenue (Voted)

(i) No portion of the saving of Rs. 5,25.66 lakh, constituting 18.20% of budget provision, in the grant was surrendered by the department during the year. Similarly entire saving during the preceding four years remained unsundered as under :

Year	Saving	
	Amount (In lakhs of rupees)	Percentage
2007-2008	6,46.60	25.43
2006-2007	4,84.94	20.10
2005-2006	3,05.36	14.09
2004-2005	2,64.62	13.00

This proves total lack of control on the part of the controlling authority.

(ii) Saving occurred mainly under :

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

3456 Civil Supplies

00

800 Other Expenditure

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP012 Setting up of three Regional Laboratories for testing of quality of goods

O	91.90	91.90	.. -91.90
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Reasons for non-utilisation of entire fund have not been intimated (June,2009).

Grant No. 10 CONSUMER AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3456 Civil Supplies			
00			
001 Direction and Administration			
Non Plan			
004 Directorate of Consumers Affairs [CA]			
0	11,01.06	11,01.06	8,71.94 -2,29.12
005 Implementation of Consumer Protection Act. 1956 - Setting up of State Commission and District Forums [CA]			
0	2,76.18	2,76.18	2,12.87 -63.31
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Setting up and strengthening of the Directorate of Consumer Affairs and its District/Sub-divisional Offices			
0	1,11.40	1,11.40	42.05 -69.35
SP010 Setting up a National Institute for Consumer Education and Consumer Centres in different Districts			
0	2,50.00	2,50.00	2,00.00 -50.00
3475 Other General Economic Services			
00			
106 Regulation of Weights and Measures			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Change over to the Metric System of Weights and Measures [CA]			
0	1,80.00	1,80.00	31.21 -1,48.79
Reasons for saving in the above cases have not been intimated (June,2009).			

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Grant No. 10 CONSUMER AFFAIRS

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3456 Civil Supplies			
00			
800 Other Expenditure			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Strengthening of Consumer Disputes Redressal Commission			
..		62.89	+62.89
CN003 Consumer Awareness Programme			
..		58.22	+58.22
Reasons for incurring expenditure without budget provision in the above two cases have not been intimated (June,2009).			
3456 Civil Supplies			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Interface Development and Organising Awareness Programme			
0	1,00.00	1,00.00	1,47.45 +47.45
Reasons for excess have not been intimated (June,2009).			

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Grant No. 11 MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2049 Interest Payments			
2401 Crop Husbandry			
2551 Hill Areas			
2851 Village and Small Industries			
3451 Secretariat-Economic Services			
Voted -			
Original	1,80,92,38	1,64,47,11	-16,45,27
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	83,59	31,86	-51,73
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil
CAPITAL -			
Major Head			
4851 Capital Outlay on Village and Small Industries			
6003 Internal Debt of the State Government			
6004 Loans and Advances from the Central Government			
6851 Loans for Village and Small Industries			
6860 Loans for Consumer Industries			
Voted -			
Original	41,93,00	46,92,70	-11,56,30
Supplementary	16,56,00		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	2,59,88	1,72,97	-86,91
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil
Notes and Comments -			
Revenue (Voted)			
(i)	No portion of the substantial saving of Rs. 16,45.27 lakh (9.09% of budget estimate) in the grant was surrendered by the department during the year.		
(ii)	Saving occurred mainly under :		

Grant No. 11 MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2851 Village and Small Industries			
00			
110 Composite Village and Small Industries and Co-operatives			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS016 Market incentive scheme under DDHPY			
0	2,50.00	2,50.00	..
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP024 Market incentive scheme under Deendayal Hath Kargha Protsahan Yojana (DDHPY) for PWCs/SHGs/NGOs Associations and SLOs			
0	88.00	88.00	..
Reasons for non-utilisation of entire budgeted fund in the above cases have not been intimated (June,2009).			
2851 Village and Small Industries			
00			
001 Direction and Administration			
Non Plan			
003 Directorate of C. & S.S.I.			
0	12,05.98	12,05.98	11,08.58
102 Small Scale Industries			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Prime Minister Rozger Yojana			
0	2,63.74	2,63.74	20.85
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Incentive for encouraging the setting up of new enterprises & expansion of existing enterprises			
0	34,10.00	34,10.00	22,94.86

Grant No. 11 MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
107 Sericulture Industries Non Plan			
014 Scheme for Sericulture Industries			
o 22,70.01	22,70.01	21,84.38	-85.63
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP016 Catalytic Development Project			
o 1,20.00	1,20.00	2.98	-1,17.02
110 Composite Village and Small Industries and Co-operatives Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP040 Market incentive scheme under DDHPY for PWCS/SHgs/NGOs Association and SLOS			
o 5,38.00	5,38.00	2,88.04	-2,49.96
SP044 Handloom Cluster Development			
o 5,48.00	5,48.00	90.50	-4,57.50
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP016 New Incentive Scheme for encouraging the setting up of new Industrial units in SC Areas			
o 10,75.00	10,75.00	9,09.80	-1,65.20

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 11 MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2851 Village and Small Industries 00			
107 Sericulture Industries Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Other Developmental Scheme for Sericulture Industries			
o 2,31.00	2,31.00	4,13.42	+1,82.42
Reasons for excess have not been intimated (June,2009).			
2851 Village and Small Industries 00			
102 Small Scale Industries Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP016 Repairing, Renovation and Upgradation of Industrial Estate			
o 6,00.00			+6,00.00
105 Khadi and Village Industries Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Development Scheme for Khadi and Village Industries			
o 90.98			+90.98
110 Composite Village and Small Industries and Co-operatives Non Plan			
006 Scheme for Reimbursement of Special Rebate 10% of the Value of Handloom Products Sold out of the Accumulative Stock			
o 2,64.55			+2,64.55

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS017 Handloom Cluster Development			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)	..	6,21.06	+6,21.06
SP052 Health Insurance Scheme for Handloom Weavers [CS]			
	..	1,90.80	+1,90.80

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2009).

2851 Village and Small Industries			
00			
110 Composite Village and Small Industries and Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP029 Scheme for Extension of Pension Facilities to Weavers under Co-op Fold			
0	1,44.00	1,44.00	2,99.17
			+1,55.17

Reasons for excess have not been intimated (June,2009).

Revenue (Charged)

- (i) The appropriation exhibited huge saving of Rs. 51.73 lakh, constituting 61.88% of the budget provision. Similar savings were also noticed during last five years as under :

Year	Amount (In lakhs of rupees)	Saving Percentage
2007-2008	2,00.01	97.52
2006-2007	1,80.00	96.36
2005-2006	2,52.60	94.65
2004-2005	2,05.81	95.24
2003-2004	9.17	46.13

This requires adoption of effective measures in estimation of budget.

- (ii) The Department surrendered nothing of the huge saving of Rs. 51.73 lakh during the year. Similarly, savings witnessed during 2007-08, 2005-06, 2004-05 and 2003-04 also remained unsurrendered. This points to lack of control on the part of the controlling officer.

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
025 Loans from NCD [CS]			
0	80.00	80.00	28.37
			-51.63

Reasons for saving have not been intimated (June,2009).

Capital (Voted)

- (i) No portion of the substantial saving of Rs. 11,56.30 lakh (19.77% of budget estimate) in the grant was surrendered by the department during the year.
(ii) In view of overall saving of Rs. 11,56.30 lakh in the grant, supplementary provision of Rs. 16,56.00 lakh obtained in March,2009 proved to be excessive.

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6851 Loans for Village and Small Industries			
00			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
001 Loans to West Bengal Ceramic Development Corporation Ltd.			
0	1,00.00	1,00.00	..
			-1,00.00

Reasons for non-utilisation of entire budgeted fund have not been intimated (June,2009).

4851 Capital Outlay on Village and Small Industries			
00			
109 Composite Village and Small Industries Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP061 Tant Hut [CS]			
S	1,06.00	1,06.00	..
			-1,06.00

Creation of fund by supplementary provision in March,2009 was stated to be required for meeting the expenditure towards further investment of the State Government in the form of Equity Participation under different co-operative societies, spinning mills, cotton mills etc., and also for production of cheaper sarees. Reasons for final saving have not been intimated (June,2009).

Grant No. 11 MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4851 Capital Outlay on Village and Small Industries			
00			
102 Small Scale Industries			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP019 Industrial Infrastructure Development Scheme (RIDF) [CS]			
0	6,20.00	6,20.00	55.43 -5,64.57
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Industrial Infrastructure Development Scheme			
0	3,00.00	3,00.00	26.82 -2,73.18

Reasons for saving in the above cases have not been intimated (June,2009).

Capital (Charged)

- (i) No portion of the substantial saving of Rs. 86.91 lakh (33.44% of budget estimate) in the appropriation was surrendered by the department during the year.
- (ii) Saving occurred mainly under :

Grant No. 11 MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
108 Loans from National Co-operative Development Corporation Non Plan			
011 Loans from National Co-operative Development Corporation [CS]			
0	2,50.00	2,50.00	1,63.09 -86.91

Reasons for saving have not been intimated (June,2009).

Grant No. 12 DEVELOPMENT AND PLANNING

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE -			
Major Head			
2049 Interest Payments			
2401 Crop Husbandry			
2402 Soil and Water Conservation			
2505 Rural Employment			
2575 Other Special Areas Programmes			
3451 Secretariat-Economic Services			
3454 Census Surveys and Statistics			
Voted -			
Original	2,33,96,20	2,47,48,79	1,55,77,95
Supplementary	13,52,59		
Amount surrendered during the year (31st March 2009)			88,15,47
Charged -			
Original	2,33	2,33	..
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil
CAPITAL -			
Major Head			
4575 Capital Outlay on other Special Areas Programmes			
6004 Loans and Advances from the Central Government			
Voted -			
Original	10,00,00	10,00,00	1,61,00
Supplementary	..		
Amount surrendered during the year (31st March 2009)			3,55,97
Charged -			
Original	2,18	2,18	2,73
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil
Notes and Comments -			
Revenue (Voted)			
(i)	In view of overall saving of Rs. 91,70.84 lakh in the grant, supplementary provision of Rs. 13,52.59 lakh obtained in March,2009 proved to be totally useless.		
(ii)	Out of total saving of Rs. 91,70.84 lakh in the grant, a sum of Rs. 88,15.47 lakh was surrendered by the department during the year.		
(iii)	Saving occurred mainly under :		

Grant No. 12 DEVELOPMENT AND PLANNING

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2505 Rural Employment			
60 Other Programmes			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 District Plan Scheme			

O	12,60.00	1,86.60	14.87	-1,71.73
R	-10,73.40			

The anticipated huge saving of fund was stated to be occurred due to the absence of proposals for implementation of schemes for the benefit of Schedule Caste people in West Bengal from the concerned authorities in the districts of this state. Reasons for final saving have not been intimated (June,2009).

2505 Rural Employment			
60 Other Programmes			
800 Other Expenditure Non Plan			
001 District Plan Scheme			

O	22,57.01	22,28.78	21,10.33	-1,18.45
R	-28.23			

No specific reason for saving in the above case was furnished by the department (June,2009).

Grant No. 12 DEVELOPMENT AND PLANNING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2505 Rural Employment			
60 Other Programmes			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 District Plan Scheme (DP)			

O	4,00.90	58.85	7.10	-51.75
R	-3,42.05			

The anticipated huge saving of fund in the above scheme was stated to incurred due to be the absence of proposals for implementation of schemes for the benefit of Scheduled Tribe people in West Bengal from the concerned authorities in the districts of this state. Reasons for final saving have not been intimated (June,2009).

2575 Other Special Areas Programmes			
60 Others			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Bidhayak Elaka Unnayan Prakalpa			

O	23,60.00	11,90.00	11,15.00	-75.00
R	-11,70.00			

796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Bidhayak Elaka Unnayan Prakalpa			

O	6,80.00	2,15.00	2,15.00	..
R	-4,65.00			

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Grant No. 12 DEVELOPMENT AND PLANNING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2575 Other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP017 Bidhayak Elaka Unnayan Prakalpa			

O	87,60.00	49,05.00	49,30.00	+25.00
S	13,52.59			
R	-52,07.59			

Augmentation of fund by obtaining supplementary provision in March,2009 in the last one of above cases was stated to be required for providing fund in respect of Bidhayak Elaka Unnayan Prakalpa which had been enhanced from Rs. 40.00 lakh to Rs. 50.00 lakh for each MLA during this financial year.

The huge saving of fund in all the above cases was stated to be anticipated due to the restriction imposed by the administrative department on the release of funds in full for BEUP during the year 2008-2009. This measure was taken by the department owing to the delay by the guarantees in furnishing the administrative department with the utilisation certificates for the members of Legislative Assembly concerned. Reasons for final saving in the first case and eventual excess in the third one have not been intimated (June,2009).

3451 Secretariat-Economic Services			
00			
090 Secretariat			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			

SP021 Development & Planning				
Department -Strengthening State Plan for Human Development				
O	1,00.00	4.50	4.50	..
R	-95.50			

Reasons for reduction of fund through surrender as stated by the department were as follows :-

It was envisaged earlier by the administrative department that there would be more expenditure on preparation of the District Human Development reports of Non-BRGF (Backward Region Grants Fund) districts like Coochbehar, Hooghly, Nadia etc. This was, however, not materialised resulting in large saving and surrender of fund under the above scheme.

Capital(Voted)

(i) As against total saving of Rs. 8,39.00 lakh (constituting 83.9% of budget provision), an amount of Rs. 3,55.97 lakh only i.e. 42.43% of overall saving was surrendered by the department during the year. This points to lack of control on the part of the controlling officer.

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Grant No.12 DEVELOPMENT AND PLANNING

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4575 Capital Outlay on other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP023 Land and Building of Development & Planning Deptt. [DP]			
O	5,00.00	4,99.99	16.96
R	-0.01		-4,83.03

No specific reason for surrender of negligible saving as well as huge final saving was stated by the department(June,2009) .

4575 Capital Outlay on other Special Areas Programmes			
60 Others			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Implementation of RIDF Programmes (RIDF) [DP]			
O	1,25.00	36.02	36.02
R	-88.98		..
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP022 Implementation of RIDF Programmes (RIDF) [DP]			
O	3,50.00	1,00.82	1,00.82
R	-2,49.18		..

No specific reason for surrender of huge saving in the above cases was stated by the department.

Capital (Charged)

- (i) The expenditure exceeded the grant by Rs. 0.55 lakh (Rs. 54,491); the excess requires regularisation.

Grant No.13 EDUCATION (HIGHER) (All Voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
		(In thousands of rupees)	

REVENUE -

Major Head

2202 General Education	
2203 Technical Education	
2204 Sports and Youth Services	
2205 Art and Culture	
2251 Secretariat-Social Services	
3454 Census Surveys and Statistics	

Voted -

Original	9,76,90,60	10,30,60,95	9,53,56,46	-77,04,49
Supplementary	53,70,35			

Amount surrendered during the year (31st March 2009)

1,56,72

CAPITAL -

Major Head

4202 Capital Outlay on Education, Sports, Art and Culture	
6202 Loans for Education, Sports, Art and Culture	

Voted -

Original	17,03,50	18,68,60	17,09,80	-1,58,80
Supplementary	1,65,10			

Amount surrendered during the year (31st March 2009)

Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs. 77,04.49 lakh in the grant, supplementary provision of Rs. 53,70.35 lakh obtained in March,2009 proved excessive.
- (ii) Out of overall saving of Rs. 77,04.49 lakh (constituting 7.48% of total budget provision) in the grant, a meagre amount of Rs. 1,56.72 lakh (2.03% of overall saving) was surrendered by the department during the year. This requires more control on the part of the controlling officer.
- (iii) Savings occurred mainly under :

Grant No. 13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
03 University and Higher Education			
102 Assistance to Universities			
Non Plan			
001 Calcutta University			
O	1,20,70.99	1,26,37.58	1,02,38.39
S	5,66.59		
002 Jadavpur University			
O	72,61.23	91,65.84	74,31.79
S	19,04.61		
003 Kalyani University			
O	26,50.27	33,28.37	31,67.37
S	6,78.10		

Augmentation of fund by supplementary provision in March,2009 in the above cases was stated to be required for larger establishment charges for the universities. Reasons for final saving have not been intimated (June,2009).

Grant No. 13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2205 Art and Culture			
00			
102 Promotion of Arts and Culture			
Non Plan			
023 Ramkrishna Mission Institute of Culture, Golpark, Kolkata [EH]			
O	1,40.00	2,49.60	1,40.10
S	1,09.60		
Augmentation of fund by supplementary provision in March,2009 was stated to be required for larger establishment charges including payment of arrear pay for professors. Reasons for final saving have not been intimated (June,2009).			
2202 General Education			
03 University and Higher Education			
102 Assistance to Universities			
Non Plan			
005 North Bengal University			
O	34,02.69	34,02.69	31,93.06
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Establishment of a New University at Malda			
O	15,00.00	15,00.00	5,00.00
103 Government Colleges and Institutes			
Non Plan			
009 Government Colleges and Institutes			
O	58,32.42	58,32.42	56,47.79
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Presidency Colleqe, Calcutta			
O	2,00.00	2,00.00	36.82

Grant No. 13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
104 Assistance to Non-Government Colleges and Institutes Non Plan			
004 Professional Colleges			
0	2,00.00	2,00.00	1,08.34 -91.66
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Development of Non-Government Colleges			
0	20,00.00	20,00.00	14,60.72 -5,39.28
SP006 Incentive to Non-Government Colleges under State Level Assessment Scheme			
0	10,50.00	10,50.00	5,73.00 -4,77.00
112 Institutes of Higher Learning Non Plan			
005 Development of Centre of Excellence in Social Sciences Institute of Development Studies, Kolkata			
0	1,25.58	1,25.58	31.46 -94.12
80 General			
001 Direction and Administration Non Plan			
003 Strengthening of Education Administration-(Higher)			
0	1,50.13	1,50.13	69.93 -80.20
800 Other Expenditure Non Plan			
024 Assistance to Messes and Hostels attached to Government and Non-Government Institutions for Students' Welfare			
0	15,44.51	15,44.51	8,65.20 -6,79.31

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Grant No. 13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2203 Technical Education 00			
102 Assistance to Universities for Technical Education Non Plan			
002 Setting up of Technical University			
0	1,76.79	1,76.79	92.83 -83.96
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 State Project Facilitation Unit under Technical Education Quality Improvement Programme (TEQIP) (EAP) [EH]			
S	5,14.75	5,14.75	3,52.86 -1,61.89
2202 General Education			
03 University and Higher Education			
104 Assistance to Non-Government Colleges and Institutes Non Plan			
007 Salary Deficit Schemes for Non-Government Colleges			
0	22,00.00	22,00.00	15,35.95 -6,64.05

Reasons for saving in the above cases have not been intimated (June,2009).

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Grant No. 13 EDUCATION (HIGHER)

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
80 General			
107 Scholarships			
Non Plan			
008 West Bengal Government Merit-cum-Means Scholarship			
O	6,72.66	13,42.70	16,49.47
S	6,70.04		+3,06.77

Augmentation of fund by supplementary provision in March,2009 was stated to be required for increased number of eligible candidates to be granted Merit-cum-means Scholarship. Reasons for final excess have not been intimated (June,2009).

2202 General Education			
03 University and Higher Education			
102 Assistance to Universities			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Establishment of New University at Barasat			

O	15,00.00	15,05.59	18,68.65
S	5.59		+3,63.06

Augmentation of fund by supplementary provision in March,2009 was stated to be required for maintenance grant for Barasat University. Reasons for final excess have not been intimated (June,2009).

Grant No. 13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
03 University and Higher Education			
102 Assistance to Universities			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Universities			
O	5,00.00	5,00.00	6,40.48
S			+1,40.48
104 Assistance to Non-Government Colleges and Institutes			
Non Plan			
001 Assistance to Non-Govt. College and Institutes			
O	3,86,92.79	3,86,92.79	3,91,36.79
S			+4,44.00

Reasons for excess in the above cases have not been intimated (June,2009).

2202 General Education			
03 University and Higher Education			
103 Government Colleges and Institutes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Development of Other Government Colleges			

O	3,00.00	5,67.49	11,21.26
S	2,67.49		+5,53.77

Augmentation of fund by supplementary provision in March,2009 was stated to be required for setting up of 2nd campus of Bethun College. Reasons for final excess have not been intimated (June,2009).

Capital (Voted)

- (i) In view of overall saving of Rs. 1,58.80 lakh in the grant, supplementary provision of Rs. 1,65.10 lakh obtained in March,2009 proved excessive.
- (ii) No portion of the substantial saving of Rs. 1,58.80 lakh (8.50% of budget estimate) in the grant was surrendered by the department during the year.

Grant No. 13 EDUCATION (HIGHER)

(iii) Savings occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
203 University and Higher Education			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Establishment of new Government Colleges (Higher)			
O	1,00.00	2,25.00	1,25.94
S	1,25.00		
			-99.06

Augmentation of fund by supplementary provision in March,2009 was stated to be required for establishment of a new degree college in Siliguri. Reasons for final saving have not been intimated (June,2009).

4202 Capital Outlay on Education, Sports, Art and Culture			
02 Technical Education			
105 Engineering/Technical Colleges and Institutions			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Engineering College (Higher)			
O	2,15.00	2,15.00	63.24
			-1,51.76
SP004 Dev. of the College of Textile Technology, Berhampore (Higher)			
O	1,40.00	1,40.00	50.55
			-89.45
SP010 Estb. of New Engineering College at Kalyani (Higher)			
O	1,71.00	1,71.00	86.68
			-84.32

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 13 EDUCATION (HIGHER)

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4202 Capital Outlay on Education, Sports, Art and Culture			
80 General			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Strengthening of Education Administration-(Higher)			
O	30.00	30.00	5,14.96
			+4,84.96

Reasons for excess have not been intimated (June,2009).

Grant No. 14 EDUCATION (MASS) (All Voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE -			
Major Head			
2202 General Education			
2205 Art and Culture			
2235 Social Security and Welfare			
2251 Secretariat-Social Services			
2515 Other Rural Development Programmes			
2551 Hill Areas			
3454 Census Surveys and Statistics			
Voted -			
Original	1,30,21,12	1,30,21,12	1,10,57,22
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil

CAPITAL -**Major Head**

4202 Capital Outlay on Education, Sports, Art and Culture

Voted -			
Original	2,00,00	4,47,03	3,10,00
Supplementary	2,47,03		
Amount surrendered during the year (31st March 2009)			Nil

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

(i) No portion of the substantial saving of Rs. 19,63.90 lakh (15.08% of budget provision) in the grant was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Grant No. 14 EDUCATION (MASS)

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2202 General Education			
04 Adult Education			
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Literacy Programme			
0	2,90.00	2,90.00	1,67.09
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Literacy Programme			
0	1,06.00	1,06.00	23.23
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Literacy Programme			
0	9,34.00	9,34.00	1,19.73
05 Language Development			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Institutions for education of the Handicapped			
0	1,94.00	1,94.00	69.14
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Institutions for education of Handicapped			
0	5,51.00	5,51.00	4,20.79
80 General			
001 Direction and Administration Non Plan			
006 Directorate of Library Services [EM]			
0	55,78.54	55,78.54	54,55.60

Grant No. 14 EDUCATION (MASS)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
02 Social Welfare			
104 Welfare of Aged, Infirm and Destitute			
Non Plan			
009 Development and Expansion of Social Welfare Homes			
0	2,54.33	2,54.33	1,58.43 -95.90
2515 Other Rural Development Programmes			
00			
102 Community Development			
Non Plan			
013 Block Establishments for M.E.E. Department [EM]			
0	6,91.97	6,91.97	4,13.44 -2,78.53

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 14 EDUCATION (MASS)

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
05 Language Development			
800 Other Expenditure			
Non Plan			
003 Grants to other Institutions for Education of the Handicapped			
0	4,47.62	4,47.62	5,97.61 +1,49.99
2202 General Education			
80 General			
800 Other Expenditure			
Non Plan			
001 Strengthening of School Education Service			
0	4,65.24	4,65.24	5,87.39 +1,22.15

Reasons for excess in the above cases have not been intimated (June,2009).

Capital (Voted)

- (i) In view of overall saving of Rs. 1,37.03 lakh in the grant, supplementary provision of Rs. 2,47.03 lakh obtained in March,2009 proved to be excessive.
- (ii) The grant exhibited saving of Rs. 1,37.03 lakh (30.65% of budget estimate). Similar savings witnessed during 2007-08 (Rs. 4.98 lakh; 98% of total budget provision), during 2006-07 (Rs. 4.28 lakh; 12.23% of budget provision), during 2005-06 (Rs. 80.25 lakh; 80.25% of budget estimate), during 2004-05 (Rs. 42.00 lakh; 42% of budget provision) and during 2003-04 (Rs. 6,21.12 lakh; 96.40% of budget estimate) point to casual approach towards budgetary system of the controlling authority.
- (iii) No portion of the significant saving of Rs. 1,37.03 lakh (constituting 30.65% of the budget provision) was surrendered by the department during the year.

Grant No. 14 EDUCATION (MASS)

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4202 Capital Outlay on Education, Sports, Art and Culture			
04 Art and Culture			
105 Public Libraries			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development and Expansion of Library Services (MEE) [EM]			
O	2,00.00 }	3,97.03	2,23.30
S	1,97.03 }		-1,73.73

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for implementation of computerisation programme in department of Mass Education Extension and Library Services. Reasons for final saving have not been intimated (June,2009).

Grant No. 15 EDUCATION (SCHOOL)

Section and Major Head Total grant or appropriation Actual expenditure Excess + Saving -

(In thousands of rupees)

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
REVENUE -			
Major Head			
2202 General Education			
2204 Sports and Youth Services			
2251 Secretariat-Social Services			
2551 Hill Areas			
Voted -			
Original	65,65,73,60	69,77,07,74	65,64,68,99
Supplementary	4,11,34,14		
Amount surrendered during the year (31st March 2009)			
			-4,12,38,75
Charged -			
Original	5	5	..
Supplementary	..		
Amount surrendered during the year (31st March 2009)			
			-5
CAPITAL -			
Major Head			
4202 Capital Outlay on Education, Sports, Art and Culture			
Voted -			
Original	13,60,09	13,60,09	5,92,29
Supplementary	..		
Amount surrendered during the year (31st March 2009)			
			-7,67,80
Notes and Comments -			
Revenue (Voted)			
(i) In view of overall saving of Rs. 4,12,38.75 lakh in the grant, supplementary provision of Rs. 4,11,34.14 lakh obtained in March,2009 proved unnecessary.			
(ii) No portion of the substantial saving of Rs. 4,12,38.75 lakh (5.91% of budget estimate) in the grant was surrendered by the department during the year.			
(iii) Saving occurred mainly under :			

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
01 Elementary Education			
112 National Programme of Mid Day Meals in Schools			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Management, Monitoring and Evaluation (MME) component under Mid-Day Meal Scheme			
O	8,06.62	10,33.00	6,16.42
S	2,26.38		-4,16.58

2202 General Education

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
01 Elementary Education			
112 National Programme of Mid Day Meals in Schools			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Cooking cost of Mid-Day Meal Scheme			
O	3,02,96.65	4,05,00.00	2,81,48.37
S	1,02,03.35		-1,23,51.63

Augmentation of fund by supplementary provision obtained in March, 2009 in the above two cases was stated to be required for meeting increased liabilities on different plan schemes viz. Midday Meal for Children etc. Reasons for final saving have not been intimated (June, 2009).

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
02 Secondary Education			
107 Scholarships			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 National Merit Scholarship Scheme			
O	20.00	2,00.00	..
S	1,80.00		-2,00.00

Augmentation of fund by supplementary provision in March, 2009 was stated to be required for meeting increased liabilities on different plan schemes viz. National Merit Scholarship etc. Reasons for non-utilisation of entire fund have not been intimated (June, 2009).

2202 General Education

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
02 Secondary Education			
800 Other Expenditure			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS004 Inclusive Education of the disabled at the Secondary stage			
S	1,00.00	1,00.00	..
			-1,00.00

Creation of fund by supplementary provision in March, 2009 was stated to be required for meeting increased liabilities on different plan schemes viz. education of the disabled students at secondary stage etc. Reasons for non-utilisation of the entire fund have not been intimated (June, 2009).

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
01 Elementary Education			
102 Assistance to Non Government Primary Schools			
Non Plan			
003 Provision for Pre-Primary (Basic Education)			
0	85.60	85.60	.. -85.60
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Primary Schools - Teaching Staff Cost (Reimbursement from SSA)			
0	2,00.00	2,00.00	.. -2,00.00
104 Inspection			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Strengthening of Administrative and Supervisory Staff			
0	1,00.00	1,00.00	.. -1,00.00
107 Teachers Training			
Non Plan			
005 Strengthening of PTIIs as per NCTE norms [ES]			
0	5,67.90	5,67.90	.. -5,67.90
02 Secondary Education			
101 Inspection			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Strengthening of Administrative and Supervisory Staff			
0	1,00.00	1,00.00	.. -1,00.00

103

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
110 Assistance to Non-Government Secondary Schools			
Non Plan			
011 Strengthening of Science Laboratories in Secondary Schools [MD]			
0	1,20.00	1,20.00	.. -1,20.00
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP018 Non-Government Teacher cost at elementary level Reimbursement from SSA			
0	14,70.00	14,70.00	.. -14,70.00
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP024 Non Government Teacher cost at elementary level [Reimbursement from SSA] [ES]			
0	5,16.00	5,16.00	.. -5,16.00
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP025 Provision for Computer Education in Non-Govt. Secondary Schools (ES)			
0	2,70.00	2,70.00	.. -2,70.00
800 Other Expenditure			
Non Plan			
003 Selection for Central Scholarships in Residential Secondary Schools			
0	3,42.19	3,42.19	.. -3,42.19

Reasons for non-utilisation of entire budgeted fund in the above cases have not been intimated (June,2009).

104

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
01 Elementary Education			
107 Teachers Training			
Non Plan			
001 Primary Teachers' Training Institute (Government, Government Sponsored and Non-Govt. Aided)			
0	9,56.80	9,56.80	7,14.46
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			-2,42.34
SP005 Strengthening of Teachers Training Institute (State Share) [ES]			
0	5,25.00	5,25.00	1,97.24
SP006 Strengthening of PTIIs as per NCTE norms [ES]			
0	3,40.00	3,40.00	75.90
111 Sarva Shiksha Abhiyan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Provision for Sarva Shiksha Abhiyan (State Share)			
0	2,77,65.00	2,77,65.00	2,33,52.15
SP003 KGBV [State Share]			
0	2,95.00	2,95.00	1,26.00
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 Provision for Sarbasiksha Abhiyan (State Share)			
0	1,08,48.00	1,08,48.00	31,67.99
SP029 Strengthening of PTIIs as per NCTE norms [ES]			
0	1,25.00	1,25.00	27.88

105

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan			
Non Plan			
001 Free and Compulsory Primary Education (Universal) Primary Schools-Teaching and Non-Teaching Staff Cost			
0	1,30.00	1,30.00	1.06
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			-1,28.94
SP021 Provision for Sarbasiksha Abhiyan (State Share)			
0	27,37.00	27,37.00	7,99.30
800 Other Expenditure			
Non Plan			
001 State Institute of Education for Improvement of Elementary Education			
0	2,77.21	2,77.21	5.94
002 Mid-day Meals for Children (ES)			
0	1,07.03	1,07.03	12.69
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			-94.34
SP032 Evaluation of Primary School Students			
0	6,50.00	6,50.00	3,25.00
02 Secondary Education			
001 Direction and Administration			
Non Plan			
003 Directorate of School Education			
0	6,18.77	6,18.77	3,89.57

106

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
101 Inspection Non Plan			
001 Men's Branch			
0	38,26.62	38,26.62	23,87.97 -14,38.65
109 Government Secondary Schools Non Plan			
004 Government Secondary Schools			
0	37,39.61	37,39.61	36,20.94 -1,18.67
006 Development of Government Secondary Schools as per Recommendation of the Twelfth Finance Commission			
0	11,53.00	11,53.00	4,54.50 -6,98.50
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Government Secondary School			
0	1,00.00	1,00.00	13.99 -86.01
110 Assistance to Non-Government Secondary Schools Non Plan			
002 School for Boys and Girls (Anglo Indian)			
0	18,17.21	18,17.21	14,85.66 -3,31.55
004 Teaching and Educational Facilities for Children of Age Group 11-14			
0	74,25.85	74,25.85	61,44.77 -12,81.08
012 Development of Non-Government Schools as per Recommendation of the 12th Finance Commission			
0	73,58.00	73,58.00	22,84.52 -50,73.48

107

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Assistance for Computer Education in Non-Government Secondary Schools			
0	30,50.00	30,50.00	2,59.22 -27,90.78
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 Provision for Computer Education in Non-Govt. Secondary Schools			
0	8,80.00	8,80.00	14.45 -8,65.55
800 Other Expenditure Non Plan			
021 West Bengal School Service Commission for the recruitment of teachers in Non-Government Secondary Schools			
0	7,32.42	7,32.42	56.55 -6,75.87
80 General			
001 Direction and Administration Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Implementation of e-Governance [ES]			
0	3,40.00	3,40.00	16.80 -3,23.20

Reasons for saving in the above cases have not been intimated (June,2009).

108

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
02 Secondary Education			
800 Other Expenditure			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Computer Literacy in Schools			
O	27,15.00	81,55.59	3,93.17 -77,62.42
S	54,40.59		

Augmentation of fund by supplementary provision in March,2009 was stated to be required for meeting increased liabilities on different plan schemes viz. Computer Literacy etc. Reasons for final saving have not been intimated (June,2009).

2202 General Education			
01 Elementary Education			
112 National Programme of Mid Day Meals in Schools			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS004 Construction of Kitchen shed for Midday meal scheme			
S	2,21,00.00	2,21,00.00	1,97,80.64 -23,19.36

Creation of fund by supplementary provision in March,2009 was stated to be required for meeting increased liabilities on different plan schemes viz. Midday Meal for Children etc. Reasons for final saving have not been intimated (June,2009).

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
01 Elementary Education			
112 National Programme of Mid Day Meals in Schools			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS005 Procurement of Kitchen Devices for Midday Meal scheme			
S	25,00.00	25,00.00	.. -25,00.00

Creation of fund by supplementary provision in March,2009 was stated to be required for meeting increased liabilities on different plan schemes viz. Midday Meal for Children etc. Reasons for non-utilisation of the fund have not been intimated (June,2009).

2202 General Education			
01 Elementary Education			
053 Maintenance of Buildings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Provision for Toilet / Drinking Water Facilities [ES]			
O	2,40.00	2,40.00	.. -2,40.00
109 Scholarships and Incentives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 School Dress for Girl Students in Primary School (PMGY)			
O	12,00.00	12,00.00	.. -12,00.00
789 Special component plan for SC Non Plan			
004 Free and Compulsory Primary Education (Universal)			
O	1,45.00	1,45.00	.. -1,45.00

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP025 School Dress for Girl Students			
O	6,50.00	6,50.00	.. -6,50.00
SP028 Provision for Toilet / Drinking Water Facilities [ES]			
O	90.00	90.00	.. -90.00
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP025 School Dress for Girl Students in Primary Schools			
O	1,50.00	1,50.00	.. -1,50.00
800 Other Expenditure			
Non Plan			
010 Free and Compulsory Primary Education (Universal) (i) Establishment of Primary School Teacher and Non- Teachers Cost			
O	1,10.00	1,10.00	.. -1,10.00
02 Secondary Education			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP028 Non-Government Teacher Cost at Elementary Level (Reimbursement from SSA) [ES]			
O	1,14.00	1,14.00	.. -1,14.00
Reasons for non-utilisation of entire budgeted fund in the above cases have not been intimated (June,2009).			

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
01 Elementary Education			
102 Assistance to Non-Government Primary Schools			
Non Plan			
001 Schools for Boys and Girls			
O	19,23,21.99	19,23,21.99	18,91,29.72 -31,92.27
108 Text Books			
Non Plan			
001 Provision of Free Books etc. for Children of Primary Schools			
O	9,91.58	9,91.58	8,21.35 -1,70.23
02 Secondary Education			
800 Other Expenditure			
Non Plan			
006 Expansion of Teaching and Educational Facilities for Children of age group 11-14			
O	2,80.25	2,80.25	87.83 -1,92.42

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 15 EDUCATION (SCHOOL)

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
01 Elementary Education			
110 Examinations Non Plan			
001 Examination Expenses			
0	3,13.79	29,95.11	+26,81.32
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Mid-day Meal for children			
0	50,00.00	60,89.28	+10,89.28
SP032 NPEGEL (State Share)			
0	66.00	60,75.20	+60,09.20
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Mid-day Meal for Children			
0	12,00.00	16,90.92	+4,90.92
SP032 NPEGEL (State Share)			
0	20.00	15,22.30	+15,02.30
800 Other Expenditure Non Plan			
003 District Primary Schools Council/Board			
0	11,34.64	15,69.40	+4,34.76
02 Secondary Education			
001 Direction and Administration Non Plan			
005 Payment of Service Charges to Banks [ES]			
0	29,22.38	35,62.69	+6,40.31

113

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
110 Assistance to Non-Government Secondary Schools Non Plan			
001 Secondary Schools for Boys and Girls			
0	30,12,25.12	30,12,25.12	30,48,04.37
006 Assistance to Non-Government Higher Secondary Institutions [ES]			
0	65,76.47	65,76.47	78,50.53
800 Other Expenditure Non Plan			
013 The West Bengal Board of Secondary Education			
0	9,76.14	9,76.14	14,85.27
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Integrated Education for disabled Children			
0	11,40.00	11,40.00	12,78.16
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Development of W.B. Board of Secondary Education			
0	1,50.00	1,50.00	5,66.00

Reasons for excess in the above cases have not been intimated (June,2009).

114

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
01 Elementary Education			
112 National Programme of Mid Day Meals in Schools			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Assistance for Transportation of foodgrain under MDM Scheme			
	..	5,24.78	+5,24.78

Reasons for incurring expenditure without budget provision have not been intimated (June,2009).

2202 General Education				
01 Elementary Education				
112 National Programme of Mid Day Meals in Schools				
Non Plan				
001 Mid-Day Meal for Children				
O	1,09.15	3,80.70	31,27.27	+27,46.57
S	2,71.55			

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP001 Mid-Day Meal for Children				
O	1,38,00.00	1,38,69.00	1,69,30.51	+30,61.51
S	69.00			

Augmentation of fund by supplementary provision in March,2009 in the above two cases was stated to be required for meeting increased liabilities on different plan schemes viz. Midday Meal for Children etc. Reasons for eventual excess in both the cases have not been intimated (June,2009).

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
2202 General Education				
01 Elementary Education				
104 Inspection				
Non Plan				
001 Primary Schools				
O	31,87.00	31,87.00	32,94.35	+1,07.35

Reasons for excess have not been intimated (June,2009).

Revenue (Charged)

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

Capital (Voted)

(i) No portion of the substantial saving of Rs. 7,67.80 lakh (56.45% of budget estimate) in the grant was surrendered by the department during the year. Similar saving noticed during 2007-2008 (71.76% of budget provision), during 2006-2007 (68.45% of budget provision), during 2005-2006 (50.09% of budget provision), during 2004-2005 (60% of budget provision) and during 2003-2004 (97.21% of budget provision) proves total lack of control over budget by the concerned controlling authority.

(ii) Savings occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
4202 Capital Outlay on Education, Sports, Art and Culture				
01 General Education				
201 Elementary Education				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 Strengthening of administrative and supervisory staff (including accommodation, etc.)				
O	3,00.00	3,00.00	40.01	-2,59.99

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
201 Elementary Education			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Improvement of Teacher Training Facilities			
0	2,20.00	2,20.00	0.45 -2,19.55
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
202 Secondary Education			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Development of Government Secondary Schools			
0	5,00.00	5,00.00	2,16.37 -2,83.63

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 16 ENVIRONMENT (All Voted)

Section and Major Head	Total grant	Actual expenditure (In thousands of rupees)	Excess + Saving -
REVENUE -			
Major Head			
2215 Water Supply and Sanitation			
2251 Secretariat-Social Services			
3425 Other Scientific Research			
3435 Ecology and Environment			
Voted -			
Original	17,25,17	17,44,51	12,86,24 -4,58,27
Supplementary	19,34		
Amount surrendered during the year (31st March 2009)			
			Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs. 4,58.27 lakh in the grant, supplementary provision of Rs. 19.34 lakh obtained in March, 2009 proved to be unjustified.
- (ii) No portion of the total saving of Rs. 4,58.27 lakh (26.27% of total budget provision) was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3435 Ecology and Environment			
03 Environmental Research and Ecological Regeneration			
003 Environmental Education/Training/ Extension			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Climate Change Studies			
0	4,00.00	4,00.00	.. -4,00.00
101 Conservation Programmes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Coastal Zone Management			
0	25.00	25.00	.. -25.00

Grant No. 16 ENVIRONMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
04 Prevention and Control of Pollution			
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Waste Management Programme including Hazzardous Chemicals, Wastes and Plastics			
0	30.00	30.00	-30.00

Reasons for non-utilisation of the entire fund in the above cases have not been intimated (June,2009).

2215 Water Supply and Sanitation				
02 Sewerage and Sanitation				
106 Prevention of Air and Water Pollution Non Plan				
003 Funds for Purchase of Equipments Necessary for Checking the Emission as well as Various Other Environment Improvement Measures [EN]				
0	1,27.41	1,27.41	64.48	-62.93
3435 Ecology and Environment				
03 Environmental Research and Ecological Regeneration				
102 Environmental Planning and Coordination Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 Environmental Research and Development (EN)				
0	65.00	65.00	41.09	-23.91

119

Grant No. 16 ENVIRONMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 Environmental Awareness including Exhibition Parks etc.				
0	40.00	40.00	1.15	-38.85
04 Prevention and Control of Pollution				
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 Participatory Management and Environment Improvement Programme				
0	60.00	60.00	35.82	-24.18
SP004 Provision for Govts share to Hazardous Waste Management Units and Biomedical Waste Management Units built in P.P.P. mode				
0	4,00.00	4,00.00	2,80.00	-1,20.00

Reasons for saving in the above cases have not been intimated (June,2009).

120

Grant No. 16 ENVIRONMENT

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3435 Ecology and Environment			
03 Environmental Research and Ecological Regeneration			
101 Conservation Programmes			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Implementation of Action Plan for Conservation and Management of East Kolkata Wetland in West Bengal			
O	0.10	9.44	30.00
S	9.34		+20.56

Augmentation of fund through supplementary provision in March,2009 was stated to be required under Central Sector Schemes for implementation of conservation and management of East Kolkata Wetland. Reasons for final excess have not been intimated (June,2009).

3435 Ecology and Environment			
04 Prevention and Control of Pollution			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Subsidy to three Wheeler units for retrofitting kit for change of fuel from petrol to LPG			
	..	3,00.00	+3,00.00

Reasons for incurring expenditure without budget provision have not been intimated (June,2009).

Grant No. 17 EXCISE (All Voted)

Section and Major Head	Total grant	Actual expenditure (In thousands of rupees)	Excess + Saving -
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REVENUE -

Major Head

2039 State Excise

2052 Secretariat-General Services

2059 Public Works

Voted -

Original	74,83,65	74,83,65	66,30,51	-8,53,14
Supplementary	..			

Amount surrendered during the year (31st March 2009)

Nil

CAPITAL -

Major Head

4059 Capital Outlay on Public Works

Voted -

Original	4,00,00	4,00,00	2,31,35	-1,68,65
Supplementary	..			

Amount surrendered during the year (31st March 2009)

Nil

Notes and Comments -

Revenue (Voted)

(i) No portion of the saving of Rs. 8,53.14 lakh (11.40% of budget estimate) was surrendered by the department.

Grant No. 17 EXCISE

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2039 State Excise			
00			
001 Direction and Administration Non Plan			
001 Superintendence			
O	22,43.02	17,65.37	19,60.90 +1,95.53
R	-4,77.65		

Reasons for anticipated saving and eventual excess have not been intimated (June,2009).

2039 State Excise			
00			
800 Other Expenditure Non Plan			
004 Allowable Molasses Transport Cost [Ex]			

Reasons for final saving have not been intimated (June,2009).

Grant No. 17 EXCISE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2039 State Excise			
00			
001 Direction and Administration Non Plan			
002 District Charges			
O	31,21.87	35,99.52	27,07.22 -8,92.30
R	4,77.65		

Reasons for enhancement of fund by re-appropriation and for final saving have not been intimated (June,2009).

Capital(Voted)

(i) No portion of substantial saving of Rs. 1,68.65 lakh (42.16% of the budget estimate) was surrendered by the department.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 State Excise			
O	4,00.00	4,00.00	2,31.35 -1,68.65

Reasons for saving have not been intimated (June,2009).

Grant No. 18 FINANCE

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2014 Administration of Justice			
2020 Collection of Taxes on Income and Expenditure			
2029 Land Revenue			
2030 Stamps and Registration			
2035 Collection of Other Taxes on Property and Capital transactions			
2040 Sales Tax			
2045 Other Taxes and Duties on Commodities and Services			
2047 Other Fiscal Services			
2048 Appropriation for Reduction or Avoidance of Debt			
2049 Interest Payments			
2051 Public Service Commission			
2052 Secretariat-General Services			
2054 Treasury and Accounts Administration			
2058 Stationery and Printing			
2059 Public Works			
2070 Other Administrative Services			
2071 Pensions and Other Retirement Benefits			
2075 Miscellaneous General Services			
2235 Social Security and Welfare			
2250 Other Social Services			
3475 Other General Economic Services			
Voted -			
Original	47,08,07,91	47,16,21,84	48,19,02,57
Supplementary	8,13,93		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	1,29,45,38,41	1,29,45,38,41	1,26,56,24,25
Supplementary	..		
Amount surrendered during the year (31st March 2009)			4,42
The expenditure under the appropriation does not include the amount of Rs. 36,37 thousand (Rs. 36,36,879) met out of advances from the Contingency Fund, sanctioned in May,2008 and December,2008 but not recouped to the fund till the close of the year.			

Grant No. 18 FINANCE

	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4216 Capital Outlay on Housing			
4885 Capital Outlay on Industries and Minerals			
5465 Investments in General Financial and Trading Institutions			
6003 Internal Debt of the State			
6004 Loans and Advances from the Central Government			
7610 Loans to Government Servants, etc.			
Voted -			
Original	56,04,00	84,54,00	82,77,29
Supplementary	28,50,00		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	58,05,95,04	1,38,41,33,86	1,40,03,92,69
Supplementary	80,35,38,82		
Amount surrendered during the year (31st March 2009)			Nil
Notes and Comments -			
Revenue (Voted)			
(i) Expenditure exceeded the grant by Rs. 1,02,80.73 lakh (Rs. 1,02,80,73,293); the excess requires regularisation.			
(ii) As the actual expenditure was greater than the total budget provision, supplementary grant of Rs. 8,13.93 lakh obtained in March,2009 proved to be inadequate.			
(iii) Excess occurred mainly under :			
Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2040 Sales Tax			
00			
001 Direction and Administration Non Plan			
001 Commercial Taxes Directorate			
O	13,45.79	13,52.72	15,87.34
S	6.93		
Augmentation of fund by supplementary provision in March,2009 was stated to be required for meeting larger establishment charges as well as for computerisation of Sales Tax Complex at Belegkata. Reasons for final excess have not been intimated (June,2009).			

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2054 Treasury and Accounts Administration			
00			
097 Treasury Establishment Non Plan			
001 Other Treasuries			
O	49,01.53	49,20.51	50,14.00
S	18.98		+93.49

Augmentation of fund by supplementary provision in March,2009 was stated to be required for meeting larger establishment charges as well as for computerisation of treasuries. Reasons for final excess have not been intimated (June,2009).

2014 Administration of Justice			
00			
116 State Administrative Tribunals Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 State Administrative Tribunal			
O	45.00	45.00	1,55.52
			+1,10.52

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Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2030 Stamps and Registration			
01 Stamps-Judicial			
101 Cost of Stamps Non Plan			
001 Cost of Stamps Supplied to Central Stamps Stores			
O	36.55	36.55	2,22.30
			+1,85.75
02 Stamps-Non-Judicial			
102 Expenses on Sale of Stamps Non Plan			
002 Expenses on Sale of Stamps			
O	1.50	1.50	6,34.18
			+6,32.68
2054 Treasury and Accounts Administration			
00			
098 Local Fund Audit Non Plan			
001 Examiner and Assistant Examiner			
O	2,08.00	2,08.00	7,37.43
			+5,29.43
2071 Pensions and Other Retirement benefits			
01 Civil			
101 Superannuation and Retirement allowances Non Plan			
005 Other Pensions			
O	13,19,08.60	13,19,08.60	16,32,67.14
			+3,13,58.54

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Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
115 Leave Encashment Benefits Non Plan			
001 Fund Required for Payment on Leave Encashment Benefits [Fa]			
0	2,31,14.20	2,31,14.20	2,35,25.18
			+4,10.98
800 Other Expenditure Non Plan			
001 Fund Required for Meeting Other Expenditure			
0	5,24.46	5,24.46	22,63.09
			+17,38.63
Reasons for excess in the above cases have not been intimated (June,2009).			
2030 Stamps and Registration			
02 Stamps-Non-Judicial			
102 Expenses on Sale of Stamps Non Plan			
003 Payment of Commission by the State Government to the Department of Posts, India, against sale of Revenue Stamps by the Post Offices			
	..	1,12.94	+1,12.94
2054 Treasury and Accounts Administration			
00			
098 Local Fund Audit Non Plan			
003 State Government's share of join contingencies			
0	..	92.21	+92.21

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2009).

Grant No. 18 FINANCE

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2040 Sales Tax			
00			
001 Direction and Administration Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Computerisation for Sales Tax Complex at Belehata, Calcutta			
0	2,50.00	5,60.00	1,88.42
S	3,10.00		-3,71.58

Augmentation of fund by supplementary provision in March,2009 was stated to be required for meeting larger establishment charges as well as for computerisation of Sales Tax Complex at Belehata. Reasons for final saving have not been intimated (June,2009).

2054 Treasury and Accounts Administration			
00			
097 Treasury Establishment Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Computerisation of Treasuries			
0	2,00.00	6,25.00	4,19.41
S	4,25.00		-2,05.59

Augmentation of fund by supplementary provision in March,2009 was stated to be required for meeting larger establishment charges as well as for computerisation of treasuries. Reasons for final saving have not been intimated (June,2009).

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2014 Administration of Justice 00			
116 State Administrative Tribunals Non Plan			
003 State Administrative Tribunals			
0	98.30	98.30	15.78 -82.52
2030 Stamps and Registration 02 Stamps-Non-Judicial			
101 Cost of Stamps Non Plan			
001 Cost of Stamps supplied by Central Stamps Stores			
0	2,55.16	2,55.16	1.09 -2,54.07
03 Registration 800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Computerisation of the Process of Registration			
0	2,50.00	2,50.00	32.03 -2,17.97
2040 Sales Tax 00			
101 Collection Charges Non Plan			
001 General Establishment			
0	81,15.95	81,15.95	78,66.06 -2,49.89
2054 Treasury and Accounts Administration 00			
502 Expenditure awaiting transfer Non Plan			
001 Banking Cash Transaction Tax			
0	2,41.27	2,41.27	0.39 -2,40.88
2058 Stationery and Printing 00			
101 Purchase and Supply of Stationery Stores Non Plan			
002 Purchase of Stationery Stores [F.A.]			
0	1,75.00	1,75.00	15.97 -1,59.03

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Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2071 Pensions and Other Retirement benefits			
01 Civil			
102 Commuted value of Pensions Non Plan			
001 Fund required for payment of Commuted value of Pension			
0	2,81,93.80	2,81,93.80	2,37,63.49 -44,30.31
104 Gratuities Non Plan			
003 Retiring Gratuity			
0	3,35,53.92	3,35,53.92	2,96,04.12 -39,49.80
004 Death Gratuity			
0	54,01.70	54,01.70	38,43.06 -15,58.64
105 Family Pension Non Plan			
001 Requirement of Fund for Payment of Family Pension			
0	3,81,89.26	3,81,89.26	3,50,57.15 -31,32.11
108 Contributions of Provident Funds Non Plan			
001 Requirement for contribution to Provident Fund			
0	3,35.48	3,35.48	0.71 -3,34.77

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Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
109 Pensions to Employees of State aided Educational Institutions Non Plan			
001 Pension to Employees of Primary, Secondary School, Other Edu. Inst./Orga. Colleges - Pension, Comut. Value of Pen. to Empl. of State-Aided Edu. Inst., Ad-hoc Relief			
0	15,67,77.45	15,41,45.90	-26,31.55
110 Pensions of Employees of Local Bodies Non Plan			
001 Provision for Payment of Pension to Employees of Local Bodies			
0	25,31.95	13,30.77	-12,01.18
002 Payment of Pension to the Employees of Panchayat Bodies			
0	77,63.64	61,46.36	-16,17.28
111 Pensions to legislators Non Plan			
001 Fund for Payment for Pension to Legislators			
0	6,51.00	2,90.92	-3,60.08
200 Other Pensioners Non Plan			
002 Pension to Special Assistants And confidential Assistant To Ministers			
0	8,69.47	24.96	-8,44.51
2075 Miscellaneous General Services			
00			
103 State Lotteries Non Plan			
001 State Lotteries			
0	26,37.00	21,95.73	-4,41.27

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Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
200 Other Programmes Non Plan			
034 Payment of Monthly Allowances to Political Sufferers for Post-Independence Democratic Movement			
0	8,55.00	2,64.54	-5,90.46
045 Payment of Monthly Allowance to the Recipients (Freedom Fighters) of Swatantrata Sainik Samman Pension			
0	32,45.00	25,73.94	-6,71.06
2250 Other Social Services			
00			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Grants towards Marketing Facilities Marketing Promotion			
0	30,00.00	25,40.34	-4,59.66

Reasons for saving in the above cases have not been intimated (June,2009).

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Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2054 Treasury and Accounts Administration			
00			
098 Local Fund Audit Non Plan			
002 Establishment Charges Payable to the Government of India for the cost of Local Fund Audit			
0	6,03.00	6,03.00	.. -6,03.00
004 Leave and Pension Contribution			
0	1,03.94	1,03.94	.. -1,03.94

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2009).

Revenue (Charged)

(i) Though the saving in the appropriation was less than 5% (2.23%) of the total budget provision during the year, substantial saving/excess occurred under the following sub-heads.

(ii) Saving occurred mainly under :

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged)			
Non Plan			
050 8.00 per cent West Bengal Loan (New Loan)			
0	3,08,47.00	3,08,47.00	.. -3,08,47.00
088 8.39% West Bengal Govt. Stock, 2017 [FA]			
0	92,14.00	92,14.00	.. -92,14.00
60 Interest on Other Obligations			
101 Interest on Deposits (Charged)			
Non Plan			
004 Interest on Deposits of Co-operatives			
0	20.00	20.00	.. -20.00
006 Interest on Deposits of HIDCO			
0	20.00	20.00	.. -20.00
007 Interest on Deposits of West Bengal State Cooperative Bank			
0	4,00.00	4,00.00	.. -4,00.00

Reasons for non-utilisation of entire budgeted fund in the above cases have not been intimated (June,2009).

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged)			
Non Plan			
037 10.50 per cent West Bengal Loan, 2011			
O 15,75.00	15,75.00	7,87.71	-7,87.29
041 9.72 per cent West Bengal Loan, 2011			
O 24,30.00	24,30.00	23,32.80	-97.20
072 7.15 per cent West Bengal Loan, 2014 [FA]			
O 18,52.00	18,52.00	9,25.93	-9,26.07
078 7.53% West Bengal State Development Loan, 2015 [FA]			
O 47,71.00	47,71.00	23,85.30	-23,85.70
082 8.40 % West Bengal Government Stock, 2017 [FA]			
O 2,52,00.00	2,52,00.00	1,68,00.00	-84,00.00
115 Interest on Ways and Means Advance from R.B.I.			
Non Plan			
002 Cash Credit and Ways and Means Advance - Interest on Ways and Means Advance from R.B.I. [FA]			
O 35,00.00	35,00.00	12,39.13	-22,60.87
003 Cash Credit and Ways and Means Advance - Interest on Short Fall and Overdraft [FA]			
O 15,00.00	15,00.00	43.12	-14,56.88

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Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
123 Interest on Special Securities issued to NSSF of the Central Govt by the State Govt.			
Non Plan			
001 13.50% Government of West Bengal (NSSF) (Non- transferable) Special Securities, 1999 (FA)			
O 3,71,32.00	3,71,32.00	2,03,59.80	-1,67,72.20
002 12.50% Government of West Bengal (NSSF) (Non- transferable) Special Securities, 2000 (FA)			
O 4,67,71.00	4,67,71.00	1,94,66.41	-2,73,04.59
003 11.00% Government of West Bengal (NSSF) (Non- transferable) Special Securities, 2001			
O 5,72,12.00	5,72,12.00	3,72,05.00	-2,00,07.00
005 9.50% Government of West Bengal (NSSF) (Non- transferable) Special Securities, 2003			
O 8,45,81.00	8,45,81.00	6,92,35.92	-1,53,45.08
006 9.5% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2004			
O 9,91,39.00	9,91,39.00	9,66,47.11	-24,91.89
007 9.5% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2005			
O 10,38,68.00	10,38,68.00	10,00,79.94	-37,88.06
200 Interest on Other Internal Debts (Charged)			
Non Plan			
020 Interest on Loans from Rural Infrastructure Development Fund (NABARD)			
O 1,25,00.00	1,25,00.00	1,03,15.01	-21,84.99

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Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
021 Interest on Loans from HUDCO			
0	20,00.00	13,55.16	-6,44.84
022 Interest on Loans from W.B.I.D.F.C.			
0	5,87,88.00	5,55,84.82	-32,03.18
03 Interest on Small Savings, Provident Funds etc.			
104 Interest on State Provident Funds (Charged)			
Non Plan			
001 Interest on General Provident Fund			
0	4,48,00.00	4,10,82.88	-37,17.12
004 Interest on All India Service Provident Fund			
0	4,00.00	2,64.05	-1,35.95
005 Interest on Contributory Provident Fund			
0	3,00.00	7.32	-2,92.68
108 Interest on Insurance and Pension Fund (Charged)			
Non Plan			
001 West Bengal State Government Employees Group Insurance Scheme of 1983: Interest on Savings Fund			
0	60.00	14.41	-45.59
002 West Bengal State Government Employees Group Insurance Scheme of 1987 : Interest on Savings Fund			
0	5,80.00	3,84.61	-1,95.39

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Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
003 West Bengal State Govt. Employees Group Insurance Scheme., 1983- Interest on Insurance Fund			
0	60.00	9.78	-50.22
04 Interest on Loans and Advances from Central Government			
101 Interest on Loans for State/Union Territory Plan Schemes (Charged)			
Non Plan			
001 Block Loans - Int.on (1) Loan SP Sch.(C) (2)Addl. Central Asst.IDA/IBRD Asstd. Sch. SP(C) (3) Spl.adv.assit.Irr.Prj.(C), (4) Loan accl.Dev.H.Areas(C). (5) Adv.Pl. asst Flood Relief			
0	12,63,62.23	8,97,62.57	-3,65,99.66
104 Interest on Loans for Non-Plan Schemes (Charged)			
Non Plan			
003 Interest on Loans for Share of Small Savings Collections			
0	2,92,67.01	2,63,40.30	-29,26.71
60 Interest on Other Obligations			
101 Interest on Deposits (Charged)			
Non Plan			
002 Int. on Provident Fund Deposit of Empl. of 1.Universities, 2.non-govt.Arts, Sc, Com.Teachers trg.colle., 3.non-govt.g-i-a/sp Sec.Sch., 4.Pry.Sch., 5.Munc.cor pn., 6.Munc, 6.Panch.Bod			
0	3,45,00.00	3,17,27.02	-27,72.98
005 Interest on Deposits of WBIDFC			
0	60,00.00	35,75.49	-24,24.51

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Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
011 Interest on Provident Fund Deposit of Landless Agricultural Labourers (PROFLAL)			
O 6,00.00	6,00.00	3,45.53	-2,54.47
012 Provident Fund Deposits of Unorganised Workers (SASPFUW) [FA]			
O 10,00.00	10,00.00	6,55.48	-3,44.52
701 Miscellaneous Non Plan			
003 Interest on 5% Urban Land Ceiling (West Bengal) Bond [FA]			
O 50.00	50.00	0.02	-49.98
006 West Bengal Estate Acquisition Compensation Bond [FA]			
O 50.00	50.00	0.06	-49.94

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 18 FINANCE

(iii) Excess occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2051 Public Service Commission			
00			
102 State Public Service Commission Non Plan			
001 Establishment of State Public Service Commission			
O 8,81.96	8,77.80	12,74.16	+3,96.36
R -4.16			
Reasons for anticipated saving and final excess have not been intimated(June,2009).			
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged) Non Plan			
001 10.52 per cent W.B. State Dev. Loan, 2010			
O 39,19.00	39,19.00	2,95,65.82	+2,56,46.82
016 11.50 per cent W.B. Loan, 2008			
O 8,52.00	8,52.00	13,76.47	+5,24.47
019 11.50 per cent W.B. Loan, 2011			
O 10,82.00	10,82.00	18,57.84	+7,75.84
047 8.00 per cent West Bengal Loan, 2012			
O 12,87.00	12,87.00	36,71.54	+23,84.54
064 6.75 per cent West Bengal Loan, 2013 [FA]			
O 56,59.00	56,59.00	56,70.32	+11.32

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
070 5.70 per cent West Bengal Loan, 2014 [FA]			
o	63,42.00	72,70.99	+9,28.99
081 8.48 % West Bengal Government Stock, 2017 [FA]			
o	2,59,88.00	3,43,87.71	+83,99.71
083 8.50% West Bengal Govt.Stock, 2017 [FA]			
o	2,97,50.00	3,25,71.74	+28,21.74
123 Interest on Special Securities issued to NSSF of the Central Govt by the State Govt. Non Plan			
004 10.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2002			
o	8,22,38.00	13,54,78.55	+5,32,40.55
008 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2006			
o	8,26,52.00	9,19,28.56	+92,76.56
009 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2007 [FA]			
o	1,47,42.00	3,71,71.51	+2,24,29.51
305 Management of Debt (Charged) Non Plan			
002 Management of Debt			
o	16,00.00	17,16.67	+1,16.67

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Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
60 Interest on Other Obligations			
701 Miscellaneous Non Plan			
007 8.5 per cent Tax Free Special Bonds (Power Bonds)			
o	1,25,19.00	1,37,70.98	+12,51.98
008 Compensation Money Payable to Claimants on Various Grounds [FA]			
o	6,20.00	7,41.49	+1,21.49
Reasons for excess in the above cases have not been intimated (June,2009).			
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged) Non Plan			
085 8.30% West Bengal Govt.Stock, 2018		78,35.20	+78,35.20
086 8.60% West Bengal Govt.Stock, 2018		79,67.90	+79,67.90
087 8.52% West Bengal Government Stock, 2018		42,60.00	+42,60.00
089 9.38% W.B. Govt. Stock 2018		37,52.00	+37,52.00
090 7.87% W B Govt. Stock,2018		55,09.00	+55,09.00

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Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
091 9.90% W B G S, 2018	..	39,60.00	+39,60.00
092 8.80% W B G S, 2018	..	79,20.00	+79,20.00

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June, 2009).

Capital (Voted)

(i) Though the saving in the grant was less than 5% (2.09%) of the total budget provision, noticeable saving / excess occurred in the following sub-heads.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction - General Pool Accommodation Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Treasuries and Accounts -Treasury Construction			
0	1,70.00	1,70.00	72.70 -97.30

145

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
7610 Loans to Government Servants, etc.			
00			
202 Advances for purchase of Motor Conveyances Non Plan			
002 Advances for purchase of Motorcycle / Scooters/ Auto-cycles to State Government Employees [F.A.]			
0	2,50.00	2,50.00	1,04.84 -1,45.16

Reasons for saving in the above cases have not been intimated (June, 2009).

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
5465 Investments in General Financial and Trading Institutions			
01 Investments in General Financial Institutions			
190 Investments in Public Sector and Other Undertakings, Banks etc. Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Rural Banks in West Bengal			
0	25,00.00	28,50.00	30,57.86 +2,07.86
S	3,50.00		

Augmentation of fund by supplementary provision in March, 2009 was stated to be required for re-capitalisation of Bangiya Gramin Vikash Banks. Reasons for final excess have not been intimated (June, 2009).

146

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Sales Tax			
0	4,00.00	4,00.00	4,83.18

Reasons for excess have not been intimated (June,2009).

Capital (Charged)

- (i) Expenditure exceeded the appropriation by Rs. 1,62,58.83 lakh (Rs. 1,62,58,83,074); the excess requires regularisation.
- (ii) In view of overall excess of Rs. 1,62,58.83 lakh in the appropriation (1.17% of budget estimate), supplementary provision of Rs. 80,35,38.82 lakh obtained in March, 2009 proved to be insufficient.
- (iii) Excess occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
109 Loans from other Institutions			
Non Plan			
013 Loans from the Rural Infrastructure Development Fund			
0	2,20,00.00		
S	20,00.00	2,40,00.00	2,44,73.30

147

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
014 Loans from W.B. Infrastructure Development Finance Corporation [FA]			
0	12,32,86.00		
S	15,38.82	12,48,24.82	12,51,04.98

Augmentation of fund by supplementary provision in March,2009 in the above cases was stated to be required for repayment of loans to WBIDFC and also to NABARD. Reasons for final excess have not been intimated (June,2009).

6003 Internal Debt of the State Government			
00			
101 Market Loans			
Non Plan NOT-BEARING INTEREST			
N004 9.75% West Bengal Loan, 1998		14.75	+14.75
N027 14% West Bengal Loan, 2005		85.75	+85.75
N031 13% West Bengal Loan, 2007		12.00	+12.00
110 Ways and Means Advances from the Reserve Bank of India			
Non Plan			
002 Ways & Means Advances from the Reserve Bank of India - Special		71,66,26.00	+71,66,26.00

148

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
003 Ways Means Advances from the Reserve Bank of India - Short fall	..	2,48.00	+2,48.00
004 Ways Means Advances from the Reserve Bank of India - Overdraft	..	4,32,72.28	+4,32,72.28
111 Special Securities issued to National Small Savings Funds of the Central Govt. Non Plan	..	64,53.60	+64,53.60
001 13.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities, 1999 [FA]	..	1,29,13.35	+1,29,13.35
002 12.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2000 [FA]	..	1,06,87.20	+1,06,87.20
003 11.00 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2001 [FA]	..	2,08,14.30	+2,08,14.30
004 Government of West Bengal (NSSF) (Non-transferable) Special Securities	..	69,63.30	+69,63.30
009 10.50 per cent Govt of West Bengal (NSSF) Special Securities (non-transferable), 2003	..		

149

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6004 Loans and Advances from the Central Government			
01 Non-Plan Loans			
101 Loans to cover gap in resources Non Plan			
001 Special Medium-Term Non-Plan Loans	..	75,88.55	+75,88.55
07 Pre-1984-85 Loans			
106 Consolidated Loans for Productive and Semi-productive Non Plan			
001 Loans for Productive purpose repayable over 15 years from 1979-80	..	2,66.34	+2,66.34

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June, 2009).

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
111 Special Securities issued to National Small Savings Funds of the Central Govt. Non Plan			
007 10.50 per cent Government of west Bengal (NSSF) (Non-transferable) Special Securities, 1999 [FA]	0	2,08,02.00	-2,08,02.00

150

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
008 10.50 per cent Government of west Bengal (NSSF) (Non-transferable) Special Securities,2000 [FA]			
0	2,47,46.40	2,47,46.40	.. -2,47,46.40

Reasons for non-utilisation of entire budgeted fund in the above cases have not been intimated (June,2009).

6003 Internal Debt of the State Government			
00			
101 Market Loans			
Non Plan NOT-BEARING INTEREST			
N033 11.50% West Bengal Loan, 2008			
0	1,48,14.00	1,48,14.00	1,47,73.20 -40.80
106 Compensation and other Bonds			
Non Plan			
001 West Bengal Estate Acquisition Compensation Bonds (Charged) [FA]			
0	30.00	30.00	0.33 -29.67
111 Special Securities issued to National Small Savings Funds of the Central Govt.			
Non Plan			
005 10.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities,2001			
0	2,86,77.90	2,86,77.90	1,92,06.45 -94,71.45

151

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
006 10.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities,2002			
0	3,91,61.00	3,91,61.00	3,63,49.05 -28,11.95
6004 Loans and Advances from the Central Government			
01 Non-Plan Loans			
102 Share of Small Savings Collections			
Non Plan			
001 Share of Small Savings Collections			
0	2,59,12.15	2,59,12.15	2,33,20.94 -25,91.21
02 Loans for State/Union Territory Plan Schemes			
101 Block Loans			
Non Plan			
001 Loans for State Plan Schemes			
0	7,60,69.12	7,60,69.12	6,07,08.39 -1,53,60.73
07 Pre-1984-85 Loans			
105 Small Savings Loans			
Non Plan			
002 Small Savings Loan Received during 1979-80 to 1983-84			
0	10,99.40	10,99.40	9,89.46 -1,09.94

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Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
106 Consolidated Loans for Productive and Semi-productive Non Plan			
002 Loans for Semi-Productive Purpose Repayable over 30 years from 1979-80			
O 18,51.48	18,51.48	16,45.76	-2,05.72
108 1979-84 Consolidated Loans- Loans repayable over 25 years Non Plan			
001 Loans Repayable over 25 years			
O 23,97.06	23,97.06	18,64.38	-5,32.68
Reasons for saving in the above cases have not been intimated (June,2009).			
6003 Internal Debt of the State Government			
00			
110 Ways and Means Advances from the Reserve Bank of India Non Plan			
001 Ways & Means Advances from the Reserve Bank of India - Normal			
O 10,00,00.00	90,00,00.00	16,62,45.00	-73,37,55.00
S 80,00,00.00			

Augmentation of fund by supplementary provision in March,2009 was stated to be required for repayment of Ways and Means Advances to Reserve Bank of India. The amount represented the cumulative figures shown in the Accounts to the tune of Rs. 80,00,00.00 lakh on account of Ways and Means Advances throughout the year as and when occurs. The same amount was also shown in the corresponding Receipt side. Thus there was no cash outgo in net. Reasons for final saving have not been intimated (June,2009).

Grant No. 19 FIRE AND EMERGENCY SERVICES

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2049 Interest Payments			
2052 Secretariat-General Services			
2059 Public Works			
2070 Other Administrative Services			
Voted -			
Original 91,78,59	94,11,60	92,11,92	-1,99,68
Supplementary 2,33,01			
Amount surrendered during the year (31st March 2009) Nil			
Charged -			
Original 70,00	72,95	20,12	-52,83
Supplementary 2,95			
Amount surrendered during the year (31st March 2009) Nil			
CAPITAL -			
Major Head			
4070 Capital Outlay on other Administrative Services			
6003 Internal Debt of the State Government			
Voted -			
Original 25,10,00	25,10,00	18,65,75	-6,44,25
Supplementary ..			
Amount surrendered during the year (31st March 2009) Nil			
Charged -			
Original 80,00	80,00	80,00	..
Supplementary ..			
Amount surrendered during the year (31st March 2009) Nil			
Notes and Comments -			
Revenue (Voted)			
(i) Though the saving in the grant was less than 5% (2.12%) of the total budget provision, noticeable saving was, however, occurred in the following sub-head.			
(ii) Saving occurred mainly under :			

Grant No. 19 FIRE AND EMERGENCY SERVICES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2070 Other Administrative Services			
00			
106 Civil Defence			
Non Plan			
011 Fire Fighting [FE]			
O	34,11.57		
S	59.27		
	34,70.84	33,07.01	-1,63.83

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for meeting larger establishment charges. Reasons for final saving have not been intimated (June,2009).

Revenue (Charged)

- (i) In view of overall saving of Rs. 52.83 lakh (72.42% in the appropriation), enhancement of fund by supplementary provision of Rs. 2.95 lakh proved to be fully unnecessary and unjustified.
- (ii) No portion of the huge saving of Rs. 52.83 lakh (consisting 72.42% of the total budget) was surrendered by the department during the year. Similarly, during 2007-08 saving of Rs. 56.40 lakh (constituting 56.40% of budget estimate) remained unsurrendered. This points to lack of control on the part of the financial executive.
- (iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)

(In lakhs of rupees)

2049 Interest Payments

- 01 Interest on Internal Debt
- 200 Interest on Other Internal Debts (Charged)
- Non Plan

032 Loans from General Insurance Corporation of India (FE)

O	70.00	70.00	20.12	-49.88
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Reasons for saving have not been intimated (June,2009).

Capital (Voted)

- (i) No portion of huge saving of Rs. 6,44.25 lakh (25.67% of budget provision) in the grant was surrendered by the department during the year.
- (ii) Saving occurred persistently in the grant also during the preceding five years as under :

Year	Saving	
	Amount (In lakhs of rupees)	Percentage
2007-2008	5,67.64	37.84
2006-2007	3,38.97	37.66
2005-2006	3,99.43	49.93
2004-2005	6,35.91	79.49
2003-2004	3,96.53	79.31

All these require adoption of budget formulation on a more realistic basis.

- (iii) Saving occurred mainly under :

Grant No. 19 FIRE AND EMERGENCY SERVICES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
4070 Capital Outlay on other Administrative Services				
00				
800 Other Expenditure				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP005 Construction and Upgradation of Fire Stations (FE)				
O	15,10.00	15,10.00	10,25.37	-4,84.63
SP008 Upgradation of Standard/Modernisation of Fire Services(One time ACA) [FE]				
O	10,00.00	10,00.00	8,28.14	-1,71.86

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 20 FISHERIES

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2049 Interest Payments			
2235 Social Security and Welfare			
2401 Crop Husbandry			
2405 Fisheries			
2415 Agricultural Research and Education			
2515 Other Rural Development Programmes			
2551 Hill Areas			
3451 Secretariat-Economic Services			
Voted -			
Original	86,47,00	93,40,47	+6,93,47
Supplementary	..		
Amount surrendered during the year (31st March 2009)			5,39
Charged -			
Original	10,00,00	5,86,61	-4,13,39
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil
CAPITAL -			
Major Head			
4405 Capital Outlay on Fisheries			
6003 Internal Debt of the State Government			
6405 Loans for Fisheries			
Voted -			
Original	31,65,00	24,89,39	-6,75,61
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	20,50,00	20,38,87	-11,13
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil
Notes and Comments -			
Revenue (Voted)			
(i)	Expenditure exceeded the grant by Rs. 6,93.47 lakh (Rs. 6,93,46,501); the excess requires regularisation.		
(ii)	Through there was an overall excess of Rs. 6,93.47 lakh in the grant, the department surrendered Rs. 5.39 lakh during the year. This indicates lack of control over financial management by the controlling officer.		

Grant No. 20 FISHERIES

(iii) Excess occurred mainly under :				
Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
(In lakhs of rupees)				
2515 Other Rural Development Programmes				
00				
800 Other Expenditure				
Non Plan				
012 Development of Tank Fisheries in the Selected C.D. Blocks in State [FI]				
O	2,52.20	2,57.54	3,99.52	+1,41.98
R	5.34			
Reasons for anticipated as well as final excess have not been intimated (June, 2009).				
2405 Fisheries				
00				
101 Inland Fisheries				
Non Plan				
007 State Contribution as Grants to SFDC / WBFC for Piscicultural Operation				
O	5,55.00	5,55.00	6,55.00	+1,00.00
Plan CENTRALLY SPONSORED (NEW SCHEMES)				
CS007 Minor Fishing Harbours and Small Landing Centres				
O	2,50.00	2,50.00	8,05.92	+5,55.92
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP038 Development of Coastal Fishing with Mechanised Boats through NCDC Assistance				
O	5.00	5.00	1,05.00	+1,00.00
103 Marine Fisheries				
CS002 Development of Marine Fisheries Infrastructure and Post Harvest [FI]				
O	1.00	1.00	1,00.00	+99.00

Grant No. 20 FISHERIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Scheme for Development of Infrastructural Facilities in Inland Fishing Villages			
O 6,44.00	6,44.00	10,09.06	+3,65.06
SP027 Scheme for Development of Infrastructural Facilities in Marine Fishing Villages			
O 5,44.00	5,44.00	6,79.71	+1,35.71
SP035 State contribution to Central Fisheries Co-operative Society to Avail NCDC Assistance			
O 10.00	10.00	1,00.00	+90.00
796 Tribal Areas Sub-Plan SP001 Economic Upliftment of Tribal People through operation of pisciculture Development			
O 15.00	15.00	1,00.00	+85.00
800 Other Expenditure Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Contribution of National Welfare Fund			
O 2,00.00	2,00.00	3,50.00	+1,50.00
Reason for excess in the above cases have not been intimated (June,2009).			
(iv) Excess mentioned above was partly off-set by saving mainly under :			
Head	Total grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2401 Crop Husbandry 00 800 Other Expenditure PLAN STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP012 Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana (RKVY) [FI]			
O 11,92.00	11,92.00	6,42.30	-5,49.70

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Grant No. 20 FISHERIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2405 Fisheries 00 101 Inland Fisheries Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Scheme for Development of Aquaculture under F.F.D.A. Programmes			
O 3,00.00	3,00.00	96.00	-2,04.00
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Scheme on Development of Aquaculture (FFDA) (Formerly World Bank Project) and in Production of Aerators for Enhance Fish Production			
O 1,30.00	1,30.00	48.33	-81.67
Reasons for saving in the above cases have not been intimated (June,2009).			
2405 Fisheries 00 101 Inland Fisheries PLAN STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP042 Subsidy on Short-Term Credit to the Small Fish Farmers, Fish Vendors and Entrepreneurs in the Dev. of Pisciculture Door to Door Vending, Setting up of Small Fish Market, fis			
O 1,00.00	1,00.00	..	-1,00.00
Reasons for non-utilisation of entire fund have not been intimated (June,2009). Revenue (Charged)			
(i) The appropriation ended with an overall saving of Rs. 4,13.39 lakh i.e. (41.34% in the budget estimate) but, no part of it was surrendered by the department during the year.			
(ii) Saving occurred mainly under :			
Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments 01 Interest on Internal Debt 200 Interest on Other Internal Debts (Charged) Non Plan			
009 Interest on Loans from National Co-operative Development Corporation [FI]			
O 10,00.00	10,00.00	5,86.61	-4,13.39
Reasons for saving have not been intimated (June,2009).			

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Grant No. 20 FISHERIES

Capital(Voted)

- (i) No portion of overall saving of Rs. 6,75.61 lakh (21.35% of budget provision) 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)	Excess (+) Saving (-)
4405 Capital Outlay on Fisheries			
00			
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Infrastructure Facilities for Fisheries Programme under RIDF (RIDF)			
0	18,50.00	18,50.00	8,01.53 -10,48.47

Reasons for saving have not been intimated (June,2009).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4405 Capital Outlay on Fisheries			
00			
796 Tribal Area Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Infrastructural facilities (including housing) and excavation of beel fisheries			
0	1,50.00	1,50.00	4,82.36 +3,32.36

Reasons for excess have not been intimated (June,2009).

Grant No. 20 FISHERIES

Capital(Charged)

- (i) The appropriation under capital section ended with a meagre saving of Rs. 11.13 lakh (0.54%), but no part of it was surrendered during the year.
- (ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
108 Loans from National Co-operative Development Corporation			
Non Plan			
004 Loans from National Co-operative Development Corporation [FI]			
0	20,50.00	20,50.00	20,38.87 -11.13

Reasons for saving have not been intimated (June,2009).

Grant No. 21 FOOD AND SUPPLIES

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2052 Secretariat-General Services			
2235 Social Security and Welfare			
2408 Food Storage and Warehousing			
3456 Civil Supplies			
Voted -			
Original	3,67,57,42	8,65,10,89	9,32,42,56
Supplementary	4,97,53,47		
Amount surrendered during the year (31st March 2009)			+67,31,67
Charged -			
Original	..	57	56
Supplementary	57		
Amount surrendered during the year (31st March 2009)			Nil
CAPITAL -			
Major Head			
4408 Capital Outlay on Food Storage and Warehousing			
Voted -			
Original	14,90,00	14,90,00	3,50,75
Supplementary	..		
Amount surrendered during the year (31st March 2009)			-11,39,25
Notes and Comments -			
Revenue (Voted)			
(i)	The expenditure exceeded the grant by Rs. 67,31.67 lakh (Rs. 67,31,66,722). The excess requires regularisation.		
(ii)	Excess occurred mainly under :		

Grant No. 21 FOOD AND SUPPLIES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Non Plan			
035 Supply of Rice to the A.P.L./B.P.L. Families in the T.P.D.S. at the Subsidised Rate			
O	2,37,30.00	5,14,45.00	6,41,29.00
S	2,77,15.00		
Augmentation of fund by obtaining supplementary provision in March,2009 was stated to be required for supply of rice to the APL/BPL families in the T.P.D.S. at subsidised rate. Reasons for eventual excess have not been intimated (June,2009).			
(iii) Excess mentioned above was partly counter-balanced by saving as under :			
Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Non Plan			
050 Differential Cost in the form of subsidy for Procurement of Custom Milled Rice (CMR) by WBECS Ltd and other agencies under PDS			
S	5,93.27	5,93.27	-5,93.27
Creation of fund by supplementary provision in March,2009 was stated to be required for providing differential cost in form of subsidy for non-procurement related activities by WBECS Ltd. under a newly opened head. Reasons for non-utilisation of the entire fund have not been intimated (June,2009).			

Grant No. 21 FOOD AND SUPPLIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
02 Social Welfare			
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP034 Implementation of Annapurna Scheme (NSAP) [FS]			
0	1,58.40	1,58.40	.. -1.58.40

Reasons for non-utilisation of the entire fund have not been intimated by the department (June,2009).

2408 Food Storage and Warehousing			
01 Food			
001 Direction and Administration Non Plan			
001 Directorate of District Distribution, Procurement and Supply			

0	5,29.07	5,29.07	4,45.70 -83.37
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Reasons for saving have not been intimated (June,2009).

Grant No. 21 FOOD AND SUPPLIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
200 Other Programmes Non Plan			
041 Antyodaya Anna Yojana - Cost towards - a) Initial Foodgrain Procurement b) Transport Subsidy including Margin for Wholesellers and Retailers c) Printing of Antyo. Ration Cards			
o	20,26.71	64,00.00	18,28.48 -45,71.52
s	43,73.29		

Augmentation of fund by obtaining supplementary provision in March,2009 was stated to be required towards payment of transport subsidy for procurement of food grains for Antyodaya Anna Yojana. Reasons for final saving have not been intimated (June,2009).

2408 Food Storage and Warehousing			
01 Food			
001 Direction and Administration Non Plan			
004 District Distribution			

0	45,75.85	45,75.85	44,63.85 -1,12.00
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005 Directorate of Transportation			
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o	4,99.70	4,99.70	3,99.93 -99.77
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Grant No. 21 FOOD AND SUPPLIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2408 Food Storage and Warehousing			
01 Food			
001 Direction and Administration			
Non Plan			
003 Kolkata (including Industrial Area) Rationing			
0	24,79.10	24,79.10	23,22.00 -1,57.10

Reasons for saving in the above cases have not been intimated (June,2009).

Capital (Voted)

- (i) The grant closed with a huge saving of Rs. 11,39.25 lakh (76.46% of budget provision), but no part of it was surrendered during the year. This proved lack of control over financial management on the part of the controlling officer.
- (ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4408 Capital Outlay on Food Storage and Warehousing			
01 Food			
800 Other Expenditure			
Non Plan			
002 Sales Tax and Surcharge on Purchase from FCI [FS]			
0	9,00.00	9,00.00	1,27.79 -7,72.21

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Grant No. 21 FOOD AND SUPPLIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
02 Storage and Warehousing			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Construction/Reconstruction/Repair etc. of Food Storage Godowns and allied works			
0	2,00.00	2,00.00	1,11.40 -88.60
SP004 Creation of accomodation for the different offices of food and supplies Department			
0	2,00.00	2,00.00	47.31 -1,52.69

Reasons for saving in the above cases have not been intimated (June,2009).

168

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
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(In thousands of rupees)

REVENUE -

Major Head

2049 Interest Payments			
2401 Crop Husbandry			
2551 Hill Areas			
2852 Industries			
3451 Secretariat-Economic Services			
Voted -			
Original	58,82,98	39,81,99	-19,00,99
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	20,00	..	-20,00
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil

CAPITAL -

Major Head

4860 Capital Outlay on Consumer Industries			
6003 Internal Debt of the State Government			
6860 Loans for Consumer Industries			
Voted -			
Original	6,25,00	4,87,01	-3,37,99
Supplementary	2,00,00		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	40,00	..	-40,00
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil

Notes and Comments -

Revenue (Voted)

(i) No portion of the substantial saving of Rs. 19,00.99 lakh, constituting 32.31% of the budget provision, in the grant was surrendered by the department during the year. The grant disclosed saving of such substantial nature for last three years also (39.83% in 2005-2006, 48.40% in 2006-2007 and 32.91% in 2007-2008). This points to requirement of budget framing on a more realistic basis.

(ii) Saving occurred mainly under :

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Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

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

2401 Crop Husbandry			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana (RKVY) [FP]			
0	14,30.00	14,30.00	.. -14,30.00

Reasons for non-utilisation of entire fund have not been intimated (June,2009).

Revenue (Charged)

(i) The entire revenue section of the charged appropriation remained unutilised, but no part of it even surrendered during the year proved injudicious.

(ii) Saving occurred mainly under :

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

2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
039 Loans from NCDC [FP]			
0	20.00	20.00	.. -20.00

Reasons for non-utilisation of entire fund have not been intimated (June,2009).

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Capital (Voted)

- (i) In view of overall saving of Rs. 3,37.99 lakh in the grant, supplementary provision of Rs. 2,00.00 lakh obtained in March,2009 proved unnecessary.
- (ii) No portion of the significant saving of Rs. 3,37.99 lakh was surrendered by the department during the year. This is the fifth year in succession when huge savings of such nature occurred as under:

Year	Saving	
	Amount (In lakhs of rupees)	Percentage
2007-2008	17,79.82	84.93
2006-2007	4,50.95	54.66
2005-2006	2,66.54	50.77
2004-2005	3,14.67	96.82

These point to total lack of control over budget by the concerned controlling authority.

- (iii) In the case of sub-head marked(*) in the grant, substantial saving occurred during the last five years also. This also points to the casual approach of the department towards budget framing.

- (iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4860 Capital Outlay on Consumer Industries			
60 Others			
102 Foods and Beverages			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructure facilities for Food Processing Industries Development Programme *			
0	6,00.00	6,00.00	4,87.01 -1,12.99

Reasons for saving have not been intimated (June,2009) .

4860 Capital Outlay on Consumer Industries			
60 Others			
102 Foods and Beverages			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Setting up of Radiation Processing Plant for Food and Agro Products at Chinsurah, Hooghly			
S	2,00.00	2,00.00	.. -2,00.00

Creation of fund by supplementary provision obtained in March,2009 was stated to be required for setting up of a Radiation Processing Plant for Food and Agro Products at Chinsurah, Hooghly under a newly opened head of account. Reasons for non-utilisation of entire fund resulting into final saving have not been intimated (June,2009) .

Capital (Charged)

- (i) The entire charged appropriation in the capital section remained unutilised and unsurrendered during the year. This points to lack of control on the part of the financial executive.

- (ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
108 Loans from National Co-operative Development Corporation			
Non Plan			
005 Loans from National Co-operative Development Corporation [FP]			
0	40.00	40.00	.. -40.00

Reasons for non-utilisation of entire fund have not been intimated (June,2009) .

Grant No. 23 FOREST

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
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(In thousands of rupees)

REVENUE -

Major Head

2049 Interest Payments			
2401 Crop Husbandry			
2402 Soil and Water Conservation			
2406 Forestry and Wild Life			
2415 Agricultural Research and Education			
2551 Hill Areas			
3451 Secretariat-Economic Services			

Voted -

Original	2,13,12,93	2,13,12,93	2,03,62,94	-9,49,99
Supplementary	..			
Amount surrendered during the year (31st March 2009)				
				Nil

Charged -

Original	21,70	21,70	21,70	..
Supplementary	..			
Amount surrendered during the year (31st March 2009)				
				Nil

CAPITAL -

Major Head

4406 Capital Outlay on Forestry and Wild Life			
6004 Loans and Advances from the Central Government			

Voted -

Original	25,00,00	25,00,00	23,80,19	-1,19,81
Supplementary	..			
Amount surrendered during the year (31st March 2009)				
				Nil

Charged -

Original	22,87	22,87	22,87	..
Supplementary	..			
Amount surrendered during the year (31st March 2009)				
				Nil

Notes and Comments -

Revenue (Voted)

(i) Though the saving in the grant was less than 5% (i.e. 4.46%) of the total budget provision, noticeable saving/excess occurred in the following sub-heads.

(ii) Saving occurred mainly under :

Grant No. 23 FOREST

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
2401 Crop Husbandry			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP014 Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana (RKVY) [FP]			
0	4,77.00	4,77.00	2,41.29
2406 Forestry and Wild Life			
01 Forestry			
101 Forest Conservation, Development and Regeneration			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN002 Integrated Forest Protection Scheme			
0	1,70.00	1,70.00	19.29
CN003 Conservation and Development of Wetlands in West Bengal			
0	2,50.00	2,50.00	1,41.36
102 Social and Farm Forestry			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Plantation of Quick Growing Species			
0	3,25.00	3,25.00	2,42.14
105 Forest Produce			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Timber operation and Forest Utilisation by Mechanised Logging, Extraction and Marketing (Departmental Operation of Timber to Eliminate the Explanation of Middle-men)			
0	2,00.00	2,00.00	2.97
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP019 Forest Produce - Timber operation and Forest Utilisation by Mechanised Logging, Extraction and Marketing (Departmental Operation of Timber to Eliminate the Explanation of Middle-men)			
0	3,00.00	3,00.00	22.53

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 23 FOREST

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2406 Forestry and Wild Life			
01 Forestry			
001 Direction and Administration			
Non-Plan			
014 Marketing Cell			
O 1,12.72	..	3.18	+3.18
R -1,12.72			

Reasons for withdrawal of entire fund through re-appropriation / surrender and thereafter incurring expenditure resulting in final excess have not been intimated (June,2009).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2406 Forestry and Wild Life			
01 Forestry			
102 Social and Farm Forestry			
Non Plan			
007 Social Forestry Project			
O 10,31.36	10,47.35	11,29.74	+82.39
R 15.99			
02 Environmental Forestry and Wild Life			
800 Other Expenditure			
Non Plan			
002 Rewards for Control of Wild Animals			
O 1,10.07	1,85.00	2,23.83	+38.83
R 74.93			

Reasons for anticipated as well as final excess in the above cases have not been intimated (June,2009).

2406 Forestry and Wild Life			
01 Forestry			
001 Direction and Administration			
Non Plan			
001 General Direction			
O 4,05.36	5,19.76	5,19.58	-0.18
R 1,14.40			

Reasons for enhancement of fund by re-appropriation and final saving have not been intimated (June,2009).

Grant No. 23 FOREST

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2406 Forestry and Wild Life			
01 Forestry			
101 Forest Conservation, Development and Regeneration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Forest Protection			
O 50.00	50.00	1,50.05	+1,00.05
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Plantation of Quick Growing Species			
O 1,24.00	1,24.00	2,14.36	+90.36
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Social and Farm Forestry - Plantation of Quick Growing Species			
O 31.00	31.00	2,50.17	+2,19.17
SP013 Social and Farm Forestry- Forestry Treatment			
O 3.00	3.00	92.98	+89.98
02 Environmental Forestry and Wild Life			
112 Public Gardens			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Urban Forestry			
O 50.00	50.00	1,32.10	+82.10

Reasons for excess in the above cases have not been intimated (June,2009).

Revenue (Charged)

(i) The expenditure exceed the appropriation by Rs. 176/- only; the excess requires regularisation.

Grant No. 23 FOREST

Capital (Voted)

(i) Though the saving in the grant was less than 5% of the total budget provision, noticeable saving/excess occurred in the following sub-heads.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
4406 Capital Outlay on Forestry and Wild Life			
01 Forestry			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructural Facilities for Forestry Programmes under RIDF (RIDF) (FR)			
0	11,10.00	11,10.00	9,07.64 -2,02.36

Reasons for saving have not been intimated (June,2009).

Grant No. 24 HEALTH AND FAMILY WELFARE

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	(In thousands of rupees)		

REVENUE -
Major Head

2210 Medical and Public Health			
2211 Family Welfare			
2236 Nutrition			
2250 Other Social Services			
2251 Secretariat-Social Services			
2515 Other Rural Development Programmes			
2551 Hill Areas			
Voted -			
Original	20,06,06,01	20,06,06,01	19,17,44,94
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	..	8,15	5,81
Supplementary	8,15		
Amount surrendered during the year (31st March 2009)			Nil

The expenditure under the appropriation does not include Rs. 9,78 thousand (Rs. 9,78,392) met out of advance from the Contingency Fund, sanctioned in March,2009 but remained unrecouped to the fund till the close of the year.

CAPITAL -
Major Head

4210 Capital Outlay on Medical and Public Health			
Voted -			
Original	1,97,41,00	1,97,41,00	1,37,87,12
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	..	75,38	75,38
Supplementary	75,38		
Amount surrendered during the year (31st March 2009)			Nil

Notes and Comments -

Revenue (Voted)

(i) Though the grant disclosed saving of Rs. 88,61.07 lakh which was less than 5% of the budget provision, noticeable saving/excess occurred in the following cases.

(ii) Saving occurred mainly under :

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
110 Hospital and Dispensaries			
Non Plan			
009 T.B. Hospitals [HF]			
O	23,08.20	23,08.20	18,90.17 -4,18.03
025 Liability of Completed S.H.S.D.P-II Project [HF]			
O	54,15.38	54,15.38	41,98.16 -12,17.22
05 Medical Education, Training and Research			
105 Allopathy			
Non Plan			
010 Burdwan Medical College			
O	11,52.98	11,52.98	9,70.79 -1,82.19
Reasons for saving in the above cases have not been intimated (June,2009).			

2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
110 Hospital and Dispensaries			
Non Plan			
011 Other General Hospitals [HF]			
O	86,07.42	85,91.42	78,63.18 -7,28.24
R	-16.00		
Reasons for anticipated as well as final saving have not been intimated (June,2009).			

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
001 Direction and Administration			
Non Plan			
002 Director of Health Services			
O	30,70.22	30,70.40	22,71.10 -7,99.30
R	0.18		
Reasons for anticipated excess and final saving have not been intimated (June,2009).			

2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
110 Hospital and Dispensaries			
Non Plan NON-PLAN (DEVELOPMENTAL)			
ND001 State illness Assistance Fund towards Expenditure for Hospitalisation of the Poor			
O	1,00.00	1,00.00	-1,00.00
02 Urban Health Services-Other Systems of Medicine			
101 Ayurveda			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Setting up of a State Pharmacy of Ayurveda at Kalyani			
O	3,20.00	3,20.00	-3,20.00
06 Public Health			
101 Prevention and Control of Diseases			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP019 Prevention and Control of Thalassaemia [HF]			
O	4,26.25	4,26.25	-4,26.25
Reasons for non-utilisation of entire budgeted fund in the above cases have not been intimated (June,2009).			

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
001 Direction and Administration Non Plan			
001 District Medical Establishment			
0	18,22.52	18,22.52	15,53.55
			-2,68.97
104 Medical Stores Depots Non Plan			
001 Medical Stores Depots			
0	51,97.97	51,97.97	50,64.01
			-1,33.96
110 Hospital and Dispensaries Non Plan			
003 N.R.S. Medical Collage and Hospital, Kolkata [HF]			
0	44,40.04	44,40.04	39,47.00
			-4,93.04
004 S.S.K.M. Hospital, Kolkata [HF]			
0	42,64.74	42,64.74	22,49.66
			-20,15.08

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Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
006 R.G.Kar Medical Collage and Hospital, Kolkata [HF]			
0	33,18.59	33,18.59	29,45.52
			-3,73.07
015 Aid to non-Government Hospitals and Dispensaries			
0	8,41.18	8,41.18	6,87.12
			-1,54.06
030 Establishment of A.C.M.O.H. Offices [HF]			
0	1,72.14	1,72.14	90.49
			-81.65
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Ambulance for Medical Care Services			
0	1,03.50	1,03.50	0.02
			-1,03.48
03 Rural Health Services-Allopathy			
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Basic Health Project for Upgradation of Primary Health Care Services			
0	1,30.00	1,30.00	47.35
			-82.65
05 Medical Education, Training and Research			
102 Homeopathy Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Development of Under-Graduate College of Indian System of Medicines and Homoeopathy [HF]			
0	5,00.00	5,00.00	2.92
			-4,97.08
105 Allopathy Non Plan			
001 Medical College, Kolkata			
0	19,84.59	19,84.59	16,57.95
			-3,26.64

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Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
002 School of Tropical Medicine, Kolkata			
0	6,32.50	6,32.50	3,62.84 -2,69.66
008 National Medical College			
0	15,22.04	15,22.04	14,14.36 -1,07.68
019 Training of Nurses			
0	10,59.83	10,59.83	7,06.99 -3,52.84
024 IPGMER - Institute of Cardio Vascular Sciences [HF]			
0	2,48.29	2,48.29	3.03 -2,45.26
029 Midnapore Medical College [HF]			
0	10,21.10	10,21.10	5,70.58 -4,50.52
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Dental Education			
0	1,50.00	1,50.00	4.47 -1,45.53
SP004 Improvement of Library of Teaching Institutions [HF]			
0	1,50.00	1,50.00	39.89 -1,10.11
SP011 Training of Nurses			
0	1,10.00	1,10.00	0.37 -1,09.63
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Post Graduate Medical Education (HF)			
0	5,00.00	5,00.00	2,31.75 -2,68.25

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Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP005 Extension of Under Graduate Medical Education (HF)			
0	7,00.00	7,00.00	5,33.78 -1,66.22
06 Public Health			
001 Direction and Administration Non Plan			
002 District Public Health Administration			
0	23,01.58	23,01.58	20,76.34 -2,25.24
2211 Family Welfare			
00			
001 Direction and Administration Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 State Family Welfare Bureau			
0	2,52.68	2,52.68	1,33.41 -1,19.27
CS003 District Family Planning Bureau			
0	7,78.76	7,78.76	6,12.54 -1,66.22

Reasons for saving in the above cases have not been intimated (June,2009).

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Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2210 Medical and Public Health			
05 Medical Education, Training and Research			
105 Allopathy Non Plan			
020 Training of Medical Auxiliary and Para-Medical Personnel [HF]			
O	3,04.57	2,03.09	-1,17.48
R	16.00		

Augmentation of fund by re-appropriation from within the grant was stated to be required for meeting the liabilities towards salaries, wages, electric and telephone bills and pending T.A. bills of the Institute of Pharmacy, Jalpaiguri. Reasons for final saving have not been intimated (June,2009).

2210 Medical and Public Health			
06 Public Health			
101 Prevention and Control of Diseases Non Plan			
001 Malaria - Control and Eradication of Malaria [HF]			
O	56,76.95	51,31.58	-5,45.19
R	-0.18		
003 Control of Leprosy			
O	7,16.58	5,78.29	-1,38.29

Reasons for anticipated saving in the first case above and final saving in both the above cases have not been intimated (June,2009)

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Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2210 Medical and Public Health			
06 Public Health			
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Programme for Control of other diseases in Tribal Areas			
O	2,76.63	2,76.63	.. -2,76.63
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Improvement of Urban Health Services [HF]			
O	3,50.00	3,50.00	.. -3,50.00
2211 Family Welfare			
00			
200 Other Services and Supplies Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS008 Free Supply of F. P. Material [HF]			
O	1,00.00	1,00.00	.. -1,00.00

Reasons for non-utilisation of entire budgeted fund in the above cases have not been intimated (June,2009).

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Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2210 Medical and Public Health			
02 Urban Health Services-Other Systems of Medicine			
101 Ayurveda Non Plan			
001 Ayurvedic Institution in Urban Areas [HF]			
O	8,42.81	8,42.81	7,16.05 -1,26.76
03 Rural Health Services-Allopathy			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Basic Health Project for Upgradation of Primary Health Care Services (EAP) [HF]			
O	9,65.00	9,65.00	4,38.79 -5,26.21
04 Rural Health Services-Other Systems of Medicine			
102 Homeopathy Non Plan			
001 Homoeopathic Institution in Rural Areas			
O	17,10.69	17,10.69	16,08.72 -1,01.97
06 Public Health			
106 Manufacture of Sera and Vaccine Non Plan			
001 Pasteur Institute			
O	1,63.38	1,63.38	79.76 -83.62

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Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2211 Family Welfare			
00			
001 Direction and Administration Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Family Planning Cell in the State Secretariat			
O	1,18.77	1,18.77	22.49 -96.28
101 Rural Family Welfare Services Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Establishment and Maintenance of Rural Family Welfare Centre			
O	31,00.00	31,00.00	23,32.57 -7,67.43
102 Urban Family Welfare Services Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Establishment and Maintenance of Urban Family Welfare Planning Centres			
O	9,37.01	9,37.01	3,73.42 -5,63.59
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Establishment & Maintenance of Rural Family Welfare			
O	6,00.00	6,00.00	2,26.47 -3,73.53

Reasons for saving in the above cases have not been intimated (June,2009).

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Grant No. 24 HEALTH AND FAMILY WELFARE

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2211 Family Welfare			
00			
101 Rural Family Welfare Services			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Establishment and Maintenance of Rural Family Welfare Planning Sub-Centres			
0	1,34,89.07	1,34,89.07	1,70,06.89 +35,17.82
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
110 Hospital and Dispensaries			
Non Plan			
001 Kolkata Hospitals and Dispensaries [HF]			
0	79,90.32	79,90.32	83,81.06 +3,90.74
013 District and Sub-Divisional Hospitals [HF]			
0	2,27,48.02	2,27,48.02	2,37,49.93 +10,01.91
024 District and Sub-Divisional Hospital - Midnapore Medical College and Hospital [HF]			
0	10,88.20	10,88.20	16,58.33 +5,70.13
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Development of Chittaranjan National Cancer Hospital			
0	30.00	30.00	1,58.33 +1,28.33

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Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
03 Rural Health Services-Allopathy			
103 Primary Health Centres			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 DFID Assisted Programme for Health System Development Initiative			
0	57,23.00	57,23.00	60,75.94 +3,52.94
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 DFID Assisted Programme for Health System Development Initiative			
0	29,37.00	29,37.00	31,71.43 +2,34.43
05 Medical Education, Training and Research			
105 Allopathy			
Non Plan			
004 R.G.Kar Medical College			
0	12,00.77	12,00.77	14,16.42 +2,15.65
005 Nilratan Sirkar Medical College, Kolkata			
0	14,61.83	14,61.83	15,92.98 +1,31.15
006 Dental College			
0	6,62.80	6,62.80	7,55.09 +92.29
007 Institute of P.G. Medical Education			
0	14,63.83	14,63.83	15,71.00 +1,07.17
014 Mobile Unit Set-up under Re- orientation of Medical Education			
0	1,12.10	1,12.10	4,02.22 +2,90.12

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Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
06 Public Health			
101 Prevention and Control of Diseases			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP018 Assistance to State Blood Transfusion Council (State Share) [HF]			
0	20.00	20.00	4,46.25 +4,26.25
Reasons for excess in the above cases have not been intimated (June,2009).			
2210 Medical and Public Health			
06 Public Health			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Other Preventive Services in Scheduled Castes Areas			
	..	3,50.00	+3,50.00
2211 Family Welfare			
00			
200 Other Services and Supplies			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS007 Other Expenditure			
	..	5,25.00	+5,25.00

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2009).

Revenue (Charged)

- (i) No portion of saving of Rs. 2.34 lakh (28.71% of the appropriation) was surrendered by the department during the year.

Grant No. 24 HEALTH AND FAMILY WELFARE

Capital (Voted)

- (i) The grant showed eventual saving of Rs. 59,53.88 lakh, constituting 30.16% of budget provision. Similar persistent huge savings were also noticed during the previous five years as under :

Year	Amount (In lakhs of rupees)	Saving Percentage
2007-2008	67,82.99	52.18
2006-2007	62,67.11	54.50
2005-2006	19,61.74	28.15
2004-2005	32,43.15	70.40
2003-2004	13,32.28	82.88

This points to total lack of financial control on the part of the concerned controlling authority.

- (ii) No portion of the substantial saving of Rs. 59,53.88 lakh 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)	Excess (+) Saving (-)
4210 Capital Outlay on Medical and Public Health			
01 Urban Health Services			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 District, Sub-Divisional and Other Urban Hospitals [HF]			
0	5,63.50	5,63.50	99.27 -4,64.23
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 Mental Hospitals [HF]			
0	2,45.00	2,45.00	45.92 -1,99.08

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP022 Improvement of District Level Health Administration [HF]			
0	8,00.00	8,00.00	2,56.59 -5,43.41
SP028 DFID Assisted Programme for Health System Development Initiative (EAP) [HF]			
0	24,00.00	24,00.00	16,41.12 -7,58.88
SP036 District Sub-Divisional and Other Urban Hospitals [HF]			
0	5,00.00	5,00.00	2,67.12 -2,32.88
02 Rural Health Services			
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Basic Health Project for Upgradation of Primary Health Care Services (EAP) [HF]			
0	8,21.00	8,21.00	1,89.28 -6,31.72
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Basic Health Project for Upgradation of Primary Health Care Services (EAP) [HF]			
0	4,08.00	4,08.00	1,23.83 -2,84.17
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Basic Health Project for Upgradation of Primary Health Care Services (EAP) [HF]			
0	17,71.00	17,71.00	5,26.33 -12,44.67

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Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
03 Medical Education, Training and Research			
105 Allopathy Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Post-Graduate Medical Education [HF]			
0	30,00.00	30,00.00	13,08.39 -16,91.61
SP005 Dental Education [HF]			
0	2,50.00	2,50.00	73.92 -1,76.08
SP009 Setting up of a Post-Graduate Medical Collage at Kalyani [HF]			
0	2,50.00	2,50.00	0.50 -2,49.50
789 Special Component Plan for Scheduled Castes Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 DFID Assisted Programme for Health System Development Initiative [HF]			
0	16,00.00	16,00.00	0.39 -15,99.61
80 General			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Providing of infrastructure facilities to the different State Medical Teaching Institutions and Other Hospitals			
0	14,00.00	14,00.00	12,62.18 -1,37.82

Reasons for saving in the above cases have not been intimated (June,2009).

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Grant No. 24 HEALTH AND FAMILY WELFARE

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4210 Capital Outlay on Medical and Public Health			
03 Medical Education, Training and Research			
789 Special Component Plan for Scheduled Castes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Under Graduate Medical Education [HF]			
0	3,00.00	3,00.00	14,88.86 +11,88.86

4210 Capital Outlay on Medical and Public Health			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Providing Infrastructure facilities to different State Medical Teaching Institutions & Other Hospitals			

0 29,42.50 29,42.50 36,04.75 +6,62.25

Reasons for excess in the above cases have not been intimated (June,2009).

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4210 Capital Outlay on Medical and Public Health			
01 Urban Health Services			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP040 Establishment of Centre of Excellence on Transfusion Medicine			
..		4,84.70	+4,84.70

Reasons for incurring expenditure without budget provision have not been intimated (June,2009).

Grant No. 25 PUBLIC WORKS

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2049 Interest Payments			
2052 Secretariat-General Services			
2059 Public Works			
2205 Art and Culture			
2216 Housing			
2250 Other Social Services			
2551 Hill Areas			
3054 Roads and Bridges			
3451 Secretariat-Economic Services			
Voted -			
Original	11,65,56,87	11,67,77,21	13,03,91,29
Supplementary	2,20,34		+1,36,14,08
Amount surrendered during the year (31st March 2009)			6,51
Charged -			
Original	5,92,91	5,92,91	2,04,80
Supplementary	..		-3,88,11
Amount surrendered during the year (31st March 2009)			Nil
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4210 Capital Outlay on Medical and Public Health			
4216 Capital Outlay on Housing			
4220 Capital Outlay on Information and Publicity			
5054 Capital Outlay on Roads and Bridges			
6004 Loans and Advances from the Central Government			
Voted -			
Original	6,70,85,00	6,70,85,00	6,17,00,82
Supplementary	..		-53,84,18
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	15,85	21,98	18,79
Supplementary	6,13		-3,19
Amount surrendered during the year (31st March 2009)			Nil

The expenditure under the appropriation does not include the amount of Rs. 96,12 thousand (Rs. 96,12,456) met out of an advance from the Contingency Fund, sanctioned in March, 2008 but remained unrecouped to the fund till the close of the year.

Grant No. 25 PUBLIC WORKS

Notes and Comments -
Revenue (Voted)

- (i) Expenditure exceeded the grant by Rs. 1,36,14.08 lakh (Rs. 1,36,14,08,276); the excess requires regularisation.
- (ii) In view of overall excess of Rs. 1,36,14.08 lakh in the grant, supplementary provision of Rs. 2,20.34 lakh obtained in March, 2009 proved to be insufficient.
- (iii) Though there was an overall excess of Rs. 1,36,14.08 lakh in the grant, the department surrendered an amount of Rs. 6.51 lakh during the year. This proves lack of control on the budgetary system by the department.
- (iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
3054 Roads and Bridges			
01 National Highways			
337 Road Works			
Non Plan			
002 Lump Provision or Meeting Awarded Costs [PR]			
0	65.00	65.00	2,04.89
03 State Highways			
337 Road Works			
Non Plan			
001 Road Works under P W (Roads) Department [PR]			
0	35,75.56	35,75.56	47,61.68
002 Road Works under P W Department Civil Wing [PW]			
0	24,05.31	24,05.31	30,86.19
04 District and Other Roads			
800 Other Expenditure			
Non Plan			
001 Other Expenditure under P W Department [PW]			
0	34,36.35	34,36.35	69,68.54
002 Other Expenditure under P W (Roads) Department [PR]			
0	48,86.45	48,86.45	80,17.25

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
80 General			
052 Machinery and Equipment Non Plan			
001 Repairs and Carriage of Tools and Plants			
o 49.00	49.00	1,62.87	+1,13.87
107 Railway Safety Works Non Plan			
001 Railway Safety Works under P W (Roads) Deptt.			
o 6,61.50	6,61.50	8,25.72	+1,64.22
797 Transfers to/from Reserve Fund - Deposit Account Non Plan			
002 Transfer to W.B. Transport Infrastructure Development Fund (WBTIDF)			
o 91,85.14	91,85.14	1,14,00.00	+22,14.86
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Transfer to W.B. Transport Infrastructure Development Fund (WBTIDF)			
o 99,64.00	99,64.00	1,10,12.70	+10,48.70

Reasons for excess in the above cases have not been intimated (June,2009).

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2250 Other Social Services			
00			
800 Other Expenditure Non Plan			
031 Expenditure in connection with Gangasagar Mela P.W. (Roads) Deptt.			
o 2,10.00 } s 2,20.34 }	4,30.34	7,29.35	+2,99.01

Augmentation of fund by supplementary provision in March,2009 was stated to be required for meeting the cost for the repairing work of National Highway wing and Diamond Harbour Highway Division in connection with Ganga Sagar Mela 2009. Reasons for excess have not been intimated (June,2009).

2059 Public Works

01 Office Buildings			
051 Construction Non Plan			
012 Other Departments [PW]			
o 1.32	1.32	81.70	+80.38
053 Maintenance and Repairs Non Plan			
003 Maintenance of other Government non-Residential Buildings PWD (Civil) [PW]			
o 52,37.56	52,37.56	58,85.22	+6,47.66
799 Suspense Non Plan			
002 Public Works Directorate			
o 1,63,93.94	1,63,93.94	2,44,52.70	+80,58.76

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
80 General			
001 Direction and Administration			
Non Plan			
002 Direction - Public Works Directorate [PW]			
0	3,77.74	3,77.74	4,92.58 +1,14.84
2216 Housing			
01 Government Residential Buildings			
106 General Pool Accommodation			
Non Plan			
002 Maintenance and Repairs Government Residential Buildings by (P.W. Department) (Civil) [PW]			
0	8,40.00	8,40.00	10,27.98 +1,87.98
010 Maintenance and Repairs of Government Residential Buildings (P. W.) [PW]			
0	1,00.00	1,00.00	2,74.17 +1,74.17
107 Police Housing			
Non Plan			
004 Maintenance and Repairs a) Maintenance of Government Residential Buildings i) Police Housing Schemes by PWD (Civil) [PW]			
0	1,75.00	1,75.00	5,00.26 +3,25.26

Reasons for excess in the above cases have not been intimated (June,2009).

201

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3054 Roads and Bridges			
80 General			
001 Direction and Administration			
Non Plan			
001 Establishment charges transferred from the revenue head '2059' - Public Works			
	..	2,13.43	+2,13.43
797 Transfers to/from Reserve Fund - Deposit Account			
Non Plan			
001 Transfer to the deposit account for subventions from Central Road Fund			
	..	8,24.07	+8,24.07
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Transfer to West Bengal Transport Infrastructure Development Fund			
	..	42,69.00	+42,69.00

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2009).

202

Grant No. 25 PUBLIC WORKS

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2059 Public Works			
01 Office Buildings			
053 Maintenance and Repairs Non Plan			
001 Maintenance of Writers' Buildings, etc.			
0	11,25.16	11,25.16	9,75.03 -1,50.13
030 Payment of Electricity Charges Associated with Maintenance of Buildings by PWD (Civil) [PW]			
0	4,41.00	4,41.00	1,81.57 -2,59.43
035 Maintenance of Public Buildings as per Recommendation of 12th Finance Commission [PW]			
0	45,32.00	45,32.00	37,04.42 -8,27.58
80 General			
001 Direction and Administration Non Plan			
001 Direction - Construction Board [PW]			
0	29,75.15	29,75.15	27,61.57 -2,13.58
003 Superintendence [PW]			
0	9,36.48	9,36.48	7,86.71 -1,49.77
004 Execution [PW]			
0	1,09,82.09	1,09,82.09	1,05,85.13 -3,96.96
053 Maintenance & Repairs Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Work Charged Establishment Cost of PWD (Civil) (PW)			
0	6,40.00	6,40.00	5,37.23 -1,02.77

203

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP002 Work Charged Establishment Cost of PW (CB) Department (PW)			
0	3,00.00	3,00.00	76.02 -2,23.98
SP003 Work Charged Establishment Cost of PWD (Electrical) (PW)			
0	4,00.00	4,00.00	2,25.80 -1,74.20
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Research and In-service Training			
0	1,00.00	1,00.00	1.03 -98.97
2216 Housing			
01 Government Residential Buildings			
107 Police Housing Non Plan			
006 Maintenance and Repairs of Government Residential Buildings of Police Housing Scheme by PWD (CB) [PW]			
0	2,27.80	2,27.80	1,11.61 -1,16.19

204

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3054 Roads and Bridges			
03 State Highways			
103 Maintenance and Repairs			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Work Charged Establishment - Road Works under PW (Roads) Department			
O	14,80.00	14,80.00	9,58.70 -5,21.30
SP002 Work Charged Establishment - Road Works under PWD (Civil)			
O	5,50.00	5,50.00	1,73.97 -3,76.03
800 Other Expenditure			
Non Plan			
002 Maintenance of State Highways and Bridges as per Recommendation of the Twelfth Finance Commission [PR]			
O	60,00.00	60,00.00	53,38.71 -6,61.29
04 District and Other Roads			
105 Maintenance & Repairs			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Work Charged Establishment - Road Works under PWD (Civil) (PW)			
O	4,50.00	4,50.00	2,02.19 -2,47.81
800 Other Expenditure			
Non Plan			
004 Development of State Roads under P. W. Department [PW]			
O	11,85.19	11,85.19	2,72.29 -9,12.90
006 Maintenance of District & Other Roads and Bridges as per Recommendation of the Twelfth Finance Commission [PR]			
O	43,23.00	43,23.00	31,59.68 -11,63.32
	205		

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
80 General			
001 Direction and Administration Non Plan			
002 Public Works (Roads) Directorate [PW]			
O	78,19.03	78,19.03	72,28.96 -5,90.07
003 Development of State Roads (a) Establishment for Development of State Roads (Other than Special Roads) [PR]			
O	12,02.70	12,02.70	9,90.55 -2,12.15
Reasons for saving in the above cases have not been intimated (June,2009).			
2059 Public Works			
01 Office Buildings			
104 Lease Charges			
Non Plan			
001 Charges in Connection with the Buildings Hired, Requisitioned or Leased by the Public Works Department for non-Residential Purpose [PW]			
O	89.30	89.30	.. -89.30
2551 Hill Areas			
60 Other Hill Areas			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP045 Public Works (Roads) Sector [PR]			
O	1,20.00	1,20.00	.. -1,20.00
	206		

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3054 Roads and Bridges			
80 General			
797 Transfers to/from Reserve Fund - Deposit Account			
Non Plan NON - PLAN (DEVELOPMENTAL)			
ND001 Transfer to State Bridge Fund [PR]			
0	1,03.20	1,03.20	.. -1,03.20
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Transfer to the Deposit Account for subventions from Central Road Fund (CRF) [PR]			
0	57,40.00	57,40.00	.. -57,40.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2009).

Revenue (Charged)

- (i) The grant exhibited saving of Rs. 3,88.11 lakh (65.46% of budget provision) in the appropriation during the year. Similar savings, disclosed during 2007-08 (Rs. 3,83.20 lakh - 60.49% of budget estimate), during 2006-07 (Rs 3,27.61 lakh - 57.13% of budget estimate), during 2005-06 (Rs. 3,67.53 lakh - 65.23% of budget estimate) and during 2004-05 (Rs. 2,55.00 lakh - 48.45% of budget provision), require more prudent and scientific views towards budget formulation.
- (ii) No portion of the saving of Rs. 3,88.11 lakh (consisting 65.46% of the budget provision) in the appropriation was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Grant No. 25 PUBLIC WORKS

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2059 Public Works			
01 Office Buildings			
053 Maintenance and Repairs Non Plan			
003 Maintenance of other Government non-Residential Buildings PWD (Civil) [PW]			
0	2,63.07	2,63.07	95.19 -1,67.88
80 General			
001 Direction and Administration Non Plan			
004 Execution [PW]			
0	2,03.09	2,03.09	0.67 -2,02.42

Reasons for saving in the above cases have not been intimated (June,2009).

Capital (Voted)

- (i) During the year total saving of Rs. 53,84.58 lakh (8.03% of budget provision) was noticed in the grant. Similar saving of huge nature was also noticed in the grant during the last six years in succession as detailed below :

Year	Total Grant	Actual Expenditure (in thousands of Rupees)	Saving	Percent of Saving
2002-2003	1,99,49,83	81,02,59	1,18,47,23	59.38
2003-2004	4,82,81,00	2,70,81,78	2,11,99,22	43.91
2004-2005	4,78,33,79	2,48,28,39	2,30,05,40	48.09
2005-2006	6,90,71,81	4,23,89,19	2,66,82,62	38.63
2006-2007	7,22,95,83	4,12,64,55	3,10,31,28	42.92
2007-2008	8,31,91,08	5,91,88,26	2,40,02,82	28.25

This discloses total negligence on the part of the controlling officer over the budgetary system.

- (ii) Saving occurred mainly under :

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP012 Construction of Office Buildings of PWD Civil			
0	18,00.00	18,00.00	2,07.51 -15,92.49
5054 Capital Outlay on Roads and Bridges			
03 State Highways			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of State Roads (Construction)			
0	12,00.00	12,00.00	2,24.36 -9,75.64
SP008 West Bengal Corridor Development Project			
0	66,33.00	66,33.00	59,15.96 -7,17.04
SP011 Improvement of State Roads & Bridges			
0	54,19.00	54,19.00	22,87.04 -31,31.96
789 Special Component Plan for Scheduled Castes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 West Bengal Corridor Development Project [EAP]			
0	23,69.00	23,69.00	19,44.19 -4,24.81

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Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP002 West Bengal Corridor Development Project (State's Share)			
0	8,10.00	8,10.00	1,94.21 -6,15.79
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 West Bengal Corridor Development Project[EAP] (State's Share of State Highways)			
0	2,66.00	2,66.00	4.35 -2,61.65
04 District and Other Roads			
101 Bridges			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Grant for construction of a bridge over the river Dwarka at Ganthla in the District of Murshidabad [PR]			
0	3,00.00	3,00.00	75.84 -2,24.16
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Development of State Roads -- Rural Roads [PR]			
0	20,00.00	20,00.00	10,36.84 -9,63.16
SP006 Scheme under RIDF P.W. (Roads) Deptt.			
0	1,22,50.00	1,22,50.00	89,93.59 -32,56.41
SP007 Scheme under RIDF P.W. Deptt. (RIDF)			
0	38,50.00	38,50.00	29,13.06 -9,36.94

210

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Scheme under RIDF (Roads)			
O 43,75.00	43,75.00	23,81.27	-19,93.73
SP004 Development of State Roads - District Roads [PR]			
O 12,50.00	12,50.00	4,20.30	-8,29.70
SP005 Development of State Roads [PR]			
O 14,40.00	14,40.00	12,21.27	-2,18.73
SP011 Scheme under RIDF (RIDF) [PW]			
O 13,75.00	13,75.00	3,72.17	-10,02.83
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Schemes under RIDF (Roads)			
O 8,75.00	8,75.00	7,07.88	-1,67.12
SP011 Schemes under RIDF (RIDF) [PW]			
O 2,75.00	2,75.00	42.17	-2,32.83
80 General			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Programme for Roads and Bridges under Central Road Fund (CRF) [PR]			
O 57,40.00	57,40.00	54,63.79	-2,76.21
Reasons for saving in the above cases have not been intimated (June,2009).			

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Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
5054 Capital Outlay on Roads and Bridges			
04 District and Other Roads			
337 Road Works Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP017 Improvement of Roads through Tie-up with NREGS [PW]			
O 5,00.00	5,00.00	..	-5,00.00
SP018 Improvement of Roads through Tie-up with NREGS [PR]			
O 15,40.00	15,40.00	..	-15,40.00
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP012 Improvement of Roads through Tie-up with NREGS			
O 5,00.00	5,00.00	..	-5,00.00
SP013 Improvement of Roads through Tie-up with NREGS			
O 5,50.00	5,50.00	..	-5,50.00
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP012 Improvement of Roads through Tie-up with NREGS			
O 4,00.00	4,00.00	..	-4,00.00
SP013 Improvement of Roads through Tie-up with NREGS			
O 11,00.00	11,00.00	..	-11,00.00
Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2009).			

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Grant No. 25 PUBLIC WORKS

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
5054 Capital Outlay on Roads and Bridges			
03 State Highways			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 West Bengal Corridor Development Project[EAP] (State's Share of State Highways)			
0	28,48.00	28,48.00	35,95.89 +7,47.89
799 Suspense			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of State Roads [PR]			
0	10,00.00	10,00.00	1,07,39.54 +97,39.54
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of State Roads (other than BMS) [PR]			
0	20,00.00	20,00.00	31,16.70 +11,16.70
04 District and Other Roads			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Development of State Roads - District Roads			
0	19,05.00	19,05.00	23,92.18 +4,87.18
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Construction			
0	5,00.00	5,00.00	21,82.00 +16,82.00

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Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Development of State Roads			
0	5,00.00	5,00.00	6,87.69 +1,87.69
05 Roads of Inter State or Economic Importance			
800 Other Expenditure			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 State Roads of Inter-State Economic Importance			
0	1.00	1.00	1,27.31 +1,26.31
Reasons for excess in the above cases have not been intimated (June,2009).			
4059 Capital Outlay on Public Works			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Construction of underground Car Park and beautification of B.B.D.Bag			
..		13,02.21	+13,02.21
4210 Capital Outlay on Medical and Public Health			
03 Medical Education, Training and Research			
105 Allopathy			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Teaching Facilities in Ayurvedic System of Medicine [HF]			
..		11,87.00	+11,87.00
789 Special Component Plan for Scheduled Caste			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Under-Graduate Medical Education [HF]			
..		2,30.25	+2,30.25
Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2009).			

Capital (Charged)

- (i) In view of overall saving of Rs. 3.19 lakh in the appropriation, supplementary provision of Rs. 6.13 lakh obtained in March,2009 proved to be excessive.
- (ii) No portion of overall saving of Rs. 3.19 lakh in the appropriation was surrendered by the department during the year.

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Grant No.25 PUBLIC WORKS

Suspense :- The expenditure under Revenue (Voted) grant included Rs. 2,48,27.08 lakh 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 procedures of transactions under the minor head have been explained in note (v) under the Revenue (Voted) section of Grant No. 32 - IRRIGATION AND WATERWAYS.

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

Major Head	Opening Balance Debit + Credit -	Debit	Credit	Net Actuals	Closing Balance Debit + Credit -
		(In lakhs of rupees)			
2059 Public Works					
01 Office Buildings					
799 Suspense					
Non Plan					
001 Public Works Department (Construction Board)					
65 Cash Settlement Suspense	+2,78.50	+75.00	+0.00	+75.00	+3,53.50
75 Purchase	-19,17.70	+0.00	+0.00	+0.00	-19,17.70
89 Stock	+14,10.41	+94.22	+0.00	+94.22	+15,04.63
90 Miscellaneous Works	+30,88.58	+2,05.16	+0.00	+2,55.16	+32,93.74
Total	+28,59.79	+3,74.38	+0.00	+3,74.38	+32,34.17
Non Plan					
002 Public Works Directorate					
65 Cash Settlement Suspense	+2,16,50.72	+99,16.67	+0.00	+99,16.67	+3,15,67.39
75 Purchase	-2,39,96.91	+0.00	+0.00	+0.00	-2,39,96.91
89 Stock	+1,77,07.21	+1,24,36.18	+0.00	+1,24,36.18	+3,01,43.39
90 Miscellaneous Works	+80,84.74	+20,99.85	+0.00	+20,99.85	+1,01,84.59
Total	+2,34,45.76	+2,44,52.70	+0.00	+2,44,52.70	+4,78,98.46
3054 Roads and Bridges					
80 General					
799 Suspense					
Non Plan					
001 Suspense					
89 Stock	+9.26	+0.00	+0.00	+0.00	+9.26
Total	+9.26	+0.00	+0.00	+0.00	+9.26

Grant No.25 PUBLIC WORKS

Suspense :- The expenditure under Capital (Voted) grant included Rs. 1,07,39.53 lakh 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 procedures of transactions under the minor head have been explained in note (v) under the Revenue (Voted) section of Grant No. 32 - IRRIGATION AND WATERWAYS.

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

Major Head	Opening Balance Debit + Credit -	Debit	Credit	Net Actuals	Closing Balance Debit + Credit -
		(In lakhs of rupees)			
5054 Capital Outlay on Roads and Bridges					
03 State Highways					
799 Suspense					
Non Plan					
SP001 Development of State Roads					
65 Cash Settlement Suspense Accounts	+1,02,62.51	+30,12.80	+0.00	+30,12.80	+1,32,75.31
75 Purchase	-61,51.63	+0.00	+0.00	+0.00	-61,51.63
89 Stock	+2,60,90.63	+55,51.40	+0.00	+55,51.40	+3,16,42.03
90 Miscellaneous Works	+1,13,50.69	+21,75.33	+0.00	+21,75.33	+1,35,26.02
Total	+4,15,52.20	+1,07,39.53	+0.00	+1,07,39.53	+5,22,91.73

Grant No. 26 HILL AFFAIRS (All Voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
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(In thousands of rupees)

REVENUE -

Major Head

2551 Hill Areas

3451 Secretariat-Economic Services

Voted -

Original	1,84,69,19	2,25,42,11	2,05,80,06	-19,62,05
Supplementary	40,72,92			

Amount surrendered during the year (31st March 2009) Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs. 19,62.05 lakh (8.70% of total budget estimate) in the grant, supplementary provision of Rs. 40,72.92 lakh obtained in March,2009 proved excessive.
- (ii) No portion of the significant saving of Rs. 19,62.05 lakh in the grant was surrendered by the department during the year.
- (iii) Saving occurred mainly under:

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

2551 Hill Areas			
60 Other Hill Areas			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Non Plan			
003 Medical and Public Health Sector [HA]			
O	29,37.94	29,24.63	-6,72.66
S	6,59.35		

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Grant No. 26 HILL AFFAIRS

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

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP059 Infrastructural facilities for the Hill Affairs Programmes under RIDF (RIDF) [HA]			
O	12,00.00	13,00.00	6,27.13
S	1,00.00		

Augmentation of fund by supplementary provision obtained in March,2009 in the above cases was stated to be required for sanctioning grants-in-aid for different developmental schemes of Hill Areas under Special Central Assistance, RIDF Schemes, Special Component Plan for Scheduled Castes and Tribal Areas Sub Plan as well as for larger establishment charges. Reasons for eventual saving have not been intimated (June,2009).

2551 Hill Areas

60 Other Hill Areas

199 Assistance to Other Non-Government Institutions

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP060 ACA for Setting up of Darjeeling Gorkha Hill Council Institute of Technology			
O	2,00.00	2,00.00	..
S			-2,00.00

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Grant No. 26 HILL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2551 Hill Areas			
60 Other Hill Areas			
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 ACA for Setting up of Darjeeling Gorkha Hill Council Institute of Technology			
O	1,44.00	1,44.00	.. -1,44.00
796 Tribal Area Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 ACA for setting up of Darjeeling Gorkha Hill Council Institute of Technology			
O	2,00.00	2,00.00	.. -2,00.00

Reasons for non-utilisation of entire fund have not been intimated (June,2009).

Grant No. 27 HOME

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2014 Administration of Justice			
2015 Elections			
2049 Interest Payments			
2052 Secretariat-General Services			
2055 Police			
2059 Public Works			
2070 Other Administrative Services			
2075 Miscellaneous General Services			
2216 Housing			
2235 Social Security and Welfare			
2250 Other Social Services			
2575 Other Special Areas Programmes			
3451 Secretariat-Economic Services			
3454 Census Surveys and Statistics			
Voted -			
Original	17,12,03,21	17,34,71,08	17,68,34,71
Supplementary	22,67,87		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	7,21,06	7,24,47	6,17,88
Supplementary	3,41		
Amount surrendered during the year (31st March 2009)			Nil
CAPITAL -			
Major Head			
4055 Capital Outlay on Police			
4059 Capital Outlay on Public Works			
4216 Capital Outlay on Housing			
4575 Capital Outlay on other Special Areas Programmes			
6004 Loans and Advances from the Central Government			
Voted -			
Original	55,56,61	1,06,21,09	87,98,21
Supplementary	50,64,48		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	3,16,95	3,16,95	3,16,95
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil

The expenditure under the appropriation does not include Rs. 31.00 thousand (Rs. 31,372) met out of an advance from the Contingency Fund, sanctioned in December,2008, but remained unrecouped to the fund till the close of the year.

Grant No. 27 HOME

Notes and Comments -

Revenue (Voted)

(i) The expenditure exceeded the grant by Rs. 33,63.63 lakh (Rs. 33,63,63,109); the excess requires regularisation.

(ii) In view of the huge final excess of Rs. 33,63.63 lakh in the grant, supplementary provision of Rs. 22,67.87 lakh obtained in March, 2009 proved inadequate.

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
001 Home Department (Excluding Transport & Passport Branches, etc.)			
O	8,71.02	9,75.24	10,92.41
S	1,04.22		+1,17.17

Augmentation of fund by supplementary provision in March, 2009 was stated to be required for larger establishment charges. Reasons for final excess have not been intimated (June, 2009).

2055 Police			
00			
104 Special Police			
Non Plan			
002 Raising of India Reserve Battalion (I.R. Battalion)			
O	10,52.04	10,52.04	19,70.15
+9,18.11			
108 State Headquarters Police			
Non Plan			
001 Calcutta Police			
O	3,83,89.17	3,83,89.17	3,95,28.12
+11,38.95			
010 Agency Functions of Ministry of Home Affairs relating to Registration and Surveillance of Foreigners			
O	9,06.52	9,06.52	10,07.44
+1,00.92			

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Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
109 District Police			
Non Plan			
001 West Bengal Police			
O	9,43,00.26	9,43,00.26	9,79,29.79
+36,29.53			
111 Railway Police			
Non Plan			
002 Railway Police-Howrah G.R.P.			
O	20,46.29	20,46.29	22,37.64
+1,91.35			
800 Other Expenditure			
Non Plan			
001 Establishment Charges Payable to Other Governments			
O	0.03	0.03	88.87
+88.84			
004 Additional Police Force for Enforcement Branch			
O	6,11.80	6,11.80	14,25.54
+8,13.74			
2575 Other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Public Health Engineering Sector (i) Creation Source of Potable Water			
O	1,00.00	1,00.00	5,53.12
+4,53.12			

222

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2055 Police			
00			
111 Railway Police			
Non Plan			
003 Railway Police-Sealdah G.R.P.			
0	17,82.41	17,82.41	19,08.20 +1,25.79
115 Modernisation of Police Force			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Policing the Megacity of Kolkata [HP]			
0	15,10.00	15,10.00	20,38.55 +5,28.55

Reasons for excess in the above cases have not been intimated (June,2009).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2015 Elections			
00			
108 Issue of Photo Identity Cards to Voters			
Non Plan			
001 Photo Identity Cards [CE]			
0	10,00.00	11,84.35	8,91.40 -2,92.95
S	1,84.35		

Augmentation of fund by supplementary provision in March,2009 was stated to be required for issue of Photo Identity Cards to voters. Reasons for final saving have not been intimated (June,2009).

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2015 Elections			
00			
103 Preparation and Printing of Electoral rolls			
Non Plan			
001 (i) Parliamentary Constituencies (ii) Assembly Constituencies			
0	22,00.00	35,00.00	28,33.18 -6,66.82
S	13,00.00		

Augmentation of fund by supplementary provision in March,2009 was stated to be required for preparation and printing of Electoral Rolls for Parliamentary / Assembly Constituencies. Reasons for final saving have not been intimated (June,2009).

2575 Other Special Areas Programmes

60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP014 Education Sector Renovation / Construction / Expansion of Schools			

0	8,93.50	11,45.18	10,12.08 -1,33.10
S	2,51.68		

Augmentation of fund by supplementary provision in March,2009 was stated to be required mainly for construction/installation/development work under Border Area Development Programme in education sector. Reasons for final saving have not been intimated (June,2009).

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2015 Elections			
00			
102 Electoral Officers			
Non Plan			
001 Election Establishment			
o	12,68.54	12,68.54	11,78.69 -89.85
105 Charges for conduct of elections to Parliament			
Non Plan			
001 Lok Sabha Election [CE]			
o	5,00.00	5,00.00	1,11.89 -3,88.11
2055 Police			
00			
001 Direction and Administration			
Non Plan			
001 State Headquarters Police			
o	36,98.60	36,98.60	18,28.15 -18,70.45
002 District Police			
o	20,16.15	20,16.15	18,88.45 -1,27.70
102 Central Reserve Police			
Non Plan			
001 Adjustment for Deployment of Central Reserve Police Force [HP]			
o	2,68.11	2,68.11	1,20.00 -1,48.11
104 Special Police			
Non Plan			
001 Eastern Frontier Rifles (West Bengal Battalion)			
o	40,01.60	40,01.60	37,37.46 -2,64.14

225

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
108 State Headquarters Police			
Non Plan			
002 Public Vehicles Department (Service Depot)			
o	5,02.36	5,02.36	3,98.65 -1,03.71
109 District Police			
Non Plan			
004 Agency Function of Ministry of Home Affairs relating to Immigration Checkpost on International Border			
o	6,38.67	6,38.67	5,10.58 -1,28.09
112 Harbour Police			
Non Plan			
001 Port Police			
o	13,71.22	13,71.22	12,90.80 -80.42
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Renovation of Police lockups			
o	1,45.00	1,45.00	13.48 -1,31.52

Reasons for saving in the above cases have not been intimated (June,2009).

Revenue (Charged)

- (i) As the expenditure fell short of even the original provision, supplementary provision of Rs. 3.41 lakh obtained in March,2009, proved fully useless.
- (ii) No portion of the substantial saving of Rs. 1,06.59 lakh (14.71% of budget estimate) in the appropriation was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

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Grant No. 27 HOME

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2059 Public Works			
01 Office Buildings			
051 Construction			
Non Plan			
001 Governor (Charged)			
0	1,13.23	1,13.23	4.30 -1,08.93

Reasons for saving have not been intimated (June,2009).

Capital(Voted)

(i) In view of final saving of Rs. 18,22.88 lakh in the grant, supplementary provision of Rs. 50,64.48 lakh obtained in March,2009 proved excessive.

(ii) No portion of the substantial saving of Rs. 18,22.88 lakh (17.16% of budget estimate) 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)	Excess (+) Saving (-)
4575 Capital Outlay on other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 P.W.(Roads) Sector			
O	11,00.00		
S	23,82.99	30,90.02	-3,92.97

Augmentation of fund by supplementary provision in March,2009 was stated to be required mainly for construction / improvement of pucca road /culvert /jetty / bridge under P.W. (Roads) Sector. Reasons for final saving have not been intimated (June,2009).

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4055 Capital Outlay on Police			
00			
207 State Police			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Construction of different Police Stations etc. under the scheme of Modernisation of Police Force			
0	17,25.00	17,25.00	7,00.31 -10,24.69
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Police - District Police			
0	5,75.00	5,75.00	4,17.96 -1,57.04

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4575 Capital Outlay on other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Road Sector (i) Construction / Strengthening of Road, Bridge, Culvert, Jetty.			
O	11,77.00	27,81.68	-5,40.45
S	21,45.13		
	33,22.13		

Augmentation of fund by supplementary provision in March,2009 was stated to be required for construction /improvement /repair of morrum road / metal road/ RBM road/ WBM road / culvert under road sector under BADP. Reasons for final saving have not been intimated (June,2009).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Police - State Head Quarters Police			
O	4,60.00	5,94.24	+1,34.24

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4575 Capital Outlay on other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP017 Police Sector			
O	20.00	1,21.15	+1,01.15

Reasons for excess in the above cases have not been intimated (June,2009).

Grant No. 28 HOUSING

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2049 Interest Payments			
2216 Housing			
2217 Urban Development			
2251 Secretariat-Social Services			
2852 Industries			
Voted -			
Original	60,03,90	58,08,27	-1,95,63
Supplementary	..		
Amount surrendered during the year (31st March 2009)			1,16,58
Charged -			
Original	4,90,23	3,57,32	-1,32,91
Supplementary	..		
Amount surrendered during the year (31st March 2009)			1,32,91
CAPITAL -			
Major Head			
4216 Capital Outlay on Housing			
6003 Internal Debt of the State Government			
6004 Loans and Advances from the Central Government			
Voted -			
Original	22,94,90	10,47,09	-12,47,81
Supplementary	..		
Amount surrendered during the year (31st March 2009)			6,40,57
Charged -			
Original	5,29,27	5,20,35	-11,95
Supplementary	3,03		
Amount surrendered during the year (31st March 2009)			11,95
Notes and Comments -			
Revenue (Voted)			
(i) Though the saving in the grant was less than 5% (3.26%) of the total budget provision, noticeable saving / excess was, however, occurred in the following sub-heads.			
(ii) Saving occurred mainly under :			

Grant No. 28 HOUSING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2216 Housing			
01 Government Residential Buildings			
700 Other Housing			
Non Plan			
002 Government Housing Scheme [HO]			
O	2,82.45	1,74.25	+16.53
R	-1,24.73		
No specific reason for anticipated saving and final excess has been intimated (June,2009).			
80 General			
001 Direction and Administration			
Non Plan			
001 Housing Directorate			
O	20,30.73	18,62.14	-30.34
R	-1,38.25		
No tangible reason for anticipated as well as final saving has been intimated (June,2009).			

Grant No. 28 HOUSING

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2852 Industries			
08 Consumer Industries			
600 Others			
Non Plan			
007 Other Brick Factory Manual process Operations and Maintenance			
O	16.76	1,84.90	1,55.39
R	1,68.14		-29.51

Reasons for augmentation of fund by re-appropriation within the grant and final saving have not been intimated (June,2009).

Revenue (Charged)

- (i) In the Revenue Section of the charged appropriation, entire saving of Rs. 1,32.91 lakh was surrendered by the department during the year.
- (ii) The charged appropriation exhibited saving of Rs. 1,32.91 lakh (27.11% of budget provision) during the year. Similar saving, noticed during 2007-08 (Rs. 1,97.02 lakh; 32.82% of budget estimate); during 2006-07 (Rs. 2,68.70 lakh; 33.57% of budget estimate); during 2005-06 (Rs. 2,15.73 lakh; 25.36% of budget provision); during 2004-05 (Rs. 3,31.65 lakh; 31.57% of budget provision) requires more scientific views in formulating budget.
- (iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
004 Other Items - Interest on Loans from Life Insurance Corporation of India [HO]			
O	3,60.00	2,64.45	2,64.45
R	-95.55		..

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Grant No. 28 HOUSING

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
005 Other Items - Interest on Loans from the General Insurance Corporation of India [HO]			
O	1,30.00	92.65	92.65
R	-37.35		..

Reasons for reduction of fund by way of surrender / re-appropriation in the above cases have not been intimated (June,2009).

Capital (Voted)

- (i) The grant exhibited huge saving Rs. 12,47.81 lakh during the year.
- (ii) Out of total saving of Rs. 12,47.81 lakh (54.37% of the budget provision), only an amount of Rs. 6,40.57 lakh was surrendered by the department during the year. This exhibits casual approach of the controlling authority towards budgetary system.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4216 Capital Outlay on Housing			
02 Urban Housing			
103 Housing Scheme for Economically Weaker Sections of the Community			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Housing Schemes for Economically Weaker Sections of the Community			
O	1,00.00	..	..
R	-1,00.00		..

Reasons for surrender of entire fund was stated to be non starting of the project awaiting clearance from the State Planning Board.

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Grant No. 28 HOUSING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
105 Rental Housing Scheme Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Construction of Houses under Rental Housing schemes for State Government Employees			
O	5,00.00	5,00.00	1,17.90
R			-3,82.10
Reasons for saving have not been intimated (June,2009).			
SP002 Rental Housing Scheme for Working Women-One room Apartment			
O	1,20.00	46.04	20.64
R	-73.96		-25.40
No tangible reason for anticipated as well as final saving has been intimated (June,2009).			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Land Acquisition and Development Scheme			
O	3,00.00	3,00.00	1,72.13
R			-1,27.87
Reasons for saving have not been intimated (June,2009).			
SP003 Administrative Improvement (a) Construction of Office-cum Residential Complex for Field Officers			
O	3,00.00	..	..
R	-3,00.00		..
Reasons for surrender of entire fund was stated to be non starting of the project awaiting clearance from the State Planning Board.			

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2852 Industries			
3451 Secretariat-Economic Services			
Voted -			
Original	1,50,03		
Supplementary	..		
	1,50,03	96,71	-53,32
Amount surrendered during the year (31st March 2009)			
Nil			
CAPITAL -			
Major Head			
4858 Capital Outlay on Engineering Industries			
4860 Capital Outlay on Consumer Industries			
4875 Capital Outlay on Other Industries			
4885 Capital Outlay on Industries and Minerals			
6004 Loans and Advances from the Central Government			
6858 Loans for Engineering Industries			
6860 Loans for Consumer Industries			
Voted -			
Original	11,61,00		
Supplementary	..		
	11,61,00	8,22,97	-3,38,03
Amount surrendered during the year (31st March 2009)			
Nil			
Charged -			
Original	60,00		
Supplementary	..		
	60,00	..	-60,00
Amount surrendered during the year (31st March 2009)			
Nil			

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Notes and Comments -

Revenue (Voted)

(i) The grant closed with substantial saving of Rs. 53.32 lakh (35.54% of budget estimate). No part of the saving was surrendered during the year.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3451 Secretariat-Economic Services			
00			
090 Secretariat Non Plan			
015 Department of Industrial Reconstruction			
0	1,32.20	1,32.20	88.01 -44.19

Reasons for saving have not been intimated (June,2009).

Capital (Voted)

(i) No portion of the substantial saving of Rs. 3,38.03 lakh (29.12% of budget estimate) 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)	Excess (+) Saving (-)
4875 Capital Outlay on Other Industries			
60 Other Industries			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Acquisition of Industries			
0	50.00	50.00	.. -50.00

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4885 Capital Outlay on Industries and Minerals			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Industrial Reconstruction Corporation [IR]			
0	61.00	61.00	.. -61.00
6858 Loans for Engineering Industries			
60 Other Engineering Industries			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 New Incentive Scheme of Loan Assistance to the Entrepreneurs for Opening the Closed Industries			
0	50.00	50.00	.. -50.00
6860 Loans for Consumer Industries			
60 Others			
190 Loans to Public Sector and other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 New Incentive Schemes for Loan Assistance to the Entrepreneurs for opening the closed industries			
0	50.00	50.00	.. -50.00

Reasons for non-utilisation of entire budgeted fund have not been intimated (June,2009).

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6858 Loans for Engineering Industries			
60 Other Engineering Industries			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
003 Loans to Closed and Sick Industrial Units for Payment of Arrear Sales Tax Dues			
O	3,00.00	8,22.97	8,22.97
R	5,22.97		

Enhancement of fund by re-appropriation from within the grant was stated to be required for sanctioning a Sales Tax Loan to M/s Kanchan Oil Industries Ltd. under the provisions of West Bengal Industrial Promotion (Assistance to Industrial Units) Scheme 1994 as a normal relaxation as special consideration.

4860 Capital Outlay on Consumer Industries			
60 Others			
600 Others			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Revival of Closed and Sick Industrial Units			
O	50.00	50.00	..
R			-50.00

Reasons for non-utilisation of entire budgeted fund have not been intimated (June,2009).

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4858 Capital Outlay on Engineering Industries			
60 Others			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Revival of closed and Sick Units			
O	50.00	50.00	..
R			-50.00

Reasons for non-utilisation of entire budgeted fund have not been intimated (June,2009).

6860 Loans for Consumer Industries			
60 Others			
190 Loans to Public Sector and other Undertakings			
Non Plan			
006 Loans to Closed and Sick Industrial Units for Payment of Arrear Sales Tax Dues [IR]			
O	3,50.00	27.03	3,22.97
R	-3,22.97		

Reasons for reduction of fund through re-appropriation and non-utilisation of reduced fund have not been intimated (June,2009).

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6858 Loans for Engineering Industries			
60 Other Engineering Industries			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
004 Loans for Payment of Arrear Sales Tax Dues of the Central Public Sector Undertaking Units			
O	1,00.00 }	..	..
R	-1,00.00 }	..	..
6860 Loans for Consumer Industries			
60 Others			
190 Loans to Public Sector and other Undertakings			
Non Plan			
007 Loans for Payment of Arrear Sales Tax Dues of Central Public Sector Undertaking Units [IR]			
O	1,00.00 }	..	..
R	-1,00.00 }	..	..

Reasons for withdrawal of entire of fund through re-appropriation have not been intimated (June,2009).

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Capital (Charged)

(i) Entire budget provision of Rs 60.66 lakh in the appropriation remained unutilised and unsurrendered during the year.

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6004 Loans and Advances from the Central Government			
04 Loans for Centrally Sponsored Plan Schemes			
800 Other Loans			
Non Plan			
064 Rehabilitation of M/s. New Central Jute Mills, Budge Budge [IR]			
O	60.00	60.00	..
R			-60.00

Reasons for non-utilisation of entire budgeted fund have not been intimated (June,2009).

Grant No. 30 INFORMATION AND CULTURAL AFFAIRS (All Voted)

Section and Major Head	Total grant or appropriation	Actual expenditure (In thousands of rupees)	Excess + Saving -
REVENUE -			
Major Head			
2205 Art and Culture			
2220 Information and Publicity			
2250 Other Social Services			
2251 Secretariat-Social Services			
2551 Hill Areas			
Voted -			
Original	89,97,02	1,03,30,01	98,85,65
Supplementary	13,32,99		
Amount surrendered during the year (31st March 2009)			Nil

CAPITAL -**Major Head**

4202 Capital Outlay on Education, Sports, Art and Culture			
4220 Capital Outlay on Information and Publicity			
6220 Loans for Information and Publicity			
6875 Loans for other Industries			
Voted -			
Original	6,10,90	6,31,06	4,17,02
Supplementary	20,16		
Amount surrendered during the year (31st March 2009)			Nil

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

- (i) Though the saving in the grant was less than 5% of the total budget provision, noticeable saving/excess occurred in the following sub-heads.
- (ii) Saving occurred mainly under :

Grant No. 30 INFORMATION AND CULTURAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2220 Information and Publicity			
60 Others			
101 Advertising and Visual Publicity			
Non Plan			
001 Advertising, Sales and Publicity Expenses			
O	25,00.00	37,91.00	35,90.51
S	12,91.00		
			-2,00.49

Augmentation of fund by supplementary provision in March,2009 was stated to be required for larger expenses towards advertising and publicity under I&CA Department. Reasons for final saving have not been intimated (June,2009).

2205 Art and Culture			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP043 Construction of Natya Academy Bhawan			
O	1,11.00	1,11.00	0.84
SP053 One time ACA to Kolkata International Foundation for Art, Literature and Culture [IC]			
O	5,00.00	5,00.00	3,25.00
			-1,75.00

Reasons for saving in the above cases have not been intimated (June,2009).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2205 Art and Culture			
00			
102 Promotion of Arts and Culture			
Non Plan			
020 Rabindra Cultural Institutions			
0	36.00	36.00	1,65.80 +1,29.80
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP031 Setting up of a Cultural Complex at Rawdon Square			
0	2,00.00	2,00.00	4,85.92 +2,85.92

Reasons for excess in the above cases have not been intimated (June,2009).

Capital (Voted)

(i) The grant closed with a final saving of Rs. 2,14.04 lakh (33.92% of the total budget estimate). No portion of the saving was anticipated and surrendered during the year.

(ii) In view of the saving of Rs. 2,14.04 lakh in the grant, supplementary provision of Rs. 20.16 lakh obtained in March,2009 proved injudicious.

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
6875 Loans for other Industries			
60 Other Industries			
800 Other Loans			
Non Plan			
001 Loans to Basumati Corporation			
0	2,70.00	2,25.00	1,69.39 -55.61
R	-45.00		

Reasons for anticipated as well as final saving have not been intimated (June,2009).

4220 Capital Outlay on Information and Publicity

01 Films

190 Investments in Public Sector and Other Undertakings

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP003 Centenary Buildings

0	1,24.00	1,24.00	37.09	-86.91
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Reasons for saving have not been intimated (June,2009).

Grant No. 30 INFORMATION AND CULTURAL AFFAIRS

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
6220 Loans for Information and Publicity			
01 Films			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
001 Loans to West Bengal Film Development Corporation			
O	1,00.00	1,88.00	1,87.98
R	88.00		-0.02

Reasons for anticipated excess and final saving have not been intimated (June, 2009).

Grant No. 31 INFORMATION TECHNOLOGY (All Voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(In thousands of rupees)			

REVENUE -

Major Head

2251 Secretariat-Social Services

Voted -

Original	46,03,17	46,03,17	32,06,95	-13,96,22
Supplementary	..			
Amount surrendered during the year (31st March 2009)				Nil

CAPITAL -

Major Head

4070 Capital Outlay on other Administrative Services

4859 Capital Outlay on Telecommunication and Electronic Industries

6859 Loans for Telecommunication and Electronic Industries

Voted -

Original	26,10,00	26,10,00	26,00,00	-10,00
Supplementary	..			
Amount surrendered during the year (31st March 2009)				Nil

Notes and Comments -

Revenue (Voted)

- (i) No portion of the substantial saving Rs. 13,96.22 lakh (30.33% of the total budget estimate) in the grant was surrendered by the department during the year.
- (ii) Significant savings occurred persistently in the voted grant during the preceding four years also as under :

Year	Saving	
	Amount	Percentage
	(In lakhs of rupees)	
2007-2008	17,76.82	32.92
2006-2007	14,49.21	51.75
2005-2006	5,05.31	19.64
2004-2005	7,30.89	55.02

All these require adoption of budget formulation on a more realistic basis.

Grant No. 31 INFORMATION TECHNOLOGY

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2251 Secretariat-Social Services 00 090 Secretariat Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Promotion of Information Technology based industries			
O	8,75.00	8,75.00	5,39.51 -3,35.49
SP008 e-Governance and Citizen - Government interface (IT)			
O	3,50.00	3,50.00	1,40.00 -2,10.00
SP016 National e-Governance Action Plan (NEGAP)			
O	11,50.00	11,50.00	7,48.00 -4,02.00
Reasons for saving in the above cases have not been intimated (June,2009) .			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 National e-Governance Action Plan			
O	3,20.00	3,20.00	.. -3,20.00
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 National e-Governance Action Plan			
O	1,00.00	1,00.00	.. -1,00.00
Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2009) .			

Grant No. 31 INFORMATION TECHNOLOGY

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2251 Secretariat-Social Services 00 090 Secretariat Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Network connection with Delhi and other States			
O	2,04.00	2,04.00	3,92.25 +1,88.25
Reasons for excess have not been intimated (June,2009) .			

Grant No. 32 IRRIGATION AND WATERWAYS

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2049 Interest Payments			
2250 Other Social Services			
2551 Hill Areas			
2700 Major Irrigation			
2701 Medium Irrigation			
2711 Flood Control and Drainage			
3451 Secretariat-Economic Services			
Voted -			
Original	3,59,19,84	3,74,16,60	3,73,47,68
Supplementary	14,96,76		
Amount surrendered during the year (31st March 2009)			
Nil			
Charged -			
Original	1,00,61	1,22,24	1,21,56
Supplementary	21,63		
Amount surrendered during the year (31st March 2009)			
Nil			
CAPITAL -			
Major Head			
4700 Capital Outlay on Major Irrigation			
4701 Capital Outlay on Medium Irrigation			
4711 Capital Outlay on Flood Control Projects			
6004 Loans and Advances from the Central Government			
Voted -			
Original	4,30,87,10	4,30,87,10	2,44,37,37
Supplementary	..		
Amount surrendered during the year (31st March 2009)			
Nil			
Charged -			
Original	68,31	2,53,35	2,15,37
Supplementary	1,85,04		
Amount surrendered during the year (31st March 2009)			
Nil			

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Grant No. 32 IRRIGATION AND WATERWAYS

Notes and Comments -

Revenue (Voted)

- (i) Though the saving in the grant was less than 5% of the total budget provision, noticeable saving/excess occurred in the cases mentioned below.
- (ii) The sub-heads marked (*) in the grant showed substantial saving also during the last five years. Such type of persisting abnormal variation between budget provision and actual expenditure discloses lack of control over financial management and also necessitates adoption of budget formulation on a realistic basis.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2700 Major Irrigation			
01 Mayurakshi Reservoir Project			
101 Maintenance and Repairs			
Non Plan			
001 Other Maintenance Expenditure *			
O	9,35.61	9,35.61	5,38.54
02 Kangsabati Reservoir Project			
101 Maintenance and Repairs			
Non Plan			
001 Other Maintenance Expenditure			
O	9,08.07	9,08.07	7,55.22
03 Damodar Valley Project			
Non Plan			
001 Direction & Administration *			
O	30,74.62	30,74.62	27,11.95
04 Teesta Barrage Project (Commercial)			
001 Direction and Administration			
Non Plan			
001 Regular Establishment [IW]			
O	24,76.71	24,76.71	18,19.55

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Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2701 Medium Irrigation			
03 Medium Irrigation-(Commercial)			
101 Old Damodar Canals			
Non Plan			
001 Direction and Administration *			
0	3,12.62	3,12.62	1,70.93 -1,41.69
04 Medium Irrigation-(Non-Commercial)			
105 Other Medium Irrigation Schemes			
Non Plan			
001 Direction and Administration *			
0	1,30.77	1,30.77	26.81 -1,03.96
80 General			
001 Direction and Administration			
Non Plan			
001 General Administration *			
0	58,30.84	58,30.84	53,40.47 -4,90.37
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Computerisation of different offices of the I&W Directorate			
0	2,00.00	2,00.00	11.37 -1,88.63
2711 Flood Control and Drainage			
01 Flood Control			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Work Charged Establishment Cost of I & W Department under Flood Control Sector			
0	7,82.00	7,82.00	4,92.13 -2,89.87

253

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
103 Civil Works			
Non Plan			
004 Establishment charges for Flood Control Schemes in Murshidabad & Nadia Districts			
0	2,36.07	2,36.07	1,55.88 -80.19
800 Other Expenditure			
Non Plan			
001 Flood Control and Other Allied Schemes			
0	1,65.35	1,65.35	1.44 -1,63.91
03 Drainage			
103 Civil Works			
Non Plan			
009 East Mograhat Basin Drainage Scheme, South 24-Parganas			
0	2,19.00	2,19.00	1,24.51 -94.49
Reasons for saving in the above cases have not been intimated (June,2009).			
(iv) Saving mentioned above was partly counter-balanced by excess as under :			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2250 Other Social Services			
00			
800 Other Expenditure			
Non Plan			
032 Expenditure in connection with Gangasagar Mela I. & W. Deptt.			
0	2,82.73	2,82.73	4,79.74 +1,97.01

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Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2700 Major Irrigation			
01 Mayurakshi Reservoir Project			
800 Other Expenditure Non Plan			
001 Interest on Capital Expenditure			
0	1,35.18	1,35.18	2,34.28 +99.10
02 Kangsabati Reservoir Project			
800 Other Expenditure Non Plan			
001 Interest on Capital Expenditure			
0	21,15.81	21,15.81	22,00.41 +84.60
03 Damodar Valley Project			
101 Maintenance and Repairs Non Plan			
001 Other Maintenance Expenditure			
0	13,86.97	13,86.97	18,52.09 +4,65.12
2701 Medium Irrigation			
80 General			
001 Direction and Administration Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Work Charged Establishment Cost of I&W Department under Irrigation Sector			
0	6,94.00	6,94.00	9,79.69 +2,85.69
799 Suspense Non Plan			
001 Cash Settlement Suspense Accounts (IW)			
0	11,61.61	11,61.61	21,90.13 +10,28.52

255

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2711 Flood Control and Drainage			
01 Flood Control			
103 Civil Works Non Plan			
001 Flood Control Schemes			
0	19,81.66	19,81.66	31,46.29 +11,64.63

Reasons for excess in the above cases have not been intimated (June,2009).

Capital (Voted)

(i) No portion of the huge saving of Rs. 1,86,49.73 lakh, constituting 43.28% of the grant, was surrendered by the department during the year.

(ii) The grant showed huge saving during the last five years as detailed below:-

Year	Saving	
	Amount (In lakhs of rupees)	Percentage
2007-2008	1,26,14.05	35.12
2006-2007	1,80,57.70	51.93
2005-2006	92,33.59	37.43
2004-2005	73,46.43	33.96
2003-2004	30,37.41	20.51

These indicate defective control of the department over the budgetary system.

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4700 Capital Outlay on Major Irrigation			
01 Mayurakshi Reservoir Project			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Special Repair to Mayurakshi Reservoir Project			
0	2,50.00	2,50.00	1,42.57 -1,07.43
02 Kangsabati Reservoir Project			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Special Repair to Kangsabati Reservoir Project			
0	2,40.00	2,40.00	40.30 -1,99.70

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Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
04 Teesta Barrage Project			
789 Special Component Plan For SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Teesta Barrage Project Works under Accelerated Irrigation Benefit Programme			
0	49,68.00	49,68.00	35,70.31 -13,97.69
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Teesta Barrage Project works under Accelerated Irrigation Benefit Programme			
0	51,84.00	51,84.00	0.83 -51,83.17
05 Subarnarekha Barrage Project			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Works for Subarnarekha Barrage Project			
0	21,50.00	21,50.00	17,19.27 -4,30.73

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Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Additional Central Assistance for Irrigation Sector			
0	6,20.00	6,20.00	1,11.57 -5,08.43
4701 Capital Outlay on Medium Irrigation			
01 Major Irrigation-Commercial			
04 Medium Irrigation-Non-Commercial			
101 Medium Irrigation Schemes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Beko Irrigation Scheme, Purulia			
0	1,20.00	1,20.00	5.91 -1,14.09
SP052 Tatko Irrigation Scheme			
0	2,20.00	2,20.00	1,14.51 -1,05.49
SP057 Schemes under NABARD-RIDF			
0	5,00.00	5,00.00	2,16.96 -2,83.04

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Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
103 Civil Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 North Bengal River/Flood Control Commission and Execution of Flood Control Schemes			
0	6,25.00	6,25.00	2,07.59
SP538 ACA for flood control and Ganga/Padma erosion			
0	3,76.00	3,76.00	2,12.16
SP544 Critical Anti-erosion Works in Ganga Basin districts as per recommendation of Twelfth Finance Commission			
0	23,28.00	23,28.00	6,69.61
SP559 Infrastructural development including special repair to buildings in Flood Control Sector			
0	2,00.00	2,00.00	1,12.62
SP560 Critical Flood Control and River Management Works under Centrally Assisted Flood Management Programme during XIth Plan (State Share)			
0	11,65.00	11,65.00	6,00.75
SP561 Improvement of embankments through Tie ups with NREGS			
0	7,00.00	7,00.00	3,20.88

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Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Execution of Flood Control Schemes under NBFCC			
0	2,40.00	2,40.00	1,57.92
SP003 Critical anti-erosion works in Ganga Basin districts as per recommendation of 12th Finance Commission (12-FC)			
0	20,90.00	20,90.00	19,78.20
796 Tribal Area Sub-Plan			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS005 Critical Flood Control and River Management Works under Centrally Assisted "Flood Management Programme" during XIth Plan (State Share)			
0	5,58.00	5,58.00	1,18.91
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Schemes sanctioned under NABARD in Flood Control (RIDF)			
0	4,55.00	4,55.00	3,28.39
SP010 Improvement of embankments through Tie-ups with NREGS			
0	2,00.00	2,00.00	66.59

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Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
03 Drainage			
103 Civil Works Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP029 Revised Lower Damodar Drainage Scheme in Hoogly and Howrah			
0	1,23.86	1,23.86	38.98 -84.88
SP107 Dredging of drainage channels including purchase of new machinery and equipment			
0	13,32.00	13,32.00	8,79.94 -4,52.06
SP164 Construction of sluice on Drainage channel under Western Circle, Howrah, Hooghly, Midnapore			
0	1,90.00	1,90.00	17.06 -1,72.94
SP257 Scheme sanction under NABARD RIDF-IV			
0	2,00.00	2,00.00	33.30 -1,66.70
SP282 Replacement of Timber Bridges on Drainage Channel by RCC Bridges in Howrah, Hooghly and Midnapore			
0	2,37.00	2,37.00	2.09 -2,34.91
Reasons for saving in the above cases have not been intimated (June,2009).			

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Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
4700 Capital Outlay on Major Irrigation			
05 Subarnarekha Barrage Project			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Works for Subarnarekha Barrage Project under AIBP			
0	1,17.00	1,17.00	.. -1,17.00
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Works for Subarnarekha Barrage Project under AIBP			
0	1,10.00	1,10.00	.. -1,10.00
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Works for Subarnarekha Barrage Project under AIBP			
0	6,73.00	6,73.00	.. -6,73.00
80 General			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Additional Central Assistance for Irrigation Sector			
0	1,90.00	1,90.00	.. -1,90.00
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Schemes under Rural Infrastructure Development Fund			
0	12,40.00	12,40.00	.. -12,40.00

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Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
4701 Capital Outlay on Medium Irrigation 01 Major Irrigation-Commercial			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Works for Patloi Irrigation Scheme			
0 1,20.00	1,20.00	..	-1,20.00
03 Medium Irrigation-Commercial 796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Works for Tatko Irrigation Scheme			
0 1,00.00	1,00.00	..	-1,00.00
SP047 Patloi Irrigation Scheme			
0 3,30.00	3,30.00	..	-3,30.00
4711 Capital Outlay on Flood Control Projects			
01 Flood Control 103 Civil Works			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Critical Anti-erosion works in the Ganga Basin States during the Xth Plan (Central Share)			
0 1,68.10	1,68.10	..	-1,68.10
CS005 Critical Flood Control and River Management Works under Centrally Assisted "Flood Management Programme" during Xith Plan (State Share)			
0 27,90.00	27,90.00	..	-27,90.00
SP552 Raising, strengthening and Improvement of embankments in Purba and Paschim Medinipur Districts			
0 1,50.00	1,50.00	..	-1,50.00

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Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
789 Special Component Plan for SC			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS005 Critical Flood Control and River Management Works under Centrally Assisted "Flood Management Programme" during Xith Plan (State Share)			
0 13,02.00	13,02.00	..	-13,02.00
SP009 Critical Flood Control and River Management Works under Centrally Assisted "Flood Management Programme" during Xith Plan (State Share)			
0 4,34.00	4,34.00	..	-4,34.00
SP307 Construction of RCC Bridges at North & South 24-Parganas Districts under Eastern Circle (IW)			
0 90.00	90.00	..	-90.00
SP308 Construction of RCC Bridges at North & South 24-Parganas Districts under Greater Calcutta Drainage Circle (IW)			
0 1,00.00	1,00.00	..	-1,00.00
SP309 Reconstruction of RCC Steel Bridges in Kolkata, North & South 24-Parganas Districts under Metropolitan Drainage Circle (IW)			
0 90.00	90.00	..	-90.00
Reasons for non-utilisation of entire fund have not been intimated (June,2009).			

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Grant No. 32 IRRIGATION AND WATERWAYS

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4700 Capital Outlay on Major Irrigation			
04 Teesta Barrage Project			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Regular Establishment			
0	12.61	12.61	5,97.10
789 Special Component Plan For SC			+5,84.49
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Works for Teesta Barrage Project			
0	26.00	26.00	1,27.44
796 Tribal Areas Sub-Plan			+1,01.44
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Works for Teesta Barrage Project			
0	19.50	19.50	1,11.01
			+91.51

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Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP002 Teesta Barrage Project Works under Accelerated Irrigation Benefit Programme			
0	6,48.00	6,48.00	7,52.85
80 General			+1,04.85
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Schemes under Rural Infrastructure Development Fund			
0	15,50.00	15,50.00	17,18.08
800 Other Expenditure			+1,68.08
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Infrastructure development including special repair to buildings in Irrigation Sector			
0	1,79.00	1,79.00	2,93.12
4701 Capital Outlay on Medium Irrigation			+1,14.12
04 Medium Irrigation-Non-Commercial			
101 Medium Irrigation Schemes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP095 Construction of mini Barrage & Canal System over River Kuia in PS-Sainthia, Birbhum			
0	15.00	15.00	3,49.27
			+3,34.27

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Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
103 Civil Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP455 Liabilities and land acquisition charges schemes in flood control sectors			
0 1,99.61	1,99.61	4,93.89	+2,94.28
SP475 Scheme sanction under NABARD RIDF-IV			
0 15,40.00	15,40.00	16,24.44	+84.44
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 ACA for flood control and Ganga/Padma erosion (ACA)			
0 3,44.00	3,44.00	4,45.46	+1,01.46
SP010 Improvement of embankments through Tie ups with NREGS			
0 3,00.00	3,00.00	6,43.74	+3,43.74
796 Tribal Area Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Critical anti-erosion works in Ganga Basin districts as per recommendation of 12th Finance Commission (12-FC)			
0 3,32.00	3,32.00	10,62.32	+7,30.32
SP009 Critical Flood Control and River Management Works under Centrally Assisted "Flood Management Programme" during XIth Plan (State Share)			
0 1,86.00	1,86.00	4,95.93	+3,09.93

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Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
02 Sea Erosion Projects			
103 Civil Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Beach and esturine protection works in Sundarban and Midnapore			
0 1,00.00	1,00.00	2,39.19	+1,39.19
03 Drainage			
103 Civil Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP310 Drainage Schemes including Construction/ Remodelling of Sluices in North & South 24-Parganas Districts under Eastern Circle and Greater Calcutta Drainage Circle [IW]			
0 80.00	80.00	2,99.27	+2,19.27

Reasons for excess in the above cases have not been intimated (June,2009).

Capital (Charged)

- (i) In view of overall saving of Rs. 37.98 lakh in the appropriation, enhancement of fund by supplementary provision of Rs. 1,85.04 lakh proved to be excessive.
- (ii) No portion of substantial saving of Rs. 37.98 lakh (15% of the appropriation) was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4700 Capital Outlay on Major Irrigation			
03 Damodar Valley Project			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Special Repair to Barrage & Irrigation System of Damodar Valley Project			
S 37.44	37.44	..	-37.44

Creation of fund by supplementary provision obtained in March,2009 was stated to be required for payment of decretal dues. Reasons for non-utilisation of entire fund have not been intimated (June,2009).

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Grant No. 32 IRRIGATION AND WATERWAYS

(v) **Suspense** : The expenditure under revenue section of the grant included Rs.24,26.93 lakh under the head "Suspense". The minor head "Suspense" is not a final head of account. It accommodates interim transactions 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 2008-2009 under the minor head were under the sub-heads (1) Cash Settlement Suspense Account, (2) Purchase, (3) Stock and (4) Miscellaneous Works Advance.
The transactions under each of the heads are explained below:-

(1) **Cash Settlement Suspense Account** : The present Cash Settlement Suspense Account embraces debits for which advance payment has been made to Resources / Procuring Organisations for procurement of materials. This sub-head is cleared (credited) on receipt of the materials from the concerned organisation.

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

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

(4) **Miscellaneous Works Advances** : Accommodate (a) sales on credit, (b) expenditure incurred on deposit works in excess of deposit received (c) losses, retrenchment, errors, etc. and (d) other items. Broadly speaking, the head is debited with all the sums which are eventually to be recovered. The balance under the head represents recoverable amounts.

Grant No. 32 IRRIGATION AND WATERWAYS

The transactions during 2008-2009 under the various sub-heads under "Suspense" operated in the grant are given below :-

Major Head and Detailed Units	Opening Balance	Debit	Credit	Net Actuals	Closing Balance
	Debit + Credit -	(In lakhs of rupees)			Debit + Credit -
2700					
01					
Major Irrigation					
Kangsabati Reservoir					
Project					
Suspense					
799					
Non Plan					
001					
Settlement of					
Suspense Account	+0.00	+14.81	+0.00	+14.81	+14.81
43					
Suspense					
Total	+0.00	+14.81	+0.00	+14.81	+14.81
2700					
02					
Major Irrigation					
Kangsabati Reservoir					
Project					
Suspense					
799					
Non Plan					
001					
Settlement of					
Suspense Account	+4.34	+0.00	+0.00	+0.00	+4.34
43					
Suspense					
Total	+4.34	+0.00	+0.00	+0.00	+4.34
2701					
Major and Medium					
Irrigation					
General					
80					
Suspense					
799					
Non Plan					
001					
Cash Settlement					
Suspense Accounts					
50					
Other Charge	+40.12	+0.00	+0.00	+0.00	+40.12
65					
Cash Settlement	+1,44.48	+0.00	+0.00	+0.00	+1,44.48
Suspense					
75					
Purchase	-4.28	+12.68	+0.00	+12.68	+8.40
89					
Stock	+13,49.70	+2,31.94	+0.00	+2,31.94	+15,81.64
90					
Miscellaneous Works	+20,06.34	+19,45.52	+0.00	+19,45.52	+39,51.86
Total	+35,36.36	+21,90.14	+0.00	+21,90.14	+57,26.50
2711					
Flood Control and					
Drainage					
Flood Control					
Suspense					
01					
799					
Non Plan					
001					
Suspense Account					
Other Charges	+61.27	+0.00	+0.00	+0.00	+61.27
50					
Cash Settlement	+42.21	+2.76	+0.00	+2.76	+44.97
Suspense					
65					
Purchase	-57.30	+0.00	+0.00	+0.00	-57.30
75					
Stock	+1,58.03	+16.69	+0.00	+16.69	+1,74.72
89					
Miscellaneous Works	+1,93.24	+0.00	+0.00	+0.00	+1,93.24
90					
Total	+3,97.45	+19.45	+0.00	+19.45	+4,16.90
03					
Drainage					
Suspense					
799					
Non Plan					
001					
Cash Settlement					
Suspense Accounts					
Other Charges	+50.38	+0.00	+0.00	+0.00	+50.38
50					
Cash Settlement	+24.36	+0.00	+0.00	+0.00	+24.36
Suspense					
65					
Purchase	-19,82.41	+8.79	+0.00	+8.79	-19,73.62
75					
Stock	+7,96.64	+1,62.50	+0.00	+1,62.50	+9,59.14
89					
Miscellaneous Works	+7,50.36	+31.24	+0.00	+31.24	+7,81.60
90					
Total	-3,60.67	+2,02.53	+0.00	+2,02.53	-1,58.14

Grant No. 32 IRRIGATION AND WATERWAYS

(vi) **Suspense :-** No expenditure was made in Capital (Voted) grant under the head "Suspense" during the year. 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 procedures of transactions under the minor head have been explained in note (v) under the Revenue (Voted) section of Grant No. 32 - IRRIGATION AND WATERWAYS.

The transactions under the various sub-heads 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 -
4700 Capital Outlay on Major Irrigation					
04 Teesta Barrage Project					
799 Suspense					
Plan State Plan (Annual Plan and Tenth Plan)					
SP001 Cash Settlement					
Suspense Accounts					
75 Purchase	+1,21.60	+0.00	+0.00	+0.00	+1,21.60
Total	+1,21.60	+0.00	+0.00	+0.00	+1,21.60

Grant No. 33 JAILS

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
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(In thousands of rupees)

REVENUE -

Major Head

2052 Secretariat-General Services
2056 Jails
2058 Stationery and Printing
2059 Public Works

Voted -

Original	1,01,38,48	1,06,06,45	1,03,55,34	-2,51,11
Supplementary	4,67,97			
Amount surrendered during the year (31st March 2009)				
				Nil

Charged -

Original	..	70	70	..
Supplementary	70			
Amount surrendered during the year (31st March 2009)				
				Nil

CAPITAL -

Major Head

4059 Capital Outlay on Public Works
4216 Capital Outlay on Housing

Voted -

Original	14,34,78	15,34,78	10,75,72	-4,59,06
Supplementary	1,00,00			
Amount surrendered during the year (31st March 2009)				
				Nil

Notes and Comments -

Revenue (Voted)

(i) Though the overall saving in the grant was less than 5% of the total budget provision, noticeable saving/excess was, however, occurred in the following sub-heads.

(ii) Saving occurred mainly under :

Grant No. 33 JAILS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2056 Jails 00			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Schemes of Women Correctional Homes in West Bengal [JL]			
O 50.00 } S 78.77 }	1,28.77	..	-1,28.77

Augmentation of fund by obtaining supplementary provision in March,2009 was stated to be required for implementation of schemes of Women Correctional Homes in West Bengal. Reasons for non-utilisation of entire fund have not been intimated (June,2009).

2056 Jails 00			
102 Jail Manufactures Non Plan			
001 Clerical and Mechanical Establishment			
O 2,26.75 } S 78.77 }	2,26.75	1,37.44	-89.31
800 Other Expenditure Non Plan			
009 Schemes of Prison Reforms (Central Share) [JL]			
O 6,66.00 } S 1,60.00 }	6,66.00	4,30.69	-2,35.31
010 Schemes of Prison Reforms (States Share) [JL]			
O 1,60.00 } S 77.36 }	1,60.00	77.36	-82.64

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 33 JAILS

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2056 Jails 00			
101 Jails Non Plan			
004 Subsidiary Jail			
O 11,22.08 } S 47.54 }	11,69.62	12,84.49	+1,14.87

Augmentation of fund by obtaining supplementary provision in March,2009 was stated to be required for meeting additional maintenance cost such as diet, drugs, electricity etc. of various jails. Reasons for excess have not been intimated (June,2009).

2056 Jails 00			
101 Jails Non Plan			
003 District Jails			
O 22,27.89 } S 1,65.00 }	22,27.89	24,26.36	+1,98.47
009 Wages to the convicts sentenced under rigorous imprisonment			
O 1,65.00 } S 77.36 }	1,65.00	2,54.52	+89.52

Reasons for excess in the above cases have not been intimated (June,2009).

Capital(Voted)

- (i) The grant closed with a significant saving of Rs. 4,59.06 lakh (29.91% of the total budget). No part of the saving was surrendered during the year.
- (ii) In view of eventual saving of Rs. 4,59.06 lakh, obtaining of supplementary provision of Rs. 1,00.00 lakh in March,2009 proved absolutely unnecessary.
- (iii) Saving occurred mainly under :

Grant No. 33 JAILS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Jails - Others (JL)			

O	5,00.00	6,00.00	4,25.54	-1,74.46
S	1,00.00			

Augmentation of fund by obtaining supplementary provision in March,2009 was stated to be required for undergoing various construction works in different Jails of West Bengal. Reasons for saving have not been intimated (June,2009).

4059 Capital Outlay on Public Works				
60 Other Buildings				
051 Construction Non Plan				
002 Construction of Jails-Schemes of Prison Reforms (Central Share)				
O	6,14.37	6,14.37	4,50.31	-1,64.06
003 Construction of Jails-Schemes of Prison Reforms (States Share)				
O	2,17.14	2,17.14	1,33.55	-83.59

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 34 JUDICIAL

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			

REVENUE -
Major Head

2014 Administration of Justice			
2029 Land Revenue			
2052 Secretariat-General Services			
2059 Public Works			
2070 Other Administrative Services			
2216 Housing			
2235 Social Security and Welfare			
3454 Census Surveys and Statistics			

Voted -

Original	1,84,80,95	2,04,68,62	1,70,58,38	-34,10,24
Supplementary	19,87,67			
Amount surrendered during the year (31st March 2009)				14,06,73

Charged -

Original	32,12,62	56,65,65	42,63,62	-14,02,03
Supplementary	24,53,03			
Amount surrendered during the year (31st March 2009)				22,14,53

The expenditure under the appropriation does not include Rs. 25.00 thousand (Rs. 25,006) met out of an advance from the Contingency Fund, sanctioned in February,2009 but remained unrecouped to the fund till the close of the year.

CAPITAL -
Major Head

4059 Capital Outlay on Public Works				
4216 Capital Outlay on Housing				
Voted -				
Original	27,25,00	27,25,00	14,82,40	-12,42,60
Supplementary	..			
Amount surrendered during the year (31st March 2009)				12,13,11

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs. 34,10.24 lakh (16.66%) in the grant, supplementary provision of Rs. 19,87.67 lakh obtained in March,2009 proved to be fully unjustified.
- (ii) Out of total saving of Rs. 34,10.24 lakh in the grant, a sum of Rs. 14,06.73 lakh was surrendered by the department during the year. Thus substantial portion (58.75%) of saving was retained which necessitates more control over budget on the part of the controlling authority.

(iii) Saving occurred mainly under :

Grant No. 34 JUDICIAL

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2014 Administration of Justice			
00			
105 Civil and Session Courts			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Establishment of Fast Track Court			
O	15,00.00	19,08.56	12,74.84
S	8,76.50		
R	-4,67.94		

Augmentation of fund by supplementary provision in March,2009 was stated to be required for higher establishment charges for running Fast Track Courts in West Bengal. Moreover, further sum of Rs. 13.00 crore is required for payment of Panelled Advocates of Legal Remembrancer, Government Pleaders and Public Prosecutors. Reasons for anticipated as well as final saving have not been intimated (June,2009).

2014 Administration of Justice			
00			
105 Civil and Session Courts			
Non Plan			
004 City Civil and Sessions Courts			
O	4,61.05	4,88.18	3,77.07
R	27.13		

Reasons for anticipated excess and final saving have not been intimated (June,2009).

Grant No. 34 JUDICIAL

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2014 Administration of Justice			
00			
105 Civil and Session Courts			
Non Plan			
001 Civil and Sessions Courts			
O	75,30.29	69,99.68	66,93.08
R	-5,30.61		
005 Judicial Magistrates' Courts			
O	29,21.46	28,83.06	25,85.69
R	-38.40		
010 Family Courts-Calcutta			
O	1,28.84	1,02.98	27.87
R	-25.86		
011 Family Courts in Districts [JD]			
O	4,07.88	..	..
R	-4,07.88	..	..

Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2009).

Reasons for withdrawal of entire fund through re-appropriation surrender have not been intimated (June,2009). Such type of budget provision and subsequent withdrawal shows a casual approach towards financial management on the part of the controlling authority.

Grant No. 34 JUDICIAL

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2014 Administration of Justice			
00			
105 Civil and Session Courts			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Establishment of Additional Courts under upgradation Programme as recommended by the 11th Finance Commission		1,29.22	+1,29.22

Reasons for incurring expenditure without budget provision have not been intimated (June,2009).

114 Legal Advisers and Counsels

Non Plan

003 Government Pleader and Public Prosecutors etc.

O	9,42.04	14,36.92	14,11.40	-25.52
S	2,89.06			
R	2,05.82			

Augmentation of fund by supplementary provision in March,2009 was stated to be required for payment of panelled Advocates of Legal Remembrancer, Government Pleaders and Public Prosecutors. Reasons for anticipated excess and final saving have not been intimated (June,2009).

Revenue (Charged)

(i) In view of overall saving of Rs. 14,02.03 lakh in the appropriation supplementary provision of Rs. 24,53.03 lakh obtained in the March,2009 proved to be excessive.

(ii) Though the appropriation exhibited saving to the extent of Rs. 14,02.03 lakh (24.75% of total budget), an amount of Rs. 22,14.53 lakh (i.e. Rs. 8,12.50 lakh more than available saving) was actually surrendered by the department during the year. This necessitates more prudence and budgetary control on the part of the controlling officer.

(iii) Saving occurred mainly under :

Grant No. 34 JUDICIAL

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
2014 Administration of Justice				
00				
102 High Court				
Non Plan				
002 Original Side				
O	5,79.37	5,99.41	8,83.81	+2,84.40
S	5,46.57			
R	-5,26.53			

003 Appellate Side

O	18,00.54	18,44.73	23,00.67	+4,55.94
S	15,10.12			
R	-14,65.93			

Augmentation of fund by supplementary provision in March,2009 was stated to be required for meeting the charges towards arrear pay and allowances of Hon'ble Judges due to implementation of the 6th Pay Commission Ordinance No. 1-2009 dated 09-01-2009 and revision of pay and allowances of the employees of the High Court under ROPA,2007. Besides Rs. 24,31,000 was provided under 51 M.V. for purchase of a new car for use of Hon'ble Chief Justice of the Calcutta High Court. Reasons for anticipated saving and final excess in the above cases have not been intimated (June,2009).

2014 Administration of Justice

00

102 High Court

Non Plan

004 Circuit Bench of Calcutta High Court at Jalpaiguri

O	2,38.00	19.73	19.62	-0.11
R	-2,18.27			

Reasons for anticipated as well as final saving have not been intimated (June,2009).

Grant No. 34 JUDICIAL

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2014 Administration of Justice			
00			
102 High Court			
Non Plan			
001 Judges			
O	5,86.09	9,21.62	9,93.99
S	3,32.44		
R	3.09		
			+72.37

Augmentation of fund by supplementary provision in March,2009 was stated to be required for meeting the charges towards arrear pay and allowances of Hon'ble Judges due to implementation of the 6th Pay Commission Ordinance No. 1-2009 dated 09-01-2009 and revision of pay and allowances of the employees of the High Court under ROPA,2007. Reasons for anticipated as well as final excess have not been intimated (June,2009).

Capital (Voted)

- (i) Out of total saving of Rs. 12,42.60 lakh (45.6% of the budget provision) in the grant, Rs. 12,13.11 lakh was surrendered by the department during the year.
- (ii) Saving occurred mainly under :

Grant No. 34 JUDICIAL

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Administration of Justice - Construction of Court Buildings at Different Places in West Bengal			
O	6,00.00	6,30.79	31.12
R	30.79		
			-5,99.67

Reasons for anticipated excess and final saving have not been intimated (June,2009).

4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP043 Administration of Justice - Construction of Buildings for Circuit Bench of Kolkata High Court at Jalpaiguri			
O	3,00.00	15.16	..
R	-2,84.84		
			-15.16

Reasons for part withdrawal of fund by re-appropriation/surrender and subsequent non-utilisation of the residual fund resulting in final saving have not been intimated (June,2009).

Grant No. 34 JUDICIAL

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
201 Acquisition of Land			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Administration of Justice			

O	2,00.00	..	9.79	+9.79
R	-2,00.00			

4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			

SP001 Administration of Justice -
High Courts

O	2,00.00	..	83.31	+83.31
R	-2,00.00			

Reasons for withdrawal of entire fund through re-appropriation/surrender and thereafter incurring expenditure resulting in final excess in the above cases have not been intimated (June,2009).

Grant No. 34 JUDICIAL

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP041 One Time A.C.A. for Administration of Justice (ACA) [JD]			

O	2,50.00	..	..	..
R	-2,50.00			

201 Acquisition of Land			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			

SP008 Administration of Justice -
Construction of West Bengal
Judicial Academy Complex

O	2,70.00	..	..	..
R	-2,70.00			

Reasons for withdrawal of entire fund through re-appropriation/surrender in the above cases have not been intimated (June,2009). Such type of budget provision and subsequent withdrawal shows a casual approach towards financial management on the part of the controlling authority.

Grant No. 34 JUDICIAL

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP035 Construction of Court Buildings in Different Places in West Bengal			
O	7,50.00 }	8,45.62	13,18.49
R	95.62 }		+4,72.87

Reasons for anticipated as well as final excess have not been intimated (June,2009).

Grant No. 35 LABOUR

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
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(In thousands of rupees)

REVENUE -

Major Head

2014 Administration of Justice			
2210 Medical and Public Health			
2215 Water Supply and Sanitation			
2230 Labour and Employment			
2235 Social Security and Welfare			
2251 Secretariat-Social Services			
Voted -			
Original	2,61,21,62 }	2,61,21,62	2,10,92,54
Supplementary	.. }		-50,29,08
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	.. }	5,75,87	5,75,86
Supplementary	5,75,87 }		-1
Amount surrendered during the year (31st March 2009)			Nil

CAPITAL -

Major Head

4250 Capital Outlay on other Social Services			
Voted -			
Original	27,00 }	27,00	27,89
Supplementary	.. }		+89
Amount surrendered during the year (31st March 2009)			Nil

Notes and Comments -

Revenue (Voted)

(i) No portion of the substantial saving of Rs. 50,29.08 lakh (19.25% of the total budget estimate) in the grant was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Grant No. 35 LABOUR

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2230 Labour and Employment			
01 Labour			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Bidi Workers Welfare Scheme [LB]			
0	1,50.00	1,50.00	.. -1,50.00
SP002 Welfare of Agricultural Labours, Construction Labours and Unorganised Labours [LB]			
0	2,50.00	2,50.00	.. -2,50.00
02 Employment			
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 One Time ACA for Skill Development and Training of the Registered Unemployed (ACA) [LB]			
0	4,00.00	4,00.00	.. -4,00.00
SP003 Extension of Employment Services [LB]			
0	2,50.00	2,50.00	.. -2,50.00
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 One Time ACA for Skill Development and Training of the Registered Unemployed [LB]			
0	1,00.00	1,00.00	.. -1,00.00
	287		

Grant No. 35 LABOUR

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
796 Tribal Area Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Provident Fund Scheme for Unorganised Workers in Urban and Rural Areas [LB]			
0	5,50.00	5,50.00	.. -5,50.00
Reasons for non-utilisation of entire budgeted fund in the above cases have not been intimated (June,2009).			
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
102 Employees State Insurance Scheme Non Plan			
001 Employees State Insurance Scheme (Medical Benefit)			
0	16,41.22	16,41.22	12,24.30 -4,16.92
002 Medical Benefit Scheme			
0	7,87.95	7,87.95	5,05.74 -2,82.21
2230 Labour and Employment			
01 Labour			
101 Industrial Relations Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Improvement of Working Conditions of Child and Women Labour			
0	1,00.00	1,00.00	1.22 -98.78
	288		

Grant No. 35 LABOUR

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
02 Employment			
001 Direction and Administration Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Extension of Employment Services			
0	7,50.00	7,50.00	3,84.70 -3,65.30
SP004 One Time ACA for Skill Development and Training of the Registered Unemployed (ACA) [LB]			
0	15,00.00	15,00.00	2,49.12 -12,50.88
101 Employment Services Non Plan			
001 Employment Exchange			
0	11,85.46	11,85.46	10,54.51 -1,30.95
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
200 Other Programmes Non Plan			
036 Scheme for Financial Assistance to the Workers in Locked out Industrial Units (F A W L O I)			
0	41,28.14	41,28.14	37,29.56 -3,98.58
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Provident Fund Scheme for Unorganised Workers in Urban and Rural Areas [LB]			
0	7,00.00	7,00.00	35.71 -6,64.29

Reasons for saving in the above cases have not been intimated (June,2009).

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Grant No. 35 LABOUR

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
102 Employees State Insurance Scheme Non Plan			
004 Hospital cost for the Insured workers and their families			
0	51,67.03	51,67.03	57,33.90 +5,66.87
2230 Labour and Employment			
01 Labour			
101 Industrial Relations Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Welfare of Agricultural Labours Construction Labours and Unorganised Labour			
0	7,50.00	7,50.00	9,50.00 +2,00.00
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
200 Other Programmes Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Provident Fund Schemes for Unorganised Workers in Urban and Rural Areas			
0	16,10.00	16,10.00	16,91.97 +81.97

Reasons for excess in the above cases have not been intimated (June,2009).

Capital (Voted)

(i) The expenditure exceeded the grant by Rs. 0.89 lakh (Rs. 89,565); the excess requires regularisation.

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Grant No. 36 LAND AND LAND REFORMS

Grant No. 36 LAND AND LAND REFORMS

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
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(In thousands of rupees)

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
REVENUE -			
Major Head			
2029 Land Revenue			
2049 Interest Payments			
2052 Secretariat-General Services			
2053 District Administration			
2059 Public Works			
2070 Other Administrative Services			
2216 Housing			
2250 Other Social Services			
2401 Crop Husbandry			
2506 Land Reforms			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted -			
Original	5,02,32,56	5,03,82,51	4,75,73,21
Supplementary	1,49,95		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	2,00,00	2,00,00	25,68
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
5475 Capital Outlay on other General Economic Services			
Voted -			
Original	32,29,58	32,29,58	18,39,56
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil
Notes and Comments -			
Revenue (Voted)			
(i)	In view of overall saving of Rs. 28,09.30 lakh in the grant, supplementary provision of Rs. 1,49.95 lakh obtained in March,2009 proved to be useless.		
(ii)	No portion of the substantial saving of Rs. 28,09.30 lakh (5.58% of the budget provision) in the grant was surrendered by the department during the year.		
(iii)	Saving occurred mainly under :		

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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2029 Land Revenue			
00			
105 Management of Ex-Zamindari Estates			
Non Plan			
002 Temporary establishment and other charges for payment of compensation/Final compensation			
0	8,69.46	8,69.46	7,04.69
-1,64.77			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Improvement of Vested Arid / Waste Land and Patta Holders such as Kheria, Sabar and Other Tribes [LR]			
0	2,00.00	2,00.00	60.06
-1,39.94			
SP004 Modernisation of ARTI, Salboni & RTCs at Baharampur & Jalpaiguri			
0	3,00.00	3,00.00	63.58
-2,36.42			
2053 District Administration			
00			
093 District Establishments			
Non Plan			
001 General Establishment			
0	60,13.67	60,13.67	58,27.85
-1,85.82			

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Grant No. 36 LAND AND LAND REFORMS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2059 Public Works			
01 Office Buildings			
051 Construction			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Land Revenue (LR)			
0	2,10.00	2,10.00	98.18 -1,11.82

Reasons for saving in the above cases have not been intimated (June,2009).

2029 Land Revenue			
00			
102 Survey and Settlement Operations			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP015 Formation of Land Corporation / Regional Land Corporation u/s 21c of WB [LR]			
0	1,00.00	1,00.00	.. -1,00.00
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Strengthening of Revenue Administration and Updating of Land Records including Computerisation [LR]			
0	1,20.00	1,20.00	.. -1,20.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2009).

Grant No. 36 LAND AND LAND REFORMS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2029 Land Revenue			
00			
101 Collection Charges Non Plan			
001 Establishment and other charges			
0	10,89.80	10,89.80	7,87.27 -3,02.53
102 Survey and Settlement Operations Non Plan			
002 Drawing Office [LR]			
0	1,45.78	1,45.78	44.85 -1,00.93
003 Settlement Operation in Connection with Estate Acquisition and Land Reforms Schemes			
0	2,98,42.75	2,98,42.75	2,93,11.10 -5,31.65
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP014 Strengthening of Revenue Administration and Updating of Land Records including Computerisation [LR]			
0	2,40.00	2,40.00	1,29.33 -1,10.67

Reasons for saving in the above cases have not been intimated (June,2009).

2029 Land Revenue			
00			
102 Survey and Settlement operations			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Modernisation of ARTI, Salboni & RTCs at Baharampur & Jalpaiguri [LR]			
0	3,00.00	3,00.00	.. -3,00.00

Reasons for non-utilisation of entire fund have not been intimated (June,2009).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2029 Land Revenue			
00			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Improvement of Vested Arid / Waste Land and Widow Patta Holders such as Kheria, Sabar and Other Tribes [LR]			
0	1,00.00	1,00.00	2,75.94 +1,75.94

Reasons for excess have not been intimated (June,2009).

2506 Land Reforms				
00				
800 Other Expenditure				
Plan CENTRAL SECTOR (NEW SCHEMES)				
CN001 Agrarian Studies and Computerisation of Land Records				
0	2,00.00	2,03.83	2,99.83	+96.00
S	3.83			

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for release of central assistance, which was received for computerisation of land records. Reasons for final excess have not been intimated (June,2009).

Revenue (Charged)

- (i) The department utilised only Rs. 25.68 lakh (i.e. 12.84% of the budget provision) during the year. Thus there was 87.16% saving in the charged appropriation. Similar saving was also noticed during 2007-08 (Rs. 1,98.69 lakh; 99.34% of budget estimate), during 2006-07 (Rs. 2,44.19 lakh; 80% of budget provision) and during 2005-06 (Rs. 3,01.10 lakh; 96.94% of total budget provision).
- (ii) Against huge saving of Rs. 1,74.32 lakh (87.16% of budget estimate), the department surrendered nothing during the year. Such practice was also noticed during 2007-08, 2006-07 and 2005-06 when entire savings remained unsundered. All these indicate total lack of financial control on the part of the controlling authority.

(iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
60 Interest on Other Obligations			
701 Miscellaneous			
Non Plan			
001 Interest on Compensation Money Payable to Land-holders			
0	1,00.00	1,00.00	0.48 -99.52
005 Other items			
0	1,00.00	1,00.00	25.20 -74.80

Reasons for saving in the above cases have not been intimated (June,2009).

Capital (Voted)

- (i) The grant exhibited substantial saving of Rs. 13,90.02 lakh (43.04% of budget estimate) during the year. Similar saving noticed during the last four years also as under :

Year	Saving	
	Amount (In lakhs of rupees)	Percentage
2007-2008	2,20.84	18.82
2006-2007	7,51.55	29.96
2005-2006	2,08.18	19.77
2004-2005	43.31	97.78

- (ii) No portion of the substantial saving of Rs. 13,90.02 lakh was surrendered by the department during the year. All these indicate lack of realistic control over the budgetary system on the part of the Controlling Authority.

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Land Revenue - Others			
0	7,00.00	7,00.00	2,58.52 -4,41.48

Grant No. 36 LAND AND LAND REFORMS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
5475 Capital Outlay on other General Economic Services			
00			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Digitalisation of Cadastral Map in West Bengal			
0	2,48.00	2,48.00	8.25 -2,39.75

Reasons for saving in the above cases have not been intimated (June,2009).

4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Land Revenue Modernisation of Survey Works, Construction of Records Room at Village Level Office			
0	1,00.00	1,00.00	.. -1,00.00
5475 Capital Outlay on other General Economic Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Digitalisation of Cadastral Map in West Bengal			
0	6,90.00	6,90.00	.. -6,90.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2009).

Grant No. 37 LAW (All Voted)

Section and Major Head	Total grant	Actual expenditure (In thousands of rupees)	Excess + Saving -
REVENUE -			
Major Head			
2052 Secretariat-General Services			
Voted -			
Original	2,47,99	2,47,99	2,27,98 -20,01
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil

Notes and Comments -

Revenue (Voted)

(i) No portion of total saving of Rs. 20.01 lakh (8.07% of budget provision) 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)	Excess (+) Saving (-)
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
010 Law Department			
0	2,47.99	2,47.99	2,27.98 -20.01

Reasons for saving have not been intimated (June,2009).

Grant No. 38 MINORITY AFFAIRS AND MADRASAH EDUCATION (All Voted) .

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
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(In thousands of rupees)

REVENUE -

Major Head

2052 Secretariat-General Services
2202 General Education
2204 Sports and Youth Services
2235 Social Security and Welfare
2250 Other Social Services
2251 Secretariat-Social Services
2515 Other Rural Development Programmes

Voted -

Original	3,26,42,54	4,11,30,60	2,56,51,54	-1,54,79,06
Supplementary	84,88,06			
Amount surrendered during the year (31st March 2009)				Nil

CAPITAL -

Major Head

4202 Capital Outlay on Education, Sports, Art and Culture
4235 Capital Outlay on Social Security and Welfare
4250 Capital Outlay on other Social Services

Voted -

Original	36,00,00	70,25,12	63,88,84	-6,36,28
Supplementary	34,25,12			
Amount surrendered during the year (31st March 2009)				Nil

Notes and Comments -

Revenue (Voted)

(i) In view of overall saving of Rs. 1,54,79.06 lakh (37.63% of the budget estimate) in the grant, supplementary provision of Rs. 84,88.06 lakh obtained in March,2009 proved to be unnecessary.

(ii) No portion of the substantial saving of Rs. 1,54,79.06 lakh (37.63% of total budget) in the grant was surrendered by the department during the year. Saving of Rs. 1,28,64.45 lakh (53.73%) during 2007-2008, Rs. 16,34.54 lakh (79.11%) during 2006-2007, Rs. 88.32 lakh (20.86%) during 2005- 2006 and Rs. 57.91 lakh (15.31%) during 2004-2005 was also noticed. This indicates lack of control on the part of the controlling authority towards budget formulation.

(iii) Saving occurred mainly under :

Grant No. 38 MINORITY AFFAIRS AND MADRASAH EDUCATION

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
2202 General Education			
80 General			
107 Scholarships			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS004 Pre-matric scholarship for students belonging to Minority Communities			
0	7,65.00	7,65.00	5,10.83 -2,54.17
2235 Social Security and Welfare			
02 Social Welfare			
200 Other Programmes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Grants-in-Aid to NGO's Implementing Projects for Development and Welfare of Minorities [MD]			
0	2,00.00	2,00.00	63.42 -1,36.58

Grant No. 38 MINORITY AFFAIRS AND MADRASAH EDUCATION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
02 Social Welfare			
200 Other Programmes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Grants-in-Aid to Wakf Board /Wakf Estates for Development of Wakf Properties [MD]			
0	4,60.00	4,60.00	14.63 -4,45.37
2250 Other Social Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Scheme for construction of Muslim Girls' Hostels in the Districts formulated by the Minorities and Welfare Department.			
0	4,00.00	4,00.00	39.64 -3,60.36

Reasons for saving in the above cases have not been intimated (June,2009).

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Grant No. 38 MINORITY AFFAIRS AND MADRASAH EDUCATION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
02 Secondary Education			
110 Assistance to Non-Government Secondary Schools			
Non Plan			
013 Assistance to Non-Government Madrasah [MD]			
0	1,74,00.00	2,49,80.66	1,18,61.39 -1,31,19.27
S	75,80.66		
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP044 Improvement of Buildings of Jr. High Schools			
0	17,00.00	18,00.00	17,00.00 -1,00.00
S	1,00.00		

Augmentation of fund by supplementary provision obtained in March,2009 in the above cases was stated to be required for increased establishment charges. Reasons for final saving have not been intimated (June,2009).

2235 Social Security and Welfare			
02 Social Welfare			
200 Other Programmes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Extension/Renovation of Carmichael/Bekar Hostel for Minorities [MD]			
0	1,00.00	1,00.00	.. -1,00.00

302

Grant No. 38 MINORITY AFFAIRS AND MADRASAH EDUCATION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2250 Other Social Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Support for Establishment of Para Medical Colleges, Nursing Institutes, Working Women's Hostel etc. at Gorachand Road, Kolkata (ACA) [MD]			
0	4,00.00	4,00.00	-4,00.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2009).

2202 General Education			
02 Secondary Education			
101 Inspection			
Non Plan			
004 Mens Branch			
0	1,05.03	1,05.03	-1,03.25

Reasons for saving have not been intimated (June,2009).

303

Grant No. 38 MINORITY AFFAIRS AND MADRASAH EDUCATION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
03 University and Higher Education			
103 Government Colleges and Institutes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Development of Calcutta Madrasah [MD]			
0	3,00.00	3,00.00	-1,45.74
2235 Social Security and Welfare			
02 Social Welfare			
200 Other Programmes			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Multi-Sectoral Development Scheme for Minorities			
0	50,00.00	50,00.00	-6,76.38
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Schemes for Development and Welfare of Minorities			
0	7,00.00	7,00.00	-6,80.78
2515 Other Rural Development Programmes			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP031 Assistance to Panchayat Bodies for running Madrasa Siksha Kendras [MD]			
0	2,40.00	2,40.00	-1,06.00

Reasons for saving in the above cases have not been intimated (June,2009).

304

Grant No. 38 MINORITY AFFAIRS AND MADRASAH EDUCATION

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
02 Secondary Education			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP047 Incentives for poor girl students of High Madrasahs (from class-XI to Class-XII)			
	..	5,82.96	+5,82.96
2235 Social Security and Welfare			
02 Social Welfare			
200 Other Programmes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 West Bengal Minorities Development and Finance Corporation			
	..	2,25.67	+2,25.67
Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2009) .			
2235 Social Security and Welfare			
02 Social Welfare			
200 Other Programmes			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN002 Merit-cum-means based Scholarship for Professional and technical courses			
0	6,15.00	6,15.00	8,72.61 +2,57.61
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP015 Multi Sectoral Development Scheme for Minorities (State Share)			
S	4.75	4.75	3,56.31 +3,51.56

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Grant No. 38 MINORITY AFFAIRS AND MADRASAH EDUCATION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2250 Other Social Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Construction of Second Haj House (ACA) [MD]			
0	2,00.00	2,00.00	3,00.00 +1,00.00

Reasons for excess in the above cases have not been intimated (June,2009) .

Capital (Voted)

(i) In view of final saving of Rs. 6,36.28 lakh (9.06% of the budget estimate) on the grant, supplementary provision of Rs. 34,25.12 lakh obtained in March, 2009 proved to be excessive.

(ii) Out of saving of Rs. 6,36.28 lakh in the grant (9.06% of the total budget provision) the department surrendered nothing during the year.

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4235 Capital Outlay on Social Security and Welfare			
02 Social Welfare			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Setting up of new Educational Institutions for Minorities (MD)			
0	5,00.00	5,00.00	.. -5,00.00

Reasons for non-utilisation of entire fund have not been intimated (June,2009) .

306

Grant No. 38 MINORITY AFFAIRS AND MADRASAH EDUCATION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4235 Capital Outlay on Social Security and Welfare			
02 Social Welfare			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Schemes for development and Welfare of minorities (ACA) [MD]			
0	15,00.00	15,00.00	14,07.47 -92.53
4235 Capital Outlay on Social Security and Welfare			
02 Social Welfare			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Lump Provision for Rural Infrastructure Development in the Minorities Area (RIDF) (MD)			
0	5,00.00	5,00.00	56.25 -4,43.75

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 38 MINORITY AFFAIRS AND MADRASAH EDUCATION

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4235 Capital Outlay on Social Security and Welfare			
02 Social Welfare			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Investment in Scheme of Share Capital of W.B. Minorities Dev. Finance Corporation			
0	6,50.00	22,39.12	26,50.00 +4,10.88
S	15,89.12		

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for providing additional fund for credit financing under Minority Women Empowerment Programme. Reasons for excess have not been intimated (June,2009).

Grant No. 39 MUNICIPAL AFFAIRS

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2049 Interest Payments			
2052 Secretariat-General Services			
2211 Family Welfare			
2215 Water Supply and Sanitation			
2217 Urban Development			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted -			
Original	17,99,90,95	18,17,17,96	17,47,43,38
Supplementary	17,27,01		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	81,56	81,56	..
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4217 Capital Outlay on Urban Development			
6004 Loans and Advances from the Central Government			
6217 Loans for Urban Development			
Voted -			
Original	1,04,90,32	1,89,68,02	1,48,01,63
Supplementary	84,77,70		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	87,61	87,61	1,47,60
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil

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Grant No. 39 MUNICIPAL AFFAIRS

Notes and Comments -

Revenue (Voted)

(i) Though the saving in the grant was less than 5% (3.84%) of the total budget provision, noticeable saving/excess was, however, occurred in the following sub-heads.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2217 Urban Development			
05 Other Urban Development Schemes			
192 Assistance to Municipalities / Municipal Councils			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Italian Government Aided Liquid & Solid Waste Management in selected 14 ULBs in West Bengal (EAP) [MA]			
0	40,00.00	40,00.00	.. -40,00.00
SP014 Italian Government Aided Liquid & Solid Waste Management in selected 14 ULBs in West Bengal (State Share)			
0	5,00.00	5,00.00	.. -5,00.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2009).

2211 Family Welfare			
00			
108 Selected Area Programme (Including India Population Project)			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Implementation of IPP-VIII in Kolkata Metropolitan District and other Municipal Towns			
0	4,23.40	4,23.40	3,20.10 -1,03.30

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Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
05 Other Urban Development Schemes			
191 Assistance to Municipal Corporations			
Non Plan			
017 Ad hoc Bonus to the Employees of Local Bodies etc.			
0	1,75.00	1,75.00	88.53 -86.47
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP019 Development of Municipal Corporations outside Calcutta Metropolitan Area			
0	2,50.00	2,50.00	0.25 -2,49.75
SP035 Calcutta Environmental Improvement Project (ADB), Central Share (normal) (EAP)			
0	1,52,48.00	1,52,48.00	93,82.44 -58,65.56
SP056 Grants for UIDSSMT & IHSDP under JNNURM (Central Share) [MA]			
0	15,02.93	15,02.93	25.50 -14,77.43
SP057 KUSP Programme in Kolkata Corporation Areas (DFID)			
0	1,50.00	1,50.00	37.50 -1,12.50
192 Assistance to Municipalities / Municipal Councils			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Grants to Municipalities for ongoing schemes of erstwhile BMS programmes			
0	14,46.00	14,46.00	9,06.43 -5,39.57
SP009 Grants to Municipalities for UIDSSMT & IHSDP under JNNURM (State Share) (JNURM)			
0	24,63.86	24,63.86	14,82.29 -9,81.57

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Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP010 Grants to Municipalities for UIDSSMT & IHSDP under JNNURM (Central Share)			
0	1,01,69.81	1,01,69.81	73,69.87 -27,99.94
SP011 Swarna Jayanti Sahari Rojgar Yojana (Municipal Areas)			
0	3,71.72	3,71.72	1,43.67 -2,28.05
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Swarn Jayanti Sahari Rojgar Yojana			
0	4,00.00	4,00.00	3,04.05 -95.95
SP010 Kolkata Environmental Improvement Project (ADB) (State Share)			
0	1,78.00	1,78.00	65.38 -1,12.62
SP018 Grants for UIDSSMT & IHSDP under JNNURM (State Share) [MA]			
0	8,51.00	8,51.00	2,70.11 -5,80.89
SP022 Grants to UIDSSMT & HSDP under JNNURM (State Share) [MA]			
0	38,64.00	38,64.00	20,27.99 -18,36.01
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Kolkata Environmental Improvement Project (ADB) (Central Share)			
0	65,35.00	65,35.00	2,61.02 -62,73.98

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Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP009 Grants for UIDSSMT & IHSDP under JNNURM (State Share) [MA]			
0	2,22.00	2,22.00	94.30 -1,27.70
SP010 Grants for UIDSSMT & IHSDP under JNNURM (Central Share) [MA]			
0	10,08.00	10,08.00	5,81.38 -4,26.62
80 General			
001 Direction and Administration Non Plan			
002 Directorate of Municipal Engineering			
0	15,29.45	15,29.45	10,55.50 -4,73.95
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Grants to Urban Local Bodies as per recommendation of Second State Finance Commission			
0	50,82.18	50,82.18	49,11.76 -1,70.42
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
00			
103 Entertainment Tax Non Plan			
005 Grants-in-Aid to the Municipal Corporation and other Local Bodies			
0	79,54.00	79,54.00	70,21.11 -9,32.89

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Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
106 Taxes on Vehicles			
Non Plan			
002 Grants-in-aid to Municipalities			
0	18,82.87	18,82.87	16,52.48 -2,30.39
Reasons for saving in the above cases have not been intimated (June,2009).			
(iii) Saving mentioned above was partly counter-balanced by excess mainly under :			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
80 General			
800 Other Expenditure Non Plan			
001 Grant to CMC / HMC for adjustment of Energy Bills of CESC			
0	88,00.00	1,05,27.01	1,25,26.90 +19,99.89
S	17,27.01		

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for sanctioning grant to KMC/HMC for adjustment of energy bills of CESC. Reasons for final excess have not been intimated (June,2009).

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Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2211 Family Welfare			
00			
108 Selected Area Programme (Including India Population Project)			
Non Plan			
002 India Population Project VIII in Kolkata Metropolitan District			
0	9,30.00	9,30.00	23,03.70 +13,73.70
2217 Urban Development			
05 Other Urban Development Schemes			
191 Assistance to Municipal Corporations			
Non Plan			
009 Grants to Local Bodies in Connection with Their Election			
0	1,57.33	1,57.33	6,24.89 +4,67.56
019 Fixed Grant to the Municipal Corporations and other Urban Local Bodies towards Salaries of their Employees.			
0	3,64,33.00	3,64,33.00	3,65,39.03 +1,06.03
020 Dearness Concession to the employees of Municipal Corporations & other U.L. Bodies in KMD & Non-KMD Areas [MA]			
0	1,37,00.00	1,37,00.00	1,74,32.44 +37,32.44
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Development of Municipal areas-Water Supply facilities (spot sources) to the Urban Local Bodies outside CMDA			
0	6,00.00	6,00.00	7,11.75 +1,11.75

315

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP043 Grants for ongoing Schemes of erstwhile BMS Programme			
0	1,00.00	1,00.00	8,68.00 +7,68.00
SP044 Kolkata Environmental Improvement Project (ADB) (State Share)			
0	31,06.00	31,06.00	44,00.00 +12,94.00
192 Assistance to Municipalities / Municipal Councils			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Development of Municipal Areas (Municipalities)			
0	4,50.00	4,50.00	6,80.00 +2,30.00
SP012 Kolkata Urban Services for the Poor Programme in Municipal Areas under DFID Scheme (State Share)			
0	4,44.00	4,44.00	5,85.28 +1,41.28
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Kolkata Urban Services for the Poor (Notified Areas) (DFID) (EAP) [MA]			
0	1,14.00	1,14.00	10,57.00 +9,43.00
SP011 Grants to the Notified Authorities for UIDSSMT & IHSDP under JNNURM (Central Share)			
0	2,55.26	2,55.26	4,16.32 +1,61.06
SP013 KUSP Programmes in Notified Areas (DFID) (State Share)			
0	6.00	6.00	5,97.00 +5,91.00

316

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Municipal Areas [MA]			
O	1,75.00	1,75.00	6,28.91 +4,53.91
SP002 Program for Liberation of Scavengers By Conversion of Privies into Sanitary Latrines in Municipal Towns (State Share) [MA]			
O	1,80.00	1,80.00	2,75.73 +95.73
80 General			
800 Other Expenditure			
Non Plan			
006 Assistance to Urban Local Bodies as recommended by Twelfth Finance Commission			
O	78,60.00	78,60.00	1,17,64.30 +39,04.30
Reasons for excess in the above cases have not been intimated (June,2009).			
2217 Urban Development			
05 Other Urban Development Schemes			
191 Assistance to Municipal Corporations			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Development Municipal areas SC- Special Component Plan for Schedule Castes	..	2,19.37	+2,19.37
SP039 Italian Govt. Aided Liquid & Solid Waste Management in selected 14 ULBs in West Bengal (Italy)	..	3,15.47	+3,15.47

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Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
192 Assistance to Municipalities / Municipal Councils			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Integrated Housing and Slum Development Programme	..	40,53.51	+40,53.51
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Basic Minimum Service	..	1,09.50	+1,09.50
SP005 National Slum Development Programme (NSDP)	..	3,25.98	+3,25.98
SP016 Integrated Housing and Slum Development Programme [MA]	..	91.37	+91.37

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2009).

Revenue (Charged)

- (i) The expenditure exceeded the appropriation by Rs. 20/- only ; the excess requires regularisation.

Capital (Voted)

- (i) In view of overall saving of Rs. 41,66.39 lakh in the grant, supplementary provision of Rs. 84,77.70 lakh obtained in March, 2009 proved to be excessive.
- (ii) No portion of the saving of Rs. 41,66.39 lakh (21.96% of the budget estimate) was surrendered by the department during the year.
- (iii) Similar saving of huge nature was also noticed in the grant during the last four years as under.

Year	Saving	
	Amount (In lakhs of rupees)	Percentage
2007-2008	35,40.61	30.34
2006-2007	42,43.39	38.91
2005-2006	65,98.60	83.42
2004-2005	1,25,87.73	92.11

All these point to requirement of scientific views during budget framing.

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Grant No. 39 MUNICIPAL AFFAIRS

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4217 Capital Outlay on Urban Development			
60 Other Urban Development Schemes			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Kolkata Environmental Improvement Project (ADB) (State Share) (EAP) [MA]			
O 11,31.00 } S 45,38.70 }	56,69.70	27,40.01	-29,29.69
6217 Loans for Urban Development			
60 Other Urban Development Schemes			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Loans to Kolkata Municipal Corporation for Kolkata Environmental Improvement Project (ADB) (EAP) [MA]			
O 23,34.00 } S 6,66.00 }	30,00.00	15,13.68	-14,86.32
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans for Kolkata Municipal Corporation for Kolkata Environmental Improvement Project (ADB)			
O 4,67.00 } S 1,33.00 }	6,00.00	3,02.74	-2,97.26

Augmentation of fund by supplementary provision in March,2009 in the above cases was stated to be required for sanctioning loans to Kolkata Municipal Corporation for implementation of ADB assisted Externally Aided Project "Kolkata Environmental Improvement Project" including Special Component Plan for Scheduled Castes and Tribal Areas Sub-Plan. Reasons for final saving have not been intimated (June,2009).

Grant No. 39 MUNICIPAL AFFAIRS

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6217 Loans for Urban Development			
60 Other Urban Development Schemes			
800 Other Loans			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans for Kolkata Municipal Corporation for Kolkata Environmental Improvement Project (ADB) (EAP) (MA)			
O 65,35.00 } S 20,65.00 }	86,00.00	92,26.18	+6,26.18

Augmentation of fund by supplementary provision in March,2009 was stated to be required for sanctioning loans to Kolkata Municipal Corporation for implementation of ADB assisted Externally Aided Project "Kolkata Environmental Improvement Project" including Special Component Plan for Scheduled Castes and Tribal Areas Sub-Plan. Reasons for final excess have not been intimated (June,2009).

Capital (Charged)

(i) Expenditure exceeded the appropriation by Rs. 59.99 lakh (Rs. 59,99,300); the excess requires regularisation.

(ii) Excess occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6004 Loans and Advances from the Central Government			
04 Loans for Centrally Sponsored Plan Schemes			
800 Other Loans Non Plan			
001 Loans for Integrated Development of Small and Medium Towns			
O 87.61 } S 1,33.00 }	87.61	1,47.60	+59.99

Reasons for excess have not been intimated (June,2009).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2501 Special Programmes for Rural Development			
01 Integrated Rural Development Programme			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Backward Region Grant Fund [PN]			
O 1,28,30.00 }	91,50.00	87,75.00	-3,75.00
R -36,80.00 }			
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Backward Region Grant Fund [PN]			
O 51,32.00 }	36,60.00	35,10.00	-1,50.00
R -14,72.00 }			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Backward Region Grant Fund			
O 76,98.00 }	54,90.00	52,65.00	-2,25.00
R -22,08.00 }			

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Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2515 Other Rural Development Programmes			
00			
101 Panchayati Raj Non Plan			
009 Grants-in-aid/Contribution to the Gram Panchayats for Meeting the Cost of TA, DA etc. of their Members & Remuneration of Office Bearers and other Contingent Expenditure [PN]			
O 15,69.35 }	14,12.41	13,71.85	-40.56
R -1,56.94 }			
011 Grants-in-aid/Contribution to Panchayat Samities for Meeting the cost of TA, DA etc. of their Members and Remuneration of Office Bearers and other Contingent Expenditure [PN]			
O 6,51.02 }	5,85.92	5,60.59	-25.33
R -65.10 }			
102 Community Development Non Plan			
001 Block Headquarters			
O 77,52.35 }	77,37.81	71,64.46	-5,73.35
R -14.54 }			

324

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
196 Assistance to Zilla Parishad/District Level Panchayat			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Assistance to Zilla Parishads for Meeting the Critical Gap in Rural Development Schemes and other Development Programme in Backward Rural Areas [PN]			
O 20,00.00	16,02.03	15,09.33	-92.70
R -3,97.97			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Grants to Panchayat Bodies as per Recommendation of Second State Finance Commission (GLB) [PN]			
O 1,08,40.15	1,07,35.05	43,74.48	-63,60.57
R -1,05.10			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Schemes under RIDF in Tribal Areas			
O 10,00.00	9,11.16	8,47.35	-63.81
R -88.84			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Assistance to Panchayati Raj Bodies for Implementation of Provident Fund Scheme for Landless Agricultural Labourers [PN]			
O 12,80.00	6,61.89	6,32.30	-29.59
R -6,18.11			

325

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP018 Scheme under RIDF [PN]			
O 46,00.00	41,90.66	40,37.33	-1,53.33
R -4,09.34			
SP020 Grants to Panchayat Bodies as per Recommendation of Second State Finance Commission (GLB) [PN]			
O 1,53,05.95	66,22.08	66,22.05	-0.03
R -86,83.87			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
00			
103 Entertainment Tax Non Plan			
006 Grants-in-aid to the Panchayats from Panchayat Fund [PN]			
O 19,88.00	13,44.36	11,84.94	-1,59.42
R -6,43.64			

Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2009).

326

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 National Old Age Pension Scheme (State Share) (NSAP) [PN]			
O	45,40.00	48,37.28	42,85.56
R	2,97.28		-5,51.72

796 Tribal Area Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 National Old Age Pension Scheme (State Share) [NOAPS] (NSAP) [PN]			
O	18,16.00	19,34.91	12,58.06
R	1,18.91		-6,76.85

Reasons for anticipated excess and final saving in the above cases have not been intimated (June,2009).

2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
102 Pensions under Social Security Schemes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Provision against ACA for National Family Benefit Scheme (Central Share)			
O	21,60.00	14,44.03	14,44.34
R	-7,15.97		+0.31

327

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2515 Other Rural Development Programmes			
00			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Schemes under RIDF in SC Areas [PN]			
O	44,00.00	40,14.86	41,21.69
R	-3,85.14		+1,06.83

796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Grants to Panchayat Bodies as per Recommendation of Second State Finance Commission (GLB) [PN]			
O	16,82.90	7,23.16	10,43.63
R	-9,59.74		+3,20.47

800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP019 Assistance to Panchayati Raj Bodies for Running Madhya Shiksha Karmasuchi (MSK) [PN]			
O	28,00.00	21,00.00	21,00.99
R	-7,00.00		+0.99

Reasons for anticipated saving and final excess in the above cases have not been intimated (June,2009).

328

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2505 Rural Employment			
60 Other Programmes			
106 National Rural Employment Guarantee Scheme			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 State Share of Expenditure under National Rural Employment Guarantee Scheme (NREGS) [PN]			
O 46,90.00 }	25,63.32	25,63.32	..
R -21,26.68 }			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 State Share of Expenditure under NREGS [PN]			
O 65,07.00 }	38,44.98	38,44.98	..
R -26,62.02 }			
2515 Other Rural Development Programmes			
00			
101 Panchayati Raj			
Non Plan			
017 Incentive Grant to Panchayati Raj Institutions for Revenue Efforts and Good Governance [PN]			
O 5,69.73 }	24.00	24.00	..
R -5,45.73 }			

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Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Assistance to Panchayat Raj Bodies for Sewerage and Rural Sanitation [PN]			
O 30,00.00 }	21,11.63	21,11.63	..
R -8,88.37 }			
Reasons for reduction of fund through re-appropriation/surrender from within the grant in the above cases have not been intimated (June,2009).			
2515 Other Rural Development Programmes			
00			
101 Panchayati Raj			
Non Plan			
012 Grants-in-aid/Contributions to the Zilla Parishad - Contributions towards Salaries of the Employees of the Zilla Parishads [PN]			
O 27,40.73 }	27,40.73	24,90.82	-2,49.91
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Assistance to Panchayati Raj Bodies for Running Sishu Siksha Kendra (CECs)			
O 93,00.00 }	93,00.00	69,75.00	-23,25.00

Reasons for saving in the above cases have not been intimated (June,2009).

330

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2505 Rural Employment			
60 Other Programmes			
104 Sampoorna Grameen Rozgar Yojana Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Transportation and distribution charges of foodgrains under Sampoorna Grameen Rozgar Yojana			
O 2,00.00 } R -2,00.00 }
SP004 State Share of Expenditure under Sampoorna Grameen Rozgar Yojana			
O 1,18.00 } R -1,18.00 }
2515 Other Rural Development Programmes			
00			
003 Training Plan CENTRAL SECTOR (NEW SCHEMES)			
CN002 Assistance to State Institute of Rural Development and other Agencies			
O 1,00.00 } R -1,00.00 }

Reasons for withdrawal of entire fund through re-appropriation/surrender from within the grant in the above cases have not been intimated (June,2009).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
102 Pensions under Social Security Schemes Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Provision against ACA for National Old Age Pension Scheme (Central Share)			
O 1,63,44.00 } R 10,70.19 }	1,74,14.19	1,80,69.80	+6,55.61
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Provision against ACA for National Old Age Pension Scheme (Central Share)			
O 45,40.00 } R 2,97.28 }	48,37.28	49,05.04	+67.76
796 Tribal Area Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Provision against ACA for National Old Age Pension Scheme (Central Share)			
O 18,16.00 } R 1,18.91 }	19,34.91	19,88.49	+53.58

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2501 Special Programmes for Rural Development			
01 Integrated Rural Development Programme			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Swarnajayanti Gram Swarajgar Yojana (SGSY)-State Share			
O	19,25.00 }	19,85.15	20,36.00 +50.85
R	60.15 }		

Reasons for anticipated as well as final excess in the above cases have not been intimated (June,2009).

2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
102 Pensions under Social Security Schemes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 National Old Age Pension Scheme (State Share)			
O	1,63,44.00 }	1,74,14.19	1,66,55.53 -7,58.66
R	10,70.19 }		
2505 Rural Employment			
01 National Programmes			
702 Jawahar Gram Samridhi Yojana			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 State Share of Indira Awas Yojana			
O	17,50.00 }	44,26.54	41,60.09 -2,66.45
R	26,76.54 }		

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Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 State Share for Indira Awas Yojana (State Share) [PN]			
O	9,10.00 }	13,10.00	13,08.03 -1.97
R	4,00.00 }		
2515 Other Rural Development Programmes			
00			
101 Panchayati Raj			
Non Plan			
010 Grands-in-aid/Contributions to the Panchayat Samities - Contribution towards Salaries of the Employees of Panchayat Samities [PN]			
O	10,29.85 }	15,79.85	15,75.04 -4.81
R	5,50.00 }		
Reasons for anticipated excess and final saving in the above cases have not been intimated (June,2009).			
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
800 Other Expenditure			
Non Plan			
002 Implementation of Sahay Programme			
..		10,00.00	+10,00.00
Reasons for incurring expenditure without budget provision have not been intimated (June,2009).			
2575 Other Special Areas Programmes			
02 Backward Areas			
101 Area Development			
Non Plan			
009 Comprehensive Area Development Project			
O	.. }	6,36.00	24,95.00 +18,59.00
R	6,36.00 }		

Reasons for creation of fund through re-appropriation from within the grant and for eventual excess have not been intimated (June,2009).

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Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2501 Special Programmes for Rural Development			
01 Integrated Rural Development Programme			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Swarnajayanti Gram Swarajgar Yojana (State Share) [PN]			
0	12,25.00	12,25.00	13,40.03 +1,15.03
2505 Rural Employment			
01 National Programmes			
702 Jawahar Gram Samridhi Yojana Non Plan			
001 Rural Works Programmes			
0	24,54.13	24,54.13	25,63.33 +1,09.20
2515 Other Rural Development Programmes			
00			
101 Panchayati Raj Non Plan			
004 Contribution towards Salaries of Employees of Gram Panchayats [PN]			
0	1,97,38.65	1,97,38.65	2,28,14.79 +30,76.14
800 Other Expenditure Non Plan			
002 Panchayat Elections [PN]			
0	30,00.00	30,00.00	56,03.23 +26,03.23

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Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
00			
200 Other Miscellaneous Compensations and Assignments Non Plan			
041 Grants to Zilla Parishads in lieu of Landlords, Tenants' Share of Cesses [PN]			
0	2,00.00	2,00.00	13,96.66 +11,96.66

Reasons for excess in the above cases have not been intimated (June,2009).

Revenue (Charged)

- (i) During the year the department surrendered an amount of Rs. 2,24.79 lakh, which was greater than the overall saving of Rs. 2,17.11 lakh in the appropriation. This proves lack of control on the budgetary system by the controlling officer.
- (ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged) Non Plan			
036 Loans from HUDCO (PN)			
0	3,00.00		
R	-1,91.63		
	1,08.37	1,08.37	..

Reasons for reduction of fund through re-appropriation/surrender from within the appropriation have not been intimated (June,2009).

336

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
026 Loans from LICICI [PN]			
O	20.00	0.19	.. -0.19
R	-19.81		

Reasons for withdrawal of almost entire fund through re-appropriation/surrender from within the appropriation and non-utilisation of residual fund have not been intimated (June,2009).

Capital (Voted)

- (i) No portion of the eventual saving of Rs. 15.11 lakh (15.11% of budget estimate) in the grant was surrendered by the department during the year.

Capital (Charged)

- (i) Entire saving of Rs. 11.24 lakh, constituting 6.94% of total budget provision, in the appropriation was surrendered by the department during the year.

Grant No. 41 PARLIAMENTARY AFFAIRS (All Voted)

Section and Major Head	Total grant	Actual expenditure (In thousands of rupees)	Excess + Saving -
REVENUE -			
Major Head			
2052 Secretariat-General Services			
2059 Public Works			
2070 Other Administrative Services			
Voted -			
Original	4,52,23	4,52,23	2,78,42
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil

CAPITAL -

Major Head

- 4059 Capital Outlay on Public Works
4216 Capital Outlay on Housing

Voted -

Original	4,50,00	4,50,00	75,91	-3,74,09
Supplementary	..			
Amount surrendered during the year (31st March 2009)				Nil

Notes and Comments -

Revenue (Voted)

- (i) No portion of the substantial saving of Rs. 1,73.81 lakh (38.43% of the total budget estimate) in the grant was surrendered by the department during the year. This is the fifth year in succession when huge savings of such nature occurred as under :

Year	Amount (In lakhs of rupees)	Saving	
		Amount	Percentage
2007-2008	62.34		18.36
2006-2007	71.11		28.33
2005-2006	70.73		42.55
2004-2005	20.35		18.81

This necessitates adoption of budget framing on a more realistic basis.

- (ii) Saving occurred mainly under :

Grant No. 41 PARLIAMENTARY AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2059 Public Works			
01 Office Buildings			
051 Construction			
Non Plan			
019 Assembly Secretariat [PA]			
0	33.63	33.63	.. -33.63

Reasons for non-utilisation of entire fund have not been intimated (June,2009).

2070 Other Administrative Services

00

800 Other Expenditure

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP005 West Bengal Youth Parliament Competition Scheme in Educational Institutions [PA]			
0	2,98.00	2,98.00	1,68.85 -1,29.15

Reasons for saving have not been intimated (June,2009).

Capital (Voted)

(i) The grant under Capital Section closed with a huge saving of Rs. 3,74.09 lakh (83.13% of the total budget provision). No part of the saving was surrendered during the year. This shows lack of control on the part of the controlling authority.

(ii) Saving occurred mainly under :

339

Grant No. 41 PARLIAMENTARY AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP018 Parliamentary Affairs Department			

0	3,50.00	3,50.00	42.61 -3,07.39
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4216 Capital Outlay on Housing

01 Government Residential
Buildings

106 General Pool Accommodation

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP010 Administration of Justice -- Construction of Multistoried Buildings at High Court Tram Terminus for Accommodation of M.L.A.s and Gr.-D Staff of W.B. Legislative Assembly [PA]			
0	1,00.00	1,00.00	33.31 -66.69

Reasons for saving in the above cases have not been intimated (June,2009).

340

Grant No. 42 PERSONNEL AND ADMINISTRATIVE REFORMS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4216 Capital Outlay on Housing			
01 Government Residential Buildings			
106 General Pool Accommodation Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP076 Construction of Residential Quarters for Officers and Staffs etc. Attached to Collectorate and Sub-Divisional Offices (Excluding Police) [HR]			
0	5,00.00	5,00.00	3,91.42 -1,08.58

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Section and Major Head	Total grant or appropriation	Actual expenditure (In thousands of rupees)	Excess + Saving -
REVENUE -			
Major Head			
2045 Other Taxes and Duties on Commodities and Services			
2049 Interest Payments			
2071 Pensions and Other Retirement benefits			
2575 Other Special Areas Programmes			
2801 Power			
2810 Non-Conventional Sources of Energy			
3451 Secretariat-Economic Services			
Voted -			
Original	53,01,40	84,62,95,45	84,40,70,68
Supplementary	84,09,94,05		
Amount surrendered during the year (31st March 2009)			21,76,49
Charged -			
Original	20,90,61	20,90,81	14,66,54
Supplementary	20		
Amount surrendered during the year (31st March 2009)			6,24,27
CAPITAL -			
Major Head			
4801 Capital Outlay on Power Projects			
6003 Internal Debt of the State Government			
6004 Loans and Advances from the Central Government			
6801 Loans for Power Projects			
6860 Loans for Consumer Industries			
Voted -			
Original	10,08,47,00	15,65,20,00	14,97,13,86
Supplementary	5,56,73,00		
Amount surrendered during the year (31st March 2009)			65,14,40
Charged -			
Original	42,48,65	42,48,77	42,41,97
Supplementary	12		
Amount surrendered during the year (31st March 2009)			7,55

Notes and Comments -

Revenue (Voted)

(i) Though the grant disclosed saving to the tune of 5% of the budget provision reckonable saving/excess was observed under some individual sub-heads.

(ii) Saving occurred mainly under :

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

2801 Power

02 Thermal Power

800 Other Expenditure

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP007 Subsidy to the Agricultural Consumers for Energisation of Power Driven Pump Sets.

S	1,50.00	1,50.00	..	-1,50.00
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Creation of fund by supplementary provision obtained in March,2009 was stated to be required for providing subsidy to the agricultural consumers for energisation of power-driven pump sets. Reasons for non-utilisation of entire fund have not been intimated (June,2009).

80 General

800 Other Expenditure

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP006 Subsidy to the Agricultural Consumers for Energisation of Power Driven pump sets

S	20,00.00	}
R	-20,00.00				

Creation of fund by supplementary provision obtained in March,2009 was stated to be required for providing subsidy to the agricultural consumers for energisation of power-driven pump sets. Reasons for withdrawal of entire fund was stated to be non-release of fund under the scheme due to announcement of election to the 15th Lok Sabha.

(iii) Excess occurred mainly under:

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

2801 Power

02 Thermal Power Generation

800 Other Expenditure

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP006 Grants to W B P D C L for preparation of Coal Fire Powered Generation Station Rehabilitation Project (Unit-V of Bandel Thermal Power Station)

..	1,03.15	+ 1,03.15
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Reasons for incurring expenditure without budget provision have not been intimated (June,2009).

2810 Non-Conventional Sources

of Energy

02 Solar

800 Other Expenditure

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP004 Procurement and Installation of Photo Voltaic Street Light and Photo Voltaic Pumps etc.

O	1,30.00	}	3,20.06	3,20.06	..
R	1,90.06				

Augmentation of fund through re-appropriation from within the grant was stated to be required for installation of additional numbers of LED based SPV Home Lighting System and modernisation of existing 11 (eleven) nos. of SPV Power Plant in Sundarbans.

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Revenue (Charged)

(i) In view of overall saving of Rs. 6,24.27 lakh (29.86% of budget estimate) in the appropriation, supplementary provision of Rs. 0.20 lakh obtained in March,2009 proved to be totally useless.

(ii) The department surrendered entire saving of Rs. 6,24.27 lakh during the year.

(iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
014 Interest on Loans from Rural Electrification Corporation of India			
O	20,00.00		
R	-6,24.28	13,75.72	13,75.72 ..

Reasons for reduction of fund through re-appropriation have not been intimated (June,2009).

Capital (Voted)

(i) Though the grant disclosed saving to the tune of less than 5% (4.35%) of the total budget provision, reckonable saving/excess occurred under some individual sub-heads.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
4801 Capital Outlay on Power Projects			
02 Thermal Power Generation			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Equity Participation of the State Govt. for Implementation of Unit 7A of DPL (1 x 300 MW) [PO]			
O	35,00.00		
R	-35,00.00	..	.. ..
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Equity Participation of the State Govt. for Implementation of Unit 7A of DPL (1 x 300 MW) [PO]			
O	12,00.00		
R	-12,00.00	..	.. ..
796 Tribal Areas Sub Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Equity Participation of the State Govt. for Implementation of Unit 7A of DPL (1 x 300 MW) [PO]			
O	3,00.00		
R	-3,00.00	..	.. ..

Reasons for surrender of entire fund in the above cases was stated to be non-placement of orders by DPL.

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
6801 Loans for Power Projects			
00			
202 Thermal Power Generation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP053 Loans to WBSETCL for Transmission & Distribution (JBIC)-[PO] (EAP)			
O	2,00.00		
R	-86.84	1,13.16	1,13.16 ..
Anticipated saving was stated to be due to non-receipt of sanction order regarding adjustment of ACA from GOI during the year.			
SP054 Loans to WBSETCL for Transmission & Distribution (State Share) (JBIC) (EAP)			
O	1,85.00		
R	-1,85.00	..	.. ..
No specific reason for withdrawal of entire fund through re-appropriation / surrender has been stated.			
6801 Loans for Power Projects			
00			
202 Thermal Power Generation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP050 Loans to WBSEDCL on account of OECF Purulia Plant (EAP)			
O	1,10,00.00		
R	-97,88.59	12,11.41	9,19.66 -2,91.75

Reasons for withdrawal of fund by re-appropriation was stated mainly due to non-fulfilment of commitment by the contractor and non-settlement of dues. Reasons for final saving, however, have not been intimated (June,2009).

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6801 Loans for Power Projects			
00			
202 Thermal Power Generation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP051 Loans to WBSEDCL on account of OECF Purulia Plant (State Share)-(EAP)			
O 20,00.00			
R -20,00.00	
Surrender of entire fund was stated to be done mainly due to non-fulfilment of commitment by the contractor and non-settlement of dues.			
6801 Loans for Power Projects			
00			
205 Transmission and Distribution			
Non Plan			
002 Loans to WBSEDCL for Transmission and Distribution of Power in Salt Lake Township [PO]			
O 2,00.00	
R -2,00.00	
Withdrawal of entire fund through re-appropriation was stated to be due to non-submission of claims by the concerned utility (WBSEDCL).			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP017 Loans to WBSEDCL on account of OECF Purulia Plant (State Share)-(EAP)			
O 7,00.00	
R -7,00.00	
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP017 Loans to WBSEDCL on account of OECF Purulia Plant (State Share)-(EAP)			
O 1,62.00	
R -1,62.00	
Withdrawal of entire fund in the above cases through re-appropriation was stated to be due to non-submission of claims by the (WBSEDCL).			

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6801 Loans for Power Projects			
00			
205 Transmission and Distribution			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Loans to W.B.Rural Energy Development Corporation against loans from R.E.C [PO]			
O 1,75,00.00
R -1,75,00.00			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP015 Loans to W.B. Rural Energy Development Corporation against Loans from REC [PO]			
O 60,00.00
R -60,00.00			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP015 Loans to W.B. Rural Energy Development Corporation against Loans from REC [PO]			
O 15,00.00
R -15,00.00			
Reasons for withdrawal of entire fund in the above cases through re-appropriation from within the grant was stated to be non-receipt of any loan from RECL.			
6860 Loans for Consumer Industries			
60 Others			
600 Others			
Non Plan			
001 Loans to Durgapur Projects Ltd. (Coke Oven and Gas)			
O 1,00.00
R -1,00.00			
Reasons for withdrawal of entire fund through re-appropriation from within the grant was stated to be non-submission of claims by DPL.			

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6801 Loans for Power Projects			
00			
202 Thermal Power Generation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 OECF Projects Loans to W B Power Development Corporation Ltd.			
O 1,40,00.00	1,70,88.63	1,70,88.63	..
R 30,88.63			
Anticipated excess was stated to be occurred due to adjustment of ACA released by the GOI for the previous years during the current financial year.			
4801 Capital Outlay on Power Projects			
02 Thermal Power Generation			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Equity participation of the State Government for transferring assets from WBREDCL to WBSEB/WBSEDCL			
S 5,56,73.00	7,16,41.39	7,16,41.40	+0.01
R 1,59,68.39			
Anticipated excess was stated to be occurred for investment in the form of equity participation of the State Government for transferring assets from WBREDCL to WBSEDCL.			
4801 Capital Outlay on Power Projects			
05 Transmission and Distribution			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Equity participation to the Capital of WBSETCL by the State Government			
O ..	91,52.00	91,52.00	..
R 91,52.00			
Creation of fund through re-appropriation from within the grant was stated to be required for equity participation for implementation of residual portion of system improvement work under RIDF IX and R & M of existing transmission system.			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6801 Loans for Power Projects			
00			
205 Transmission and Distribution			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Loans to WBSEDCL for implementation of schemes under RIDF			
O 2,80.00	15,53.35	15,53.35	..
R 12,73.35			
SP007 Loans to WBSETCL for implementation of scheme under RIDF			
O 7,00.00	52,40.16	52,40.16	..
R 45,40.16			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP018 Loans to WBSEDCL for implementation of schemes under RIDF			
O 1,00.00	5,41.94	5,41.94	..
R 4,41.94			
SP021 Loans to WBSETCL for implementation of schemes under RIDF			
O 2,40.00	17,96.63	17,96.63	..
R 15,56.63			

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP018 Loans to WBSEDCL for implementation of schemes under RIDF			
O 20.00 } R 1,03.77 }	1,23.77	1,23.77	..
SP021 Loans to WBSETCL for implementation of schemes under RIDF			
O 60.00 } R 3,89.16 }	4,49.16	4,49.16	..
<p>Enhancement of fund in the above cases through re-appropriation from within the grant was stated to be required for implementation of additional SI system works under RIDF VII, VIII and IX and implementation of two hydel scheme under RIDF XIII.</p>			
4801 Capital Outlay on Power Projects			
02 Thermal Power Generation			
190 Investments in Public Sector and Other Undertakings Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Equity Participation of the State Government for Implementation of the 7th unit of DPL			
O 28,00.00 } R 2,44.00 }	30,44.00	30,44.00	..

Enhancement of fund through re-appropriation from within the grant was stated to be required for enhanced equity participation of the State Government in the project for fulfilment of its commitment.

Grant No. 44 PUBLIC ENTERPRISES

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2852 Industries			
3451 Secretariat-Economic Services			
Voted -			
Original 1,54,74 } Supplementary 98,31,14 }	99,85,88	56,79,98	-43,05,90
Amount surrendered during the year (31st March 2009)			Nil
CAPITAL -			
Major Head			
4857 Capital Outlay on Chemicals and Pharmaceutical Industries			
5075 Capital Outlay on other Transport Services			
6857 Loans for Chemical and Pharmaceutical Industries			
6858 Loans for Engineering Industries			
6860 Loans for Consumer Industries			
Voted -			
Original 28,45,00 } Supplementary 13,24,30 }	41,69,30	31,84,73	-9,84,57
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original .. } Supplementary 26,49 }	26,49	26,48	-1
Amount surrendered during the year (31st March 2009)			Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs. 43,05.90 lakh in the grant, supplementary provision of Rs. 98,31.14 lakh proved excessive.
- (ii) No portion of substantial saving of Rs. 43,05.90 lakh (43.12% of budget estimate) was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Grant No. 44 PUBLIC ENTERPRISES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2852 Industries			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP020 Expenditure against ACA received under DFID assisted restructuring of Public Sector Enterprises in W.B.			
S	42,73.14	42,73.14	.. -42,73.14

Creation of fund by supplementary provision in March,2009 was required for providing EAP share for implementation of the Externally Aided Project "West Bengal Public Sector Reform Programme-Phase-II". Reasons for non-utilisation of entire fund have not been intimated (June,2009).

Capital(Voted)

- (i) In view of overall saving of Rs. 9,84.57 lakh in the grant, supplementary provision of Rs. 13,24.30 lakh obtained in March,2009 proved to be excessive.
- (ii) No portion of substantial saving of Rs. 9,84.57 (23.61% of the total budget provision) was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

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Grant No. 44 PUBLIC ENTERPRISES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4857 Capital Outlay on Chemicals and Pharmaceutical Industries			
01 Chemical and Pesticides Industries			
190 Investments in Public Sector and Other Undertakings			
Non Plan			
001 Durgapur Chemicals Ltd.			
S	8,15.30	8,15.30	.. -8,15.30

Creation of fund by supplementary provision obtained in March,2009 was stated to be required for additional provisions for investment into share capital. Reasons for non-utilisation of entire fund have not been intimated (June,2009)

6858 Loans for Engineering Industries			
04 Other Engineering Industries			
800 Other Loans			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to Shalimar Works (1980) Ltd.			
O	2,17.00	2,17.00	1,00.00 -1,17.00
Reasons for saving have not been intimated (June,2009).			

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Grant No. 44 PUBLIC ENTERPRISES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6858 Loans for Engineering Industries			
02 Other Industrial Machinery Industries			
800 Other Loans			
Non Plan			
001 National Iron and Steel Co. Ltd.			
O	3,00.00 }	2,15.00	1,96.92
R	-85.00 }		-18.08

Reasons for anticipated as well as final saving have not been intimated (June,2009).

6857 Loans for Chemical and Pharmaceutical Industries			
02 Drugs and Pharmaceutical Industries			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to Gluconate Health Ltd.			
O	2,00.00	2,00.00	..
			-2,00.00

Reasons for non-utilisation of entire fund have not been intimated (June,2009).

Grant No. 44 PUBLIC ENTERPRISES

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6858 Loans for Engineering Industries			
03 Transport Equipment Industries			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
004 Loans to Westinghouse Saxby Farmer Ltd. [PU]			
O	15.00 }	1,00.00	1,39.51
R	85.00 }		+39.51

Augmentation of fund by re-appropriation was stated to be required for payment to Westinghouse Saxby Farmer Limited as a Working Capital Loan towards execution of bulk orders from Integral Coach Factories and others. Reasons for final excess have not been intimated (June,2009).

6858 Loans for Engineering Industries			
02 Other Industrial Machinery Industries			
800 Other Loans			
Non Plan			
012 Electro Medical and Allied Industries Ltd.			
O	60.00 }	4,46.00	6,57.91
S	3,86.00 }		+2,11.91

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for sanctioning loan to EMAIL for redemption of the 2nd Bonds and payment of other Statutory dues. Reasons for eventual excess have not been intimated (June,2009).

Grant No. 44 PUBLIC ENTERPRISES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6858 Loans for Engineering Industries			
02 Other Industrial Machinery Industries			
800 Other Loans Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Britania Engineering Ltd.			
	1,00.00	2,00.00	+1,00.00

Reasons for excess have not been intimated (June,2009).

Grant No. 45 PUBLIC HEALTH ENGINEERING

Section and Major Head	Total grant or appropriation	Actual expenditure (In thousand of rupees)	Excess + Saving -
REVENUE -			
Major Head			
2049 Interest Payments			
2059 Public Works			
2215 Water Supply and Sanitation			
2250 Other Social Services			
2251 Secretariat-Social Services			
2551 Hill Areas			
Voted -			
Original	3,17,71,29	3,17,71,29	2,54,54,68
Supplementary	0		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	65,85	74,45	45,84
Supplementary	8,60		
Amount surrendered during the year (31st March 2009)			Nil
CAPITAL -			
Major Head			
4215 Capital Outlay on Water Supply and Sanitation			
6003 Internal Debt of the State Government			
6004 Loans and Advances from the Central Government			
Voted -			
Original	6,76,29,03	9,59,93,17	8,25,66,22
Supplementary	2,83,64,14		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	1,00,04	1,57,98	99,31
Supplementary	57,94		
Amount surrendered during the year (31st March 2009)			Nil

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

- (i) Revenue section of the grant closed with a substantial saving of Rs. 63,16,61 lakh (19.88% of total budget provision), but no portion of saving was surrendered by the department during the year.
- (ii) Saving occurred mainly under :

Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2215 Water Supply and Sanitation			
01 Water Supply			
001 Direction and Administration			
Non Plan			
001 Public Health Engineering[PH]			
0	1,00,15.14	1,00,15.14	92,88.25
			-7,26.89
005 Survey and Investigations			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 National Rural Drinking Water Quality Monitoring and Surveillance Programme			
0	4,67.36	4,67.36	3,33.15
			-1,34.21
101 Urban Water Supply Programmes			
Non Plan			
004 Operation and Mainatenance of other Departments Water Supply Schemes			
0	6,12.50	6,12.50	4,96.47
			-1,16.03
102 Rural water Supply Programmes			
Non Plan			
002 Raniganj Coalfields Area Water Supply Scheme-Phase I			
0	13,34.25	13,34.25	11,87.31
			-1,46.94
003 Raniganj Coalfields Area Water Supply Scheme Phase-II			
0	9,53.65	9,53.65	8,61.59
			-92.06
004 South 24 Parganas Arsenic Area Water Supply Scheme			
0	14,12.90	14,12.90	12,71.37
			-1,41.53
005 Bolpur - Raghunathpur Water Supply Scheme			
0	5,06.90	5,06.90	3,97.51
			-1,09.39
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS007 Computerisation project in the P.H.E. Deptt.			
0	3,24.82	3,24.82	1,57.63
			-1,67.19

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Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
CS012 Grants to PRIs for execution of Rural Water Supply Schemes (Spot Source) [PH]			
0	5,00.00	5,00.00	3,79.95
			-1,20.05
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP016 Water Supply Scheme for Arsenic -difficult areas			
0	4,50.00	4,50.00	0.00
			-4,50.00
Reasons for saving in the above cases have not been intimated (June,2009).			
799 Suspense			
Non Plan			
001 Suspense under Rural Water Supply			
0	28,72.79	28,72.79	-25,14.33
			-53,87.12
Minus expenditure was attributed to interim transaction for purchase and supply of materials for works of the Public Works Department.			
(iii) Saving mentioned above was partly counter-balanced by excess as under :			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2215 Water Supply and Sanitation			
01 Water Supply			
101 Urban Water Supply Programmes			
Non Plan			
003 O & M of Municipal Water Supply			
0	1,77.87	1,77.87	9,58.32
			+7,80.45
102 Rural water Supply Programmes			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Accelerated Rural Water Supply Programme			
0	29,82.12	29,82.12	38,60.88
			+8,78.76
Reasons for excess in the above cases have not been intimated (June,2009).			

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Revenue (Charged)

- (i) In view of overall saving of Rs. 28.61 lakh in the appropriation, supplementary provision of Rs. 8.60 lakh obtained in March,2009 proved to be totally useless.
- (ii) No portion of the substantial saving of Rs. 28.61 lakh (38.43% of total budget provision) in the appropriation was surrendered by the department during the year.
- (iii) The grant showed similar substantial saving also during the last four years as under :-

Year	Saving	
	Amount (In lakhs of rupees)	Percentage
2007-2008	20.00	25.07
2006-2007	36.30	33.69
2005-2006	99.95	61.05
2004-2005	1,50.21	68.39

All these prove lack of supervision on the budget estimate by the authority.

- (iv) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
033 Loans from LICICI [PH]			
0	20.00	20.00	.. -20.00

Reasons for non-utilisation of entire fund have not been intimated (June,2009).

Capital (Voted)

- (i) In view of overall saving of Rs. 1,34,26.95 lakh in the grant, supplementary provision of Rs. 2,83,64.14 lakh proved excessive.
- (ii) No portion of the significant saving of Rs. 1,34,26.95 lakh (13.99% of total budget provision) was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply			
plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Arsenic Submission			
0	2,51,38.37	2,51,38.37	2,15,83.36 -35,55.01
789 Special Component Plan for Scheduled Castes			
plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Piped Water Supply Schemes			
0	18,73.00	18,73.00	15,64.94 -3,08.06
SP006 Water Supply Scheme for Arsenic -difficult Areas--Arsenic and Other Works			
0	10,00.00	10,00.00	9,04.79 -95.21
796 Tribal Areas Sub-Plan			
plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Piped Water Supply Schemes for Tribal Area Sub-Plan			
0	7,49.00	7,49.00	3,65.79 -3,83.21
800 Other Expenditure			
plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Piped Water Supply Schemes for Rural Areas			
0	48,69.00	48,69.00	43,14.57 -5,54.43

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP004 Water Supply Schemes for Arsenic-difficult Areas			
O	35,76.00	33,24.70	-2,51.30
Reasons for saving in the above cases have not been intimated (June,2009).			
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Eradication of Arsenic Contamination of Ground Water as per Recommendation of Twelfth Finance Commission			
O	97,50.00	1,21,29.48	-73,70.52
S	97,50.00		
789 Special Component Plan for Scheduled Castes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Eradication of Arsenic Contamination of Ground Water as per Recommendation of Twelfth Finance Commission			
O	37,50.00	61,23.73	-13,67.83
S	37,41.56		
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Eradication of Arsenic Contamination of Ground Water as per Recommendation of Twelfth Finance Commission			
O	15,00.00	27,07.90	-2,92.10
S	15,00.00		

Augmentation of fund by obtaining supplementary provision in March,2009 was stated to be required for eradication of arsenic contamination as per recommendation of the Twelfth Finance Commission. Reasons for final saving in the above cases have not been intimated (June,2009).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Accelerated Rural Water Supply Programme			
O	1,41,98.69	2,54,21.27	-12,19.88
S	1,12,22.58		
Augmentation of fund by obtaining supplementary provision in March,2009 was stated to be required for meeting expenditure of water supply schemes under Municipalities. Reasons for final saving have not been intimated (June,2009).			
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
101 Urban Water Supply			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 ACA for Darjeeling Water Supply Pumping Scheme			
S	20,00.00	20,00.00	-20,00.00
Creation of fund by supplementary provision obtained in March,2009 was stated to be required for releasing additional central assistance received from Government of India for Darjeeling Water Supply Pumping Scheme. The reasons for non-utilisation of entire fund have not been intimated (June,2009).			
(iv) Saving mentioned above was partly counter-balanced by excess mainly under :			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Rural Water Supply Schemes Rig-Bored Tubewells			
O	3,96.00	3,96.00	+41,47.91

Reasons for excess have not been intimated (June,2009).

Grant No. 45 PUBLIC HEALTH ENGINEERING

Capital (Charged)

- (i) In view of overall saving of Rs. 58.67 lakh (37.14% of total budget provision) in the grant, supplementary provision of Rs. 57.94 lakh obtained in March,2009 proved to be totally unjustified.
- (ii) No portion of total saving of Rs. 58.67 lakh was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Water Supply Schemes for Arsenic-difficult Area-Piped Water Supply - Arsenic Submission			
S	57.94	57.94	-57.94

Creation of fund by supplementary provision obtained in March,2009 was stated to be required for repayment to the Contingency Fund of West Bengal during this financial year, which was drawn from the fund as advance to meet the decretal dues under Water Supply and Sanitation Schemes. Reasons for non-utilisation of the fund have not been intimated (June,2009).

Grant No.45 PUBLIC HEALTH ENGINEERING

Suspense :- The expenditure under Revenue (voted) grant included Rs. (-)25,14.33 lakh 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 procedures of "Suspense" transactions head have been explained in note (v) under the section of Grant No. 32 - IRRIGATION AND WATERWAYS.

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

Major Head and Detailed Units	Opening Balance Debit + Credit -	Debit	Credit	Net Actuals (In lakhs of rupees)	Closing Balance Debit + Credit -
2215 Water Supply and Sanitation					
01 Water Supply					
799 Suspense					
Non Plan					
001 Suspense under Rural Water Supply					
43 Suspense	+4,55.53	+2,53.53	+0.00	+2,53.53	+7,09.06
75 Purchase	+16,56.39	+0.00	+0.00	+0.00	+16,56.39
89 Stock	-8,30.58	-24,29.81	+0.00	-24,29.81	-32,60.39
90 Miscellaneous	+20,24.13	-3,38.05	+0.00	-3,38.05	+16,86.08
Total	+33,05.47	-25,14.33	+0.00	-25,14.33	+7,91.14

Grant No. 46 REFUGEE RELIEF AND REHABILITATION

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2235 Social Security and Welfare			
2251 Secretariat-Social Services			
Voted -			
Original	21,70,49	27,07,58	23,62,79
Supplementary	5,37,09		
Amount surrendered during the year (31st March 2009)			
Nil			
Charged -			
Original	11,51,14	11,51,14	6,70,46
Supplementary	..		
Amount surrendered during the year (31st March 2009)			
Nil			
CAPITAL -			
Major Head			
4235 Capital Outlay on Social Security and Welfare			
6235 Loans for Social Security and Welfare			
Voted -			
Original	15,05,00	15,05,00	14,89,11
Supplementary	..		
Amount surrendered during the year (31st March 2009)			
Nil			

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs. 3,44.79 lakh in the grant, supplementary provision of Rs. 5,37.09 lakh obtained in March,2009 proved to be excessive.
- (ii) No portion of the noticeable saving of Rs. 3,44.79 lakh in the grant (12.73% of the budget provision), was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Grant No. 46 REFUGEE RELIEF AND REHABILITATION

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2235 Social Security and Welfare			
01 Rehabilitation			
800 Other Expenditure			
Non Plan			
004 Expenditure in connection with supply of goods			
O	1,10.00	2,92.55	1,05.28
S	1,82.55		
-1,87.27			

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for meeting higher establishment charges. Reasons for final saving have not been intimated (June,2009).

2235 Social Security and Welfare			
01 Rehabilitation			
202 Other Rehabilitation Schemes			
Non Plan			
019 Acquisition of Lands (Housing Schemes)			
O	3,26.46	6,61.68	5,81.22
S	3,35.22		
-80.46			

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for meeting anticipated expenditure for acquisition of land. Reasons for final saving have not been intimated (June,2009).

Revenue (Charged)

- (i) The appropriation under revenue section disclosed substantial saving of Rs. 4,80.68 lakh constituting 41.76% of total budget provision. Similar significant saving exhibited during 2007-08 (Rs. 4,32.43 lakh, comprising 40.36% of total appropriation) points to requirement of scientific views during budget framing.
- (ii) Against eventual saving of Rs. 4,80.68 lakh, the department surrendered nothing during the year. This points to lack of control over budgetary system by the controlling officer.

(iii) Saving occurred mainly under :

Grant No. 46 REFUGEE RELIEF AND REHABILITATION

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
01 Rehabilitation			
202 Other Rehabilitation Schemes			
Non Plan			
019 Acquisition of Lands (Housing Schemes)			

0 11,51.14 11,51.14 6,70.46 -4,80.68

Reasons for saving have not been intimated (June,2009).

Grant No. 47 DISASTER MANAGEMENT

Section and Major Head	Total grant or appropriation	Actual expenditure (In thousands of rupees)	Excess + Saving -
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REVENUE -
Major Head

2049 Interest Payments			
2059 Public Works			
2235 Social Security and Welfare			
2245 Relief on Account of Natural Calamities			
2251 Secretariat-Social Services			

Voted -

Original	5,67,77,07	7,92,16,74	6,52,90,17	-1,39,26,57
Supplementary	2,24,39,67			

Amount surrendered during the year
(31st March 2009)

Nil

Charged -

Original	52,58,00	52,58,00	44,17,24	-8,40,76
Supplementary	..			

Amount surrendered during the year
(31st March 2009)

Nil

CAPITAL -

Major Head

4059 Capital Outlay on Public Works			
6003 Internal Debt of the State Government			

Voted -

Original	99,00	1,45,00	79,09	-65,91
Supplementary	46,00			

Amount surrendered during the year
(31st March 2009)

Nil

Charged -

Original	8,93,00	8,93,00	8,26,97	-66,03
Supplementary	..			

Amount surrendered during the year
(31st March 2009)

Nil

Notes and Comments -

Revenue (Voted)

(i) In view of overall saving of Rs. 1,39,26.57 lakh in the grant, supplementary provision of Rs. 2,24,39.67 lakh obtained in March,2009 proved excessive.

(ii) No portion of the noticeable saving of Rs. 1,39,26.57 lakh (17.58% of the total budget provision) was surrendered by the department during the year.

(iii) Saving occurred mainly under :

Grant No. 47 DISASTER MANAGEMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
02 Social Welfare			
800 Other Expenditure			
Non Plan			
016 Introduction of Disaster Risk Management Programme in different Districts & KMC			
0	1,08.00	1,08.00	2.17 -1,05.83
2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
101 Gratuitous Relief			
Non Plan			
001 Cash doles			
0	1,25.00	1,25.00	13.32 -1,11.68
002 Food and Clothings - Food			
0	35,00.00	35,00.00	17,05.65 -17,94.35
106 Repairs and restoration of damaged roads and bridges			
Non Plan			
001 Emergent Repair of Roads, Culverts, Bridges etc. Damaged/ Destroyed by Natural Calamities			
0	26,00.00	26,00.00	14,13.67 -11,86.33
112 Evacuation of population			
Non Plan			
001 Evacuation of marooned people			
0	2,60.00	2,60.00	36.53 -2,23.47
	373		

Grant No. 47 DISASTER MANAGEMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
114 Assistance to Farmers for purchase of Agricultural inputs			
Non Plan			
001 Supply of Seeds/ Fertilisers etc. for Raising Alternative Crops in Flood / Cyclone Affected Areas [RL]			
0	24,00.00	24,00.00	9,05.87 -14,94.13

Reasons for saving in the above cases have not been intimated (June,2009).

2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Non Plan			
017 Expenditure on sanctioning special G.R. for destitute lepers of the State			
0	86.00	1,46.44	51.79 -94.65
S	60.44		

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for meeting larger expenditure towards Special G.R. for destitute lepers of the State. Reasons for final saving have not been intimated (June,2009).

374

Grant No. 47 DISASTER MANAGEMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
02 Social Welfare			
800 Other Expenditure			
Non Plan			
004 Provision for Normal G.R.-Food and Clothes (Relief Deptt.)			
O	10,32.00	27,64.60	7,44.28
S	17,32.60		
			-20,20.32

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for meeting larger expenditure towards Normal G.R.-Food & Clothes. Reasons for final saving have not been intimated (June,2009).

2245 Relief on Account of Natural Calamities			
80 General			
800 Other Expenditure			
Non Plan			
005 Supply of Tarpaulins etc.			
O	38,00.00	1,00,72.80	48,35.42
S	62,72.80		
			-52,37.38

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for meeting larger expenditure towards supply of Tarpaulins etc. Reasons for final saving have not been intimated (June,2009).

375

Grant No. 47 DISASTER MANAGEMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
101 Gratuitous Relief			
Non Plan			
004 Housing			
O	23,00.00	1,52,14.00	1,40,24.20
S	1,29,14.00		
			-11,89.80

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for meeting larger expenditure towards the purpose of Housing. Reasons for final saving have not been intimated (June,2009).

2245 Relief on Account of Natural Calamities			
01 Drought			
101 Gratuitous Relief			
Non Plan			
007 Subsidy for agricultural inputs to small and marginal farmers and agricultural labourers			
O	5,70.00	5,70.00	..
			-5,70.00
800 Other Expenditure			
Non Plan			
001 Sinking of tubewells, maintenance of existing Minor Irrigation Installations etc.			
O	86.00	86.00	..
			-86.00

376

Grant No. 47 DISASTER MANAGEMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
02 Floods, Cyclones etc.			
114 Assistance to Farmers for purchase of Agricultural inputs			
Non Plan			
002 Repairs of Market Link Roads and Rural Huts Damaged due to Flood / Cyclone etc. [RL]			
0	2,15.00	2,15.00	.. -2,15.00
118 Assistance for Repairs/Replacement of damaged boats and equipment for fishing			
Non Plan			
001 Supply of nets, fish prawns etc.			
0	5,00.00	5,00.00	.. -5,00.00
282 Public Health			
Non Plan			
001 Expences on Public Health Measures			
0	1,69.70	1,69.70	.. -1,69.70
80 General			
800 Other Expenditure			
Non Plan			
009 Repairs of Educational Institutions and Repairs/ Replacement of Furniture of those Institutions Affected by Natural Calamities [RL]			
0	1,20.00	1,20.00	.. -1,20.00
Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2009).			

377

Grant No. 47 DISASTER MANAGEMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
02 Social Welfare			
001 Direction and Administration			
Non Plan			
004 Directorate of Relief and District Establishment (Relief) [RL]			
0	23,82.80	23,82.80	22,17.70 -1,65.10
2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
122 Repairs and restoration of damaged Irrigation and flood control works			
Non Plan			
002 Emergency Repair of Flood Protective Embankments [RL]			
0	63,00.00	63,00.00	47,62.08 -15,37.92
193 Assistance to Local Bodies and other non - Government Bodies/Institutions			
Non Plan			
002 Emergency repair of Panchayat properties damaged/destroyed by natural calamities			
0	6,00.00	6,00.00	4,34.00 -1,66.00
Reasons for saving in the above cases have not been intimated (June,2009).			

378

Grant No. 47 DISASTER MANAGEMENT

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
101 Gratuitous Relief			
Non Plan			
003 Food and Clothings - Clothings			
O	11,00.00	14,86.87	19,61.16
S	3,86.87		+4,74.29

Augmentation of fund by supplementary provision obtained in March,2009 was state to be required for meeting larger expenditure towards the purpose of Food and Clothes. Reasons for final excess have not been intimated (June,2009).

2245 Relief on Account of Natural Calamities			
80 General			
800 Other Expenditure			
Non Plan			
008 Rescue of marooned people affected by flood, cyclone, tornado etc. and set-up of Relief Camps/ Centres			
O	8,00.00	10,50.00	17,46.60
S	2,50.00		+6,96.60

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for meeting larger expenditure towards rescue of marooned people affected by flood, cyclone, tornado etc. and set up Relief Camps Centre. Reasons for final excess have not been intimated (June,2009).

Grant No. 47 DISASTER MANAGEMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
102 Drinking Water Supply			
Non Plan			
002 Repair / Resinking of Tubewells [RL]			
O	1,00.00	1,00.00	2,58.59
111 Ex-gratia payments to bereaved families			
Non Plan			
001 Ex gratia payments to families of dead / missing persons to flood, cyclone etc.			
O	2,00.00	2,00.00	5,42.71
193 Assistance to Local Bodies and other non - Government Bodies/Institutions			
Non Plan			
001 Assistance to local bodies for restoration of supply of drinking water			
O	5,00.00	5,00.00	12,97.38

Grant No. 47 DISASTER MANAGEMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
796 Tribal Area Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Scheme for Economic Rehabilitation of families rendered destitute due to socio-economic causes [RL]			
0	20.00	20.00	8,89.70 +8,69.70

Reasons for excess in the above cases have not been intimated (June,2009).

Revenue (Charged)

(i) No portion of the total saving of Rs. 8,40.76 lakh (15.99% of the total budget provision) was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
008 Interest on Loans from Housing and Urban Development Corporation [RL]			
0	7,00.00	7,00.00	3,60.17 -3,39.83

381

Grant No. 47 DISASTER MANAGEMENT

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
05 Interest on Reserve Funds			
105 Interest on General and other Reserve Funds			
Non Plan			
001 Interest on Calamity Relief fund			
0	45,58.00	45,58.00	40,57.08 -5,00.92

Reasons for saving in the above cases have not been intimated (June,2009).

Capital (Voted)

(i) In view of overall saving of Rs. 65.91 lakh in the grant, supplementary provision of Rs. 46.00 lakh obtained in March,2009 proved to be unnecessary.

(ii) No portion of the substantial saving of Rs. 65.91 lakh (45.46% of the budget provision) was surrendered by the department during the year. Entire budget provision of Rs. 2,00.00 lakh was found unutilised and unsundered during the year 2007-2008 in the grant. This points to deficiency in adopting realistic views in budget estimate by financial executives.

Capital (Charged)

(i) No portion of the saving of Rs. 66.03 lakh (7.39% of the budget provision) was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
109 Loans from other Institutions			
Non Plan			
022 Loans from the Housing and Urban Development Corporation [RL]			
0	8,93.00	8,93.00	8,26.97 -66.03

Reasons for saving have not been intimated (June,2009).

382

Grant No. 48 SCIENCE AND TECHNOLOGY (All Voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE -			
Major Head			
2575 Other Special Areas Programmes			
3425 Other Scientific Research			
3451 Secretariat-Economic Services			
Voted -			
Original	8,74,49	24,65,42	24,28,86
Supplementary	15,90,93		
Amount surrendered during the year (31st March 2009)			Nil

Grant No. 49 SPORTS AND YOUTH SERVICES (All Voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE -			
Major Head			
2059 Public Works			
2204 Sports and Youth Services			
2251 Secretariat-Social Services			
Voted -			
Original	72,56,35	72,56,35	63,02,73
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil
Notes and Comments -			
Revenue (Voted)			
(i) No portion of overall saving of Rs. 9,53.62 lakh (13.14% of the budget provision in the grant was surrendered by the department during the year.			
(ii) Saving occurred mainly under :			
Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2204 Sports and Youth Services			
00			
001 Direction and Administration			
Non Plan			
001 Directorate of Youth Services			
0	16,41.40	16,41.40	15,42.94
102 Youth Welfare Programmes for Students			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Development of Rural Sports			
0	3,20.00	3,20.00	1,25.27

Grant No. 49 SPORTS AND YOUTH SERVICES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
104 Sports and Games			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Campus Works, Stadium, Poly-Ground etc. [SP]			
O	14,90.00	14,90.00	9,89.65 -5,00.35

Reasons for saving in the above cases have not been intimated (June,2009).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2204 Sports and Youth Services			
00			
104 Sports and Games			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Improvement of Sports and Games			
O	5,00.00	5,00.00	6,10.71 +1,10.71
SP007 Stadium Complex at Bidhan Nagar [SP]			
O	4,00.00	4,00.00	7,62.45 +3,62.45

Reasons for excess in the above cases have not been intimated (June,2009).

Grant No. 50 SUNDERBAN AFFAIRS (All Voted)

Section and Major Head	Total grant	Actual expenditure (In thousands of rupees)	Excess + Saving -
REVENUE -			
Major Head			
2575 Other Special Areas Programmes			
Voted -			
Original	42,13,82	44,21,34	36,46,19 -7,75,15
Supplementary	2,07,52		
Amount surrendered during the year (31st March 2009)			Nil

CAPITAL -

Major Head

4575 Capital Outlay on other Special Areas Programmes

Voted -

Original	72,00,00	75,00,00	84,40,77	+9,40,77
Supplementary	3,00,00			
Amount surrendered during the year (31st March 2009)			Nil	

Notes and Comments -

Revenue (Voted)

(i) As the actual expenditure of Rs. 36,46.19 lakh did not come up even to the original provision of Rs. 42,13.82 lakh, supplementary provision of Rs. 2,07.52 lakh obtained during the year proved unnecessary.

(ii) No portion of the overall saving of Rs. 7,75.15 (17.53% of budget provision) in the grant was surrendered by the department during the year.

(iii) In the case of sub-head marked (*) in the grant substantial saving/excess has been going on for the last five years. Such type of persisting abnormal variation between budget provision and actual expenditure discloses lack of control over financial management by the controlling authority.

(iv) Saving occurred mainly under :

Grant No. 50 SUNDERBAN AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2575 Other Special Areas Programmes			
02 Backward Areas			
101 Area Development			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Sunderban			
0	15,52.65	15,52.65	13,40.12 -2,12.53
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Sunderban *			
0	11,29.20	11,29.20	9,09.65 -2,19.55

Reasons for saving in the above cases have not been intimated (June,2009).

2575 Other Special Areas Programmes			
80 General			
799 Suspense			
Non Plan			
001 Subderban Development Board			
0	1,15.98	3,17.26	-9.61 -3,26.87
S	2,01.28		

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for clearance of cash settlement suspense account. Minus expenditure was attributed to suspense transactions of the Public Works Department. Reasons for saving have not been intimated (June,2009).

Capital (Voted)

- (i) Expenditure exceeded the grant by Rs. 9,40.77 lakh (Rs. 9,40,77,196); the excess requires regularisation.
- (ii) In view of overall excess of Rs. 9,40.77 lakh in the grant, supplementary provision of Rs. 3,00.00 lakh obtained in March,2009 proved to be inadequate.
- (iii) In the case of the sub-head marked (*) in the grant, substantial saving of has been going on for the last five years. Such type of persisting abnormal variation between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis.

Grant No. 50 SUNDERBAN AFFAIRS

(iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4575 Capital Outlay on other Special Areas Programmes			
02 Backward Areas			
101 Area Development			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Development of Sunderban Region as per Recommendation of Twelfth Finance Commission [SA]			
0	15,00.00	15,00.00	17,29.80 +2,29.80
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Development of Sunderban Region as per Recommendation of Twelfth Finance Commission [SA]			
0	8,75.00	8,75.00	11,47.65 +2,72.65
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Development of Sunderban Region as per Recommendation of Twelfth Finance Commission			
0	1,25.00	1,25.00	2,19.55 +94.55

Reasons for excess in the above cases have not been intimated (June,2009).

Grant No. 50 SUNDERBAN AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4575 Capital Outlay on other Special Areas Programmes			
02 Backward Areas			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructure Facilities for Development of Sunderban Areas under RIDF (RIDF) (SA)			
O	11,75.00	12,50.00	18,27.79
S	75.00		+5,77.79

Supplementary provision obtained in March,2009 was stated to be required for meeting larger expenditure for Sunderban Areas Under RIDF Scheme. Reasons for final excess have not been intimated (June,2009).

(v) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4575 Capital Outlay on other Special Areas Programmes			
02 Backward Areas			
800 Other expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructure facilities for development of Sunderban areas under RIDF (RIDF) (SA) *			
O	32,90.00	34,87.89	32,27.04
S	1,97.89		-2,60.85

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for meeting larger expenditure for Sunderban Areas under RIDF Scheme. Reasons for final saving have not been intimated (June,2009).

Grant No.50 SUNDERBAN AFFAIRS

Suspense :- The expenditure under grant included Rs. (-)9.61 lakh 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 procedures of "Suspense" transactions head have been explained in note (v) under the Revenue section of Grant No. 32 - IRRIGATION AND WATERWAYS.

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

Major Head and Detailed Units	Opening Balance Debit + Credit -	Debit	Credit	Net Actuals (In lakhs of rupees)	Closing Balance Debit + Credit -
2575 Other Special Areas Programmes					
80 General Suspense					
799 Non Plan					
001 Sunderban Development Board					
75 Purchase	-20.58	+0.00	+0.00	+0.00	-20.58
89 Stock	+1,50.92	+13.96	+0.00	+13.96	+1,64.88
90 Miscellaneous Works	+3,85.55	-23.57	+0.00	-23.57	+3,61.98
Total	+5,15.89	-9.61	+0.00	-9.61	+5,06.28

Grant No. 51 TECHNICAL EDUCATION AND TRAINING (All Voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
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(In thousands of rupees)

REVENUE -
Major Head

2203 Technical Education
2230 Labour and Employment
2251 Secretariat-Social Services

Voted -

Original	1,81,78,63	1,84,25,87	1,77,24,17	-7,01,70
Supplementary	2,47,24			
Amount surrendered during the year (31st March 2009)				Nil

CAPITAL -

Major Head

4202 Capital Outlay on Education, Sports, Art and Culture
4250 Capital Outlay on other Social Services

Voted -

Original	29,45,75	29,45,75	28,01,36	-1,44,39
Supplementary	..			
Amount surrendered during the year (31st March 2009)				Nil

Notes and Comments -

Revenue (Voted)

(i) Though the overall saving was less than 5% (3.81%) of the total budget provision in the grant, substantial deviations from the budget provision was noticed under following sub-heads.

(ii) Saving occurred mainly under :

Grant No. 51 TECHNICAL EDUCATION AND TRAINING

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

2203 Technical Education
00

789 Special Component Plan for SC
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP004 Introduction of Vocational Education & Training under WBSCE&T

O	12,00.00	13,00.00	10,40.96	-2,59.04
S	1,00.00			

Augmentation of fund through supplementary provision in March,2009 was stated to be required for meeting larger establishment cost for newly introduced vocational education and training under the West Bengal State Councils for Vocational Education & Training. Reasons for final saving have not been intimated (June,2009).

2203 Technical Education

00

105 Polytechnics

Non Plan

001 Polytechnics

O	37,70.61	37,70.61	36,43.11	-1,27.50
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Grant No. 51 TECHNICAL EDUCATION AND TRAINING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2203 Polytechnics			
00			
105 Polytechnics			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Polytechnic-Diploma Courses			
0	6,40.00	6,40.00	3,85.15 -2,54.85
SP005 Setting up of New Polytechnics, New ITIs, Entrepreneurship Development Institute at Nawpala etc.			
0	20,00.00	20,00.00	1,67.00 -18,33.00
796 Tribal Area Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Introduction of Vocational Education and Training under WBSVCVE&T			
0	2,00.00	2,00.00	40.70 -1,59.30

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 51 TECHNICAL EDUCATION AND TRAINING

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2203 Technical Education			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Introduction of Vocational Education & Training under West Bengal State Council of Vocational Education & Training			
0	57,00.00	58,00.00	80,33.54 +22,33.54
S	1,00.00		

Augmentation of fund through supplementary provision in March,2009 was stated to be required for meeting larger establishment cost for newly introduced vocational education and training under the West Bengal State Councils for Vocational Education and Training. Reasons for final excess have not been intimated (June,2009).

Capital(Voted)

(i) Though during the year the saving in the grant was less than 5% (4.90%) of the budget provision, substantial deviation from the budget provision was noticed under following sub-heads.

(ii) Saving occurred mainly under :

Grant No. 51 TECHNICAL EDUCATION AND TRAINING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4202 Capital Outlay on Education, Sports, Art and Culture			
02 Technical Education			
104 Polytechnics			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Polytechnic Diploma Course (Tech.) [ET]			
0	7,35.00	7,35.00	4,47.11 -2,87.89

4250 Capital Outlay on other Social Services			
00			
201 Labour			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Upgradation of ITI's into Centre of Excellence.			
0	7,00.00	7,00.00	2,12.33 -4,87.67

Reasons for saving in the above cases have not been intimated (June,2009).

4202 Capital Outlay on Education, Sports, Art and Culture.			
01 General Education			
800 Other Expenditure			
STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Infrastructure Facilities for Technical Education Extension Programme under RIDF [ET]			
0	6,00.00	6,00.00	.. -6,00.00

Reasons for non-utilisation of entire budgeted fund have not been intimated (June,2009).

395

Grant No. 51 TECHNICAL EDUCATION AND TRAINING

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4250 Capital Outlay on other Social Services			
00			
201 Labour			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Craftsmen Training			
0	5,85.00	5,85.00	9,45.85 +3,60.85

Reasons for excess have not been intimated (June,2009).

4202 Capital Outlay on Education, Sports, Art and Culture			
02 Technical Education			
104 Polytechnics			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Setting up of New polytechnics, New ITIs, Entrepreneurship Development Institute			
..		8,01.74	+8,01.74

4250 Capital Outlay on other Social Services			
00			
201 Labour			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Upgradation of ITIs into Centres of Excellence (Central Share)			
..		1,98.55	+1,98.55

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2009).

396

Grant No. 52 TOURISM (All Voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
	(In thousands of rupees)		

REVENUE -

Major Head

2250 Other Social Services
2551 Hill Areas
3451 Secretariat-Economic Services
3452 Tourism

Voted -

Original	26,88,94	26,88,94	27,67,88	+78,94
Supplementary	..			

Amount surrendered during the year
(31st March 2009)

Nil

CAPITAL -

Major Head

5452 Capital Outlay on Tourism

Voted -

Original	7,75,84	9,10,58	3,50,00	-5,60,58
Supplementary	1,34,74			

Amount surrendered during the year
(31st March 2009)

Nil

Notes and Comments -

Revenue (Voted)

(i) The expenditure exceeded the grant by Rs. 78.94 lakh (Rs. 78,93,661); the excess requires regularisation.

(ii) Excess occurred mainly under :

397

Grant No. 52 TOURISM

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
3452 Tourism			
01 Tourist Infrastructure			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Tourist Organisation including Re-organisation of Tourist Information and Assistance Services [TM]			
0	5.00	5.00	58.50 +53.50
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Tourist Publicity (including Festival Advertising as Publicity) Expenses [TM]			
0	4,00.00	4,00.00	8,78.64 +4,78.64
SP011 Incentives to Private Sector for Construction of Tourism Units as Defined under W.B. Incentive Scheme-2000 (for Large and Medium Industries) [TM]			
0	1,00.00	1,00.00	1,56.06 +56.06

Reasons for excess in the above cases have not been intimated (June,2009).

398

Grant No. 52 TOURISM

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3452 Tourism			
01 Tourist Infrastructure			
800 Other Expenditure			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN084 Development of Circuit Tourism in West Bengal			
	..	2,03.00	+2.03.00

Reasons for incurring expenditure without budget provision have not been intimated (June,2009).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3452 Tourism			
01 Tourist Infrastructure			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Expansion/Improvement of Tourist Lodges [TM]			
O	3,50.00	3,50.00	1,76.33
			-1,73.67

Reasons for saving have not been intimated (June,2009).

399

Grant No. 52 TOURISM

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3452 Tourism			
01 Tourist Infrastructure			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Provision of Developed Sites Construction Ancillary Works, Furniture and Furnishings Equipments, Cimmissioning and Operation of Tourist Lodges Etc. [TM]			

O	1,00.00	63.00	59.81	-3.19
R	-37.00			

Reasons for anticipated as well as final saving have not been intimated (June,2009).

2551 Hill Areas				
60 Other Hill Areas				
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP043 Tourism Sector [TM]				
O	50.00	50.00	..	-50.00

400

Grant No. 52 TOURISM

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3452 Tourism			
01 Tourist Infrastructure			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Tourist Transport including Watercraft [TM]			
0	1,50.00	1,50.00	.. -1,50.00
800 Other Expenditure Plan CENTRAL SECTOR (NEW SCHEMES)			
CN082 Destination Tourism at Bishnupur			
0	68.97	68.97	.. -68.97
80 General			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Incentives to Private Sector for Construction of Tourism Units as Defined under W.B. Incentive Scheme 1993 (for Large and Medium Industries) as Amended in September, 1996 [TM]			
0	1,00.00	1,00.00	.. -1,00.00

Reasons for non-utilisation of the entire fund in the above cases have not been intimated (June,2009).

Capital (Voted)

- (i) The grant exhibited saving to the tune of Rs. 5,60.58 lakh (61.56% of budget provision). Similar saving, occurred during 2007-08 (Rs. 10,11.47 lakh, 74.24% of budget provision) indicates defective budgetary control on the part of the controlling authority.
- (ii) No portion of huge saving of Rs. 5,60.58 lakh, constituting 61.56% of the budget provision, was surrendered by the department during the year.

Grant No. 52 TOURISM

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructure Facilities for Promotion of Tourism [TM]			
S	1,34.74	1,34.74	.. -1,34.74
Creation of fund by supplementary provision obtained in March,2009 was stated to be required for anticipated expenditure for Tourist Infrastructure Development Scheme under RIDF. Reasons for non-utilisation of fund have not been intimated (June,2009).			
5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
102 Tourist Accommodation Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Development of Tourism at Cooch-behar City under Destination Development Scheme			
0	95.00	95.00	.. -95.00
CN002 Development of Kalimpong in the State of West Bengal under Destination Development Scheme			
0	99.68	99.68	.. -99.68
CN003 Integrated Development of Tea Tourism Circuit in North Bengal			
0	80.00	80.00	.. -80.00

Grant No. 52 TOURISM

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Contribution to Share Capital of the Proposed West Bengal Tourism Development Corporation Ltd. [TM]			
0	45.00	45.00	.. -45.00
789 Special Component Plan for Scheduled Caste			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Creation of New Attraction for Tourism and Development of New Projects [TM]			
0	1,00.00	1,00.00	.. -1,00.00

Reasons for non-utilisation of the entire fund in the above cases have not been intimated (June,2009).

Grant No. 53 TRANSPORT

Section and Major Head	Total grant or appropriation	Actual expenditure (In thousands of rupees)	Excess + Saving -
REVENUE -			
Major Head			
2041 Taxes on Vehicles			
2049 Interest Payments			
2070 Other Administrative Services			
2235 Social Security and Welfare			
2250 Other Social Services			
2251 Secretariat-Social Services			
3051 Ports and Light Houses			
3053 Civil Aviation			
3055 Road Transport			
3056 Inland Water Transport			
3075 Other Transport Services			
3451 Secretariat-Economic Services			
Voted -			
Original	4,82,87,63	4,82,87,63	3,85,37,32
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	9,58,45	9,58,45	9,59,12
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil
CAPITAL -			
Major Head			
5053 Capital Outlay on Civil Aviation			
5055 Capital Outlay on Road Transport			
5056 Capital Outlay on Inland Water Transport			
5075 Capital Outlay on other Transport Services			
6004 Loans and Advances from the Central Government			
7055 Loans for Road Transport			
7056 Loans for Inland Water Transport			
7075 Loans for Other Transport Services			
Voted -			
Original	1,35,30,05	2,06,28,05	2,42,30,68
Supplementary	70,98,00		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	11,35,81	11,35,81	11,35,80
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil

Grant No. 53 TRANSPORT

Notes and Comments -

Revenue (Voted)

(i) No portion of substantial saving of Rs. 97,50.31 lakh (20.19% of budget provision) was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3055 Road Transport			
00			
800 Other Expenditure Non Plan			
006 Grants to H.R.B.C. for Maintenance of Vidyasagar Setu [TR]			
0	20,00.00	20,00.00	.. -20,00.00
009 Payment of Toll Tax for Passage of Government Vehicles through Vidyasagar Setu [TR]			
0	3,68.65	3,68.65	.. -3,68.65
Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2009).			
2070 Other Administrative Services			
00			
114 Purchase and maintenance of Transport Non Plan			
001 Motor Vehicles			
0	18,63.32	18,63.32	17,53.98 -1,09.34

405

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2251 Secretariat-Social Services			
00			
090 Secretariat Non Plan			
010 Transport Department			
0	2,45.16	2,45.16	1,56.09 -89.07
3055 Road Transport			
00			
797 Transfer to/from Reserve Funds and Deposit Account Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Transfer to West Bengal Transport Infrastructure Development Fund			
0	63,83.04	63,83.04	1,70.91 -62,12.13
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Implementation of Decentralised Plan Programme by Zilla Parishad/ Urban Local Bodies - Construction of Manned Level crossing at New Barrackpore and Madhyagram Railway Station			
0	8,54.50	8,54.50	6,61.30 -1,93.20
Reasons for saving in the above cases have not been intimated (June,2009).			

406

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3075 Other Transport Services			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Study on Metro Alignment and Feasibility Studies/ Reports for East-West Metro Corridor [TR]			
O 15,25.00	6,17.48	3,67.76	-2,49.72
R -9,07.52			

Reasons for anticipated as well as final saving have not been intimated (June,2009).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3055 Road Transport			
00			
190 Assistance to Public Sector and Other Undertakings Non Plan			
001 Subsidy to the Calcutta State Transport Corporation			
O 1,23,45.00	1,23,45.00	1,26,49.99	+3,04.99
003 Subsidy to South Bengal State Transport Corporation			
O 37,49.00	37,49.00	38,84.84	+1,35.84
009 Subsidy to West Bengal Surface Transport Corporation Ltd. [TR]			
O 2,00.00	2,00.00	3,80.00	+1,80.00

Reasons for excess in the above cases have not been intimated (June,2009).

407

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3055 Road Transport			
00			
797 Transfer to/from Reserve Funds and Deposit Account Non Plan			
001 Transfer to W.B Transport Infrastructure Development Fund (WBTIDF)		1,00.00	+1,00.00

Reasons for incurring expenditure without budget provision have not been intimated (June,2009).

Revenue (Charged)

(i) The expenditure exceeded the appropriation by Rs. 0.67 lakh (Rs. 67,067); the excess requires regularisation.

Capital (Voted)

(i) Expenditure exceeded the grant by Rs. 36,02.63 lakh (Rs. 36,02,62,614); the excess requires regularisation.

(ii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
7075 Loans for Other Transport Services			
01 Roads and Bridges			
800 Other Loans			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Loans to Kolkata Metro Rail Corporation Ltd.			
S 10,98.00	10,98.00	26,00.00	+15,02.00

Creation of fund by supplementary provision obtained in March,2009 was stated to be required for sanctioning loans to the Kolkata Metro Rail Limited in connection with the implementation of the new project East-West Metro Corridor. Reasons for final excess have not been intimated (June,2009).

408

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
5075 Capital Outlay on other Transport Services			
60 Others			
797 Transfer to / from Reserve Funds and Deposit Accounts			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 West Bengal Transport Infrastructure Development Fund (WBTIDF)			
S	50,00.00	50,00.00	72,00.00 +22,00.00
Creation of fund by supplementary provision of Rs. 50.00 crore in March,2009 was stated to be required for transfer of fund from the Consolidated Fund to Public Account for Inter Account Adjustment, which was merely a book transfer. Reasons for final excess have not been intimated (June,2009).			
7055 Loans for Road Transport			
00			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Loans for Development of South Bengal State Transport Corporation			
O	7,00.00	7,00.00	8,55.91 +1,55.91
Reasons for excess have not been intimated (June,2009).			
5055 Capital Outlay on Road Transport			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Calcutta Transport Infrastructure Development Project Design and Construction of Fly-overs Improvement of Road Intersections through JBIC (OECF) loan assistance			
		1,75.00	+1,75.00
Reasons for incurring expenditure without budget provision have not been intimated (June,2009).			

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
7055 Loans for Road Transport			
00			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans for Development of Calcutta State Transport Corporation			
O	9,00.00	10,18.85	10,18.85 ..
R	1,18.85		
SP006 Loans for Development of Calcutta Tramways Company Ltd.			
O	10,65.00	11,53.24	11,53.24 ..
R	88.24		
SP007 Loans to West Bengal Surface Transport Corporation Ltd for Development of Road Transport Service [TR]			
O	6,25.00	13,25.43	13,25.43 ..
R	7,00.43		
Reasons for anticipated excess in the above cases have not been intimated (June,2009).			

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
5055 Capital Outlay on Road Transport			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP016 Capital Contribution for Transport Related Projects -- Contribution of the State towards Construction of Flyover at Salkia Crossing on GT Road [TR]			
0	1,00.00	1,00.00	11,15.00 +10,15.00

Reasons for excess have not been intimated (June,2009).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
5075 Capital Outlay on other Transport Services			
60 Others			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Capital Contribution to Kolkata Metro Rail Corporation Ltd for implementation of East-West Corridor			
S	10,00.00	10,00.00	9,00.00 -1,00.00

Creation of fund by supplementary provision obtained in March,2009 was stated to be required towards Capital Contribution to Metro Railway for implementation of East-West Corridor. Reasons for final saving have not been intimated (June,2009).

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
5055 Capital Outlay on Road Transport			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP017 Capital Contribution for Transport Related Joint Sector Projects - Contribution of the State towards Construction of Flyover at Nagerbazar [TR]			
0	6,15.00	6,15.00	.. -6,15.00

5056 Capital Outlay on Inland Water Transport

00

800 Other Expenditure
Plan CENTRALLY SPONSORED (NEW SCHEMES)

CS011 Construction of 22 R.C.C. Jetties in Sundarban Area

0 2,84.90 2,84.90 .. -2,84.90

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2009).

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
5053 Capital Outlay on Civil Aviation			
02 Air Ports			
102 Aerodromes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development & Upgradation of Cooch Behar Airport			
0	2,00.00	2,00.00	2.10 -1,97.90
5056 Capital Outlay on Inland Water Transport			
00			
789 Special Component Plan for SC			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Construction of Jetties on national Waterways-I between Tribeni & Farrakka			
0	9,06.35	9,06.35	30.00 -8,76.35
5075 Capital Outlay on other Transport Services			
60 Others			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Capital Contribution to Metro Railways (TR)			
0	50,00.00	50,00.00	48,00.00 -2,00.00

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 54 URBAN DEVELOPMENT

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2041 Taxes on Vehicles			
2059 Public Works			
2215 Water Supply and Sanitation			
2216 Housing			
2217 Urban Development			
2551 Hill Areas			
3451 Secretariat-Economic Services			
3475 Other General Economic Services			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted -			
Original	12,94,76,11	12,94,76,11	11,54,61,72 -1,40,14,39
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil
CAPITAL -			
Major Head			
4216 Capital Outlay on Housing			
4217 Capital Outlay on Urban Development			
6217 Loans for Urban Development			
6551 Loans for Hill Areas			
Voted -			
Original	20,71,95	48,23,53	52,38,09 +4,14,56
Supplementary	27,51,58		
Amount surrendered during the year (31st March 2009)			Nil
Charged -			
Original	..	14,90	9,18 -5,72
Supplementary	14,90		
Amount surrendered during the year (31st March 2009)			Nil

Notes and Comments -

Revenue (Voted)

(i) No portion of the significant saving of Rs. 1,40,14.39 lakh (10.82% of the budget provision) in the grant was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
05 Other Urban Development Schemes			
192 Assistance to Municipalities / Municipal Councils			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Grants to KMDA for JBIC Assisted Municipal SWM Scheme (State Share) (EAP) [UD]			
O	6,37.00	6,37.00	.. -6,37.00
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP015 Grants to KMDA for JBIC assisted Municipal SWM Scheme (EAP) [UD]			
O	2,13.00	2,13.00	.. -2,13.00
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP019 Grants to HIT for Targeted Development Schemes (JNURM) [UD]			
O	1,09.50	1,09.50	.. -1,09.50

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2009).

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2216 Housing			
02 Urban Housing			
111 Salt Lake Scheme Non Plan			
001 Salt Lake Reclamation Scheme			
O	11,28.78	11,17.03	10,31.09 -85.94
R	-11.75		
Reasons for reduction of fund through re-appropriation/surrender and final saving have not been intimated (June,2009).			
2217 Urban Development			
01 State Capital Development			
191 Assistance to Municipal Corporations			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Grants to KMDA for BUSP Schemes under JNNURM			
O	94,50.00	94,50.00	65,74.31 -28,75.69
SP004 Grants to KMDA on account of Grant component of ACA for BSUP under JNNURM (ACA) [UD]			
O	1,45,00.00	1,45,00.00	72,70.41 -72,29.59
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Grants to KMDA for BSUP Schemes under JNNURM			
O	94,50.00	94,50.00	67,93.68 -26,56.32
SP003 Grants to KMDA on account of Grant Component of ACA for BSUP under JNNURM			
O	1,45,00.00	1,45,00.00	95,51.40 -49,48.60

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
05 Other Urban Development Schemes			
191 Assistance to Municipal Corporations			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Grants to Urban Planning Development Authorities			
0	22,04.70	19,04.70	-3,00.00
SP051 Grants to HIT for Development of Howrah [UD]			
0	4,70.85	1,55.38	-3,15.47
SP059 Grants to Development Authorities on account of one time ACA (JNURM) [UD]			
0	6,93.00	4,26.65	-2,66.35
192 Assistance to Municipalities / Municipal Councils			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Grants to KMDA for JBIC Assisted Municipal SWM Scheme (EAP) [UD]			
0	31,73.00	5,58.00	-26,15.00
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP014 Grants to KMDA for JBIC Assisted Municipal SWM Scheme (State Share) (EAP) [UD]			
0	10,58.00	6,47.00	-4,11.00

417

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
80 General			
191 Assistance to Municipal Corporations			
Non Plan			
001 Grants to the Corporations, Municipalities, KMDA and other Local bodies for maintenance of civic assets created in the KMDA [UD]			
0	27,10.75	24,39.67	-2,71.08
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
00			
200 Other Miscellaneous Compensations and Assignments			
Non Plan			
030 Fixed grant to Calcutta Metropolitan Development Authority [MA]			
0	1,36,89.51	1,23,20.55	-13,68.96

Reasons for saving in the above cases have not been intimated (June,2009).

418

Grant No. 54 URBAN DEVELOPMENT

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
01 State Capital Development			
191 Assistance to Municipal Corporations			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Grants to KMDA for Urban Infrastructure and Governance Schemes under JNNURM			
0	2,30,00.00	2,30,00.00	2,33,98.83 +3,98.83
SP003 Grants to KMDA on account of Grant component of ACA for the Sub-Mission on UGS under JNNURM [UD]			
0	2,30,00.00	2,30,00.00	2,97,62.69 +67,62.69
05 Other Urban Development Schemes			
191 Assistance to Municipal Corporations Non Plan			
010 Grants to the H.I.T. for Salaries, Dearness Concession to Its Employees			
0	7,47.70	7,47.70	8,46.58 +98.88
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP014 Grants to Urban Planning Development Authorities [UD]			
0	4,06.55	4,06.55	24,98.00 +20,91.45
Reasons for excess in the above cases have not been intimated (June,2009).			

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
05 Other Urban Development Schemes			
191 Assistance to Municipal Corporations			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Grants to H.I.T. for construction of a large park at Salkia and four small parks at Makardah Road, Gadadhar Mistri Lane, Kasundia Road and Kankrapara			
..		4,66.90	+4,66.90
SP053 Grants to ADDA for BSUP Schemes under JNNURM (JNURM) [UD]			
..		7,61.69	+7,61.69
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Grants to ADDA for Urban Infrastructure and Governance Schemes under JNNURM			
..		1,29.75	+1,29.75
Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2009).			
Capital(Voted)			
(i) Expenditure exceeded the grant by Rs. 4,14.56 lakh (Rs. 4,14,55,913), the excess expenditure requires regularisation.			
(ii) In view of overall excess of Rs. 4,14.56 lakh in the grant, supplementary provision of Rs. 27,51.58 lakh obtained in March,2009 proved to be inadequate.			

Grant No. 54 URBAN DEVELOPMENT

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4216 Capital Outlay on Housing			
02 Urban Housing			
101 Salt Lake Scheme			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 Development of Infrastructure in Salt Lake			
O	2,91.00	2,92.58	4,66.01 +1,73.43
S	1.58		

Enhancement of fund through supplementary provision obtained in March,2009 was stated to be required for meeting the charges regarding development of infrastructure in Salt Lake. Reasons for excess have not been intimated (June,2009).

6217 Loans for Urban Development			
60 Other Urban Development Schemes			
193 Loans to Nagar Panchayats / Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Loans to Asansol-Durgapur Development Authority for Development of Asansol- Durgapur Area [UD]			
O	1,09.50	1,09.50	4,48.95 +3,39.45

Reasons for excess have not been intimated (June,2009).

421

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4216 Capital Outlay on Housing			
02 Urban Housing			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Land Acquisition and Development Scheme			

.. 4,62.83 +4,62.83

Reasons for incurring expenditure without budget provision have not been intimated (June,2009).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4217 Capital Outlay on Urban Development			
60 Other Urban Development Schemes			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Contribution towards Project Development Fund of Bengal Urban Infrastructure Development Pvt. Ltd.			
O	2,00.00	26.16	25.00 -1.16
R	-1,73.84		

Reasons for anticipated as well as final saving have not been intimated (June,2009).

422

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6217 Loans for Urban Development			
01 State Capital Development			
193 Loans to Nagar Panchayats / Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Loans to CIT for Area Development Project [UD]			
0	1,64.25	1,64.25	.. -1,64.25
60 Other Urban Development Schemes			
193 Loans to Nagar Panchayats / Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP015 Loans to Digha Development Authority [UD]			
0	1,09.50	1,09.50	.. -1,09.50
Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2009).			

Capital (Charged)

- (i) The capital section in the charged appropriation closed with a huge saving of Rs. 5.72 lakh (38.39% of the budget provision). No part of the saving was surrendered during the year.

Grant No.55 WATER RESOURCES INVESTIGATION AND DEVELOPMENT (All Voted)

Section and Major Head	Total grant	Actual expenditure (In thousand of rupees)	Excess + Saving -
REVENUE -			
Major Head			
2401 Crop Husbandry			
2408 Food Storage and Warehousing			
2415 Agricultural Research and Education			
2551 Hill Areas			
2702 Minor Irrigation			
2705 Command Area Development			
3451 Secretariat-Economic Services			
Voted -			
Original	3,29,32,70	3,29,32,70	2,86,91,24 -42,41,46
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil

CAPITAL -**Major Head**

4702 Capital Outlay on Minor Irrigation

4705 Capital Outlay on Command Area
Development**Voted -**

Original	1,54,51,58	1,54,51,58	1,36,91,85 -17,59,73
Supplementary	..		

Amount surrendered during the
year (31st March 2009)

Nil

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

- (i) No portion of the substantial saving of Rs. 42,41.46 lakh, constituting 12.88% of the budget provision, in the grant was surrendered by the department.
- (ii) In the cases of sub-heads marked (*) in the grant, substantial saving occurred during the last four years also. Such type of abnormal variation between budget provision and actual expenditure discloses lack of control over financial management on the part of the controlling officer.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2702 Minor Irrigation			
80 General			
190 Assistance to Public Sector and Other Undertakings			
Non Plan			
003 West Bengal State Minor Irrigation Corporation Water Rate Subsidy (WI)			
0	1,38.61	1,38.61	0.00 -1,38.61
800 Other Expenditure			
Non Plan			
005 Lump Provision for settlement of outstanding balances under PWR-Head (III) (b) for Water Investigation and Development Department			
0	1,00.00	1,00.00	0.00 -1,00.00
Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2009).			
2702 Minor Irrigation			
02 Ground Water			
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of State Owned Shallow Tubewells			
0	96.01	96.01	10.18 -85.83
03 Maintenance			
102 Lift Irrigation Schemes			
Non Plan			
001 River Lift Irrigation [W]*			
0	98,36.73	98,36.73	86,64.46 -11,72.27
103 Tube Wells			
Non Plan			
001 Deep Tubewell Irrigation [W]			
0	72,26.59	72,26.59	64,95.34 -7,31.25

425

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
002 Maintenance of State-owned Shallow Tubewells			
0	5,59.80	5,59.80	4,12.92 -1,46.88
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Development State-Owned Shallow Tubewells [W]			
0	1,70.00	1,70.00	55.32 -1,14.68
80 General			
001 Direction and Administration			
Non Plan			
001 Scheme for Strengthening, Extension and Administration of the Directorate of Water Resources Development *			
0	44,16.00	44,16.00	40,34.71 -3,81.29
190 Assistance to Public Sector and Other Undertakings			
Non Plan			
001 West Bengal Minor Irrigation Corporation Water Rate Subsidy (WI)			
0	4,80.00	4,80.00	2,20.00 -2,60.00
800 Other Expenditure			
Non Plan			
001 Electricity Charges payable to WBSEB on account of Minor Irrigation Schemes			
0	33,60.34	33,60.34	22,22.74 -11,37.60

Reasons for saving in the above cases have not been intimated (June,2009).

426

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2702 Minor Irrigation			
80 General			
190 Assistance to Public Sector and Other Undertakings			
Non Plan			
002 West Bengal State Minor Irrigation Corporation Grants-in-aid for meeting administrative expenses (WI)			
0	18,67.24	18,67.24	20,77.98
+2,10.74			
800 Other Expenditure			
Non Plan			
003 Purchase of Diesel, Mobile from IOC for Minor Irrigation Schemes			
0	18,50.00	18,50.00	20,38.72
+1,88.72			

Reasons for excess in the above cases have not been intimated (June,2009).

Notes and Comments -

Capital(Voted)

(i) The grant under Capital Section ended with a substantial saving of Rs. 17,59.73 lakh (11.39% of the budget provision) but no part of the saving was surrendered during the year. Persistent saving noticed during 2005-06 (Rs. 13,99.99 lakh; 26.27% of budget provision), during 2006-07 (Rs. 61,51.96 lakh; 65.66% of budget estimate) and during 2007-08 (Rs. 43,42.28 lakh; 38.86% of budget provision) reflects lack of control over budgetary system on the part of the concerned department.

(ii) In the cases of sub-heads marked (*) in the grant, substantial saving occurred during the last three years also. This indicates casual approach of the department in budget farming.

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4702 Capital Outlay on Minor Irrigation			
00			
101 Surface water			
STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Surface Drainage And Irrigation Schemes			
0	3,20.00	3,20.00	1,79.45
-1,40.55			
102 Ground Water			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Deep Tubewell Irrigation			
0	1,80.00	1,80.00	82.59
-97.41			
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 River Lift Irrigation *			
0	2,46.00	2,46.00	1,22.24
-1,23.76			
SP002 Surface Drainage and Irrigation Schemes *			
0	1,56.00	1,56.00	43.37
-1,12.63			
SP005 Drilling of New Tubewells in Place of Defunct ones *			
0	4,45.81	4,45.81	1,87.42
-2,58.39			
SP020 Provision for implementation of Project under AIBP			
0	9,60.00	9,60.00	5,20.57
-4,39.43			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP033 Provision for implementation of Project under AIBP			
0	2,40.00	2,40.00	1,29.72
-1,10.28			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Construction of Office Buildings at the District and Subdivisional Levels Under the Department of Agriculture			
O	5,00.00	5,00.00	51.27 -4,48.73
SP024 Provision for Implementation of Programme under RIDF XI [WI]			
O	28,00.00	28,00.00	12,59.77 -15,40.23
4705 Capital Outlay on Command Area Development			
00			
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Special Component Plan for Scheduled Castes			
O	3,40.00	3,40.00	2,21.98 -1,18.02
800 Other Expenditure Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Command Area Development Programme in Selected Areas in West Bengal			
O	1,25.00	1,25.00	15.19 -1,09.81
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Command Area Development Programme			
O	8,00.00	8,00.00	5,93.56 -2,06.44

Reasons for saving in the above cases have not been intimated (June,2009).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4702 Capital Outlay on Minor Irrigation			
00			
101 Surface water Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 River Lift Irrigation			
O	2,80.00	2,80.00	3,80.29 +1,00.29
102 Ground Water Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Drilling of New Tubewell in Place of Defunct Ones [WI]			
O	4,20.00	4,20.00	5,89.62 +1,69.62
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Conversion of Diesel run River Lift Irrigation Schemes into Electrically Operated Schemes			
O	24.00	24.00	1,05.49 +81.49
SP023 Implementation of RIDF Projects [WI]			
O	15,60.00	15,60.00	19,31.09 +3,71.09
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP036 Implementation of RIDF Projects [WI]			
O	3,90.00	3,90.00	4,74.06 +84.06
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP028 Implementation of RIDF Projects [WI]			
O	45,50.00	45,50.00	60,42.40 +14,92.40

Reasons for excess in the above cases have not been intimated (June,2009).

Grant No.55 WATER RESOURCES INVESTIGATION AND DEVELOPMENT

Suspense :- The expenditure under grant included Rs. 1.56 lakh 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 procedures of "Suspense" transactions head have been explained in note (v) under the Revenue section of Grant No. 32 - IRRIGATION AND WATERWAYS.

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

Major Head and Detailed Units	Opening Balance	Debit	Credit	Net Actuals	Closing Balance
	Debit + Credit -	(In lakhs of rupees)			Debit + Credit -
2702 Minor Irrigation					
80 General					
799 Suspense					
Non Plan 001					
Agricultural Engineering Directorate					
Miscellaneous Works	+20.34	+1.56	+0.00	+1.56	+21.90
Total	+20.34	+1.56	+0.00	+1.56	+21.90

Grant No. 56 WOMEN AND CHILD DEVELOPEMNT AND SOCIAL WELFARE (All Voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
		(In thousands of rupees)	

REVENUE -			
Major Head			
2235 Social Security and Welfare			
2236 Nutrition			
2250 Other Social Services			
2251 Secretariat-Social Services			
Voted -			
Original	8,72,22,87	10,47,14,60	9,85,25,87
Supplementary	1,74,91,73		
Amount surrendered during the year (31st March 2009)			
			Nil

- Revenue (Voted)
- (i) In view of overall saving of Rs. 61,88.73 lakh in the grant, supplementary provision of Rs. 1,74,91.73 lakh obtained in March,2009 proved excessive.
 - (ii) No portion of the saving of Rs. 61,88.73 lakh (5.91% of the budget provision) was surrendered by the department during the year.
 - (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2235 Social Security and Welfare			
02 Social Welfare			
106 Correctional Services			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Scheme for Prevention and Control of Juvenile Social Mal adjustment			
O	1,00.00	1,70.08	52.21
S	70.08		
Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for Integrated Child Development Schemes Project under Centrally Sponsored (New Schemes). Reasons for final saving have not been intimated (June,2009).			
2236 Nutrition			
02 Distribution of Nutritious Food and Beverages			
101 Special Nutrition programmes			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Supplementary Nutrition Programme for Children and Expectant and Nursing Mother			
O	1,50,00.00	2,00,00.00	1,84,49.68
S	50,00.00		
SP004 Supplementary Nutrition Programme for Children and Expectant and Nurshing Mothers [SW]			
O	91,76.50	1,15,75.85	75,45.03
S	23,99.35		

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers			
O 47,71.00 } S 7,19.32 }	54,90.32	38,98.99	-15,91.33
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers			
O 8,98.00 } S 5.03 }	9,03.03	7,76.06	-1,26.97
Augmentation of fund by supplementary provision obtained in March,2009 in the above cases was stated to be required for releasing additional fund as received from GOI under Centrally Sponsored (New Schemes) as well as matching State's Share under State Plan Sector for implementation of supplementary Nutritional Programme. Reasons for final saving in all the cases have not been intimated (June,2009).			
2235 Social Security and Welfare			
02 Social Welfare			
103 Women's Welfare			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP016 Implementation of Projects under Swawlamban (NORAD) [SW]			
O 1,40.00	1,40.00	..	-1,40.00

433

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2236 Nutrition			
02 Distribution of Nutrition Food and Beverages			
101 Special Nutrition Programme			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Provision Against Central Assistance for Nutrition Programme for Adolescent Girls			
O 13,02.00	13,02.00	..	-13,02.00
SP007 Grants to PRIs for Construction of Anganwadi Centres under RIDF			
O 6,60.00	6,60.00	..	-6,60.00
789 Special Component Plan for SC/ST Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Grant to PRIs for Construction of Anganwadi Centres under RIDF			
O 3,30.00	3,30.00	..	-3,30.00
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Grant to PRIs for Construction of Anganwadi Centres under RIDF			
O 1,10.00	1,10.00	..	-1,10.00
Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2009).			
2235 Social Security and Welfare			
02 Social Welfare			
102 Child Welfare			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CN001 Grants for Training Programme of ICDS Anganwadi Works			
O 4,50.00	4,50.00	2,14.71	-2,35.29
103 Women's Welfare			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Implementation of Swayam Siddha			
O 2,00.00	2,00.00	0.58	-1,99.42

434

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP024 Establishment of I.C.D.S. Project [SW]			
0	31,20.00	31,20.00	26,08.00 -5,12.00
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 Establishment of I.C.D.S. Project [SW]			
0	7,80.00	7,80.00	6,48.65 -1,31.35
2236 Nutrition			
02 Distribution of Nutritious Food and Beverages			
101 Special Nutrition programmes Non-Plan			
004 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers			
0	86.75	86.75	5.20 -81.54
006 Assistance to Destitute Children of Government Homes under Special Nutrition Programme [SW]			
0	1,00.00	1,00.00	0.38 -99.62
2236 Nutrition			
02 Distribution of Nutritious Food and Beverages			
101 Special Nutrition programmes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Nutrition Programmes under DFID assisted HSDI Project (EAP)			
0	24,50.00	24,50.00	20,71.74 -3,78.26
	435		

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2236 Nutrition			
02 Distribution of Nutritious Food and Beverages			
789 Special Component Plan for SC/ST Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Provision Against Central Assistance for Nutrition Programme for Adolescent Girl			
0	4,46.00	4,46.00	37.54 -4,08.46
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Provision Against Central Assistance for Nutrition Programme for Adolescent Girl			
0	1,12.00	1,12.00	9.43 -1,02.57
Reasons for saving in the above cases have not been intimated (June,2009) .			
	436		

Grant No. 56 WOMEN AND CHILD DEVELOPEMNT AND SOCIAL WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
02 Social Welfare			
101 Welfare of Handicapped			
Non Plan			
005 Assistance to Physically Handicapped in all Districts (Disability Pensions) [SW]			
O 3,55.00 }	18,03.95	11,85.40	-6,18.55
S 14,48.95 }			
103 Women's Welfare			
Non Plan			
007 Grant to Pension to the Destitute Widows [SW]			
O 6,40.00 }	19,09.22	13,87.31	-5,21.91
S 12,69.22 }			
60 Other Social Security and Welfare Programmes			
102 Pensions under Social Security Schemes			
Non Plan			
001 Grant of Old-Age Pension to the old and infirm			
O 22,11.10 }	32,60.38	31,08.99	-1,51.39
S 10,49.28 }			

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for enhancement of quota as well as rates of three types of pension, viz. Disability Pension, Widow Pension and Old Age Pension under Non-Plan Sector. Reasons for saving have not been intimated (June,2009).

Grant No. 56 WOMEN AND CHILD DEVELOPEMNT AND SOCIAL WELFARE

(iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
02 Social Welfare			
102 Child Welfare			
Non Plan			
001 Govt.of India's Crash Programme of Nutrition for Children			
O 43,61.30 }	50,98.76	54,27.99	+3,29.23
S 7,37.46 }			
Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for Government of India's Crash Programme of Nutrition for Children under Non-Plan Sector. Reasons for excess have not been intimated (June,2009).			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Integrated Child Development Services Project Schemes [SW]			
O 2,28,30.00 }	2,73,45.00	3,35,60.90	+62,15.90
S 45,15.00 }			
Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for Integrated Child Development Schemes Project under Centrally Sponsored (New Scheme). Reasons for excess have not been intimated (June,2009).			
2235 Social Security and Welfare			
02 Social Welfare			
101 Welfare of Handicapped			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Assistance to Physically Handicapped in all Districts (Disability Persons)			
O 1,40.00 }	1,40.00	3,12.16	+1,72.16
SP006 Award to Outstanding Employers of Handicapped and Handicapped Employees			
O 4.00 }	4.00	2,55.29	+2,51.29
103 Women's Welfare			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Grant of Pension to Destitute Widows			
O 2,38.00 }	2,38.00	4,03.42	+1,65.42
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP016 Scholarships to Handicapped Students Studying below Class-IX [SW]			
O 14.00 }	14.00	4,02.90	+3,88.90
Reasons for excess in the above cases have not been intimated (June,2009).			

Grant No. 57 BIO-TECHNOLOGY (All Voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2052 Secretariat-General Services			
3425 Other Scientific Research			
Voted -			
Original	7,68,04		
Supplementary	..		
	7,68,04	6,36,66	-1,31,38
Amount surrendered during the year (31st March 2009)			Nil

Notes and Comments -

Revenue (Voted)

(i) Against substantial saving of Rs. 1,31.38 lakh (17.11% of the total budget provision), the department surrendered nothing during the year.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
3425 Other Scientific Research			
60 Others			
004 Research and Development Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Scientific Research in Biotechnology			
0	1,00.00	1,00.00	36.49 -63.51

Saving occurred as, some of the projects received were not up to the mark as per Technical Committee of the department.

439

Grant No. 57 BIO-TECHNOLOGY

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
025 Department of Bio-Technology			
0	68.04	68.04	13.28 -54.76

Saving was stated to be due to non-submission of some bills against the scheme for some administrative and technical difficulties.

440

Grant No. 58 PASCHIMANCHAL UNNAYAN AFFAIRS (All Voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE -			
Major Head			
2052 Secretariat-General Services			
2575 Other Special Areas Programmes			
Voted -			
Original	42,49,47	52,60,22	50,71,00
Supplementary	10,10,75		
Amount surrendered during the year (31st March 2009)			1,41,86

CAPITAL -
Major Head

4575 Capital Outlay on other Special Areas Programmes

Voted -			
Original	5,00,00	5,00,00	53,06
Supplementary	..		
Amount surrendered during the year (31st March 2009)			Nil

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

- (i) Though the saving in the grant was less than 5% of the total budget provision noticeable saving / excess occurred against the following schemes.
- (ii) Saving occurred mainly under :

Grant No. 58 PASCHIMANCHAL UNNAYAN AFFAIRS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2575 Other Special Areas Programmes			
02 Backward Areas			
101 Area Development Non Plan			
017 Paschimanchal Unnayan Parshad [PM]			
O	1,50.00	8.14	8.14
R	-1,41.86		

Reasons for withdrawal of fund by re-appropriation / surrender have not been intimated (June,2009).

2575 Other Special Areas Programmes

02 Backward Areas

796 Tribal Areas Sub-Plan

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP013 Development of Paschimanchal Unnayan Parshad [PM]

O	16,00.00	20,00.00	14,67.00	-5,33.00
S	4,00.00			

Augmentation of fund by supplementary provision obtained in March,2009 was stated to be required for meeting expenditure of development works under Paschimanchal Unnayan Parishad. Reasons for saving have not been intimated (June,2009).

Grant No. 58 PASCHIMANCHAL UNNAYAN AFFAIRS

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2575 Other Special Areas Programmes			
02 Backward Areas			
789 Special Component Plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Development of Paschimanchal Unnayan Parshad [PM]			
O	16,00.00		
S	4,00.00		
	20,00.00	25,33.00	+5,33.00

Augmentation of fund by supplementary provision in March,2009 was stated to be required for meeting expenditure of development works under Paschimanchal Unnayan Parshad. Reasons for excess have not been intimated (June,2009).

Capital (Voted)

- (i) No portion of the huge saving of Rs. 4,46.94 lakh was surrendered by the department during the year.
- (ii) The grant exhibited huge saving to the extent of 89.39% of the total budget provision during the year. Also during the year 2007-2008 entire budget provision of Rs. 70,00.00 lakh remained unutilised and unsurrendered. This indicates defective budgetary control on the part of the controlling officer.

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
4575 Capital Outlay on other Special Areas Programmes			
60 Others			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Infrastructural Facilities for Paschimanchal Unnayan Parshad under RIDF [PM]			
O	1,25.00	1,25.00	17.40
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 Infrastructural Facilities for Paschimanchal Unnayan Parshad under RIDF [PM]			
O	3,50.00	3,50.00	33.28

Reasons for saving in the above cases have not been intimated (June,2009).

Grant No. 59 SELF-HELP GROUP & SELF-EMPLOYMENT (All Voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(In thousands of rupees)			

REVENUE -

Major Head

2052 Secretariat-General Services			
2204 Sports and Youth Services			
2435 Other Agricultural Programmes			
2515 Other Rural Development Programmes			

Voted -

Original	61,12,10	61,12,10	54,26,15	-6,85,95
Supplementary	..			

Amount surrendered during the year (31st March 2009)

Nil

CAPITAL -

Major Head

4435 Capital Outlay on other Agricultural Programmes				
--	--	--	--	--

Voted -

Original	..	2,08,98	1,02,08,98	+1,00,00,00
Supplementary	2,08,98			

Amount surrendered during the year (31st March 2009)

Nil

Notes and Comments -

Revenue (Voted)

(i) No portion of the substantial saving of Rs. 6,85.95 lakh (11.22% of the total budget estimate) in the grant was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Grant No. 59 SELF-HELP GROUP & SELF-EMPLOYMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2435 Other Agricultural Programmes			
01 Marketing and Quality Control			
101 Marketing Facilities			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP015 Infrastructure Development, Training & Marketing Support to SGHs [SH]			
0	4,00.00	4,00.00	1,95.78 -2,04.22
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Infrastructure Development, Training & Marketing Support to SGHs [SH]			
0	4,00.00	4,00.00	1,91.22 -2,08.78
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Infrastructure Development, Training & Marketing Support to SGHs [SH]			
0	2,00.00	2,00.00	43.39 -1,56.61
2515 Other Rural Development Programmes			
00			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Scheme under RIDF			
0	1,25.00	1,25.00	5.41 -1,19.59
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP030 Schemes under RIDF			
0	3,50.00	3,50.00	15.61 -3,34.39

Reasons for saving in the above cases have not been intimated (June,2009).

445

Grant No. 59 SELF-HELP GROUP & SELF-EMPLOYMENT

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2204 Sports and Youth Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Bangla Swarnibhar Karmasansthan Prakalpa			
0	30,50.00	30,50.00	33,83.00 +3,33.00

Reasons for excess have not been intimated (June,2009).

Capital (Voted)

- (i) The expenditure exceeded the grant by Rs. 1,00,00.00 lakh (Rs. 1,00,00,00,000); the excess requires regularisation.
- (ii) In view of huge excess of Rs. 1,00,00.00 lakh in the grant, supplementary provision of Rs 2,08.98 lakh proved to be very much insufficient.
- (iii) Excess occurred under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4435 Capital Outlay on other Agricultural Programmes			
01 Marketing and Quality Control			
101 Marketing facilities			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 State Contribution to Swarojgar			
		1,00,00.00	+1,00,00.00

Reasons for incurring huge expenditure without budget provision have not been intimated (June,2009).

446

Grant No. 60 CIVIL DEFENCE (All Voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
	(In thousands of rupees)		

REVENUE -

Major Head

2052 Secretariat-General Services
2070 Other Administrative Services
2235 Social Security and Welfare

Voted -

Original	1,67,83,60	1,67,83,60	1,54,25,45	-13,58,15
Supplementary	..			

Amount surrendered during the year (31st March 2009) 10,36,91

CAPITAL -

Major Head

4070 Capital Outlay on other Administrative Services
4216 Capital Outlay on Housing

Voted -

Original	4,00,00	4,00,00	1,22,41	-2,77,59
Supplementary	..			

Amount surrendered during the year (31st March 2009) Nil

Notes and Comments -

Revenue (Voted)

(i) Out of available saving of Rs. 13,58.15 lakh (8.09% of budget provision), the department surrendered Rs. 10,36.91 lakh only.

(ii) Saving occurred mainly under :

Grant No. 60 CIVIL DEFENCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2070 Other Administrative Services			
00			
106 Civil Defence			
Non Plan			
013 Air Raid Precaution - Medical Relief			
O	1,78.86	99.14	98.21
R	-79.72		
015 Establishment of West Bengal Civil Emergency Force			
O	5,48.92	3,41.70	3,51.19
R	-2,07.22		
800 Other Expenditure			
Non Plan			
033 National Volunteer Force			
District Battalion Bangia			
Aragami Dal- 1st Biswakarma			
Battalion [CV]			
O	3,27.55	2,17.55	2,18.91
R	-1,10.00		

Grant No. 60 CIVIL DEFENCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
034 National Volunteer Force District Battalion Bangia Aragami Dal - 2nd Biswakarma Battalion [CV]			
O 5,18.19 }	4,24.62	4,11.70	-12.92
R -93.57 }			
036 National Cadet Corps (NCC) [CV]			
O 12,77.72 }	9,25.52	10,44.92	+1,19.40
R -3,52.20 }			

Reasons for anticipated saving in all the above cases, final saving in the first and fourth ones and eventual excess in the others have not been intimated (June,2009).

2070 Other Administrative Services

00			
107 Home Guards Non Plan			
006 Border Wing, Home Guard Battalion			
O 25,50.24	25,50.24	16,32.86	-9,17.38

Reasons for saving have not been intimated (June,2009).

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

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

2070 Other Administrative Services

00			
107 Home Guards Non Plan			
005 District Home Guard raised in Connection with Emergency			
O 73,08.62	73,08.62	78,69.10	+5,60.48

Reasons for excess in the above case have not been intimated (June,2009).

Capital(Voted)

(i) Against the huge saving of Rs. 2,77.59 lakh (69.40% of the budget provision), the department surrendered nothing during the year.

(ii) Saving occurred mainly under :

Grant No. 60 CIVIL DEFENCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4070 Capital Outlay on other Administrative Services			
00			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Border Wing Home Guard Battalion			
O 1,00.00	1,00.00	11.52	-88.48

Reasons for saving have not been intimated (June,2009).

APPENDIX
Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2008-2009 (Referred to in the Summary Appropriation Accounts at page no. 16)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less(-)
---	-----------------	---------	---

(in thousands of rupees)

1. STATE LEGISLATURE			
Revenue			
Voted	..	3,43	+ 3,43
2. GOVERNOR			
Revenue			
Charged	..	9	+ 9
3. COUNCIL OF MINISTERS			
Revenue			
Voted	..	5,45	+ 5,45
4. AGRICULTURAL MARKETING			
Revenue			
Voted	..	68	+ 68
Capital			
Voted	..	3	+ 3
5. AGRICULTURE			
Revenue			
Voted	..	5,69	+ 5,69
6. ANIMAL RESOURCES DEVELOPMENT			
Revenue			
Voted	..	27,42	+27,42
7. BACKWARD CLASSES WELFARE			
Revenue			
Voted	..	89,33	+ 89,33

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APPENDIX
Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2008-2009 (Referred to in the Summary Appropriation Accounts at page no. 16)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less(-)
---	-----------------	---------	---

(in thousands of rupees)

8. CO-OPERATION			
Revenue			
Voted	2,45	61	-1,84
Capital			
Voted	3,38,79	9,24,23	+5,85,44
9. COMMERCE AND INDUSTRIES			
Revenue			
Voted	8	17	+ 9
10. CONSUMER AFFAIRS			
Revenue			
Voted	37	2,61	+ 2,24
11. MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES			
Revenue			
Voted	..	32,48	+32,48
12. DEVELOPMENT AND PLANNING			
Revenue			
Voted	..	23,72	+23,72
13. EDUCATION (HIGHER)			
Revenue			
Voted	..	81,58	+81,58
14. EDUCATION (MASS)			
Revenue			
Voted	..	2,44	+2,44

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APPENDIX
Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2008-2009 (Referred to in the Summary Appropriation Accounts at page no. 16)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less(-)
(in thousands of rupees)			
15. EDUCATION (SCHOOL)			
Revenue			
Voted	1,83,41,38	1,25,51,49	-57,89,89
16. ENVIRONMENT			
Revenue			
Voted	..	32	+32
17. EXCISE			
Revenue			
Voted	25	3,43	+ 3,18
18. FINANCE			
Revenue			
Voted	1,63	1,99,22	+1,97,59
Charged	..	31,82	+ 31,82
19. FIRE AND EMERGENCY SERVICES			
Revenue			
Voted	..	22	+ 22
20. FISHERIES			
Revenue			
Voted	..	2,41	+2,41
21. FOOD AND SUPPLIES			
Revenue			
Voted	..	1,63	+ 1,63
22. FOOD PROCESSING INDUSTRIES AND HORTICULTURE			
Revenue			
Voted	..	9	+ 9

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APPENDIX
Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2008-2009 (Referred to in the Summary Appropriation Accounts at page no. 16)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less(-)
(in thousands of rupees)			
23. FOREST			
Revenue			
Voted	..	73	+ 73
24. HEALTH AND FAMILY WELFARE			
Revenue			
Voted	..	93,26	+ 93,26
25. PUBLIC WORKS			
Revenue			
Voted	3,26,25,70	4,74,79,58	+1,48,53,88
Capital			
Voted	1,68,49,04	2,52,12,51	+ 83,63,47
27. HOME			
Revenue			
Voted	3	4,03,46	+ 4,03,43
28. HOUSING			
Revenue			
Voted	14,06	31	-13,75
Capital			
Voted	14,65	3,58	-11,07
30. INFORMATION AND CULTURAL AFFAIRS			
Revenue			
Voted	..	1,21	+1,21

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APPENDIX
Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2008-2009 (Referred to in the Summary Appropriation Accounts at page no. 16)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less(-)
<i>(in thousands of rupees)</i>			
31. INFORMATION TECHNOLOGY			
Revenue			
Voted	..	1	+1
32. IRRIGATION AND WATERWAYS			
Revenue			
Voted	13,40,28	14,24,28	+ 84,00
Capital			
Voted	..	5	+ 5
33. JAILS			
Revenue			
Voted	..	2,80	+2,80
34. JUDICIAL			
Revenue			
Voted	..	7,23	+ 7,23
35. LABOUR			
Revenue			
Voted	..	4,99	+ 4,99
36. LAND AND LAND REFORMS			
Revenue			
Voted	..	62,36	+62,36
37. LAW			
Revenue			
Voted	3	..	-3

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APPENDIX
Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2008-2009 (Referred to in the Summary Appropriation Accounts at page no. 16)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less(-)
<i>(in thousands of rupees)</i>			
38. MINORITY AFFAIRS AND MADRASAH EDUCATION			
Revenue			
Voted	..	8,55	+ 8,55
39. MUNICIPAL AFFAIRS			
Revenue			
Voted	..	65	+65
40. PANCHAYAT AND RURAL DEVELOPMENT			
Revenue			
Voted	..	3,79,21	+ 3,79,21
41. PARLIAMENTARY AFFAIRS			
Revenue			
Voted	..	1	+ 1
42. PERSONNEL AND ADMINISTRATIVE REFORMS			
Revenue			
Voted	..	28	+ 28
43. POWER AND NON-CONVENTIONAL ENERGY SOURCES			
Revenue			
Voted	..	1	+ 1
45. PUBLIC HEALTH ENGINEERING			
Revenue			
Voted	28,72,79	4,18	-28,68,61
Capital			
Voted	8,48	..	-8,48

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APPENDIX
Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2008-2009 (Referred to in the Summary Appropriation Accounts at page no. 16)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less(-)
(in thousands of rupees)			
46. REFUGEE RELIEF AND REHABILITATION			
Revenue			
Voted	1	16	+15
47. DISASTER MANAGEMENT			
Revenue			
Voted	2,56,09,06	3,41,72,71	+ 85,63,65
48. SCIENCE AND TECHNOLOGY			
Revenue			
Voted	..	10	+ 10
49. SPORTS AND YOUTH SERVICES			
Revenue			
Voted	..	2,04	+ 2,04
50. SUNDERBAN AFFAIRS			
Revenue			
Voted	1,16,25	4,63	-1,11,62
Capital			
Voted	..	8,45	+8,45
51. TECHNICAL EDUCATION AND TRAINING			
Revenue			
Voted	7,47	3,45,30	+3,37,83

APPENDIX
Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2008-2009 (Referred to in the Summary Appropriation Accounts at page no. 16)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less(-)
(in thousands of rupees)			
53. TRANSPORT			
Revenue			
Voted	31,33,04	10,45	-31,22,59
Capital			
Voted	52,50,00	53,92,47	+1,42,47
54. URBAN DEVELOPMENT			
Revenue			
Voted	..	1,44	+1,44
Capital			
Voted	..	20,09,60	+ 20,09,60
55. WATER RESOURCES INVESTIGATION AND DEVELOPMENT			
Revenue			
Voted	..	5,00	+ 5,00
56. WOMEN AND CHILD DEVELOPEMNT AND SOCIAL WELFARE			
Revenue			
Voted	..	95,63	+95,63
60. CIVIL DEFENCE			
Revenue			
Voted	..	8,17	+8,17
Total :-			
REVENUE -			
Voted	8,40,64,88	9,75,53,16	+1,34,88,28
Charged	..	31,91	+ 31,91
CAPITAL			
Voted	2,24,60,96	3,35,50,92	+1,10,89,96
GRAND TOTAL	10,65,25,84	13,11,35,99	+2,46,10,15

Notes and Comments

Reasons for significant variations in the above cases have not been intimated (June,2009).