



APPROPRIATION ACCOUNTS

2009 – 2010

GOVERNMENT OF WEST BENGAL

APPROPRIATION ACCOUNTS

2009 – 2010

GOVERNMENT OF WEST BENGAL

TABLE OF CONTENTS

	Page(s)
Introductory	v
Summary of Appropriation Accounts	1-16
Certificate of the Comptroller and Auditor General of India	17-19
Appropriation Accounts – Number and name of Grant / Appropriation	
1. State Legislature	21-23
2. Governor	24
3. Council of Ministers	25
4. Agricultural Marketing	26-30
5. Agriculture	31-43
6. Animal Resources Development	44-52
7. Backward Classes Welfare	53-61
8. Co-operation	62-73
9. Commerce and Industries	74-81
10. Consumer Affairs	82-84
11. Micro and Small Scale Enterprises and Textiles	85-94
12. Development and Planning	95-99
13. Education (Higher)	100-112
14. Education (Mass)	113-117
15. Education (School)	118-132
16. Environment	133-136
17. Excise	137-139
18. Finance	140-167
19. Fire and Emergency Services	168-171
20. Fisheries	172-179
21. Food and Supplies	180-186
22. Food Processing Industries and Horticulture	187-190
23. Forest	191-199
24. Health and Family Welfare	200-219
25. Public Works	220-242
26. Hill Affairs	243-246
27. Home	247-262
28. Housing	263-269

Number and name of Grant / Appropriation			Page(s)
29.	Industrial Reconstruction	.. ..	270-274
30.	Information and Cultural Affairs	.. ..	275-278
31.	Information Technology	.. ..	279-282
32.	Irrigation and Waterways	.. ..	283-301
33.	Jails	.. ..	302-306
34.	Judicial	.. ..	307-315
35.	Labour	.. ..	316-320
36.	Land and Land Reforms	.. ..	321-329
37.	Law	.. ..	330
38.	Minority Affairs and Madrasah Education	.. ..	331-337
39.	Municipal Affairs	.. ..	338-351
40.	Panchayat and Rural Development	.. ..	352-366
41.	Parliamentary Affairs	.. ..	367
42.	Personnel and Administrative Reforms	.. ..	368-369
43.	Power and Non-conventional Energy Sources	.. ..	370-391
44.	Public Enterprises	.. ..	392-397
45.	Public Health Engineering	.. ..	398-407
46.	Refugee Relief and Rehabilitation	.. ..	408-409
47.	Disaster Management	.. ..	410-421
48.	Science and Technology	.. ..	422-423
49.	Sports and Youth Services	.. ..	424-426
50.	Sunderban Affairs	.. ..	427-432
51.	Technical Education and Training	.. ..	433-440
52.	Tourism	.. ..	441-448
53.	Transport	.. ..	449-456
54.	Urban Development	.. ..	457-469
55.	Water Resources Investigation and Development	.. ..	470-479
56.	Women and Child Development and Social Welfare	.. ..	480-490
57.	Bio-Technology	.. ..	491-492
58.	Paschimanchal Unnayan Affairs	.. ..	493-495
59.	Self-Help Group and Self-Employment	.. ..	496-500
60.	Civil Defence	.. ..	501-506
	Appendix	.. ..	507-514

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 2009-2010 presents the Accounts of sums expended in the year ended the 31st March 2010 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 ₹ 20 lakhs* in case of Grants *less than ₹ 20 crores*.
(iii) Comments are to be made *in individual sub-heads* for saving *exceeding ₹ 40 lakhs* in case of Grants *between ₹ 20 crores and ₹ 50 crores*.
(iv) Comments are to be made *in individual sub-heads* for saving *exceeding ₹ 80 lakhs* in case of Grants *exceeding ₹ 50 crores*.

Charged Appropriation :

Comments are to be made *in all sub-heads* where the variation is *more than ₹ 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 ₹ 20 lakhs* in case of Grants *less than ₹ 20 crores*.
(iii) Comments are to be made *in individual sub-heads* for excess *exceeding ₹ 40 lakhs* in case of Grants *between ₹ 20 crores and ₹ 50 crores*.
(iv) Comments are to be made *in individual sub-heads* for excess *exceeding ₹ 80 lakhs* in case of grants *exceeding ₹ 50 crores*.

Charged Appropriation :

Comments are to be made *in all sub-heads* where the variation is *more than ₹ 10 lakhs*.

**Summary of Appropriation Accounts
2009-2010**

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	35,38,94	29,23,81	6,15,13	..
Charged	28,08	13,08	15,00	..
Capital -				
Voted	5,00,00	2,38,35	2,61,65	..
Charged	..	..	..	..
2. GOVERNOR				
Revenue -				
Voted	..	..	..	..
Charged	5,65,22	5,30,14	35,08	..
3. COUNCIL OF MINISTERS				
Revenue -				
Voted	5,81,53	4,26,89	1,54,64	..
Charged	..	..	..	..
4. AGRICULTURAL MARKETING				
Revenue -				
Voted	17,91,69	31,57,00	..	13,65,31 (13,65,31,350)
Charged	..	..	..	..
Capital -				
Voted	19,11,94	22,07,49	..	2,95,55 (2,95,55,000)
Charged	..	..	..	..
5. AGRICULTURE				
Revenue -				
Voted	6,97,83,04	7,01,17,75	..	3,34,71 (3,34,71,170)
Charged	3,80,15	4,13,34	..	33,19 (33,18,859)
Capital -				
Voted	81,10,50	5,43,88	75,66,62	..
Charged	1,96,51	2,20,86	..	24,35 (24,34,624)

**Summary of Appropriation Accounts
2009-2010**

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	4,51,42.72	4,18,85.95	32,56.77	..
Charged	5.47	5.40	7	..
Capital -				
Voted	42,80.50	8,17.02	34,63.48	..
Charged	5.00	4.88	12	..
7. BACKWARD CLASSES WELFARE				
Revenue -				
Voted	5,52,70.00	5,21,66.60	31,03.40	..
Charged	11.00	9.69	1.31	..
Capital -				
Voted	33,86.38	25,63.76	8,22.62	..
Charged	50.00	32.34	17.66	..
8. CO-OPERATION				
Revenue -				
Voted	2,00,84.66	1,86,58.64	14,26.02	..
Charged	5,20.52	3,33.73	1,86.79	..
Capital -				
Voted	48,08.74	15,24.62	32,84.12	..
Charged	13,27.13	10,61.95	2,65.18	..
9. COMMERCE AND INDUSTRIES				
Revenue -				
Voted	3,87,47.33	2,52,02.83	1,35,44.50	..
Charged	1,84.00	1,73.52	10.48	..
Capital -				
Voted	35,76.74	18,81.65	16,95.09	..
Charged	1,97.00	1,96.60	40	..
10. CONSUMER AFFAIRS				
Revenue -				
Voted	37,76.94	31,99.31	5,77.63	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2009-2010**

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 AND SMALL SCALE ENTERPRISES AND TEXTILES				
Revenue -				
Voted	2,45,91.50	1,94,42.65	51,48.85	..
Charged	42.41	41.50	91	..
Capital -				
Voted	74,40.00	55,17.97	19,22.03	..
Charged	2,03.76	1,20.61	83.15	..
12. DEVELOPMENT AND PLANNING				
Revenue -				
Voted	3,14,38.06	2,91,91.03	22,47.03	..
Charged	2.06	..	2.06	..
Capital -				
Voted	28,00.00	18,48.02	9,51.98	..
Charged	2.18	..	2.18	..
13. EDUCATION (HIGHER)				
Revenue -				
Voted	17,21,75.85	14,92,01.11	2,29,74.74	..
Charged	..	..	..	..
Capital -				
Voted	21,27.61	18,19.23	3,08.38	..
Charged	..	..	..	..
14. EDUCATION (MASS)				
Revenue -				
Voted	1,67,59.96	1,53,18.36	14,41.60	..
Charged	..	..	..	..
Capital -				
Voted	7,69.42	1,36.38	6,33.04	..
Charged	..	..	..	..
15. EDUCATION (SCHOOL)				
Revenue -				
Voted	1,01,66,93.95	98,74,88.30	2,92,05.65	..
Charged	5	..	5	..
Capital -				
Voted	14,40.00	6,51.18	7,88.82	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2009-2010**

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)				
16. ENVIRONMENT				
Revenue -				
Voted	34,83,86	26,50,88	8,32,98	..
Charged	2,75	2,75	..	..
17. EXCISE				
Revenue -				
Voted	80,53,32	78,75,03	1,78,29	..
Charged	..	..	..	..
Capital -				
Voted	4,40,00	3,62,35	77,65	..
Charged	..	..	..	..
18. FINANCE				
Revenue -				
Voted	98,30,04,59	73,31,45,53	24,98,59,06	..
Charged	1,39,17,51,54	1,39,66,48,99	..	48,97,45 (48,97,44,799)
Capital -				
Voted	66,40,06	62,53,81	3,86,25	..
Charged	1,45,66,22,05	1,68,88,30,59	..	23,22,08,54 (23,22,08,54,180)
19. FIRE AND EMERGENCY SERVICES				
Revenue -				
Voted	1,43,22,69	1,50,05,36	..	6,82,67 (6,82,67,301)
Charged	70,00	..	70,00	..
Capital -				
Voted	25,00,00	20,36,23	4,63,77	..
Charged	93,84	90,51	3,33	..
20. FISHERIES				
Revenue -				
Voted	1,32,19,16	1,43,57,19	..	11,38,03 (11,38,03,290)
Charged	6,49,70	6,99,84	..	50,14 (50,13,989)
Capital -				
Voted	47,59,00	41,07,07	6,51,93	..
Charged	22,50,00	18,15,76	4,34,24	..

4

**Summary of Appropriation Accounts
2009-2010**

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)				
21. FOOD AND SUPPLIES				
Revenue -				
Voted	22,07,96,21	22,46,15,84	..	38,19,63 (38,19,63,348)
Charged	..	..	..	..
Capital -				
Voted	17,60,00	4,77,75	12,82,25	..
Charged	..	..	..	..
22. FOOD PROCESSING INDUSTRIES AND HORTICULTURE				
Revenue -				
Voted	67,33,45	57,85,83	9,47,62	..
Charged	16,30	..	16,30	..
Capital -				
Voted	23,97,50	5,31,16	18,66,34	..
Charged	22,20	22,12	8	..
23. FOREST				
Revenue -				
Voted	2,80,65,59	2,89,54,06	..	8,88,47 (8,88,46,459)
Charged	18,85	14,14	4,71	..
Capital -				
Voted	28,57,75	24,94,00	3,63,75	..
Charged	22,87	17,15	5,72	..
24. HEALTH AND FAMILY WELFARE				
Revenue -				
Voted	27,80,04,00	28,87,21,44	..	1,07,17,44 (1,07,17,44,145)
Charged	10,95	10,84	11	..
Capital -				
Voted	2,78,87,95	2,12,60,74	66,27,21	..
Charged	10,25,02	10,25,02	..	..

5

**Summary of Appropriation Accounts
2009-2010**

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)				
25. PUBLIC WORKS				
Revenue -				
Voted	13,24,55.48	14,77,64.65	..	1,53,09.17 (1,53,09,17,057)
Charged	7,21.73	5,99.09	1,22.64	..
Capital -				
Voted	8,48,88.52	7,77,35.65	71,52.87	..
Charged	1,71.04	1,71.03	1	..
26. HILL AFFAIRS				
Revenue -				
Voted	3,01,47.75	2,88,04.37	13,43.38	..
Charged	..	..	..	..
27. HOME				
Revenue -				
Voted	25,97,31.45	29,18,10.39	..	3,20,78.94 (3,20,78,94,001)
Charged	6,86.43	5,89.77	96.66	..
Capital -				
Voted	1,06,35.81	1,07,70.96	..	1,35.15 (1,35,14,865)
Charged	2,84.77	2,84.76	1	..
28. HOUSING				
Revenue -				
Voted	76,04.23	77,63.39	..	1,59.16 (1,59,15,590)
Charged	4,25.13	2,97.51	1,27.62	..
Capital -				
Voted	5,21,14.90	64,34.65	4,56,80.25	..
Charged	4,69.27	4,66.15	3.12	..
29. INDUSTRIAL RECONSTRUCTION				
Revenue -				
Voted	1,63.08	1,51.12	11.96	..
Charged	..	..	..	..
Capital -				
Voted	11,50.00	1,55.97	9,94.03	..
Charged	..	60.00	..	60.00 (60,00,000)

6

**Summary of Appropriation Accounts
2009-2010**

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)				
30. INFORMATION AND CULTURAL AFFAIRS				
Revenue -				
Voted	1,07,06.08	94,90.69	12,15.39	..
Charged	..	..	..	..
Capital -				
Voted	7,26.40	5,32.49	1,93.91	..
Charged	..	..	..	..
31. INFORMATION TECHNOLOGY				
Revenue -				
Voted	67,54.24	61,11.32	6,42.92	..
Charged	..	..	..	..
Capital -				
Voted	20,10.00	11,65.01	8,44.99	..
Charged	..	..	..	..
32. IRRIGATION AND WATERWAYS				
Revenue -				
Voted	4,68,24.46	4,61,02.90	7,21.56	..
Charged	94.21	93.06	1.15	..
Capital -				
Voted	7,19,08.92	3,70,19.26	3,48,89.66	..
Charged	68.31	69.37	..	1.06 (1,06,490)
33. JAILS				
Revenue -				
Voted	1,32,11.36	1,38,75.12	..	6,63.76 (6,63,75,503)
Charged	..	..	..	..
Capital -				
Voted	14,54.00	8,92.61	5,61.39	..
Charged	..	..	..	..
34. JUDICIAL				
Revenue -				
Voted	2,72,09.16	2,18,59.47	53,49.69	..
Charged	89,26.52	62,62.04	26,64.48	..
Capital -				
Voted	31,80.00	12,71.27	19,08.73	..
Charged	..	..	..	..

7

**Summary of Appropriation Accounts
2009-2010**

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)				
35. LABOUR				
Revenue -				
Voted	3,45,40,86	3,38,15,93	7,24,93	..
Charged	..	..	..	..
Capital -				
Voted	52,00	2,10,29	..	1,58,29
				(1,58,28,425)
Charged	..	..	..	..
36. LAND AND LAND REFORMS				
Revenue -				
Voted	7,89,20,99	7,13,78,23	75,42,76	..
Charged	2,00,00	51,16	1,48,84	..
Capital -				
Voted	32,61,22	12,06,12	20,55,10	..
Charged	2,18	2,18	0	..
37. LAW				
Revenue -				
Voted	4,45,97	3,90,99	54,98	..
Charged	..	..	..	..
38. MINORITY AFFAIRS AND MADRASAH EDUCATION				
Revenue -				
Voted	5,35,00,11	4,43,60,95	91,39,16	..
Charged	..	..	..	..
Capital -				
Voted	46,01,00	21,15,97	24,85,03	..
Charged	..	..	..	..
39. MUNICIPAL AFFAIRS				
Revenue -				
Voted	26,80,98,79	21,44,12,26	5,36,86,53	..
Charged	72,66	72,66	..	0
				(315)
Capital -				
Voted	1,95,64,77	76,56,45	1,19,08,32	..
Charged	87,61	27,60	60,01	..

**Summary of Appropriation Accounts
2009-2010**

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)				
40. PANCHAYAT AND RURAL DEVELOPMENT				
Revenue -				
Voted	29,98,16,99	32,33,02,14	..	2,34,85,15
				(2,34,85,15,195)
Charged	1,95,00	76,46	1,18,54	..
Capital -				
Voted	3,52,00	2,64,13	87,87	..
Charged	1,65,50	1,61,65	3,85	..
41. PARLIAMENTARY AFFAIRS				
Revenue -				
Voted	4,70,12	3,69,82	1,00,30	..
Charged	..	..	..	..
42. PERSONNEL AND ADMINISTRATIVE REFORMS				
Revenue -				
Voted	29,95,78	23,81,17	6,14,61	..
Charged	4,65	4,65	0	..
Capital -				
Voted	37,02,00	27,99,56	9,02,44	..
Charged	18,61	18,60	1	..
43. POWER AND NON- CONVENTIONAL ENERGY SOURCES				
Revenue -				
Voted	76,58,09	2,13,99,53	..	1,37,41,44
				(1,37,41,44,074)
Charged	20,78,26	20,84,98	..	6,72
				(6,72,073)
Capital -				
Voted	8,47,36,00	6,48,93,85	1,98,42,15	..
Charged	42,63,77	42,41,58	22,19	..
44. PUBLIC ENTERPRISES				
Revenue -				
Voted	1,52,13,52	1,63,48	1,50,50,04	..
Charged	20,07	..	20,07	..
Capital -				
Voted	1,81,73,57	1,66,58,34	15,15,23	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2009-2010**

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)				
45. PUBLIC HEALTH ENGINEERING				
Revenue -				
Voted	3,61,98,36	3,40,55,34	21,43,02	..
Charged	59,15	39,90	19,25	..
Capital -				
Voted	6,45,09,26	4,44,88,87	2,00,20,39	..
Charged	1,32,74	99,31	33,43	..
46. REFUGEE RELIEF AND REHABILITATION				
Revenue -				
Voted	36,21,99	35,69,31	52,68	..
Charged	7,38,35	38,67	6,99,68	..
Capital -				
Voted	16,55,00	16,49,51	5,49	..
Charged	..	..	..	..
47. DISASTER MANAGEMENT				
Revenue -				
Voted	11,87,93,36	9,80,62,09	2,07,31,27	..
Charged	35,13,95	27,63,11	7,50,84	..
Capital -				
Voted	1,26,75	1,14,54	12,21	..
Charged	8,93,00	6,89,68	2,03,32	..
48. SCIENCE AND TECHNOLOGY				
Revenue-				
Voted	10,40,26	8,03,09	2,37,17	..
Charged	..	..	..	..
49. SPORTS AND YOUTH SERVICES				
Revenue -				
Voted	90,58,17	69,36,10	21,22,07	..
Charged	2,55,24	2,55,23	1	..

**Summary of Appropriation Accounts
2009-2010**

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)				
50. SUNDERBAN AFFAIRS				
Revenue -				
Voted	41,85,89	38,68,90	3,16,99	..
Charged	..	..	..	..
Capital -				
Voted	1,50,47,00	1,38,28,00	12,19,00	..
Charged	..	..	..	..
51. TECHNICAL EDUCATION AND TRAINING				
Revenue -				
Voted	3,03,64,68	2,55,89,66	47,75,02	..
Charged	..	..	..	..
Capital -				
Voted	92,58,44	49,80,49	42,77,95	..
Charged	..	..	..	..
52. TOURISM				
Revenue -				
Voted	28,99,91	19,80,01	9,19,90	..
Charged	..	..	..	..
Capital -				
Voted	14,08,34	10,73,42	3,34,92	..
Charged	..	..	..	..
53. TRANSPORT				
Revenue -				
Voted	5,23,28,62	4,96,82,60	26,46,02	..
Charged	8,42,81	8,42,81	..	0 (445)
Capital -				
Voted	2,62,38,50	2,68,32,83	..	5,94,33 (5,94,33,343)
Charged	11,35,81	11,35,80	1	..
54. URBAN DEVELOPMENT				
Revenue -				
Voted	17,16,02,59	9,70,51,09	7,45,51,50	..
Charged	..	..	..	..
Capital -				
Voted	34,64,09	15,51,06	19,13,03	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2009-2010**

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)				
55. WATER RESOURCES INVESTIGATION AND DEVELOPMENT				
Revenue -				
Voted	4,29,96,76	3,83,47,97	46,48,79	..
Charged	..	..	..	..
Capital -				
Voted	1,92,09,68	1,22,91,09	69,18,59	..
Charged	..	..	..	..
56. WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE				
Revenue -				
Voted	14,04,42,08	14,68,83,69	..	64,41,61
Charged	..	..	..	(64,41,60,441)
57. BIO-TECHNOLOGY				
Revenue -				
Voted	8,57,79	8,07,23	50,56	..
Charged	..	..	..	..
58. PASCHIMANCHAL UNNAYAN AFFAIRS				
Revenue -				
Voted	63,58,08	54,34,49	9,23,59	..
Charged	..	..	..	..
Capital -				
Voted	3,00,00	2,22,32	77,68	..
Charged	..	..	..	..
59. SELF-HELP GROUP AND SELF-EMPLOYMENT				
Revenue -				
Voted	1,14,88,68	96,94,48	17,94,20	..
Charged	..	..	..	..
Capital -				
Voted	8,00,00	5,01,71	2,98,29	..
Charged	..	..	..	..

12

**Summary of Appropriation Accounts
2009-2010**

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)				
60. CIVIL DEFENCE				
Revenue -				
Voted	2,82,38,85	2,50,75,52	31,63,33	..
Charged	..	..	..	..
Capital -				
Voted	8,40,00	1,46,94	6,93,06	..
Charged	..	..	..	..
Total -				
Voted -				
Revenue:	5,01,30,03,62	4,57,30,40,88	55,07,88,23	11,08,25,49
Capital :	59,57,62,26	39,67,36,02	20,02,09,56	11,83,32
Total : Voted	5,60,87,65,88	4,96,97,76,90	75,09,97,79	11,20,08,81
Charged -				
Revenue:	1,41,30,93,21	1,41,29,68,06	51,12,65	49,87,50
Capital :	1,46,97,10,17	1,70,08,66,10	11,38,02	23,22,93,95
Total : Charged	2,88,28,03,38	3,11,38,34,16	62,50,67	23,72,81,45
Grand Total :	8,49,15,69,26	8,08,36,11,06	75,72,48,46	34,92,90,26
				(34,92,90,26,332)

13

**Summary of Appropriation Accounts
2009-2010**

The excesses over the following voted grants require regularisation:-
Revenue Portion

Number and Name of the grant

- 4 AGRICULTURAL MARKETING
- 5 AGRICULTURE
- 19 FIRE AND EMERGENCY SERVICES
- 20 FISHERIES
- 21 FOOD AND SUPPLIES
- 23 FOREST
- 24 HEALTH AND FAMILY WELFARE
- 25 PUBLIC WORKS
- 27 HOME
- 28 HOUSING
- 33 JAILS
- 40 PANCHAYAT AND RURAL DEVELOPMENT
- 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES
- 56 WOMEN AND CHILD DEVELOPEMNT AND SOCIAL WELFARE

Capital Portion

Number and Name of the grant

- 4 AGRICULTURAL MARKETING
- 27 HOME
- 35 LABOUR
- 53 TRANSPORT

The excesses over the following charged appropriations require regularisation:-

Revenue Portion

Number and Name of the grant

- 5 AGRICULTURE
- 18 FINANCE
- 20 FISHERIES
- 39 MUNICIPAL AFFAIRS
- 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES
- 53 TRANSPORT

Capital Portion

Number and Name of the grant

- 5 AGRICULTURE
- 18 FINANCE
- 29 INDUSTRIAL RECONSTRUCTION
- 32 IRRIGATION AND WATERWAYS

**Summary of Appropriation Accounts
2009-2010**

The expenditure shown in the summary of Appropriation Accounts does not include ₹ 2,70,21 thousand spent out of advances from the Contingency Fund which was not recouped to the Fund till the close of the year. Details of expenditure incurred are furnished below :-

Sl. No.	Major Head	Grant / Appropriation No.	Amount of advance sanctioned	Date of Sanction	Expenditure from the advance	Date of recoupmnt of advance in the subsequent year 2010-2011
(in thousands of rupees)						
1.	2210 Medical and Public Health	35	2,70,21	20.08.2009	2,70,21	Not yet recouped
Total - 2210			2,70,21		2,70,21	
Grand Total (Charged) :			2,70,21		2,70,21 *	

* Amounts of advances drawn from the Contingency Fund during the year 2009-2010 but remained un-recouped till the close of the year.

**Summary of Appropriation Accounts
2009-2010**

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 2009-2010 and that shown in the Finance Accounts for the year is shown below :-

	Revenue		Capital	
	Voted	Charged	Voted	Charged
	(in thousands of rupees)			
Total expenditure according to the Appropriation Accounts	4,57,30,40,88	1,41,29,68,06	39,67,36,02	1,70,08,66,10
Deduct - Total of Recoveries shown in Appendix	13,59,89,35	31,52	2,15,90,40	..
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	4,43,70,51,53	1,41,29,36,54	37,51,45,62	1,70,08,66,10

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, 2010 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. Comments on excess/ saving in this compilation have been prepared on the basis of information received from the concerned departments of the Government of West Bengal who are 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, 2010 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, 2010.

**The
New Delhi**

2010

**(VINOD RAI)
Comptroller and Auditor General of India**

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

2059 Public Works

Voted -

Original	34,58,94	35,38,94	29,23,81	-6,15,13
Supplementary	80,00			
Amount surrendered during the year (31st March 2010).				
				6,93,28

Charged -

Original	28,08	28,08	13,08	-15,00
Supplementary	..			
Amount surrendered during the year (31st March 2010).				
				15,65

CAPITAL -

Major Head

4059 Capital Outlay on Public Works

Voted -

Original	5,00,00	5,00,00	2,38,35	-2,61,65
Supplementary	..			
Amount surrendered during the year (31st March 2010).				
				2,85,03

Notes and Comments -

Revenue (Voted)

- (i) In view overall saving of ₹ 6,15.13 lakh in the grant, supplementary provision of ₹ 80.00 lakh obtained in March, 2010 proved to be fully unjustified.
- (ii) The grant exhibited substantial saving to the tune of 17.38% of total budget estimate. Similar persistent savings were exhibited in previous seven years as shown below :

Year	Saving	
	Amount	Percentage
(In lakhs of rupees)		
2008-2009	7,41.09	24.63
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
2002-2003	6,89.63	34.16

These indicate lack of realistic control over budgetary system on part of the controlling authority.

- (iii) Surrender of ₹ 6,93.28 lakh against eventual saving of ₹ 6,15.13 lakh (exceeding final saving by ₹ 78.15 lakh) was injudicious.

Grant No. 1 STATE LEGISLATURE

(iv) 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 [LA]			
O	18,69.93		
R	-6,74.04	11,95.89	12,94.38 +98.49

Reasons for anticipated saving and eventual excess have not been intimated (June,2010).

2059 Public Works

01 Office Buildings

051 Construction

Non Plan

022 Assembly Secretariat [LA]

O	50.00	30.76	..	-30.76
R	-19.24			

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,2010).

Revenue (Charged)

(i) The appropriation exhibited saving to the tune of ₹ 15.00 lakh (53.42% of total appropriation). Similar savings were exhibited persistently in previous four years as shown below :-

Year	Amount	Percentage
	(In lakhs of rupees)	
2008-2009	15.40	55.60
2007-2008	7.79	30.43
2006-2007	13.22	57.30
2005-2006	11.12	48.39

All these indicate defective control over budgetary system by the Department.

(ii) In view of eventual saving of ₹ 15.00 lakh, surrender of ₹ 15.65 lakh (exceeding final saving by ₹0.65 lakh) was not prudent.

Grant No. 1 STATE LEGISLATURE

(iii) 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 [LA]			
O	21.57		
R	-14.79	6.78	8.72 +1.94

Reasons for anticipated saving and eventual excess have not been intimated (June,2010).

Capital (Voted)

(i) The grant exhibited saving of ₹ 2,61.65 lakh (52.33% of total budget provision). Out of total saving of ₹ 2,61.65 lakh the department surrendered ₹ 2,85.03 lakh during the year which was greater than total saving by ₹ 23.38 lakh. This indicates lack of control over the budgetary system by the department.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP058 Legislative Assembly Secretariat [LA]			
O	5,00.00		
R	-2,85.03	2,14.97	2,38.35 +23.38

Reason for saving was stated to be non-utilisation of released fund by the Public Works Department till 31st March,2010. Reasons for eventual excess have not, however, been intimated (June,2010).

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	5,22,47	5,65,22	5,30,14	-35,08
Supplementary	42,75			

Amount surrendered during the year (31st March 2010). 33,10

Notes and Comments -

Revenue (Charged)

- (i) In view of overall saving of ₹ 35.08 lakh (6.21% in the appropriation), enhancement of fund by supplementary provision of ₹ 42.75 lakh proved to be excessive.
- (ii) Out of total saving of ₹ 35.08 lakh, a sum of ₹ 33.10 lakh (94.35% of total saving) was surrendered by the department during the year.
- (iii) Savings 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

800 Other Expenditure

Non Plan

002 Furnishing of Raj Bhavan at Kolkata and Darjeeling [GS]

O	10.00	13.38	13.38	..
S	16.00			
R	-12.62			

Augmentation of fund by obtaining supplementary provision in March,2010 was stated to be required for meeting larger establishment charges. Reasons for surrender of a portion of the fund against the scheme have not been intimated (June,2010).

Grant No. 3 COUNCIL OF MINISTERS (All Voted)

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

(In thousands of rupees)

REVENUE -

Major Head

2013 Council of Ministers

Voted -

Original	5,48,87	5,81,53	4,26,89	-1,54,64
Supplementary	32,66			

Amount surrendered during the year (31st March 2010). Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of ₹ 1,54.64 lakh in the grant, supplementary provision of ₹ 32.66 lakh proved to be fully unnecessary and unjustified.
- (ii) No portion of substantial saving of ₹ 1,54.64 lakh (26.59% of total budget provision) in the grant was surrendered by the department during the year.

(iii) Savings occurred mainly under :

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

(In lakhs of rupees)

2013 Council of Ministers

00

104 Entertainment and Hospitality

Expenses

Non Plan

001 Entertainment of Dignitaries [IC]

O	1,38.00	1,38.00	71.09	-66.91
---	---------	---------	-------	--------

Reasons for saving have not been intimated (June,2010).

800 Other Expenditure

Non Plan

001 Other Expenditure [CE]

O	1,66.35	1,98.36	1,33.03	-65.33
S	32.01			

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for meeting larger establishment cost. Reasons for final saving have not been intimated (June,2010).

Grant No. 4 AGRICULTURAL MARKETING (All Voted)

Section and Major Head	Total grant	Actual expenditure (In thousands of rupees)	Excess + Saving -
REVENUE -			
Major Head			
2401 Crop Husbandry			
2408 Food, Storage and Warehousing			
2435 Other Agricultural Programmes			
3451 Secretariat-Economic Services			
Voted -			
Original	17,91,69	31,57,00	+13,65,31
Supplementary	..		
Amount surrendered during the year (31st March 2010) .			
			Nil

CAPITAL -

Major Head

4401 Capital Outlay on Crop Husbandry

4435 Capital Outlay on other Agricultural Programmes

Voted -

Original	13,00,55	22,07,49	+2,95,55
Supplementary	6,11,39		

Amount surrendered during the year (31st March 2010) . Nil

Notes and Comments -

Revenue(Voted)

(i) Expenditure exceeded the grant by ₹ 13,65.31 lakh (actual excess : ₹ 13,65,31,350); the excess requires regularisation.

Grant No. 4 AGRICULTURAL MARKETING

(ii) Excess occurred 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 ELEVENTH PLAN)			
SP009 Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana [AM]			
0	2,38.75	2,38.75	11,21.00 +8,82.25

Reasons for excess have not been intimated (June,2010) .

3451 Secretariat-Economic Services

00

090 Secretariat

Non Plan

027 Agriculture Marketing Department

.. 52.27 +52.27

Reasons for incurring expenditure without budget provision have not been intimated (June,2010) .

Grant No. 4 AGRICULTURAL MARKETING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2435 Other Agricultural Programmes			
01 Marketing and Quality Control			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP012 Subsidy for Marketing of Potatoes Produced in West Bengal [AM]	..	5,57.25	+5,57.25

Reasons for incurring expenditure without budget provision have not been intimated (June,2010).

Capital(Voted)

- (i) Expenditure exceeded the grant by ₹ 2,95.55 lakh (₹ 2,95,55,000); the excess requires regularisation.
- (ii) In view of excess of ₹ 2,95.55 lakh in the grant, supplementary provision of ₹ 6,11.39 lakh proved to be insufficient.
- (iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4435 Capital Outlay on other Agricultural Programmes			
01 Marketing and Quality Control			
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Infrastructural Facilities for Agricultural Marketing Programme under RIDF (RIDF) [AM]			
O 75.00			
S 1,09.82	1,84.82	2,90.12	+1,05.30

Augmentation of fund by supplementary provision in March,2010 was stated to be required for development of Infrastructure Facilities for Rural Market Complex in different districts under RIDF schemes including Scheduled Castes Areas. Reasons for excess have not been intimated (June,2010).

Grant No. 4 AGRICULTURAL MARKETING

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 CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Annual Macro Management Mode Work Plan on Agriculture Marketing Development Work [AM]			
O 57.15	57.15	6,00.00	+5,42.85
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP006 Annual Macro Management Mode Work Plan on Agriculture Marketing Development Work [AM]			
O 6.35	6.35	60.00	+53.65
789 Special component plan for SC			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Annual Macro Management Mode Work Plan on Agriculture Marketing and Development Work [AM]			
O 34.29	34.29	3,00.00	+2,65.71

Grant No. 4 AGRICULTURAL MARKETING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Annual Macro Management Mode Work Plan on Agriculture Marketing and Development Work [AM]			
0	22.86	22.86	1,00.00 +77.14

Reasons for excess in the above cases have not been intimated (June,2010).

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4401 Capital Outlay on Crop Husbandry			
00			
104 Agricultural Farms			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Schemes under RKVY (RKVY) [AM]			
0	7,16.25	7,16.25	.. -7,16.25

Reasons for non-utilisation of entire fund have not been intimated (June,2010).

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	5,52,62,03	6,97,83,04	7,01,17,75
Supplementary	1,45,21,01		
Amount surrendered during the year (31st March 2010).			
59,19,35			
Charged -			
Original	3,80,14	3,80,15	4,13,34
Supplementary	1		
Amount surrendered during the year (31st March 2010).			
2			
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			
Voted -			
Original	81,10,50	81,10,50	5,43,88
Supplementary	..		
Amount surrendered during the year (31st March 2010).			
25,58,93			
Charged -			
Original	1,96,50	1,96,51	2,20,86
Supplementary	1		
Amount surrendered during the year (31st March 2010).			
1			

Grant No. 5 AGRICULTURE

Notes and Comments -

Revenue (Voted)

- (i) Expenditure exceeded the grant by ₹ 3,34.71 lakh (actual excess : ₹ 3,34,71,170); the excess requires regularisation.
- (ii) In view of overall excess of ₹ 3,34.71 lakh, supplementary provision of ₹ 1,45,21.01 lakh obtained in March,2010 proved to be inadequate.
- (iii) Though there was an overall excess of ₹ 3,34.71 lakh in the grant, an amount of ₹ 59,19.35 lakh was surrendered by the department 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)
2401 Crop Husbandry			
00			
110 Crop Insurance			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Crop Insurance Scheme [AG]			
O	25,00.08		
S	1,45,21.01		
R	1,29.52	1,71,50.53	1,71,50.53 ..
Enhancement of fund by obtaining supplementary provision in March,2010 was stated to be required for payment of premium under Crop Insurance Scheme. Reasons for enhancement of fund through Re-appropriation have not, however, been intimated (June,2010).			
2401 Crop Husbandry			
00			
001 Direction and Administration			
Non Plan			
002 Superintendence [AG]			
O	19,54.14	20,00.22	21,19.86
R	46.08		+1,19.64
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	21,81.11	26,77.95
R	2,01.11		+4,96.84

Grant No. 5 AGRICULTURE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakhs of rupees)
796 Tribal Areas Sub-Plan			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS006 Annual Macro Management Mode			
Work Plan on Agricultural Development Works [AG]			
O	1,80.00		
R	56.95	2,36.95	6,31.95
			+3,95.00

Reasons for anticipated as well as final excess in the above cases have not been intimated (June,2010).

2401 Crop Husbandry			
00			
104 Agricultural Farms			
Non Plan			
001 Experimental Farms [AG]			
O	53,99.19	53,38.65	55,07.53
R	-60.54		+1,68.88

Reasons for anticipated saving and final excess have not been intimated (June,2010).

Grant No. 5 AGRICULTURE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2401Crop Husbandry			
00			
109 Extension and Farmer's Training Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP031 Additional Central Assistance Scheme under Stream-II of Rashtriya Krishi Bikash Yojana [AG]			
O	9,53.50	9,53.50	57,99.26
R			+48,45.76

Reasons for excess have not been intimated (June,2010).

(v) Excess mentioned above was partly counter-balanced by saving as 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 Non Plan			
002 Grant of Old-Age Pension to Marginal Farmers, Sharecroppers and Agricultural Labourers [AG]			
O	64,79.50	52,71.40	49,20.13
R	-12,08.10		-3,51.27

34

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 ELEVENTH PLAN)			
SP001 Modernisation and Development of Agricultural Seed Farm [AG]			
O	3,24.00	2,11.47	2,10.70
R	-1,12.53		-0.77
SP012 Grants to PRIs for Production of Quality Seeds [AG]			
O	2,80.00	1,74.60	1,69.60
R	-1,05.40		-5.00
108 Commercial Crops Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS012 Jute Development Mini Mission II Technology Mission [AG]			
O	6,30.00	3,42.00	1,86.83
R	-2,88.00		-1,55.17
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP031 Integrated Scheme for Oilseeds, Pulses, Oil Palm and Maize (ISOPOM) [AG]			
O	2,00.00	1,23.26	1,13.92
R	-76.74		-9.34
SP033 Mini Mission under Jute Technology Mission [AG]			
O	1,00.00	29.20	16.78
R	-70.80		-12.42

35

Grant No. 5 AGRICULTURE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP021 Distribution of Improved High Yielding/Hybrid Varieties of Seeds and Other Inputs through Demonstration Programme [AG]			
O 2,50.00	1,87.50	1,60.66	-26.84
R -62.50			
Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2010).			
2401 Crop Husbandry			
00			
001 Direction and Administration			
Non Plan			
005 World Bank Project on Agricultural Development - Improvement of Agricultural Extension and Research [AG]			
O 89,91.73	88,35.21	88,94.65	+59.44
R -1,56.52			
800 Other Expenditure			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Annual Macro Management Mode Work Plan on Agricultural Development Work [AG]			
O 9,00.00	2,36.95	5,75.13	+3,38.18
R -6,63.05			

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 [AG]			
O 64,09.02	61,21.53	61,35.10	+13.57
R -2,87.49			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Development of Agricultural Education at Bidhan Chandra Krishi Viswavidyalaya and Other Universities [AG]			
O 3,00.00	1,32.19	1,62.13	+29.94
R -1,67.81			
Reasons for anticipated saving and final excess in the above cases have not been intimated (June,2010).			
2415 Agricultural Research and Education			
01 Crop Husbandry			
277 Education			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Uttar Banga Krishi Viswavidyalaya [AG]			
O 3,15.00	1,72.20	1,72.20	..
R -1,42.80			

Grant No. 5 AGRICULTURE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2401 Crop Husbandry			
00			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP049 Grants to PRIs for Production of Quality Seeds [AG]			
O	2,62.00	1,76.20	1,76.20
R	-85.80		..

Reasons for reduction of fund through re-appropriation/surrender from within the grant in the above cases have not been intimated (June,2010).

2401 Crop Husbandry			
00			
105 Manures and Fertilizers Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP014 Secondary Freight Subsidies in the Fertiliser Business [AG]			

O	12,50.00	22.31	22.31	..
R	-12,27.69			

Reasons for withdrawal of fund through Re-appropriation/Surrender from within the grant have not been intimated (June,2010).

Grant No. 5 AGRICULTURE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2401 Crop Husbandry			
00			
109 Extension and Farmer's Training Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP027 Support to State Extension Programme for Extension Reforms [AG]			
O	2,00.00	40.83	..
R	-1,59.17		-40.83

Reasons for withdrawal of fund through re-appropriation/surrender from within the grant and non-utilisation of residual fund have not been intimated (June,2010).

2415 Agricultural Research and Education			
01 Crop Husbandry			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Uttar Banga Krishi Viswavidyalaya [AG]			

O	3,00.00	10.00	10.00	..
R	-2,90.00			

Reasons for reduction of fund through re-appropriation/surrender from within the grant in the above case have not been intimated (June,2010).

Revenue (Charged)

- (i) Expenditure exceeded the appropriation by ₹ 33.19 lakh (actual excess : ₹ 33,18,859); the excess requires regularisation.
- (ii) As against huge excess of ₹ 33.19 lakh in the appropriation, the token supplementary provision obtained in March,2010 proved to be totally inadequate and unrealistic.
- (iii) Though there was an overall excess of ₹ 33.19 lakh in the appropriation, the department surrendered a token amount of ₹ 0.02 lakh during the year. This indicates lack of realistic control over the budgetary system by the department.

Grant No. 5 AGRICULTURE

(iv) Excess 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 [AG]			
O	3,19.59		
R	0.00	3,19.59	3,52.80
			+33.21

Reasons for excess in the above case have not been intimated (June,2010).

Capital (Voted)

(i) The grant exhibited huge saving of ₹ 75,66.62 lakh (93.29% of the budget provision). Similar persistent savings were also noticed in the grant during the last six years as under :

Year	Amount (In lakhs of rupees)	Saving	Percentage
2008-2009	4,93.92		58.05
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 prudence and more realistic approach towards budget formulation by the financial executive.

(ii) As against total saving of ₹ 75,66.62 lakh in the grant, ₹ 25,58.93 lakh (33.82% of total grant) was surrendered (retaining more than 50% i.e. 66.18 percent) by the department during the year. This indicates lack of control on the part of the controlling authority.

Grant No. 5 AGRICULTURE

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4401 Capital Outlay on Crop Husbandry			
00			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Infrastructural Facilities on Agricultural Programmes under RIDF [AG]			
O	27,00.00		
R	-5,62.31	21,37.69	14.03
			-21,23.66
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Infrastructural Facilities on Agricultural Programmes under RIDF [AG]			
O	6,00.00		
R	-5,94.50	5.50	2.73
			-2.77
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP007 Infrastructural Facilities on Agricultural Programmes under RIDF [AG]			
O	12,00.00		
R	-11,87.65	12.35	5.50
			-6.85

Grant No. 5 AGRICULTURE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4415 Capital Outlay on Agricultural Research and Education			
01 Crop Husbandry			
004 Research			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Development of Commodity Research Station [AG]			
O	2,50.00	1,36.32	76.62
R	-1,13.68		-59.70

Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2010).

4401 Capital Outlay on Crop Husbandry			
00			
104 Agricultural Farms			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Schemes under RKVY (RKVY) [AG]			
O	28,60.50	28,60.50	..
R			-28,60.50

Reasons for non-utilisation of entire fund have not been intimated (June,2010).

Capital (Charged)

- (i) Expenditure exceeded the appropriation by ₹ 24.35 lakh (actual excess : ₹ 24,34,624); the excess requires regularisation.
- (ii) As against huge excess of ₹ 24.35 lakh in the appropriation, the token provision obtained in March,2010 proved to be totally inadequate.
- (iii) Though there was an overall excess of ₹ 24.35 lakh in the appropriation, the department surrendered a token amount of ₹ 0.01 lakh during the year. This indicates lack of realistic control over the budgetary system by the department.

Grant No. 5 AGRICULTURE

(iv) 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			
063 Macro Management of Agriculture - Supplementation/Complementation of States Efforts through Work Plans [AG]			
O	1,29.77	1,29.77	1,54.12
R	0.00		+24.35

Reasons for excess have not been intimated (June,2010).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

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			
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	4,47,29,42		
Supplementary	4,13,30	4,51,42,72	4,18,85,95
Amount surrendered during the year (31st March 2010).			Nil
Charged -			
Original	2,00		
Supplementary	3,47	5,47	5,40
Amount surrendered during the year (31st March 2010).			Nil
CAPITAL -			
Major Head			
4401 Capital Outlay on Crop Husbandry			
4403 Capital Outlay on Animal Husbandry			
4404 Capital Outlay on Dairy Development			
6003 Internal Debt of the State Government			
6403 Loans for Animal Husbandry			
Voted -			
Original	42,80,50		
Supplementary	..	42,80,50	8,17,02
Amount surrendered during the year (31st March 2010).			Nil
Charged -			
Original	5,00		
Supplementary	..	5,00	4,88
Amount surrendered during the year (31st March 2010).			Nil

44

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of ₹ 32,56.77 lakh in the grant, supplementary provision of ₹ 4,13.30 lakh obtained in March,2010 proved unnecessary.
- (ii) No portion of the substantial saving of ₹ 32,56.77 lakh (7.21% of budget estimate) in the grant was surrendered by the department during the year.
- (iii) The Sub-heads marked (*) in the grant showed substantial saving during the previous five years. Such type of persisting as well as abnormal variation between budget provision and actual expenditure discloses lack of control over financial management. This requires adoption of budget formulation on a more realistic basis in future.

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2403 Animal Husbandry			
00			
001 Direction and Administration			
Non Plan			
006 Common Services at Haringhata-Kalyani Complex under the Directorate of Animal Husbandry [AD]			
0	4,53.93	4,53.93	3,71.42
101 Veterinary Services and Animal Health			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS012 Establishment of Regional Disease Diagnostic Laboratory [AD]			
0	2,04.07	2,04.07	47.71
CS013 Assistance to State for Control of Animal Disease (ASCAD) [AD]			
0	13,00.00	13,00.00	5,98.91
102 Cattle and Buffalo Development			
Non Plan			
002 State Livestock Farm [AD] *			
0	12,20.56	12,20.56	10,30.01
103 Poultry Development			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Assistance to State Poultry / Duck-Farms [AD]			
0	4,00.00	4,00.00	1,08.00

45

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
107 Fodder and Feed Development Non Plan			
003 Fodder Farms - Haringhata- Kalyani Complex [AD] * O 8,18.15	8,18.15	7,27.86	-90.29
800 Other Expenditure Non Plan			
015 Grants to West Bengal University of Animal and Fishery Sciences [AD]			
O 19,53.00	19,53.00	16,62.02	-2,90.98
2404 Dairy Development			
00			
192 Greater Calcutta Milk Supply Scheme			
Non Plan			
001 Administration [AD]			
O 14,89.55	14,89.55	12,25.06	-2,64.49
003 Processing [AD]*			
O 27,47.64	27,47.64	23,24.30	-4,23.34

Reasons for saving in the above cases have not been intimated (June,2010) .

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2403 Animal Husbandry			
00			
104 Sheep and Wool Development Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Conservation of Threatened Breeds of Sheep, Goat, Pig, Equine, Yak and Camels etc. [AD]			
O 1,20.00	1,20.00	..	-1,20.00
107 Fodder and Feed Development Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS006 Strengthening of Three Fodder Farms [AD]			
O 1,50.00	1,50.00	..	-1,50.00
2403 Animal Husbandry			
00			
102 Cattle and Buffalo Development Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Extension of Frozen Semen Technology [AD]			
O 10,00.00	10,00.00	..	-10.00.00

Reasons for non-utilisation of entire budgeted fund in the above cases have not been intimated (June,2010) .

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2403 Animal Husbandry 00			
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP031 Poultry & Small Animal Development in West Bengal [AD]			
S	3,45.00	3,45.00	.. -3,45.00

Creation of fund by supplementary provision in March,2010 was stated to be required for poultry and small animal Development in West Bengal. Reasons for non-utilisation of the entire fund have not been intimated (June,2010).

2404 Dairy Development 00			
192 Greater Calcutta Milk Supply Scheme Non Plan			
002 Procurement [AD]*			
O	55,15.36	54,99.55	28,91.70
R	-15.81		
004 Distribution [AD]*			
O	26,00.39	26,16.20	19,92.10
R	15.81		

Reasons for anticipated saving /excess as well as final saving in the above cases have not been intimated (June,2010).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

(v) Saving mentioned above was partly off-set by excess as 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 ELEVENTH PLAN)			
SP010 Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana [AD]			
O	8,04.50	8,04.50	39,60.67 +31,56.17
2403 Animal Husbandry 00			
101 Veterinary Services and Animal Health Non Plan			
002 Veterinary Hospitals [AD]			
O	16,54.52	16,54.52	18,81.03 +2,26.51
006 Aid Centres and Clinics [AD]			
O	12,34.17	12,34.17	13,51.94 +1,17.77
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP017 Assistance to State for Control of Animal Disease [AD]			
O	50.00	50.00	2,51.94 +2,01.94
102 Cattle and Buffalo Development Non Plan			
001 Cattle Development Scheme [AD]			
O	18,42.59	18,42.59	19,30.63 +88.04
003 Intensive Cattle Development Project [AD]			
O	26,34.83	26,34.83	28,88.58 +2,53.75
Reasons for excess in the above cases have not been intimated (June,2010).			
2403 Animal Husbandry 00			
001 Direction and Administration Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 18th Quinquennial Livestock Census			
..		3,97.55	+3,97.55

Reasons for incurring expenditure without budget provision have not been intimated (June,2010).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Capital (Voted)

(i) No portion of the substantial saving of ₹ 34,63.48 lakh (80.91% of budget provision) in the grant was surrendered by the department during the year.

(ii) The grant exhibited huge saving of ₹ 34,63.48 lakh (80.91%) of budget provision during the year. Such persistent savings were exhibited in previous five years as shown below :

Year	Saving	
	Amount (In lakhs of rupees)	Percentage
2008-2009	9.59.63	80.48
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.

(iii) Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

(iv) Saving in the voted grant occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
4403 Capital Outlay on Animal Husbandry			
00			
102 Cattle and Buffalo Development			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP011 Infrastructure Facilities for Animal Husbandry Programmes under RIDF (RIDF) [AD]			
0	2,00.00	2,00.00	83.90 -1,16.10
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP021 Rural Infrastructure Development Fund (RIDF) [AD]			
0	3,00.00	3,00.00	1,49.54 -1,50.46

Reasons for saving in the above cases have not been intimated (June,2010).

4401 Capital Outlay on Crop Husbandry			
00			
104 Agricultural Farms			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP009 Schemes under RKVY (RKVY) [AD]			
0	24,13.50	24,13.50	.. -24,13.50

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
4403 Capital Outlay on Animal Husbandry			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Assistance to West Bengal University of Animal and Fishery Sciences [AD]			
0	90.00	90.00	.. -90.00
4404 Capital Outlay on Dairy Development			
00			
102 Cattle - Cum - Dairy Development Projects			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Infrastructure Facilities for Dairy Development Programme under R. I. D. F. (RIDF) (AD)			
0	4,26.00	4,26.00	.. -4,26.00
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Infrastructure Facilities for Dairy Development Programme under R.I.D.F. (RIDF) [AD]			
0	1,38.00	1,38.00	.. -1,38.00

Reasons for non-utilisation of entire budgeted fund in the above cases have not been intimated (June,2010).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

(v) Excess 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 ELEVENTH PLAN)			
SP001 Strengthening of Artificial Insemination Services		1,81.77	+1,81.77
Reasons for incurring expenditure without budget provision have not been intimated(June,2010).			

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	5,52,70,00	5,52,70,00	5,21,66,60	-31,03,40
Supplementary	..			
Amount surrendered during the year (31st March 2010).				
Charged -				
Original	11,00	11,00	9,69	-1,31
Supplementary	..			
Amount surrendered during the year (31st March 2010).				

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	33,40,00	33,86,38	25,63,76	-8,22,62
Supplementary	46,38			
Amount surrendered during the year (31st March 2010).				
Charged -				
Original	50,00	50,00	32,34	-17,66
Supplementary	..			
Amount surrendered during the year (31st March 2010).				

Notes and Comments -

Revenue (Voted)

- (i) No portion of the eventual saving of ₹ 31,03.40 lakh (5.61% of budget provision) in the grant was surrendered by the department during the year.

Grant No. 7 BACKWARD CLASSES WELFARE

(ii) Saving occurred mainly under :

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)			
CS003 Construction of Hostel for Girls [SC]			
0	1,00.00	1,00.00	.. -1.00.00
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP009 Construction of Central Hostel Buildings for Boys [SC]			
0	1,00.00	1,00.00	.. -1.00.00
02 Welfare of Scheduled Tribes			
796 Tribal Areas Sub-Plan			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Development of Primitive Tribal Groups [SC]			
0	5,00.00	5,00.00	.. -5.00.00
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP015 Education - Construction of Govt. Hostel for Boys (State's share) [SC]			
0	1,00.00	1,00.00	.. -1.00.00
SP029 Health, Housing and other Schemes - Tribal Research and Training [SC]			
0	1,00.00	1,00.00	.. -1.00.00
03 Welfare of Backward Classes			
277 Education			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Pre-Matric Scholarships for OBC Students [SC]			
0	1,00.00	1,00.00	.. -1.00.00

Reasons for non-utilisation of entire budgetary fund in the above cases have not been intimated (June,2010).

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			
002 Payment of Maintenance Charges to the Students belonging to the Families Having Income not Exceeding ₹ 3,600/- per annum [SC]			
0	7,37.59	7,37.59	4,89.01 -2,48.58
003 Hostel Charges [SC]			
0	15,33.34	15,33.34	11,71.95 -3,61.39
004 Scholarships to Students Reading in Post-Secondary Stage etc. [SC]			
0	50,00.96	50,00.96	45,06.96 -4,94.00
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Hostel Charges [SC]			
0	15,00.00	15,00.00	10,66.70 -4,33.30

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP003 Payment of Maintenance Charges to the Students Belonging to the Families Having income not Exceeding ₹ 3,600/- per annum [SC]			
0	3,50.00	3,50.00	2,35.51 -1,14.49
793 Special Central Assistance for Scheduled Castes Component Plan Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Programme for Development of Scheduled Castes [SC]			
0	60,93.19	60,93.19	54,15.45 -6,77.74
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP012 Infrastructure Development Programme [SC]			
0	8,88.00	8,88.00	7,35.52 -1,52.48
02 Welfare of Scheduled Tribes			
277 Education Non Plan			
003 Hostel Charges [SC]			
0	11,74.49	11,74.49	10,30.18 -1,44.31
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 Education - Hostel Charges [SC]			
0	12,00.00	12,00.00	10,68.70 -1,31.30
SP043 Infrastructure Development Programme [SC]			
0	6,00.00	6,00.00	4,31.48 -1,68.52

56

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP051 Old Age Pension to Pensioners belonging to Scheduled Tribes of this State [SC]			
0	1,17,55.00	1,17,55.00	1,03,39.37 -14,15.63
03 Welfare of Backward Classes			
277 Education			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Pre-matric Scholarship to OBC Students [SC]			
0	4,00.00	4,00.00	1,76.89 -2,23.11
80 General			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP011 Additional Financial Assistance to Post-Matric Hostellers [SC]			
0	10,00.00	10,00.00	7,49.95 -2,50.05

Reasons for saving in the above cases have not been intimated (June,2010).

57

Grant No. 7 BACKWARD CLASSES WELFARE

(iii) Saving mentioned above was partly off-set 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			
01 Welfare of Scheduled Castes			
277 Education			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Scholarships to Students (Stipend and Scholarship) [SC]			
0	33,00.00	33,00.00	38,35.18
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Book Grants and Examination Fees [SC]			
0	20,00.00	20,00.00	28,40.00
02 Welfare of Scheduled Tribes			
277 Education			
Non Plan			
005 Payment of Maintenance Charges to the Student Belonging to Families Having Income not Exceeding ₹ 3,600/- per annum - Maintenance of Hostel and School Buildings [SC]			
0	7,64.44	7,64.44	8,95.67
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP049 Provision against Grants-in-aid Received under Article 275(1) of the Constitution (A2751) [SC]			
0	15,30.00	15,30.00	28,80.00
SP050 Provision Against SCA for Tribal Sub-Plan [SC]			
0	19,80.00	19,80.00	26,54.34
03 Welfare of Backward Classes			
277 Education			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Post-Matric Scholarship to OBC Students [SC]			
0	2,00.00	2,00.00	7,41.87
Reasons for excess in the above cases have not been intimated (June,2010).			

58

Grant No. 7 BACKWARD CLASSES WELFARE

Revenue (Charged)

(i) The appropriation under revenue section closed with a saving of ₹ 1.31 lakh (11.91% of the budget provision). No amount of saving of ₹ 1.31 lakh was surrendered by the department during the year.

Capital (Voted)

(i) In view of overall saving of ₹ 8,22.62 lakh in the grant, supplementary provision of ₹ 46.38 lakh obtained in March,2010 proved to be fully unjustified.

(ii) No portion of the perceptible saving of ₹ 8,22.62 lakh (24.29% 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 (-)
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
03 Welfare of Backward Classes			
277 Education			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Construction of Hostels for OBC for Boys and Girls (State Share) [SC]			
0	1,00.00	1,00.00	-1,00.00

Reasons for non-utilisation of entire budgetary fund have not been intimated (June,2010).

59

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			
01 Welfare of Scheduled Castes			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Share Capital Contribution to the West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation [SC]			
0	7,50.00	7,50.00	6,66.66 -83.34
02 Welfare of Scheduled Tribes			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Construction of Pandit Raghunath Murmu Residential School Buildings and Hostels [SC]			
0	15,00.00	15,00.00	11,25.00 -3,75.00

Reasons for saving in the above cases have not been intimated (June,2010).

Capital (Charged)

- (i) The grant closed with a substantial saving of ₹ 17.66 lakh (35.32% of the charged appropriation), but no part of it was surrendered by the department during the year. This proved lack of control over financial management on the part of the controlling officer.

Grant No. 7 BACKWARD CLASSES WELFARE

(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	50.00	50.00	32.34 -17.66

Reasons for saving have not been intimated (June,2010).

Grant No. 8 CO-OPERATION

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
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	1,73,82,59	2,00,84,66	1,86,58,64
Supplementary	27,02,07		
Amount surrendered during the year (31st March 2010).			Nil
Charged -			
Original	5,20,52	5,20,52	3,33,73
Supplementary	..		
Amount surrendered during the year (31st March 2010).			Nil
CAPITAL -			
Major Head			
4216 Capital Outlay on Housing			
4250 Capital Outlay on Other Social Services			
4401 Capital Outlay on Crop Husbandry			
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	48,08,74	48,08,74	15,24,62
Supplementary	..		
Amount surrendered during the year (31st March 2010).			Nil
Charged -			
Original	13,27,13	13,27,13	10,61,95
Supplementary	..		
Amount surrendered during the year (31st March 2010).			Nil
	62		

Grant No. 8 CO-OPERATION

Notes and Comments -

Revenue (Voted)

(i) In view of overall saving of ₹ 14,26.02 lakh, supplementary provision of ₹ 27,02.07 lakh proved to be excessive and could have been limited to token amount wherever necessary.

(ii) Against the overall saving of ₹ 14,26.02 lakh (7.10% of budget estimate), no amount was surrendered by the department during the year.

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
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 [CO]			
O	15,00.00	18,94.90	17,53.86
S	3,94.90		-1,41.04

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for providing subsidy to BENFED for procurement, processing and supply of parboiled Levy Rice of common variety. Reasons for saving have not been intimated (June,2010).

2425 Co-operation			
00			
107 Assistance to Credit Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Special Bad Debt Reserve (Risk Fund) of Central Co-operative Banks [CO]			
O	1,21.10	1,75.00	88.45
S	53.90		-86.55

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for raising risk fund of Central Co-operative Banks. Reasons for saving have not been intimated (June,2010).

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 ELEVENTH PLAN)			
SP007 Special Bad Debt Reserve of Primary Credit Society [CO]			
O 2,42.20	3,50.00	1,78.31	-1,71.69
S 1,07.80			

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for raising risk fund of Primary Credit Societies. Reasons for saving have not been intimated (June,2010).

2425 Co-operation 00			
107 Assistance to Credit Co-operatives Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP012 Strengthening of PACS [CO]			
O 1,40.00	1,90.00	1,05.00	-85.00
S 50.00			

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for strengthening of PACS. Reasons for saving have not been intimated (June,2010).

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 ELEVENTH PLAN)			
SP033 Assistance for Off-setting Imbalances in A.R.D.B. [CO]			
O 10,70.00	10,70.00	..	-10,70.00

Reasons for non-utilisation of entire fund have not been intimated (June,2010).

2425 Co-operation 00			
107 Assistance to Credit Co-operatives Non Plan			
004 Subsidies for Interest Liabilities in respect of Share Croppers, Small Farmers and Self-employed Persons [CO]			
O 5,20.00	5,20.00	3,90.00	-1,30.00
045 Interest Subvention to Co- operative Banks relating to Financing to Crop Loans to Farmers [CO]			
O 12,00.00	12,00.00	43.29	-11,56.71
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP028 Integrated Co-operative Development Projects [CO]			
O 4,10.00	4,10.00	1,21.34	-2,88.66

Grant No. 8 CO-OPERATION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
108 Assistance to other Co-operatives Non Plan			
007 Grants to Co-operative Societies for Enhancement of Emoluments of their Employees [CO]			
0	31,50.00	28,35.00	-3,15.00

Reasons for saving in the above cases have not been intimated (June,2010).

(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			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP011 Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana [CO]			
0	2,08.50	8,28.04	+4,99.96
S	6,19.54		

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for meeting expenses as State share for Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana. Reasons for final excess have not been intimated (June,2010).

Grant No. 8 CO-OPERATION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2425 Co-operation 00			
106 Assistance to Multipurpose Rural Co-operatives Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP026 Assistance for Revival of Urban Co-op. Banks [CO]			
0	4,25.00	4,43.87	+15,41.13
S	18.87		

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for providing assistance for revival of Urban Co-op. Banks. Reasons for final excess have not been intimated (June,2010).

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
2425 Co-operation 00			
107 Assistance to Credit Co-operatives Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP021 Supply of Long Term Credit [CO]			
0	2,03.00	2,38.10	+1,21.90
S	35.10		

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for supply of long term credit to credit Co-operatives. Reasons for final excess have not been intimated (June,2010).

Grant No. 8 CO-OPERATION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2425 Co-operation			
00			
001 Direction and Administration Non Plan			
001 Direction and Administration [CO]			
0	26,67.00	26,67.00	28,22.44 +1,55.44

Reasons for excess expenditure was stated to be enhancement of salary for ROFA'09.

2425 Co-operation			
00			
003 Training Non Plan			
001 Expansion of Co-operative Training and Education [CO]			
0	3,49.38	3,49.38	5,22.81 +1,73.43

Reasons for excess have not been intimated (June,2010).

Revenue (Charged)

- (i) Out of substantial saving of ₹ 1,86.79 lakh (35.89% of the appropriation), no amount was surrendered by the department during the year.

Grant No. 8 CO-OPERATION

(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]			
0	3,50.00	3,50.00	2,50.51 -99.49
030 Loans from National Bank for Agriculture & Rural Development [CO]			

0 1,70.00 1,70.00 82.82 -87.18

Reasons for saving in the above cases have not been intimated (June,2010).

Capital (Voted)

- (i) The grant closed with a huge saving of ₹ 32,84.12 lakh constituting 68.29% of the budget provision, but no part of it was surrendered by the department during the year.

(ii) Saving in the voted grant occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4216 Capital Outlay on Housing			
02 Urban Housing			
191 Investments in Housing Co-operatives Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Investment in Housing Co-operatives [CO]			
0	1,00.00	1,00.00	.. -1,00.00

Grant No. 8 CO-OPERATION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4401 Capital Outlay on Crop Husbandry			
00			
104 Agricultural Farms			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Schemes under RKVY (RKVY) [CO]			
0	6,25.50	6,25.50	.. -6,25.50
4425 Capital Outlay on Co-operation			
00			
106 Investments in multi-purpose Rural Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP035 Construction of Godown (State Share) (RIDF) [CO]			
0	15,00.00	15,00.00	.. -15,00.00
6425 Loans for Co-operation			
00			
108 Loans to Other Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP009 Establishment of Storage Godowns [CO]			
0	2,97.05	2,97.05	.. -2,97.05

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2010).

70

Grant No. 8 CO-OPERATION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4425 Capital Outlay on Co-operation			
00			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Construction of Office Buildings [CO]			
0	1,00.00	1,00.00	16.53 -83.47
106 Investments in multi-purpose Rural Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP028 Establishment of Storage Godown [CO]			
0	4,66.25	4,66.25	3,33.22 -1,33.03
SP029 Establishment of Cold Storages [CO]			
0	1,37.80	1,37.80	16.00 -1,21.80
107 Investments in Credit Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Purchase of Debentures of Co-operative Agricultural and Rural Development Banks [CO]			
0	3,05.00	3,05.00	68.12 -2,36.88

Reasons for saving in the above cases have not been intimated (June,2010).

71

Grant No. 8 CO-OPERATION

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
4425 Capital Outlay on Co-operation 00			
107 Investments in Credit Co-operatives Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP010 Integrated Cooperative Development Project (NCDC) [CO]			
0	1,55.00	1,55.00	2,98.17 +1,43.17

Reasons for excess have not been intimated (June,2010).

Capital (Charged)

(i) No portion of the substantial saving of ₹ 2,65.18 lakh (19.98% of the budget provision) was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
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	2,75.00	2,75.00	2,02.40 -72.60

72

Grant No. 8 CO-OPERATION

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
108 Loans from National Co-operative Development Corporation Non Plan			
003 Loans from National Co-operative Development Corporation [CO]			
0	10,50.00	10,50.00	8,57.87 -1,92.13

Reasons for saving in the above cases have not been intimated (June,2010).

73

Grant No. 9 COMMERCE AND INDUSTRIES

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2049 Interest Payments			
2056 Stationery and Printing			
2852 Industries			
2853 Non-ferrous Mining and Metallurgical Industries			
3451 Secretariat-Economic Services			
3475 Other General Economic Services			
Voted -			
Original	3,87,47,33	2,52,02,83	-1,35,44,50
Supplementary	..		
Amount surrendered during the year (31st March 2010).			1,35,18,37
Charged -			
Original	1,84,00	1,73,52	-10,48
Supplementary	..		
Amount surrendered during the year (31st March 2010).			10,00
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			
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	21,38,90	18,81,65	-16,95,09
Supplementary	14,37,84		
Amount surrendered during the year (31st March 2010).			18,94,98
Charged -			
Original	1,97,00	1,96,60	-40
Supplementary	..		
Amount surrendered during the year (31st March 2010).			40
	74		

Grant No. 9 COMMERCE AND INDUSTRIES

Notes and Comments -

Revenue (Voted)

(i) Out of total saving of ₹ 1,35,44.50 lakh (34.96% of the budget provision) in the grant, ₹ 1,35,18.37 lakh was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2852 Industries			
04 Petrochemical Industries			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Grants to W. B. I. D. C. Ltd for debt Servicing			
O	91,55.00	31,23.93	+2,37.94
R	-62,69.01		
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP023 Grants to WBIDC for Development of Infrastructure for Industrial Growth [CI]			
O	1,25,00.00	28,84.17	+3.35
R	-96,19.18		

No specific reason for anticipated saving and final excess have been intimated (June,2010).

Grant No. 9 COMMERCE AND INDUSTRIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2058 Stationery and Printing 00			
101 Purchase and Supply of Stationery Stores			
Non Plan			
001 Stationery Offices and Stores [CI]			
O 2,04.24	2,03.93	14.62	-1,89.31
R -0.31			
103 Government Presses			
Non Plan			
005 Setting up of a New Press for Printing Works of the Legislature, High Court etc. at Kadapara [CI]			
O 2,66.91	2,62.61	1,73.54	-89.07
R -4.30			

Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2010).

Grant No. 9 COMMERCE AND INDUSTRIES

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2852 Industries			
80 General			
003 Industrial Education-Research and Training			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP007 Grants by the State Government to WBTPO for Construction and Maintenance of Milan Mela Complex			
R 4,00.00	4,00.00	4,00.00	..
Creation of fund by re-appropriation from within the grant was stated to be required for developing a permanent Trade Fair Ground Styled "Milan Mela" towards facilitating organisation of different Trade Fairs either fully or partially supported by the state government departments/organisations or Fairs or Programmes of commercial nature organised by different bodies on their own.			
2852 Industries			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP009 New Incentive Scheme for Encouraging the Setting up of New Industrial Units [CI]			
O 62,28.00	75,80.00	75,80.00	..
R 13,52.00			
SP022 Incentive to Industrial Units in Lieu of Power Tariff Concession [CI]			
O 62,50.00	70,00.52	70,00.52	..
R 7,50.52			

Reasons for enhancement of fund in the above cases through re- appropriation have not been intimated (June,2010).

Grant No. 9 COMMERCE AND INDUSTRIES

Revenue (Charged)

(i) Out of total saving of ₹ 10.48 lakh (5.70 % of the budget provision) in the appropriation, ₹ 10.00 lakh was surrendered by the department during the year.

(ii) 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			
038 Loans from WBIDFC Taken by C & I Department for Installation of CETP at Kolkata Leather Complex [CI]			
O	1,84.00	1,74.00	1,73.52
R	-10.00		-0.48

Reasons for anticipated as well as final saving have not been intimated (June,2010).

Capital (Voted)

- (i) In view of overall saving of ₹ 16,95.09 lakh (47.39% of the budget provision), supplementary provision of ₹ 14,37.84 lakh proved to be fully unjustified.
- (ii) Out of total saving of ₹ 16,95.09 lakh in the grant, a sum of ₹ 18,94.98 lakh was surrendered by the department during the year which is greater than saving amount. This indicates lack of prudence on the part of the controlling officer towards budget formulation.
- (iii) This is the sixth year in succession in which the grant closed with perceptible saving, pointing to over estimating and thereby defective budgeting. Saving during the earlier years is given below:-

Year	Amount (In lakhs of rupees)	Percentage
2008-2009	2,37,72.36	83.31
2007-2008	9,42.42	17.93
2006-2007	11,65.26	21.48
2005-2006	3,88.00	9.98
2004-2005	6,89.21	18.97

Grant No. 9 COMMERCE AND INDUSTRIES

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6860 Loans for Consumer Industries			
60 Others			
600 Others			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP011 Loans to Greater Calcutta Gas Supply Corporation (CI)			
O	2,34.73		
S	6,03.03		
R	-8,37.76		

Augmentation of fund by supplementary provision in March,2010 was stated to be required for disbursing loan to Greater Calcutta Gas Supply Corporation Ltd. Reasons for surrendering entire fund have not been intimated (June,2010).

6407 Loans for Plantations			
01 Tea			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Loans to W. B. Tea Development Corporation Ltd. [CI]			
O	18.15	13.61	13.61
S	1,03.84		
R	-1,08.38		

Grant No. 9 COMMERCE AND INDUSTRIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6551 Loans for Hill Areas			
60 Other Hill Areas			
101 Development of Hill Areas			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Loans to West Bengal Tea Development Corporation [CI]			
O	18.15	13.61	13.61
S	1,03.84		
R	-1,08.38		

Augmentation of fund by supplementary provision in March,2010 was stated to be required for disbursing loan to West Bengal Tea Development Corporation Ltd. Reasons for anticipated saving have not been intimated (June,2010).

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 ELEVENTH PLAN)			
SP002 W. B. Industrial Development Corporation Ltd. [CI]			

S	5,00.00		
R	-5,00.00		

Creation of fund by supplementary provision in March,2010 was stated to be required for conversion of unused loans sanctioned to the West Bengal Industrial Development Corporation Ltd. into equity (Share Capital) of the Corporation. Reasons for surrender of entire fund have not been intimated (June,2010). Such type of supplementary budget provision and subsequent withdrawal of the entire fund shows a casual approach towards financial management on the part of the controlling authority.

Grant No. 9 COMMERCE AND INDUSTRIES

(v) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6885 Other Loans to Industries and Minerals			
01 Loans to Industrial Financial Institutions			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
004 Loans to W. B. Financial Corporation			
	..	1,12.59	+1,12.59

Reasons for incurring expenditure without budget provision have not been intimated (June,2010).

Grant No. 10 CONSUMER AFFAIRS (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
3456 Civil Supplies
3475 Other General Economic Services

Voted -

Original	37,76.94	37,76.94	31,99.31	-5,77.63
Supplementary	..			
Amount surrendered during the year (31st March 2010).				Nil

Notes and Comments -

Revenue (Voted)

(i) No portion of the total saving of ₹ 5,77.63 lakh constituting 15.29% of the budget provision in the grant was surrendered by the department during the year. Similarly entire saving during the preceding five years remained unsurrendered as under:

Year	Saving	
	Amount (In lakhs of rupees)	Percentage
2008-2009	5,25.66	18.20
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 over budgetary system by the controlling authority.

(ii) Saving occurred mainly under :

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

3456 Civil Supplies

00

800 Other Expenditure

Plan CENTRAL SECTOR (NEW SCHEMES)

CN002 Strengthening of Legal Metrology [CA]

0	42.00	42.00	..	-42.00
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Reasons for non-utilisation of entire fund have not been intimated (June,2010).

Grant No. 10 CONSUMER AFFAIRS

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

3456 Civil Supplies
00
800 Other Expenditure
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)

SP002 Implementation of Consumer Protection Act, 1986 - Setting up of State Commission and District Forums (CA)

0 1,38.00 1,38.00 83.82 -54.18

SP007 Setting up and strengthening of the Directorate of Consumer Affairs and its District/Sub-divisional Offices [CA]

0 85.80 85.80 6.36 -79.44

SP010 Setting up of a National Institute for Consumer Education and Consumer Centres in different Districts [CA]

0 2,50.00 2,50.00 2,00.00 -50.00

SP012 Setting up of Three Regional Laboratories for Testing of Quality of Goods [CA]

0 1,00.00 1,00.00 19.66 -80.34

3475 Other General Economic Services
00
106 Regulation of Weights and Measures
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)

SP001 Change over to the Metric System of Weights and Measures [CA]

0 1,99.20 1,99.20 32.74 -1,66.46

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	14,66.03	14,66.03	12,90.73 -1,75.30

Reasons for saving in the above cases have not been intimated (June,2010).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3475 Other General Economic Services			
00			
106 Regulation of Weights and Measures			
Non Plan			
001 Adoption of Metric System of Weights and Measures [CA]			
0	7,34.93	7,34.93	8,40.51 +1,05.58

Reasons for excess have not been intimated (June,2010).

Grant No. 11 MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES

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
2851 Village and Small Industries
3451 Secretariat-Economic Services

Voted -

Original	2,41,40,29	2,45,91,50	1,94,42,65	-51,48,85
Supplementary	4,51,21			
Amount surrendered during the year (31st March 2010).				55,67,27

Charged -

Original	31,21	42,41	41,50	-91
Supplementary	11,20			
Amount surrendered during the year (31st March 2010).				75

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	74,40,00	74,40,00	55,17,97	-19,22,03
Supplementary	..			
Amount surrendered during the year (31st March 2010).				19,22,03

Charged -

Original	2,03,76	2,03,76	1,20,61	-83,15
Supplementary	..			
Amount surrendered during the year (31st March 2010).				82,48

Notes and Comments -

Revenue (Voted)

(i) As the expenditure fell short of the original provision, supplementary grant of ₹ 4,51.21 lakh obtained in March,2010 proved to be totally unjustified.

(ii) As against eventual saving of ₹ 51,48.85 lakh (20.94% of the total budget provision), surrender of ₹ 55,67.27 lakh was injudicious .

Grant No. 11 MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2851 Village and Small Industries			
00			
102 Small Scale Industries			
Non Plan			
008 Scheme for S.S.I. [CS]			
O	16,25.86	13,91.34	13,93.27
R	-2,34.52		+1.93

Anticipated saving was attributed to economy measure. Reasons for final excess have not been intimated (June,2010).

2851 Village and Small Industries			
00			
104 Handicraft Industries			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP017 Setting up of Urban Haat [CS]			
O	2,22.75	1,63.25	-1,63.25
R	-59.50		

No tangible reasons for reduction of fund through re-appropriation and non-utilisation of reduced fund have been intimated (June,2010).

Grant No. 11 MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2851 Village and Small Industries			
00			
102 Small Scale Industries			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP013 Incentive for Encouraging the Setting up of New Enterprises & Expansion of Existing Enterprises [CS]			
O	29,02.50	21,41.19	23,14.36
R	-7,61.31		+1,73.17
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP016 New Incentive Scheme for Encouraging the Setting up of New Industrial Units in SC Areas [CS]			
O	10,75.00	7,90.05	8,54.19
R	-2,84.95		+64.14
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP024 Promotion of District Specific Traditional Crafts/Handicrafts/Micro & Small Scale Industries [CS]			
O	3,37.50	2,29.25	2,50.20
R	-1,08.25		+20.95

No tangible reasons for anticipated saving and final excess in the above cases have been intimated (June,2010).

Grant No. 11 MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2851 Village and Small Industries 00			
103 Handloom Industries Non Plan			
008 Schemes for Handloom Industries [CS]			
O 11,62.33	11,47.35	10,80.20	-67.15
R -14.98			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP008 Scheme for Development of Handloom Industries through Expansion and Promotional Activities [CS]			
O 4,00.00	3,06.29	2,62.42	-43.87
R -93.71			
104 Handicraft Industries Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP007 Development Schemes for Handicrafts Industries [CS]			
O 4,38.75	3,20.09	3,13.96	-6.13
R -1,18.66			
107 Sericulture Industries Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Other Developmental Scheme for Sericulture Industries [CS]			
O 5,24.40	3,24.56	3,20.98	-3.58
R -1,99.84			
No tangible reasons for anticipated as well as final saving in the above cases have been intimated (June,2010).			

88

Grant No. 11 MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2851 Village and Small Industries 00			
102 Small Scale Industries Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP014 Micro and Small Enterprises Cluster Development Programme [CS]			
O 5,80.50	12.83	12.83	..
R -5,67.67			
SP016 Repairing, Renovation and Upgradation of Industrial Estate [CS]			
O 3,37.50	2,53.13	2,53.13	..
R -84.37			
110 Composite Village and Small Industries and Co-operatives Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS016 Market Incentive Scheme under DDHPY [CS]			
O 2,50.00	3.87	3.87	..
R -2,46.13			
CS017 Handloom Cluster Development [CS]			
O 5,00.00	3,17.92	3,17.92	..
R -1,82.08			
No tangible reasons for reduction of budget provision through re-appropriation / surrender in the above cases have been intimated (June,2010).			

89

Grant No. 11 MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2851 Village and Small Industries 00			
102 Small Scale Industries Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS006 Micro & Small Enterprises Cluster Development Programme [CS]			
O 5,00.00	..	..	..
R -5,00.00			
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 [CS]			
O 3,00.00	..	..	..
R -3,00.00			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP050 Handloom & Textile Complex [CS]			
O 1,50.00	..	..	..
R -1,50.00			
SP052 Health Insurance Scheme for Handloom Weavers [CS]			
O 2,10.00	..	..	..
R -2,10.00			
	90		

Grant No. 11 MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SPO32 Micro & Small Enterprises Cluster Development Programme [CS]			
O 2,15.00	..	..	..
R -2,15.00			
No tangible reasons for withdrawal of entire budget provision through re-appropriation / surrender in the above cases have been intimated (June,2010).			
2851 Village and Small Industries 00			
102 Small Scale Industries Plan CENTRAL SECTOR (NEW SCHEMES)			
CN003 Prime Minister's Employment Generation Programme [CS]			
O 88.80	..	1.62	+1.62
R -88.80			
No tangible reasons for withdrawal of entire budgeted fund through re-appropriation / surrender and thereafter incurring expenditure resulting in excess have been intimated (June,2010).			
	91		

Grant No. 11 MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES

(iv) 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			
110 Composite Village and Small Industries and Co-operatives Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP044 Handloom Cluster Development [CS]			
O	1,08.00	2,75.82	2,76.01
R	1,67.82		+0.19

No tangible reasons for anticipated as well as final excess have been intimated (June,2010).

2851 Village and Small Industries
00
107 Sericulture Industries
Non Plan
013 Directorate of Sericulture
Industries [CS]

O	15,65.89	17,31.76	17,30.00
R	1,65.87		-1.76

No tangible reasons for anticipated excess and final saving have been intimated (June,2010).

Grant No. 11 MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2851 Village and Small Industries 00			
110 Composite Village and Small Industries and Co-operatives Non Plan			
007 Expenditure for Payment of Outstanding Dues of Tantuja, Tantusree, Manjusha to the Primary Weavers' Co-operative Societies [CS]			
O	35.00	4,00.00	4,00.00
R	3,65.00		..

No tangible reasons for anticipated excess have been intimated (June,2010).

Capital (Voted)

(i) The total saving of ₹ 19,22.03 lakh (constituting 25.84 % of budget provision) was fully surrendered by the department during the year.

(ii) Saving occurred mainly under :

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 ELEVENTH PLAN)			
SP019 Industrial Infrastructure Development Scheme (RIDF) [CS]			
O	16,87.50	6,79.12	6,79.12
R	-10,08.38		..

Grant No. 11 MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Industrial Infrastructure Development Scheme (RIDF) [CS]			
O	6,25.00	2,49.99	2,49.99 ..
R	-3,75.01		
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Industrial Infrastructure Development Scheme (RIDF) [CS]			
O	1,87.50		
R	-1,16.67	70.83	70.83 ..
No tangible reasons for reduction of budget provision through re-appropriation/surrender in the above cases have been intimated (June,2010).			
Capital (Charged)			
(i) Against total saving of ₹ 83.15 lakh (constituting 40.81% of budget provision) an amount of ₹ 82.48 lakh was surrendered by the department during the year.			
(ii) This appropriation exhibited persistent savings during 2008-2009 (₹ 86.91 lakh ; 33.44% of budget estimate);during 2007-2008 (₹ 3,00.00 lakh; 96.04% of budget provision); during 2006-2007 (₹ 2,80.00 lakh; 95.25% of budget provision); during 2005-2006 (₹ 3,58.01 lakh; 96.25% of budget estimate); during 2004-2005 (₹ 3,05.54 lakh; 95% of total budget estimate) and during 2003-2004 (₹ 8.03 lakh; 35.16% of budget provision). This points to lack of control on the part of the controlling officer.			
(iii) Saving occurred mainly under :			
Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
			(In lakhs of rupees)
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]			
O	1,95.00		
R	-82.46	1,12.54	1,12.54 ..
No tangible reasons for reduction of fund through re-appropriation/surrender have been intimated (June,2010).			

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			
2075 Miscellaneous General Services			
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	2,73,65,46	3,14,38,06	2,91,91,03
Supplementary	40,72,60		
Amount surrendered during the year (31st March 2010) .			
			15,81,06
Charged -			
Original	2,06	2,06	..
Supplementary	..		
Amount surrendered during the year (31st March 2010) .			
			2,06
CAPITAL -			
Major Head			
4575 Capital Outlay on other Special Areas Programmes			
6004 Loans and Advances from the Central Government			
Voted -			
Original	28,00,00	28,00,00	18,48,02
Supplementary	..		
Amount surrendered during the year (31st March 2010) .			
			9,93,45
Charged -			
Original	2,18	2,18	..
Supplementary	..		
Amount surrendered during the year (31st March 2010) .			
			2,18
Notes and Comments -			
Revenue (Voted)			
(i) In view of overall saving of ₹ 22,47.03 lakh in the grant, supplementary provision of ₹ 40,72.60 lakh proved excessive.			
(ii) Out of overall saving of ₹ 22,47.03 lakh (7.15% of budget estimate), a sum of ₹ 15,81.06 lakh (70.36% of total saving) was surrendered by the department during the year .			

Grant No. 12 DEVELOPMENT AND PLANNING

(iii) Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

(iv) Saving in the voted grant occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2575 Other Special Areas Programmes			
60 Others			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Bidhayak Elaka Unnayan Prakaalpa [DP]			
O	29,50.00	34,00.00	-1,00.00
S	10,00.00		
R	-5,50.00	33,00.00	
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP007 Bidhayak Elaka Unnayan Prakaalpa [DP]			
O	8,50.00	9,25.00	-25.00
S	5,00.00		
R	-4,25.00	9,00.00	
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP017 Bidhayak Elaka Unnayan Prakaalpa [DP]			
O	1,09,50.00		
S	25,00.00	1,33,25.00	-4,50.00
R	-1,25.00	1,28,75.00	

Augmentation of fund by supplementary provision in March,2010 in the above cases was stated to be required for providing fund in respect of Bidhayak Elaka Unnayan Prakaalpa under Plan Sector. 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 fund in full for BEUP during the year 2009-2010. 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 respect of all the cases have, however, not been intimated (June,2010).

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 ELEVENTH PLAN)			
SP001 District Plan Scheme [DP]			
O	3,63.00	1,88.00	-1,88.00
R	-1,75.00		
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 District Plan Scheme [DP]			
O	1,18.00	33.80	-33.80
R	-84.20		
Reasons for anticipated saving in the above cases were stated that the district authorities of Darjeeling, Purulia, Birbhum, Purba Medinipur and South 24 Parganas District had neither provided the respective District Plans nor moved the department for implementation of the scheme. Reasons for non-utilisation of residual fund in both the cases have not been intimated (June,2010).			
2505 Rural Employment			
60 Other Programmes			
800 Other Expenditure			
Non Plan			
001 District Plan Scheme [DP]			
O	32,96.57	30,66.58	+2,29.99
R	-2,29.99	31,48.80	
Surrender of fund was stated to be a considerable excess over the financial requirement against the scheme. Reasons for eventual excess have, however, not been intimated (June,2010).			

Grant No. 12 DEVELOPMENT AND PLANNING

(v) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2075 Miscellaneous General Services			
00			
795 Irrecoverable loans written off			
Non Plan			
001 Grants towards Irrecoverable Loans Written off [DP]			
S	72.60	4,02.07	4,02.07
R	3,29.47		..

Creation of fund by supplementary provision in March, 2010 was stated to be required for written off the irrecoverable loans disbursed to the different Corporation and Government Companies. Augmentation of fund on the other hand by re-appropriation from within the grant was stated to be required only to write off the irrecoverable loans released earlier in favour of erstwhile West Bengal Development Corporation limited demarked as a "Liquidated Statutory Body" since the financial year 1978-1979.

Revenue (Charged)

- (i) Entire budget provision of ₹ 2.06 lakh in the appropriation remained unutilised during the year. The total unutilised fund of ₹ 2.06 lakh was surrendered by the department.

Capital (Voted)

- (i) The grant exhibited substantial saving to the tune of ₹ 9,51.98 lakh (34% of the Budget provision) during the year. Similarly, huge saving of ₹ 8,39.00 lakh (constituting 83.90% of budget provision) witnessed during 2008-2009 points to overestimating and thereby defective budgeting.
- (ii) In view of final saving of ₹ 9,51.98 lakh; surrender of ₹ 9,93.45 lakh (exceeding eventual saving by ₹ 41.47 lakh) was injudicious.

Grant No. 12 DEVELOPMENT AND PLANNING

(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			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Implementation of RIDF Programmes (RIDF) [DP]			
O	5,00.00		
R	-1,98.34	3,01.66	3,01.66
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP022 Implementation of RIDF Programmes (RIDF) [DP]			
O	14,00.00		
R	-5,55.45	8,44.55	8,44.57

As the department restricted release of fund under the RIDF Programme for Uttarbanga to the authorities concerned in 6 (Six) districts viz. Darjeeling, Jalpaiguri, Coochbehar, Uttar Dinajpur, Dakshin Dinajpur and Malda of this state due to non-submission of utilisation certificates and remaining of unutilised funds of previous releases in their custody, the anticipated saving have arisen in the above cases. Reasons for eventual excess in the second case have, however, not been intimated (June, 2010).

4575 Capital Outlay on other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP023 Land and Building of Development & Planning Deptt. [DP]			
O	8,00.00		
R	-2,00.00	6,00.00	6,41.47

Surrender of fund was made as per instruction of the Finance Department restricting the release of fund by the administrative department for State Plan expenditure up to 75% of the Budget Provision. Reasons for eventual excess have, however, not been intimated (June, 2010).

Capital (Charged)

- (i) Entire budget provision ₹ 2.18 lakh in the appropriation remained unutilised during the year. The total unutilised fund of ₹ 2.18 lakh was surrendered by the department.

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

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
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(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	17,21,75,85	17,21,75,85	14,92,01,11	-2,29,74,74
Supplementary	..			

Amount surrendered during the year (31st March 2010). 1,92,97,91

CAPITAL -

Major Head

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

Voted -

Original	21,27,61	21,27,61	18,19,23	-3,08,38
Supplementary	..			

Amount surrendered during the year (31st March 2010). Nil

Notes and Comments -

Revenue (Voted)

- (i) Though the ultimate saving in the voted grant worked out to ₹ 2,29,74.74 lakh, the amount surrendered during the year was ₹ 1,92,97.91 lakh only.
- (ii) Saving in the voted grant worked out to 13.34 percent.
- (iii) Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No. 13 EDUCATION (HIGHER)

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
2202 General Education			
03 University and Higher Education			
102 Assistance to Universities Non Plan			
003 Kalyani University [EH]			
O	62,79.70	44,41.63	46,24.63
R	-18,38.07		+1.83.00
005 North Bengal University [EH]			
O	55,24.38	46,29.25	46,46.25
R	-8,95.13		+17.00
006 Rabindra Bharati University [EH]			
O	34,21.44	26,27.20	27,06.20
R	-7,94.24		+79.00
015 Establishment of a New University at Malda [EH]			
O	3,65.04	6.00	1,80.00
R	-3,59.04		+1,74.00
104 Assistance to Non-Government Colleges and Institutes Non Plan			
001 Assistance to Non-Govt. College and Institutes [EH]			
O	7,06,16.76	6,04,87.26	6,10,11.94
R	-1,01,29.50		+5,24.68

Grant No. 13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2203 Technical Education			
00			
800 Other Expenditure			
Non Plan			
004 Assistance to Messes and Hostels Attached to Govt. and Non-Govt. Engineering and Technical Institutions [EH]			
O 2,17.97	53.32	97.12	+43.80
R -1,64.65			

Reasons for anticipated saving as well as final excess in the above cases have not been intimated (June, 2010).

2202 General Education			
03 University and Higher Education			
102 Assistance to Universities			
Non Plan			
001 Calcutta University [EH]			
O 2,08,57.90	2,02,67.14	2,02,35.84	-31.30
R -5,90.76			
103 Government Colleges and Institutes			
Non Plan			
009 Government Colleges and Institutes [EH]			
O 1,05,29.03	99,12.70	92,41.09	-6,71.61
R -6,16.33			

102

Grant No. 13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
010 Establishment of New Government College (i) Bidhan Nagar Government College [EH]			
O 8,03.22	7,96.94	6,26.53	-1,70.41
R -6.28			
011 Haldia Government College [EH]			
O 4,08.51	4,02.42	2,30.66	-1,71.76
R -6.09			
104 Assistance to Non-Government Colleges and Institutes			
Non Plan			
007 Salary Deficit Schemes for Non-Government Colleges [EH]			
O 18,55.34	17,50.24	15,74.76	-1,75.48
R -1,05.10			
80 General			
001 Direction and Administration			
Non Plan			
003 Strengthening of Education Administration (Higher) [EH]			
O 1,66.77	92.56	7.87	-84.69
R -74.21			

103

Grant No. 13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure			
Non Plan			
024 Assistance to Messes and Hostels Attached to Government and Non-Government Institutions for Students' Welfare [EH]			
O 15,55.23	12,20.58	10,17.33	-2,03.25
R -3,34.65			
2203 Technical Education			
00			
112 Engineering/Technical Colleges and Institutes			
Non Plan			
005 College of Textile Technology, Serampore [EH]			
O 4,95.94	3,13.67	3,12.22	-1.45
R -1,82.27			

Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2010).

104

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			
007 Vidyasagar University [EH]			
O 16,69.70	12,95.96	12,95.96	..
R -3,73.74			
2203 Technical Education			
00			
102 Assistance to Universities for Technical Education			
Non Plan			
001 Bengal Engineering and Science University, Shibpur [EH]			
O 41,29.58	27,58.90	27,58.90	..
R -13,70.68			
112 Engineering/Technical Colleges and Institutes			
Non Plan			
004 Engineering College at Jalpaiguri [EH]			
O 7,24.96	5,29.76	5,29.76	..
R -1,95.20			
013 Engineering College at Kalyani [EH]			
O 6,33.56	4,34.03	4,34.03	..
R -1,99.53			

Reasons for reduction of fund by way of surrender/re-appropriation in the above cases have not been intimated (June,2010).

105

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 ELEVENTH PLAN)			
SP001 Development of Universities [EH]			
0 18,00.00	18,00.00	14,00.01	-3,99.99
SP006 Establishment of a New University at Barasat [EH]			
0 19,00.00	19,00.00	10,00.00	-9,00.00
SP007 Establishment of a New University at Malda [EH]			
0 16,00.00	16,00.00	20.26	-15,79.74
103 Government Colleges and Institutes			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Development of Presidency College, Calcutta [EH]			
0 2,30.00	2,30.00	8.09	-2,21.91

106

Grant No. 13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP004 Development of Other Government Colleges [EH]			
0 3,50.00	3,50.00	2,66.76	-83.24
104 Assistance to Non-Government Colleges and Institutes			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Development of Non-Government Colleges [EH]			
0 20,00.00	20,00.00	14,42.63	-5,57.37
SP006 Incentive to Non-Government Colleges under State Level Assessment Scheme [EH]			
0 11,00.00	11,00.00	7,99.53	-3,00.47
112 Institutes of Higher Learning			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP006 Development of Excellence in Social Sciences -- Institute of Development Studies, Kolkata [EH]			
0 3,50.00	3,50.00	1,97.24	-1,52.76
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 National Services Scheme (State Share) [EH]			
0 3,00.00	3,00.00	1,48.03	-1,51.97

107

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 Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Bengal Engineering and Science University, Shibpur [EH]			
O	2,50.00	2,50.00	1,56.48
R			-93.52

Reasons for saving in the above cases have not been intimated (June,2010).

(v) 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			
03 University and Higher Education			
102 Assistance to Universities Non Plan			
002 Jadavpur University [EH]			
O	1,53,23.93	1,51,97.56	1,58,90.16
R	-1,26.37		+6,92.60
004 Burdwan University [EH]			
O	67,77.49	64,00.17	70,78.31
R	-3,77.32		+6,78.14

108

Grant No. 13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2205 Art and Culture 00			
104 Archives Non Plan			
001 Development of State Archives [EH]			
O	37.55	36.06	1,18.49
R	-1.49		+82.43

Reasons for anticipated saving and final excess in the above cases have not been intimated (June,2010).

2202 General Education			
03 University and Higher Education			
800 Other Expenditure Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 National Services Scheme [EH]			
O	74.90	74.90	2,07.24
R			+1,32.34

Reasons for excess in the above case have not been intimated (June,2010).

109

Grant No. 13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2203 Technical Education 00			
112 Engineering/Technical Colleges and Institutes Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP011 Development of Non-Govt Engineering Colleges and Institutions	..	2,50.00	+2,50.00

Reasons for incurring expenditure without budget provision have not been intimated (June,2010).

2202 General Education

03 University and Higher Education

102 Assistance to Universities
Non Plan

013 Establishment of an Open
University [EH]

O	69.46	} 1,68.20	1,68.20	..
R	98.74			

Reasons for reduction of fund by way of surrender/re-appropriation have not been intimated (June,2010).

Capital (Voted)

(i) No portion of the substantial saving of ₹ 3,08.38 lakh (14.49% of budget estimate) in the grant was surrendered by the department during the year.

Grant No. 13 EDUCATION (HIGHER)

(ii) Saving 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 ELEVENTH PLAN)				
SP004 Development of Other Government Colleges (Higher) [EH]				
O	3,00.00	3,00.00	1,62.93	-1,37.07
02 Technical Education				
105 Engineering/Technical Colleges and Institutions Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP001 Development of Engineering Colleges (Higher) [EH]				
O	2,50.00	2,50.00	1,11.98	-1,38.02
SP003 Development of the College of Leather Technology, Calcutta (Higher) [EH]				
O	1,30.00	1,30.00	34.47	-95.53

Reasons for saving in the above cases have not been intimated (June,2010).

Grant No. 13 EDUCATION (HIGHER)

(iii) Excess 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 ELEVENTH PLAN)			
SP005 Establishment of New Government Colleges (Higher) [EH]			
0	2,50.00	2,50.00	6,82.18 +4,32.18

Reasons for excess have not been intimated (June,2010).

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

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
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(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	1,67,59,96	} 1,67,59,96	1,53,18,36	-14,41,60
Supplementary	..			

Amount surrendered during the year
(31st March 2010).

Nil

CAPITAL -

Major Head

4202 Capital Outlay on Education, Sports, Art
and Culture

Voted -

Original	7,69,42	} 7,69,42	1,36,38	-6,33,04
Supplementary	..			

Amount surrendered during the year
(31st March 2010).

Nil

Notes and Comments -

Revenue (Voted)

- (i) Out of final saving of ₹ 14,41.60 lakh (8.60% of budget provision) in the grant, no amount was surrendered by the department during the year.

Grant No. 14 EDUCATION (MASS)

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
80 General			
800 Other Expenditure			
Non Plan			
001 Strengthening of School Education Service [EM]			
O 15,79.70	8,92.04	5,99.10	-2,92.94
R -6,87.66			

Reasons for anticipated as well as final saving have not been intimated (June,2010) .

2202 General Education			
05 Language Development			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Development of Training Institutions for the Handicapped [EM]			
O 1,00.00	1,00.00	..	-1,00.00

Reasons for non-utilisation of entire budget provision have not been intimated (June,2010) .

Grant No. 14 EDUCATION (MASS)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
04 Adult Education			
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Literacy Programme [EM]			
O 3,00.00	3,00.00	18.16	-2,81.84
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Literacy Programme [EM]			
O 1,10.00	1,10.00	19.60	-90.40
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 Literacy Programme [EM]			
O 10,00.00	10,00.00	5,55.90	-4,44.10
05 Language Development			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Development of Institutions for Education of the Handicapped [EM]			
O 5,59.00	5,59.00	2,03.18	-3,55.82
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Development and Expansion of Library Services [EM]			
O 10,06.00	10,06.00	7,35.00	-2,71.00

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 [EM]			
O	1,87.91	1,87.91	1,00.89
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			-87.02
SP004 Development and Expansion of Social Welfare Homes [EM]			
O	3,35.60	3,35.60	2,54.95

Reasons for saving in the above cases have not been intimated (June,2010).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
80 General			
001 Direction and Administration			
Non Plan			
006 Directorate of Library Services [EM]			
O	68,60.36	75,47.78	85,05.24
R	6,87.42		

Reasons for anticipated as well as final excess have not been intimated (June,2010).

Capital (Voted)

- (i) The grant exhibited saving of ₹ 6,33.04 lakh (82.27% of budget estimate). Similar savings witnessed during 2008-2009 (₹ 1,37.03 lakh, 30.65% of the budget provision); during 2006-2007 (₹ 4.28 lakh, 12.23% of budget provision); during 2005-2006 (₹ 80.25 lakh, 80.25% of budget provision); during 2004-2005 (₹ 42.00 lakh, 42% of budget estimate) and during 2003-2004 (₹ 6,21.12 lakh, 96.40% of budget provision) point to casual approach of the controlling authority towards budgetary system.
- (ii) No portion of the huge saving of ₹ 6,33.04 lakh (constituting 82.27% of the budget provision) was surrendered by the department during the year. This indicates lack of control on the part of the controlling authority

Grant No. 14 EDUCATION (MASS)

(iii) Saving 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			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Infrastructure Facilities for Mass Education Extension Programme under RIDF (RIDF) [EM]			
O	5,00.00	5,00.00	..

Reasons for non-utilisation of entire budget provision have not been intimated (June,2010).

4202 Capital Outlay on Education, Sports, Art and Culture				
04 Art and Culture				
105 Public Libraries				
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP001 Development and Expansion of Library Services (MEE) [EM]				
O	2,69.42	2,69.42	86.38	-1,83.04

Reasons for saving have not been intimated (June,2010).

Grant No. 15 EDUCATION (SCHOOL)

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

REVENUE -

Major Head

2202 General Education
2204 Sports and Youth Services
2251 Secretariat-Social Services
2551 Hill Areas

Voted -

Original	98,58,25.31	1,01,66,93.95	98,74,88.30	-2,92,05.65
Supplementary	3,08,68.64			
Amount surrendered during the year (31st March 2010) . Nil				

Charged -

Original	5	5	..	-5
Supplementary	..			
Amount surrendered during the year (31st March 2010) . Nil				

CAPITAL -

Major Head

4202 Capital Outlay on Education, Sports, Art and Culture

Voted -

Original	13,40.00	14,40.00	6,51.18	-7,88.82
Supplementary	1,00.00			
Amount surrendered during the year (31st March 2010) . Nil				

Notes and Comments -

Revenue (Voted)

(i) Through overall saving in the grant was less than 5% (actual saving : 2.87%) of total budget provision, noticeable saving / excess occurred in the following sub-heads.

Grant No. 15 EDUCATION (SCHOOL)

(ii) Saving occurred mainly under :

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

2202 General Education

02 Secondary Education

110 Assistance to Non-Government

Secondary Schools

Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)

SP010 Assistance for Computer Education in Non-Government Secondary Schools [ES]

O	4,24.25	4,70.15	1,07.99	-3,62.16
S	45.90			

Augmentation of fund through supplementary provision in March,2010 was stated to be required for meeting larger establishment charges for development of computer education in Non-Government Secondary Schools. Reasons for saving have not been intimated (June,2010) .

2202 General Education

01 Elementary Education

112 National Programme of Mid Day

Meals in Schools

Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)

SP001 Mid-Day Meal for Children

O	2,65,20.00	1,98,37.34	1,46,60.92	-51,76.42
R	-66,82.66			

Reasons for anticipated as well as final saving have not been intimated (June,2010) .

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 [ES]			
0	28,80,05.70	27,16,08.01	-1,63,97.69
108 Text Books			
Non Plan			
001 Provision of Free Books etc. for Children of Primary Schools [ES]			
0	7,05.22	6,20.44	-84.78
111 Sarva Shiksha Abhiyan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 NPEGEL (State Share) [ES]			
0	2,92.40	62.66	-2,29.74
SP003 KGBV [State Share] [ES]			
0	2,92.40	1,35.34	-1,57.06
112 National Programme of Mid Day Meals in Schools			
Non Plan			
001 Mid-Day Meal for Children [ES]			
0	30,55.17	1,03.67	-29,51.50
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Cooking Cost of Mid-Day Meal Scheme [ES]			
0	4,07,56.80	3,01,72.02	-1,05,84.78
	120		

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
CS002 Management, Monitoring and Evaluation (MME) Component under Mid-Day Meal Scheme [ES]			
0	10,48.61	7,63.77	-2,84.84
CS004 Construction of Kitchen Shed for Mid-Day Meal Scheme [ES]			
0	2,21,00.00	1,58,37.70	-62,62.30
CS005 Procurement of Kitchen Devices for Mid-Day Meal Scheme [ES]			
0	25,00.00	23,59.70	-1,40.30
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP013 Mid-Day Meal for Children [ES]			
0	97,50.00	51,59.20	-45,90.80
SP032 NPEGEL (State Share) [ES]			
0	1,07.50	25.06	-82.44
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP013 Mid-day Meal for Children (State Share) [ES]			
0	27,30.00	12,41.79	-14,88.21
800 Other Expenditure			
Non Plan			
001 State Institute of Education for Improvement of Elementary Education [ES]			
0	1,89.99	0.01	-1,89.98
	121		

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
002 Mid-Day Meals for Children (ES)			
0	1,08.22	1,08.22	16.87
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP032 Evaluation of Primary School Students [ES]			
0	5,00.00	5,00.00	3,75.00
02 Secondary Education			
001 Direction and Administration Non Plan			
005 Payment of Service Charges to Banks [ES]			
0	21,90.72	21,90.72	17,96.87
109 Government Secondary Schools Non Plan			
006 Development of Government Secondary Schools as per Recommendation of the Twelfth Finance Commission [ES]			
0	5,51.18	5,51.18	2,49.92
110 Assistance to Non-Government Secondary Schools Non Plan			
002 School for Boys and Girls (Anglo Indian) [ES]			
0	24,95.82	24,95.82	12,46.64
004 Teaching and Educational Facilities for Children of Age Group 11-14 Years [ES]			
0	33,42.11	33,42.11	21,59.62
006 Assistance to Non-Government Higher Secondary Institutions [ES]			
0	73,56.50	73,56.50	46,02.67

122

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
012 Development of Non-Government Schools as per Recommendation of the 12th Finance Commission [ES]			
0	75,00.00	75,00.00	56,57.41
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP026 Rastriya Madhyamik Siksha Abhiyan (RMSA) (State Share) [ES]			
0	2,50.00	2,50.00	16.67
800 Other Expenditure Non Plan			
006 Expansion of Teaching and Educational Facilities for Children of Age Group 11-14 Years [ES]			
0	3,15.25	3,15.25	1,10.75
013 The West Bengal Board of Secondary Education [ES]			
0	24,25.26	24,25.26	21,75.95
021 West Bengal School Service Commission for the Recruitment of Teachers in Non-Government Secondary Schools [ES]			
0	8,61.04	8,61.04	1,96.14
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP049 Rastriya Madhyamik Siksha Abhiyan (RMSA) (State Share) [ES]			
0	6,80.00	6,80.00	5,67.01

123

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
05 Language Development			
103 Sanskrit Education Non Plan			
003 Non-Government Sanskrit Tols (School) [ES]			
0	4,31.94	4,31.94	2,96.70 -1,35.24
Reasons for saving in the above cases have not been intimated (June,2010).			
2202 General Education			
01 Elementary Education			
053 Maintenance of Buildings Non Plan			
001 Maintenance and Repairs of Primary School Buildings [ES]			
0	1,17.75	1,17.75	.. -1,17.75
102 Assistance to Non Government Primary Schools Non Plan			
003 Provision for Pre-Primary (Basic Education) [ES]			
0	90.30	90.30	.. -90.30
107 Teachers Training Non Plan			
005 Strengthening of PTTIs as per NCTE Norms [ES]			
0	2,65.77	2,65.77	.. -2,65.77
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP006 Strengthening of PTTIs as per NCTE Norms [ES]			
0	2,58.40	2,58.40	.. -2,58.40
789 Special Component Plan for SC Non Plan			
004 Free and Compulsory Primary Education (Universal) [ES]			
0	1,07.49	1,07.49	.. -1,07.49
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP029 Strengthening of PTTIs as per NCTE Norms [ES]			
0	95.00	95.00	.. -95.00
	124		

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 [ES]			
0	1,41.25	1,41.25	.. -1,41.25
800 Other Expenditure			
010 Free and Compulsory Primary Education (Universal) -- Primary School Teaching and Non-Teaching Staff Cost [ES]			
0	1,20.75	1,20.75	.. -1,20.75
02 Secondary Education			
107 Scholarships Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 National Merit Scholarship Scheme [ES]			
0	2,00.00	2,00.00	.. -2,00.00
110 Assistance to Non-Government Secondary Schools Non Plan			
011 Strengthening of Science Laboratories in Secondary Schools [ES]			
0	1,25.00	1,25.00	.. -1.25.00
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP021 Provision for Computer Education in Non-Government Secondary Schools [ES]			
0	1,53.40	1,53.40	.. -1,53.40
	125		

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP021 Provision for Computer Education in Non-Government Secondary Schools [ES]			
0	1,53.40	1,53.40	.. -1,53.40
800 Other Expenditure Non Plan			
003 Selection for Central Scholarships in Residential Secondary Schools [ES]			
0	3,60.00	3,60.00	.. -3,60.00
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Computer Literacy in Schools [ES]			
0	81,55.59	81,55.59	.. -81,55.59
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP050 Inclusive Education of the Disabled at the Secondary Stage [ES]			
0	1,02.00	1,02.00	.. -1,02.00
Reasons for non-utilisation of entire budget provision in the above cases have not been intimated (June,2010)			
2202 General Education			
02 Secondary Education			
110 Assistance to Non-Government Secondary Schools			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP020 Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (State Share)			
S	26,83.40	26,83.40	.. -26.83.40
Creation of fund through supplementary provision in March, 2010 was stated to be required for disbursing State share for Centrally Sponsored Schemes, viz. Rashtriya Madhyamik Shiksha Abhiyan. Reasons for non-utilisation of entire fund have not been intimated (June,2010).			

126

Grant No. 15 EDUCATION (SCHOOL)

(iii) Excess occurred mainly under :

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			
001 Secondary Schools for Boys and Girls [ES]			
O	46,07,02.93	48,88,42.27	52,22,78.32 +3,34,36.05
S	2,81,39.34		
Augmentation of fund through supplementary provision in March,2010 was stated to be required for meeting larger establishment charges for development of computer education in Non-Govt.-Secondary Schools. Reasons for final excess have not been intimated (June,2010).			
2202 General Education			
01 Elementary Education			
112 National Programme of Mid Day Meals in Schools			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Construction of Kitchen Shed with store room for Mid-Day Meal Scheme [ES]			
R	40,01.66	40,01.66	38,90.82 -1,10.84
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP033 Construction of Kitchen Shed with store room for Mid-Day Meal Scheme [ES]			
R	14,49.88	14,49.88	14,29.59 -20.29

127

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP033 Construction of Kitchen Shed with store room for Mid-Day Meal Scheme [ES]			
R	9,47.97	9,47.97	4,14.07
			-5,33.90

Creation of fund through re-appropriation from within the grant was stated to be required for construction of kitchen-cum-store under National Programme for Mid-Day Mill in schools. Reasons for final saving have not been intimated (June,2010).

2202 General Education
01 Elementary Education
104 Inspection
Non Plan
001 Primary Schools [ES]

O	47,30.61	47,47.61	51,79.98	+4,32.37
R	17.00			

108 Text Books
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)

SP004 Printing of Nationalised Text
Books for Children at Primary
Stage [ES]

O	26,00.00	28,83.15	28,84.15	+1.00
R	2,83.15			

128

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
02 Secondary Education				
101 Inspection Non Plan				
001 Men's Branch [ES]				
O	34,71.87	34,89.87	36,58.29	+1,68.42
R	18.00			

Reasons for anticipated as well as final excess in the above cases have not been intimated (June,2010).

2202 General Education
01 Elementary Education
110 Examinations
Non Plan
001 Examination Expenses [ES]

O	3,25.00	2,51.96	9,90.55	+7,38.59
R	-73.04			

Reasons for anticipated saving and eventual excess have not been intimated (June,2010).

129

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			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Strengthening of Teachers' Training Institute [ES]			
0	3,18.58	3,18.58	5,69.92 +2,51.34
111 Sarva Shiksha Abhiyan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Provision for Sarvashiksha Abhiyan (State Share) [ES]			
0	4,02,30.00	4,02,30.00	4,18,40.89 +16,10.89
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP021 Provision for Sarvashiksha Abhiyan (State Share) [ES]			
0	1,55,40.00	1,55,40.00	1,67,36.36 +11,96.36
800 Other Expenditure			
Non Plan			
003 District Primary Schools Council/Board [ES]			
0	22,75.09	22,75.09	59,09.46 +36,34.37
02 Secondary Education			
109 Government Secondary Schools			
Non Plan			
004 Government Secondary Schools [ES]			
0	54,00.21	54,00.21	57,18.67 +3,18.46

130

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
110 Assistance to Non-Government Secondary Schools			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Improvement of Libraries, Reading Rooms, etc. in Secondary Schools [ES]			
0	75.95	75.95	5,59.84 +4,83.89
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Development of W.B. Board of Secondary Education [ES]			
0	1,50.00	1,50.00	5,23.01 +3,73.01

Reasons for excess in the above cases have not been intimated (June,2010).

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 food grain under MDM Scheme			
0		18,18.15	+18,18.15

Reasons for incurring expenditure without budget provision resulting in excess have not been intimated (June,2010).

Revenue (Charged)

(i) Entire budget provision of ₹ 0.05 lakh in the appropriation remained un-utilised and un-surrendered by the department during the year.

Capital (Voted)

(i) In view of overall saving of ₹ 7,88.82 lakh in the grant, supplementary provision of ₹ 1,00.00 lakh in March,2010 proved unjustified.

(ii) No portion of the substantial saving of ₹ 7,88.82 lakh (54.78% of the total budget provision) in the grant was surrendered by the department during the year.

(iii) Huge persistent savings over the total grant appeared for the last six financial years in a row as detailed below :

Year	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving	Percent (%)
2008-2009	13,60.09	5,92.29	7,67.80	56.45
2007-2008	20,00.00	5,64.84	14,35.16	71.76
2006-2007	6,00.00	1,89.30	4,10.70	68.45
2005-2006	5,00.00	2,49.53	2,50.47	50.09
2004-2005	5,00.00	2,00.00	3,00.00	60.00
2003-2004	10,74.04	30.00	10,44.04	97.21

All these point to overestimating and thereby defective budgeting.

131

Grant No. 15 EDUCATION (SCHOOL)

(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			
01 General Education			
202 Secondary Education Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Implementation and Development of Model School [ES]			
0	4,32.75	4,32.75	1,19.33
			-3,13.42
Reasons for saving have not been intimated (June, 2010).			

800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 Infrastructure Facilities for Elementary/Secondary Education Programme under RIDF [ES]			
0	1,67.65	2,35.65	21.50
S	68.00		
Augmentation of fund through supplementary provision in March, 2010 was stated to be required for development of Infrastructure Facilities for Elementary/Secondary Education Programme under RIDF. Reasons for saving have not been intimated (June, 2010).			

4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Infrastructure Facilities for Elementary/Secondary Education Programme under RIDF (RIDF) [ES]			
0	75.00	1,00.00	..
S	25.00		
Augmentation of fund through supplementary provision in March, 2010 was stated to be required for development of Infrastructure Facilities for Elementary/Secondary Education Programme under RIDF. Reasons for non-utilisation of entire fund have not been intimated (June, 2010).			

Grant No. 16 ENVIRONMENT

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

REVENUE -

Major Head

2215 Water Supply and Sanitation
2251 Secretariat-Social Services
3425 Other Scientific Research
3435 Ecology and Environment

Voted -

Original	20,07.16	34,83.86	26,50.88	-8,32.98
Supplementary	14,76.70			
Amount surrendered during the year (31st March 2010).				
				9,71.46

Charged -

Original	..	2,75	2,75	..
Supplementary	2,75			
Amount surrendered during the year (31st March 2010).				
				Nil

Notes and Comments -

Revenue (Voted)

(i) In view of overall saving of ₹ 8,32.98 lakh (23.91% of total budget provision) in the grant, supplementary provision of ₹ 14,76.70 lakh proved excessive.

(ii) Provision surrendered (₹ 9,71.46 lakh) was in excess of the final saving (₹ 8,32.98 lakh) by ₹ 1,38.48 lakh. This proves lack of control of the controlling authority towards budgetary system.

(iii) Saving occurred mainly under :

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

2215 Water Supply and Sanitation			
02 Sewerage and Sanitation			
106 Prevention of Air and Water Pollution Non Plan			
003 Equipments Necessary for Checking the Emission as well as Various Other Environment Improvement Measures [EN]			
0	1,27.41	66.69	58.74
R	-60.72		
			-7.95

Grant No. 16 ENVIRONMENT

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 ELEVENTH PLAN)			
SP003 Climate Change Studies [EN]			
O	2,10.00	1,52.98	1,51.76
R	-57.02		-1.22
No tangible reason for anticipated as well as final saving in the above cases have been intimated (June,2010).			
04 Prevention and Control of Pollution			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP007 Beautification of River Hooqhly [EN]			
O	50.00	10.00	..
R	-40.00		-10.00
Reasons for reduction of fund through surrender and non-utilisation of the residual fund have not been intimated (June,2010).			
2215 Water Supply and Sanitation			
02 Sewerage and Sanitation			
106 Prevention of Air and Water Pollution			
Non Plan			
001 Prevention of Air and Water Pollution [EN]			
O	82.58	..	5.13
R	-82.58		+5.13
Reasons for withdrawal of entire fund through re-appropriation /surrender and thereafter incurring expenditure resulting in final excess have not been intimated (June,2010).			

134

Grant No. 16 ENVIRONMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3435 Ecology and Environment			
03 Environmental Research and Ecological Regeneration			
102 Environmental Planning and Coordination			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Wetland Interpretation Centre [EN]			
O	1,00.00	..	..
R	-1,00.00		..
SP003 Office-cum-laboratory of PCB at Haldia, Malda - Acquired Land Extension of Office [EN]			
O	2,00.00	..	..
R	-2,00.00		..
04 Prevention and Control of Pollution			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Waste Management Programme including Hazardous Chemicals, Wastes and Plastics [EN]			
O	41.00	..	..
R	-41.00		..
Reasons for withdrawal of entire fund through re-appropriation/surrender from within the grant in the above cases have not been intimated (June,2010).			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Provision for Governments Share to Hazardous Waste Management Units and Biomedical Waste Management Units Built in P.P.P. Mode [EN]			
O	1,71.50	5.00	5.00
R	-1,66.50		..
Reasons for reduction of fund through re-appropriation/surrender have not been intimated (June,2010).			

135

Grant No. 16 ENVIRONMENT

(iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
3435 Ecology and Environment			
04 Prevention and Control of Pollution			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP008 Subsidy to Old Metered Taxies			
S	3,80.00	3,80.00	5,00.00 +1,20.00

Creation of fund by supplementary provision in March,2010 was stated to be required for sanctioning grant for Rejuvenation of 22 K.M. Stretches of Water Bodies of Adiganga in South Kolkata and subsidy to Three Wheeler Units, Old Metered Taxies. Reasons for final excess have not been intimated (June,2010).

Grant No. 17 EXCISE (All Voted)

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

REVENUE -

Major Head

2039 State Excise
2052 Secretariat-General Services
2059 Public Works

Voted -

Original	77,69,38	80,53,32	78,75,03	-1,78,29
Supplementary	2,83,94			

Amount surrendered during the year (31st March 2010).

Nil

CAPITAL -

Major Head

4059 Capital Outlay on Public Works

Voted -

Original	4,40,00	4,40,00	3,62,35	-77,65
Supplementary	..			

Amount surrendered during the year (31st March 2010).

Nil

Notes and Comments -

Revenue (Voted)

- (i) Though the saving in the grant was less than 5% (actual saving : 2.21%) of the total budget provision, noticeable saving/excess occurred in the following sub-heads.

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 [EX]			
O	34,98.55	26,48.65	26,65.36
R	-8,49.90		+16.71

Reasons for anticipated saving and final excess have not been intimated (June,2010).

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2039 State Excise			
00			
800 Other Expenditure			
Non Plan			
004 Allowable Molasses Transport Cost [Ex]			
O	3,30.68	5,68.89	6,97.61
S	2,38.21		+1,28.72

Augmentation of fund by supplementary provision in March,2010 was stated to be required for meeting expenses for Allowable Molasses Transport Cost. Reasons for anticipated as well as final excess have not been intimated (June,2010).

138

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 [EX]			
O	38,15.92	46,65.82	43,46.59
R	8,49.90		-3,19.23

Reasons for anticipated excess and final saving have not been intimated (June,2010).

Capital (Voted)

(i) The grant ended with a saving of ₹ 77.65 lakh but no part of it was surrendered by the department during the year.

(ii) Saving in the voted grant worked out to 17.65 percent of budget provision.

(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 ELEVENTH PLAN)			
SP005 State Excise [EX]			
O	4,40.00	4,40.00	3,62.35

Reasons for saving have not been intimated (June,2010).

139

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	95,24,05.06	98,30,04.59	73,31,45.53
Supplementary	3,05,99.53		
Amount surrendered during the year (31st March 2010).			1.98
Charged -			
Original	1,38,14,41.22	1,39,17,51.54	1,39,66,48.99
Supplementary	1,03,10.32		
Amount surrendered during the year (31st March 2010).			Nil

140

Grant No. 18 FINANCE

Section and Major Head	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 Government			
6004 Loans and Advances from the Central Government			
7610 Loans to Government Servants, etc.			
Voted -			
Original	55,00.00		
Supplementary	11,40.06	66,40.06	62,53.81
Amount surrendered during the year (31st March 2010).			Nil
Charged -			
Original	1,44,44,05.94	1,45,66,22.05	1,68,88,30.59
Supplementary	1,22,16.11		
Amount surrendered during the year (31st March 2010).			Nil
Notes and Comments -			
Revenue (Voted)			
(i)	As the overall expenditure (₹ 73,31,45.53 lakh) did not come up even to the extent of original provision (₹ 95,24,05.06 lakh), supplementary grant of ₹ 3,05,99.53 obtained in March,2010 proved totally unnecessary. Excess provision of Fund by supplementary grant contributed to the huge overall saving of ₹ 24,98,59.06 lakh indicating lack of foresight while making provision by supplementary grant.		
(ii)	Anticipation and surrender of saving of ₹ 1.98 lakh (0.00079% of net saving) was considerably smaller than the huge overall saving of ₹ 24,98,59.06 lakh available for surrender.		
(iii)	Saving occurred mainly under :		
Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2014 Administration of Justice			
00			
116 State Administrative Tribunals			
Non Plan			
003 State Administrative Tribunal			
[FA]			
O	1,49.28		
S	1,81.51	3,30.79	2,38.48
Augmentation of fund by supplementary provision in March,2010 was stated to be required for meeting larger establishment charges. Reasons for final saving have not been intimated (June,2010).			-92.31

141

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2030 Stamps and Registration			
03 Registration			
800 Other Expenditure			
SP001 Computerisation of the Process of Registration [FT]			
0 2,00.00	2,00.00	58.37	-1,41.63
2040 Sales Tax			
00			
001 Direction and Administration Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Computerisation for Sales Tax Complex at Belehata, Calcutta [FT]			
0 7,15.00	7,15.00	2,47.09	-4,67.91
2054 Treasury and Accounts Administration			
00			
097 Treasury Establishment Non Plan			
001 Other Treasuries [FA]			
0 74,15.42	74,15.42	71,17.43	-2,97.99
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Computerisation of Treasuries [FA]			
0 4,50.00	4,50.00	1,11.06	-3,38.94
2071 Pensions and Other Retirement Benefits			
01 Civil			
101 Superannuation and Retirement Allowances Non Plan			
005 Other Pensions [FA]			
0 29,41,19.35	29,41,19.35	14,90,50.44	-14,50,68.91

142

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
102 Commuted value of Pensions Non Plan			
001 Fund Required for Payment of Commuted Value of Pension [FA]			
0 5,72,15.82	5,72,15.82	3,51,44.48	-2,20,71.34
104 Gratuities Non Plan			
003 Retiring Gratuity [FA]			
0 7,25,91.17	7,25,91.17	3,97,12.48	-3,28,78.69
004 Death Gratuity [FA]			
0 88,30.24	88,30.24	39,97.28	-48,32.96
105 Family Pension Non Plan			
001 Requirement of Fund for Payment of Family Pension [FA]			
0 7,34,09.82	7,34,09.82	6,67,51.14	-66,58.68
106 Pensionary charges in respect of High Court Judges Non Plan			
001 Provision for Pensionary Charges in Respect of Court Judges [FA]			
0 2,41.67	2,41.67	1,53.29	-88.38
108 Contribution of Provident Funds Non Plan			
001 Requirement for Contribution to Provident Fund			
0 4,42.83	4,42.83	5.26	-4,37.57
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, Commut. Value of Pen. to Empl. of State-Aided Edu. Inst., Ad-hoc Relief [FA]			
0 33,69,46.23	33,69,46.23	25,34,20.14	-8,35,26.09

143

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
110 Pensions of Employees of Local Bodies Non Plan			
002 Payment of Pension to the Employees of Panchayat Bodies [FA]			
0 1,57,48.00	1,57,48.00	83,38.42	-74,09.58
111 Pensions to legislators Non Plan			
001 Fund for Payment for Pension to Legislators [FA]			
0 6,73.20	6,73.20	3,23.28	-3,49.92
115 Leave Encashment Benefits Non Plan			
001 Fund Required for Payment on Leave Encashment Benefits [FA]			
0 3,05,10.74	3,05,10.74	2,71,96.59	-33,14.15
200 Other Pensions Non Plan			
002 Pension to Special Assistants and Confidential Assistants to Ministers [FA]			
0 11,47.70	11,47.70	17.02	-11,30.68
800 Other Expenditure Non Plan			
002 Re-imbursment of Medical Expenses to Pensioners [FA]			
0 15,62.77	15,62.77	81.81	-14,80.96
2075 Miscellaneous General Services 00			
103 State Lotteries Non Plan			
001 State Lotteries [FT]			
0 25,29.50	25,29.50	21,20.48	-4,09.02
	144		

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 [FA]			
0 10,89.00	10,89.00	2,78.00	-8,11.00
045 Payment of Monthly Allowance to the Recipients (Freedom Fighters) of Swatantrata Sainik Samman Pension [FA]			
0 32,68.00	32,68.00	22,73.95	-9,94.05
2250 Other Social Services 00			
800 Other Expenditure PlanSTATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Grants towards Marketing Facilities Marketing Promotion [FT]			
0 25,00.00	25,00.00	23,75.00	-1,25.00
Reasons for saving in the above cases have not been intimated (June,2010).			
	145		

Grant No. 18 FINANCE

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2040 Sales Tax			
00			
101 Collection Charges			
Non Plan			
001 General Establishment [FT]			
	1,16,37.09	1,17,23.33	1,19,89.93
	86.24		+2,66.60

Augmentation of fund by supplementary provision in March,2010 was stated to be required for larger establishment charges. Reasons for final excess have not been intimated (June,2010).

2030 Stamps and Registration			
01 Stamps-Judicial			
102 Expenses on Sale of Stamps			
Non Plan			
001 Expenses on Sale of Stamps [FT]			
	1,00.00	1,00.00	2,07.68
			+1,07.68
02 Stamps-Non-Judicial			
102 Expenses on Sale of Stamps			
Non Plan			
002 Expenses on Sale of Stamps [FT]			
	1.50	1.50	6,26.55
			+6,25.05
03 Registration			
001 Direction and Administration			
Non Plan			
001 Superintendence [FT]			
	3,37.88	3,37.88	4,54.76
			+1,16.88
		146	

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2040 Sales Tax			
00			
001 Direction and Administration			
Non Plan			
001 Commercial Taxes Directorate [FT]			
	20,67.76	20,67.76	21,51.62
			+83.86
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
007 Finance Department [FA]			
	45,80.18	45,80.18	48,11.84
			+2,31.66
2071 Pensions and Other Retirement Benefits			
01 Civil			
101 Superannuation and Retirement allowances			
Non Plan			
001 Payments to Central Govt. on Account of Pensions Payable to Officers Appointed by the Secretary of State [FA]			
	22.55	22.55	5,95,12.55
			+5,94,90.00
		147	

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
002 Pensionary Charges of the Oriental Gas Company Undertakings [FA]			
0	44.17	44.17	5,73.15 +5,28.98
110 Pensions of Employees of Local Bodies			
Non Plan			
001 Provision for Payment of Pension to Employees of Local Bodies [FA]			
0	48,42.17	48,42.17	54,29.18 +5,87.01
800 Other Expenditure			
Non Plan			
001 Fund Required for Meeting Other Expenditure [FA]			
0	6,92.29	6,92.29	15,49.87 +8,57.58
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Non Plan			
015 Other Ex-gratia Payments [FA]			
0	50.00	50.00	1,48.79 +98.79
Reasons for excess in the above cases have not been intimated (June,2010).			
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
022 Finance Department - State Finance Commission [FA]			
..		1,45.24	+1,45.24
Reasons for incurring expenditure without budget provision have not been intimated (June,2010).			

148

Grant No. 18 FINANCE

Revenue (Charged)

(i) The expenditure exceeded the appropriation by ₹ 48,97.45 lakh (actual excess : ₹ 48,97,44,799); the excess requires regularisation.

(ii) In view of overall excess of ₹ 48,97.45 lakh (0.35% of net budget provision) in the appropriation, supplementary provision of ₹ 1,03,10.32 lakh was marginally insufficient.

(iii) Excess occurred mainly under :

Head	Total appropriation	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			
015 Other Ex-gratia Payments [FA]			
S	12.62	12.62	23.42 +10.80

Creation of fund by supplementary provision in March,2010 was stated to be required for payment of Ex-gratia as special compensation. Reasons for final excess have not been intimated (June,2010).

149

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			
017 11.50 per cent W.B. Loan, 2009 [FA]			
0	10,40.00	10,40.00	12,54.91 +2,14.91
041 9.72 per cent West Bengal Loan, 2011 [FA]			
0	24,30.00	24,30.00	24,78.60 +48.60
071 5.6 per cent West Bengal Loan, 2014 [FA]			
0	22,76.00	22,76.00	34,12.15 +11,36.15
081 8.48 % West Bengal Government Stock, 2017 [FA]			
0	2,59,88.00	2,59,88.00	3,42,79.01 +82,91.01
083 8.50% West Bengal Govt. Stock, 2017 [FA]			
0	1,78,50.00	1,78,50.00	2,24,56.37 +46,06.37
089 9.38% West Bengal Govt. Stock, 2018 [FA]			
0	67,04.00	67,04.00	75,04.00 +8,00.00
096 6.43% West Bengal Govt. Stock, 2018 [FA]			
0	57,10.00	57,10.00	1,36,75.94 +79,65.94
	150		

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			
004 10.50% Government of West Bengal (NSSF) (Non- transferable) Special Securities, 2002 [FA]			
0	7,81,26.20	7,81,26.20	13,65,50.03 +5,84,23.83
006 9.5% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2004 [FA]			
0	9,91,39.30	9,91,39.30	12,15,83.66 +2,24,44.36
009 9.50% Government of West Bengal (NSSF) (Non- transferable) Special Securities, 2007 [FA]			
0	1,39,68.20	1,39,68.20	3,94,89.51 +2,55,21.31
010 9.50% Govt. of West Bengal (NSSF) (Non-transferable) Special Securities,2008 [FA]			
0	1,90,00.00	1,90,00.00	3,24,74.90 +1,34,74.90
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. assist. Irr. Prj.(C), (4)Loan asst. Dev. H. Areas(C). (5)Adv.Pl. asst Flood Relief			
0	12,40,02.87	12,40,02.87	13,51,66.83 +1,11,63.96
	151		

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
104 Interest on Loans for Non-Plan Schemes (Charged) Non Plan				
003 Interest on Loans for Share of Small Savings Collections [FA]				
0	2,59,77.43	2,59,77.43	2,89,04.13	+29,26.70
107 Interest on Pre-1984-85 Loans (Charged) Non Plan				
011 1979-84 Consolidated Loans Repayable over 25 Years [FA]				
0	1,74.67	1,74.67	1,89.49	+14.82
60 Interest on Other Obligations				
701 Miscellaneous Non Plan				
007 8.5 per cent Tax Free Special Bonds (Power Bonds)				
0	1,16,84.47	1,16,84.47	1,21,01.77	+4,17.30
008 Compensation Money Payable to Claimants on Various Grounds [FA]				
0	7,20.00	7,20.00	15,19.98	+7,99.98
2051 Public Service Commission				
00				
102 State Public Service Commission Non Plan				
001 Establishment of State Public Service Commission [FA]				
0	12,99.10	12,99.10	14,83.56	+1,84.46

Reasons for excess in the above cases have not been intimated (June,2010).

152

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2045 Other Taxes and Duties on Commodities and Services			
00			
103 Collection Charges-Electricity Duty Non Plan			
005 Payment of Excess Amount of Electricity Duty Deposited in Previous Years to the Industrial Units [FT]	..	17.97	+17.97
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged) Non Plan			
098 8.25% West Bengal Government Stock, 2019	..	15,64.53	+15,64.53
099 7.55% West Bengal Government Stock, 2019	..	75,50.00	+75,50.00
101 7.50 % West Bengal Govt. Stock, 2019	..	56,25.00	+56,25.00
102 7.10 % West Bengal Govt. Stock, 2014	..	88,75.00	+88,75.00
103 7.96% West Bengal Government Stock 2019	..	79,60.00	+79,60.00

153

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
105 8.02 % West Bengal Govt. Stock,2019	..	80,20.00	+80,20.00
106 8.31% West Bengal Govt. Stock,2019	..	62,32.50	+62,32.50
107 7.70% West Bengal Govt. Stock,2019	..	15,82.35	+15,82.35

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2010).

154

Grant No. 18 FINANCE

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged)			
Non Plan			
104 8.43% West Bengal Govt. Stock,2019			
S	1,02,97.70	1,02,97.70	82,91.31 -20,06.39

Creation of fund through supplementary provision in March,2010 was stated to be required for payment of interest on Additional Market Loans. Reasons for final saving have not been intimated (June,2010).

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) [FA]			
O	3,45,00.00	3,45,00.00	.. -3,45,00.00
04 Interest on Loans and Advances from Central Government			
107 Interest on Pre-1984-85 Loans (Charged)			
Non Plan			
010 Loans for Semi-Productive Purposes Repayable over 30 Years from 1979-80 [FA]			
O	14.48	14.48	.. -14.48

155

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
60 Interest on Other Obligations			
101 Interest on Deposits (Charged)			
Non Plan			
004 Interest on Deposits of Co-operatives [FA]			
0	20.00	20.00	.. -20.00
006 Interest on Deposits of HIDCO [FA]			
0	20.00	20.00	.. -20.00
007 Interest on Deposits of West Bengal State Co-operative Bank [FA]			
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,2010).			
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged)			
Non Plan			
077 7.39% West Bengal Government Stock, 2015 [FA]			
0	33,22.00	33,22.00	20,24.56 -12,97.44
086 8.60% West Bengal Govt. Stock, 2018 [FA]			
0	1,59,36.00	1,59,36.00	79,67.90 -79,68.10
088 8.39% West Bengal Govt. Stock, 2017 [FA]			
0	92,14.00	92,14.00	46,06.37 -46,07.63
090 7.87% West Bengal Govt. Stock, 2018 [FA]			
0	1,19,00.00	1,19,00.00	1,10,18.00 -8,82.00
	156		

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
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]			
0	25,00.00	25,00.00	7,33.86 -17,66.14
003 Cash Credit and Ways and Means Advance - Interest on Short Fall and Overdraft [FA]			
0	5,00.00	5,00.00	12.58 -4,87.42
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)			
0	3,49,47.40	3,49,47.40	1,10,99.93 -2,38,47.47
002 12.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2000 (FA)			
0	4,41,72.30	4,41,72.30	2,57,79.28 -1,83,93.02
003 11.00% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2001 [FA]			
0	5,42,01.30	5,42,01.30	3,44,26.78 -1,97,74.52
005 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2003 [FA]			
0	8,45,80.60	8,45,80.60	3,93,10.62 -4,52,69.98
007 9.5% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2005 [FA]			
0	10,38,68.50	10,38,68.50	10,00,68.06 -38,00.44
	157		

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
008 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2006 [FA]			
0	8,26,51.90	8,26,51.90	6,69,92.01 -1,56,59.89
200 Interest on Other Internal Debts (Charged) Non Plan			
019 Interest on Loans from W.B.I.D.F.C. (H.U.D.C.O.) [FA]			
0	97,00.00	97,00.00	83,05.82 -13,94.18
020 Interest on Loans from Rural Infrastructure Development Fund (RIDF) [FA]			
0	1,40,00.00	1,40,00.00	1,21,74.10 -18,25.90
021 Interest on Loans from HUDCO [FA]			
0	15,00.00	15,00.00	11,02.32 -3,97.68
022 Interest on Loans from W.B.I.D.F.C. [FA]			
0	5,58,59.00	5,58,59.00	5,17,64.92 -40,94.08
305 Management of Debt (Charged) Non Plan			
002 Management of Debt [FA]			
0	23,00.00	23,00.00	13,42.52 -9,57.48
03 Interest on Small Savings, Provident Funds etc.			
104 Interest on State Provident Funds (Charged) Non Plan			
001 Interest on General Provident Fund [FA]			
0	4,78,00.00	4,78,00.00	4,47,66.15 -30,33.85

158

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
004 Interest on All India Service Provident Fund [FA]			
0	4,00.00	4,00.00	2,88.09 -1,11.91
005 Interest on Contributory Provident Fund [FA]			
0	3,00.00	3,00.00	1.55 -2,98.45
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 [FA]			
0	60.00	60.00	33.58 -26.42
002 West Bengal State Government Employees Group Insurance Scheme of 1987 : Interest on Savings Fund [FA]			
0	5,80.00	5,80.00	3,32.09 -2,47.91
003 West Bengal State Government Employees Group Insurance Scheme of 1983 : Interest on Insurance Fund [FA]			
0	60.00	60.00	5.47 -54.53
60 Interest on Other Obligations			
101 Interest on Deposits (Charged) Non Plan			
002 Int. on Provident Fund Deposit of Employes 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	3,75,00.00	3,75,00.00	3,19,69.22 -55,30.78

159

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
005 Interest on Deposits of WBIDFC [FA]			
0	20,00.00	20,00.00	86.83 -19,13.17
011 Interest on Provident Fund Deposit of Landless Agricultural Labourers (PROFLAL) [FA]			
0	4,00.00	4,00.00	1,58.40 -2,41.60
012 Provident Fund Deposits of Unorganised Workers (SASPFUW) [FA]			
0	1,00.00	1,00.00	75.51 -24.49
701 Miscellaneous Non Plan			
003 Interest on 5% Urban Land Ceiling (West Bengal) Bond [FA]			
0	50.00	50.00	0.62 -49.38
006 West Bengal Estate Acquisition Compensation Bond [FA]			
0	50.00	50.00	0.38 -49.62

Reasons for saving in the above cases have not been intimated (June,2010).

Capital (Voted)

- (i) In view of overall saving of ₹ 3,86.25 lakh (5.82% of total budget provision) in the grant, supplementary provision of ₹ 11,40.06 lakh in March,2010 proved to be excessive.
- (ii) No portion of overall saving of ₹ 3,86.25 lakh (5.82% of total budget) was surrendered by the department during the year.

Grant No. 18 FINANCE

(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 Accomodation			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP007 Treasuries and Accounts - Treasury Construction [FA]			
0	1,50.00	1,50.00	45.30 -1,04.70
Reasons for saving have not been intimated (June,2010).			
5465 Investment in General Financial Institution and Training Institutions			
01 Investment in General Financial Institutions			
190 Investment in Public Sector and Other Undertakings, Banks etc.			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Rural Banks in West Bengal [IF]			
0	5,00.00	5,00.00	.. -5,00.00
Reasons for non-utilisation of entire budget provision have not been intimated (June,2010).			

(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 ELEVENTH PLAN)			
SP006 Sales Tax [FT]			
0	5,00.00	5,00.00	9,14.56 +4,14.56

Reasons for excess have not been intimated (June,2010).

Capital (Charged)

- (i) Expenditure exceeded the appropriation by ₹ 23,22,08.54 lakh (actual excess : ₹ 23,22,08,54,180); the excess requires regularisation.
- (ii) In view of final excess of ₹ 23,22,08.54 lakh (15.94% of total budget provision) in the charged appropriation, the supplementary provision of ₹ 1,22,16.11 lakh in March,2010 proved inadequate.

Grant No. 18 FINANCE

(iii) Excess 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			
013 Loans from the Rural Infrastructure Development Fund [FA]			
0	2,40,00.00	2,40,39.11	+27,44.89
S	39.11		

Augmentation of fund by supplementary provision was stated to be required for repayment of loans to WBIDFC and NABARD under RIDF schemes. Reasons for eventual excess have not been intimated (June,2010).

6003 Internal Debt of the State Government			
00			
111 Special Securities issued to National Small Savings Fund of the Central Govt.			
Non Plan			
005 10.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2001 [FA]			
0	2,86,77.90	2,86,77.90	+12,15.75

162

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6004 Loans and Advances from the Central Government			
02 Loans for State/Union Territory Plan Schemes			
101 Block Loans			
Non Plan			
005 Additional Central Assistance for Externally Aided Project in the State Plan (FA)			
0	8,17,29.61	8,17,29.61	9,64,45.82
S			+1,47,16.21
07 Pre-1984-85 Loans			
108 1979-84 Consolidated Loans-Loans repayable annually over 25 years			
Non Plan			
001 Loans Repayable over 25 Years [FA]			
0	23,97.06	23,97.06	29,29.74
S			+5,32.68
Reasons for excess in the above cases have not been intimated (June,2010).			
6003 Internal Debt of the State Government			
00			
101 Market Loans			
Non Plan BEARING INTEREST			
M004 12.15 % West Bengal Loan, 2008		4,35,16.00	+4,35,16.00
M005 12.50% West Bengal Loan, 2008		2,70,59.53	+2,70,59.53
M011 11.5 % West Bengal Loan, 2008		1,48,14.00	+1,48,14.00
M012 11.5 % West Bengal Loan, 2009		1,80,83.01	+1,80,83.01

163

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
M041 12.25% West Bengal Loan, 2009			
	..	4,94,00.00	+4,94,00.00
M042 11.85% West Bengal Loan, 2009			
	..	2,72,68.00	+2,72,68.00
110 Ways and Means Advances from the Reserve Bank of India Non Plan			
002 Ways & Means Advances from the Reserve Bank of India -- Special [FA]	..	80,22,49.00	+80,22,49.00
003 Ways & Means Advances from the Reserve Bank of India -- Short fall [FA]	..	4,96.00	+4,96.00
004 Ways & Means Advances from the Reserve Bank of India - Overdraft	..	1,94,73.78	+1,94,73.78
111 Special Securities issued to National Small Savings Fund of the Central Govt. Non Plan			
009 10.50 per cent Govt. of West Bengal (NSSF) Special Securities (non-transferable), 2003	..	51,63.30	+51,63.30
011 9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2004[FA]	..	1,18,21.75	+1,18,21.75

164

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6004 Loans and Advances from the Central Government			
02 Loans for State/Union Territory Plan Schemes			
101 Block Loans			
Non Plan			
001 Loans for State Plan Schemes [FA]	..	7,96,53.75	+7,96,53.75
07 Pre-1984-85 Loans			
105 Small Savings Loans			
Non Plan			
002 Small Savings Loan Received during 1979-80 to 1983-84 [FA]	..	1,09.94	+1,09.94
106 Consolidated Loans for Productive and Semi-productive purposes			
Non Plan			
002 Loans for Semi-Productive Purpose Repayable over 30 Years from 1979-80 [FA]	..	2,05.72	+2,05.72

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2010) .

165

Grant No. 18 FINANCE

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
6003 Internal Debt of the State Government				
00				
101 Market Loans				
Non Plan NOT-BEARING INTEREST				
N036 11.50% West Bengal Loan, 2009 [FA]				
0	1,80,83.01	1,80,83.01	1,80,28.62	-54.39
106 Compensation and other Bonds				
Non Plan				
001 West Bengal Estate Acquisition Compensation Bonds (Charged) [FA]				
0	30.00	30.00	0.53	-29.47
110 Ways and Means Advances from the Reserve Bank of India				
Non Plan				
001 Ways & Means Advances from the Reserve Bank of India -- Normal [FA]				
0	90,00,00.00	90,00,00.00	11,02,36.00	-78,97,64.00
111 Special Securities issued to National Small Savings Fund of the Central Govt.				
Non Plan				
006 10.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2002 [FA]				
0	3,91,61.00	3,91,61.00	3,63,49.05	-28,11.95
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	1,77,45.65	-30,56.35

166

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	2,47,46.35	2,47,46.35	2,24,35.60	-23,10.75
010 9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2003 [FA]				
0	4,45,16.10	4,45,16.10	3,26,94.35	-1,18,21.75
Reasons for saving in the above cases have not been intimated (June,2010).				
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 [FA]				
0	2,59,12.15	2,59,12.15	-4,29,79.84	-6,88,91.99
Minus expenditure arises due to misclassification has since been rectified on reconciliation in July,2010 of the Accounting year '2010-2011'.				
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
Minus expenditure was attributed to correction of loan balance on reconciliation.				

167

Grant No. 19 FIRE AND EMERGENCY SERVICES

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
2052 Secretariat-General Services
2059 Public Works
2070 Other Administrative Services

Voted -

Original	1,43,22,69	1,43,22,69	1,50,05,36	+6,82,67
Supplementary	..			
Amount surrendered during the year (31st March 2010).				Nil

Charged -

Original	70,00	70,00	..	-70,00
Supplementary	..			
Amount surrendered during the year (31st March 2010).				Nil

CAPITAL -

Major Head

4070 Capital Outlay on other Administrative Services
6003 Internal Debt of the State Government

Voted -

Original	23,00,00	25,00,00	20,36,23	-4,63,77
Supplementary	2,00,00			
Amount surrendered during the year (31st March 2010).				Nil

Charged -

Original	67,00	93,84	90,51	-3,33
Supplementary	26,84			
Amount surrendered during the year (31st March 2010).				Nil

Notes and Comments -

Revenue (Voted)

(i) Expenditure exceeded the grant by ₹ 6,82.67 lakh (actual excess : ₹ 6,82,67,301); the excess requires regularisation.

Grant No. 19 FIRE AND EMERGENCY SERVICES

(ii) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
2070 Other Administrative Services			
00			
106 Civil Defence			
Non Plan			
011 Fire Fighting [FE]			
0	51,38.23	51,38.23	53,84.90
			+2,46.67
108 Fire Protection and Control			
Non Plan			
001 Direction Administration [FE]			
0	84,44.26	84,44.26	93,40.61
			+8,96.35

Reasons for excess in the above cases have not been intimated (June,2010).

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
2070 Other Administrative Services			
00			
108 Fire Protection and Control			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Scheme for Setting up of a Training Centre and Upgradation of the Fire Services [FE]			
0	4,00.00	4,00.00	98.00
			-3,02.00
SP005 Scheme for Fire Prevention & Creation of Fire Safety Awareness [FE]			
0	2,00.00	2,00.00	50.56
			-1,49.44

Reasons for saving in the above cases have not been intimated (June,2010).

Grant No. 19 FIRE AND EMERGENCY SERVICES

Revenue (Charged)

- (i) The entire budget provision of ₹ 70.00 lakh remained unutilised during the year.
- (ii) No portion of the entire budget provision of ₹ 70.00 lakh in the charged appropriation was surrendered during the year by the department. Similarly, during 2008-2009 and 2007-2008 saving of ₹ 52.83 lakh (constituting 72.42% of the total budget) and ₹ 56.40 lakh (constituting 56.40% of the budget estimate) remained unsurrendered. These point 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]			
0	70.00	70.00	-70.00

Reasons for saving have not been intimated (June,2010).

Capital (Voted)

- (i) In view of overall saving of ₹ 4,63.77 lakh in the grant, supplementary provision of ₹ 2,00.00 lakh obtained in March,2010 proved to be unjustified.
- (ii) No portion of the total saving of ₹ 4,63.77 lakh (18.55% of total budget provision) was surrendered by the department during the year.

Grant No. 19 FIRE AND EMERGENCY SERVICES

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
4070 Capital Outlay on other Administrative Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 Construction and Upgradation of Fire Stations (FE)			
0	23,00.00	25,00.00	20,36.23
S	2,00.00		-4,63.77

Augmentation of fund by supplementary provision in March,2010 was stated to be required for construction and upgradation of Fire Stations. Reasons for saving have not been intimated (June,2010).

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	1,11,13,00	1,32,19,16	1,43,57,19
Supplementary	21,06,16		
Amount surrendered during the year (31st March 2010).			32,71
Charged -			
Original	6,49,70	6,49,70	6,99,84
Supplementary	..		
Amount surrendered during the year (31st March 2010).			Nil
CAPITAL -			
Major Head			
4401 Capital Outlay on Crop Husbandry			
4405 Capital Outlay on Fisheries			
6003 Internal Debt of the State Government			
6405 Loans for Fisheries			
Voted -			
Original	47,59,00	47,59,00	41,07,07
Supplementary	..		
Amount surrendered during the year (31st March 2010).			Nil
Charged -			
Original	22,50,00	22,50,00	18,15,76
Supplementary	..		
Amount surrendered during the year (31st March 2010).			Nil

172

Grant No. 20 FISHERIES

Notes and Comments -

Revenue (Voted)

- (i) Expenditure exceeded the grant by ₹ 11,38.03 lakh (actual excess : ₹ 11,38,03,290); the excess requires regularisation.
- (ii) In view of eventual excess of ₹ 11,38.03 lakh in the grant, supplementary provision of ₹ 21,06.16 lakh proved insufficient.
- (iii) Though there was an overall excess of ₹ 11,38.03 lakh in the grant, the department surrendered an amount of ₹ 32.71 lakh during the year. This indicates lack of control over financial management by the controlling officer.
- (iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2405 Fisheries			
00			
800 Other Expenditure			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN002 Implementation of the Scheme on Strengthening of Database & Information Networking			
O	0.50	28.85	1,13.85
S	28.35		
			+85.00

Augmentation of fund by obtaining supplementary provision in March,2010 was stated to be required for implementation of the scheme on strengthening of Database Information Networking under Central Sector (New Schemes). Reasons for eventual excess have not been intimated (June,2010).

2405 Fisheries

00

101 Inland Fisheries

Plan CENTRALLY SPONSORED (NEW SCHEMES)

CS007 Minor Fishing Harbours and Small Landing Centres

O	3,00.00	9,45.45	16,89.30	+7,43.85
S	6,45.45			

Augmentation of fund by obtaining supplementary provision in March,2010 was stated to be required for establishment of Minor Fishing Harbour under Centrally Sponsored (New Schemes). Reasons for eventual excess have not been intimated (June,2010).

173

Grant No. 20 FISHERIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2405 Fisheries			
00			
101 Inland Fisheries			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP041 Development of Coastal Fishing with Mechanised Boats through NCDC Assistance (NCDC) [FI]			
O	1,00.00	2,76.00	3,96.03
S	1,76.00		

Enhancement of fund by obtaining supplementary provision in March,2010 was stated to be required for development of Coastal Fishing with Mechanised Boats through NCDC financed Schemes under State Plan Sector. Reasons for eventual excess have not been intimated (June,2010).

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	5,82.44	5,79.69	21,06.54
R	-2.75		

No specific reason for anticipated saving and final excess has been intimated (June,2010).

174

Grant No. 20 FISHERIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2405 Fisheries			
00			
101 Inland Fisheries			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP012 Scheme for State Construction as Grants to SFDC / WBFC for Piscicultural Operation			
O	1,30.00	1,30.00	2,30.00
S			

Reasons for excess have not been intimated (June,2010).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2405 Fisheries			
00			
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP021 State Contribution towards Scheme to be Implemented with Support from National Welfare Fund (Old name: Scheme for Contribution of National Welfare Fund)			
O	4,00.00	5,00.00	3,05.00
S	1,00.00		

Augmentation of fund by obtaining supplementary provision in March,2010 was stated to be required for implementation of the scheme with the support from National Welfare Fund under State Plan Sector. Reasons for final saving have not been intimated (June,2010).

175

Grant No. 20 FISHERIES

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			
Non Plan			
004 Grant of Old-age Pension to Old and Infirm Fishermen			
0	6,75.00	6,75.00	3,92.76 -2,82.24
2405 Fisheries			
00			
109 Extension and Training			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Scheme for Training for Fish Farmers and Unemployed Fishermen, Holding of Fish Farmer Field Day, Educational Tour etc.			
0	1,25.00	1,25.00	42.84 -82.16
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP027 Scheme for Development of Infrastructural Facilities in Marine Fishing Villages			
0	10,45.00	10,45.00	9,59.96 -85.04
800 Other Expenditure			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Contribution of National Welfare Fund			
0	3,50.00	3,50.00	60.00 -2,90.00
		176	

Grant No. 20 FISHERIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Scheme for Survey and Collection of Statistics of Fishery Resources in Inland and Marine Sector			
0	3,50.00	3,50.00	2,12.84 -1,37.16
Reasons for saving in the above cases have not been intimated (June,2010).			
Revenue (Charged)			
(i) The expenditure exceeded the appropriation by ₹ 50.14 lakh (actual excess : ₹ 50,13,989); the excess requires regularisation.			
(ii) Excess 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]			
0	6,49.70	6,49.70	6,99.84 +50.14
Reasons for excess have not been intimated (June,2010).			
		177	

Grant No. 20 FISHERIES

Capital (Voted)

- (i) The grant ended with an eventual saving of ₹ 6,51.93 lakh.
(ii) Saving in the voted grant, worked out to 13.70 percent, remained unsurrendered during the year.
(iii) Saving in the voted grant occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4401 Capital Outlay on Crop Husbandry			
00			
104 Agricultural Farms Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP006 Scheme under R K V Y (RKVY) [FI]			
0	8,94.00	8,94.00	-8,94.00

Reasons for non-utilisation of entire fund have not been intimated (June,2010).

- (iv) Excess in the voted grant 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 ELEVENTH PLAN)			
SP005 Infrastructure Facilities for Fisheries Programme under RIDF (RIDF)			
0	25,00.00	25,00.00	+2,27.63

Reasons for excess have not been intimated (June,2010).

Grant No. 20 FISHERIES

Capital (Charged)

- (i) The appropriation under capital section ended with a saving of ₹ 4,34.24 lakh (19.3% of the budget provision), 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 (-)
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	22,50.00	22,50.00	-4,34.24

Reasons for saving have not been intimated (June,2010).

Grant No. 21 FOOD AND SUPPLIES (All voted)

Section and Major Head	Total grant	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	12,58,94,95	22,07,96,21	22,46,15,84	+38,19,63
Supplementary	9,49,01,26			
Amount surrendered during the year (31st March 2010).				Nil

CAPITAL -

Major Head

4408 Capital Outlay on Food Storage and Warehousing

Voted -

Original	17,60,00	17,60,00	4,77,75	-12,82,25
Supplementary	..			

Amount surrendered during the year (31st March 2010). Nil

Notes and Comments -

Revenue (Voted)

(i) Excess expenditure of ₹ 38,19.63 lakh (actual excess expenditure : ₹ 38,19,63,348) in the grant requires regularisation.

Grant No. 21 FOOD AND SUPPLIES

(ii) Excess occurred mainly 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			
035 Supply of Rice to the A.P.L./B.P.L. Families in the T.P.D.S. at the Subsidised Rate			
O	5,20,00.00	13,74,98.00	14,13,03.00
S	8,54,98.00		
Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for procurement and supply of rice to APL/ BPL families in TPDS at subsidised rate. Reasons for final excess have not been intimated (June,2010).			

2235 Social Security and Welfare

60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Non Plan			
051 Differential Cost in the form of Subsidy for Non-Procurement related activities by W B E C S C Ltd under PDS			
O	20,00.00	20,00.00	24,15.81
052 State Subsidy for supply of rice to the APL/BPL families in the TPDS			
O	4,41,74.00	4,41,74.00	4,67,16.35
053 Transport Subsidy on Distribution of Rice and Wheat to APL and BPL families			
O	50,00.00	1,44,03.26	1,52,00.00
S	94,03.26		

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			
001 Directorate of District Distribution, Procurement and Supply			
0	6,13.36	6,13.36	7,28.41 +1,15.05
003 Kolkata (including Industrial Area) Rationing			
0	35,35.76	35,35.76	38,27.95 +2,92.19
004 District Distribution			
0	67,69.85	67,69.85	70,35.21 +2,65.36
Reasons for excess in the above cases have not been intimated (June,2010).			
(iii) Excess mentioned above was partly counter-balanced by saving as under :			
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			
050 Differential Cost in the form of subsidy for Procurement of Custom Milled Rice (CMR) by WBECS Ltd and other agencies under PDS			
0	15,00.00	15,00.00	.. -15,00.00
Reasons for non-utilisation of the entire budgeted fund have not been intimated (June,2010).			

182

Grant No. 21 FOOD AND SUPPLIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2052 Secretariat-General Services			
00			
090 Secretariat Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Department of Food & Supplies - Implementation of e-Governance Programme			
0	1,80.00	1,80.00	2.10 -1,77.90
2235 Social Security and Welfare			
02 Social Welfare			
104 Welfare of Aged, Infirm and Destitute			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP008 Implementation of Annapurna Scheme (ACA)			
0	5,76.00	5,76.00	2,81.78 -2,94.22
Reasons for saving in the above cases have not been intimated (June,2010).			
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP034 Implementation of Annapurna Scheme (NSAP) [FS]			
0	1,76.00	1,76.00	.. -1,76.00
Reasons for non-utilisation of entire fund have not been intimated (June,2010).			
60 Other Social Security and Welfare Programmes			
200 Other Programmes Non Plan			
041 Antyodaya Anna Yojana - Cost towards - a) Initial Food grain Procurement b) Transport Subsidy including Margin for Wholesalers and Retailers c) Printing of Antyodaya Ration Cards			
0	52,50.00	52,50.00	34,88.08 -17,61.92

183

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			
005 Directorate of Transportation			
0	6,26.86	6,26.86	5,34.90 -91.96
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Implementation of e-Governance Programme			
0	4,20.00	4,20.00	99.88 -3,20.12

Reasons for saving in the above cases have not been intimated (June,2010).

Capital(Voted)

- (i) Though the grant closed with a huge saving of ₹ 12,82.25 lakh (72.85% of budget provision), no fund was surrendered during the year. Similarly during 2008-2009, huge saving of ₹ 11,39.25 lakh (76.46% of budget provision) and during 2006-2007 entire budget provision of ₹ 9,00.00 lakh and during 2005-2006 total budget provision of ₹ 9,00.00 lakh remained unutilised and unsurrendered. Such persistent occurrence discloses ineptness towards control of financial management on the part of the controlling authority.

Grant No. 21 FOOD AND SUPPLIES

(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	.. -9,00.00
02 Storage and Warehousing			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Acquisition of Land			
0	2,00.00	2,00.00	87.01 -1,12.99
SP004 Creation of accommodation for the different offices of food and supplies Department			
0	3,00.00	3,00.00	0.42 -2,99.58

Reasons for saving in the above cases have not been intimated (June,2010).

Grant No. 21 FOOD AND SUPPLIES

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4408 Capital Outlay on Food Storage and Warehousing			
02 Storage and Warehousing			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Construction/Reconstruction/Repair etc. of Food Storage Godowns and allied works			
0	2,80.00	2,80.00	3,86.00 +1,06.00

Reasons for excess have not been intimated (June,2010).

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

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			
2049 Interest Payments			
2401 Crop Husbandry			
2551 Hill Areas			
2852 Industries			
3451 Secretariat-Economic Services			
Voted -			
Original	54,52,32	67,33,45	57,85,83 -9,47,62
Supplementary	12,81,13		
Amount surrendered during the year (31st March 2010). Nil			
Charged -			
Original	8,50	16,30	.. -16,30
Supplementary	7,80		
Amount surrendered during the year (31st March 2010). Nil			
CAPITAL -			
Major Head			
4401 Capital Outlay on Crop Husbandry			
4860 Capital Outlay on Consumer Industries			
6003 Internal Debt of the State Government			
6860 Loans for Consumer Industries			
Voted -			
Original	23,97,50	23,97,50	5,31,16 -18,66,34
Supplementary	..		
Amount surrendered during the year (31st March 2010). Nil			
Charged -			
Original	10,00	22,20	22,12 -8
Supplementary	12,20		
Amount surrendered during the year (31st March 2010). Nil			

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of ₹ 9,47.62 lakh in the grant, supplementary provision of ₹ 12,81.13 lakh obtained in March,2010 proved to be excessive.
- (ii) No portion of the saving of ₹ 9,47.62 lakh (14.07% of the budget estimate) was surrendered by the department during the year. The grant disclosed similar substantial saving for last four years as under :

Year	Amount (In lakhs of rupees)	Percentage
2008-2009	19,00.99	32.31
2007-2008	12,56.47	32.91
2006-2007	8,71.66	48.40
2005-2006	7,28.86	39.83

This points to requirement of budget framing on a more realistic basis.

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2401 Crop Husbandry			
00			
119 Horticulture and Vegetable Crops			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP041 National Horticulture including Micro Irrigation (State Share)			
O	2,00.00	3,00.00	.. -3,00.00
S	1,00.00		

SP042 National Horticulture Mission - West Bengal State Horticulture Development Society (State Share)			
O	2,00.00	5,55.50	1,60.94 -3,94.56
S	3,55.50		

Augmentation of fund by supplementary provision in March,2010 in the above cases was stated to be required for National Horticulture Development. Reason for non-utilisation of the entire fund on the first scheme and saving on the second scheme have not been intimated (June,2010).

2401 Crop Husbandry			
00			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP035 Subsidised Distribution of Seeds, Planting Materials etc. [FF]			
O	1,88.00	3,50.00	86.22 -2,63.78
S	1,62.00		

Augmentation of fund by supplementary provision in March,2010 was stated to be required for subsidy for seeds and plant materials. Reasons for saving have not been intimated (June,2010).

188

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2401 Crop Husbandry			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP013 Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana (RKVY) [FP]			
O	3,57.50	3,57.50	11,21.05 +7,63.55

Reasons for excess have not been intimated (June,2010).

Revenue (Charged)

- (i) The entire revenue section of the charged appropriation (₹ 16.30 lakh) remained unutilised and surrendered.
- (ii) During 2008-2009 entire budget provision also remained unutilised and surrendered.
- (iii) Augmentation of budget provision (₹ 8.50 lakh) by obtaining supplementary grant (₹ 7.80 lakh) in March,2010 without utilization proved totally unnecessary and injudicious.

(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			
039 Loans from NCDC [FP]			
O	8.50	16.30	.. -16.30
S	7.80		

Augmentation of fund by supplementary provision in March,2010 was stated to be required for payment of interest on NCDC loans. Reasons for non-utilisation of entire fund have not been intimated (June,2010).

189

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

Capital (Voted)

(i) The grant closed with a huge saving of ₹ 18,66.34 lakh (77.84% of budget provision).

(ii) No portion of the massive saving of ₹ 18,66.34 lakh was surrendered by the department during the year. This is the fifth year in succession when huge saving of such nature occurred as under :

Year	Amount (In lakhs of rupees)	Percentage
2008-2009	3,37.99	40.97
2007-2008	17,19.82	84.93
2006-2007	4,50.25	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) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
4401 Capital Outlay on Crop Husbandry			
00			
104 Agricultural Farms			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP007 Schemes under RKVY (RKVY) [FP]			
0	10,72.50	10,72.50	.. -10,72.50

Reasons for non-utilisation of entire fund have not been intimated (June,2010).

4860 Capital Outlay on Consumer Industries

60 Others
102 Foods and Beverages
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)

SP001 Infrastructure facilities for Food Processing Industries Development Programme under RIDF				
0	10,80.00	10,80.00	4,52.85	-6,27.15
SP002 Setting up of Radiation Processing Plant for Food and Agro Products at Chinsurah, Hooghly				
0	2,20.00	2,20.00	78.31	-1,41.69

Reasons for saving in the above cases have not been intimated (June,2010).

Grant No. 23 FOREST

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
2406 Forestry and Wild Life
2415 Agricultural Research and Education
2551 Hill Areas
3451 Secretariat-Economic Services

Voted -

Original	2,73,19,11	2,80,65,59	2,89,54,06	+8,88,47
Supplementary	7,46,48			
Amount surrendered during the year (31st March 2010).				
				Nil

Charged -

Original	18,85	18,85	14,14	-4,71
Supplementary	..			
Amount surrendered during the year (31st March 2010).				
				Nil

CAPITAL -

Major Head

4401 Capital Outlay on Crop Husbandry
4406 Capital Outlay on Forestry and Wild Life
6004 Loans and Advances from the Central Government

Voted -

Original	28,57,75	28,57,75	24,94,00	-3,63,75
Supplementary	..			
Amount surrendered during the year (31st March 2010).				
				Nil

Charged -

Original	22,87	22,87	17,15	-5,72
Supplementary	..			
Amount surrendered during the year (31st March 2010).				
				Nil

Notes and Comments -

Revenue (Voted)

- (i) Expenditure exceeded the grant by ₹ 8,88.47 lakh (actual excess : ₹ 8,88,46,459); the excess requires regularisation.
(ii) In view of excess of ₹ 8,88.47 lakh in the grant, supplementary provision of ₹ 7,46.48 lakh proved to be inadequate.

Grant No. 23 FOREST

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2406 Forestry and Wild Life			
02 Environmental Forestry and Wild Life			
110 Wild Life Preservation			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Nature Conservation - Protection and Improvement of Wild Life			
O 2,00.00 } S 23.68 }	2,23.68	3,16.37	+92.69
Augmentation of fund by supplementary provision in March,2010 was stated to be required for nature conservation-protection and Improvement of Wild Life. Reasons for final excess have not been intimated (June,2010).			
2406 Forestry and Wild Life			
01 Forestry			
001 Direction and Administration			
Non Plan			
001 General Direction			
O 4,47.42 } R 1,48.85 }	5,96.27	7,83.90	+1,87.63
004 Western Circle			
O 22,06.81 } R 3.32 }	22,10.13	23,15.60	+1,05.47
008 Hill Circle			
O 7,69.86 } R 3.68 }	7,73.54	8,72.53	+98.99

Grant No. 23 FOREST

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
017 Social Forestry (North) Circle			
O 1,51.11 } R 0.69 }	1,51.80	3,45.58	+1,93.78
070 Communications and Buildings			
Non Plan			
002 Buildings			
O 3,93.82 } R 1,04.16 }	4,97.98	5,05.75	+7.77
02 Environmental Forestry and Wild Life			
800 Other Expenditure			
Non Plan			
002 Rewards for Control of Wild Animals			
O 1,22.73 } R 25.00 }	1,47.73	2,70.74	+1,23.01
Reasons for anticipated excess as well as final excess in the above cases have not been intimated (June,2010).			

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			
003 Central Circle			
O 18,00.56 } R -4.88 }	17,95.68	19,11.24	+1,15.56
007 Wild Life Unit			
O 18,89.24 } R -21.87 }	18,67.37	19,84.31	+1,16.94
102 Social and Farm Forestry Non Plan			
007 Social Forestry Project			
O 14,85.59 } R -25.92 }	14,59.67	16,26.15	+1,66.48

Reasons for anticipated saving as well as final excess in the above cases have not been intimated (June,2010).

Grant No. 23 FOREST

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2406 Forestry and Wild Life			
02 Environmental Forestry and Wild Life			
111 Zoological Park Non Plan			
001 Alipore Zoological Garden			
O 6,81.45 } R -5.32 }	6,81.45	7,99.13	+1,17.68
002 Padmaja Naidu Himalayan Zoological Park, Darjeeling			
O 2,90.22 } R -8.74 }	2,90.22	4,44.70	+1,54.48
Reasons for excess in the above cases have not been intimated (June,2010).			
(iv) Excess mentioned above was partly counter-balanced by saving under :			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2406 Forestry and Wild Life			
02 Environmental Forestry and Wild Life			
110 Wild Life Preservation Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS009 Eco-Development Programme Around Tiger Reserve Areas			
O 35.00 } S 1,35.00 }	1,70.00	..	-1,70.00

Augmentation of fund by supplementary provision in March,2010 was stated to be required for nature conservation-protection and Improvement of Wild Life. Reasons for non-utilisation of entire fund have not been intimated (June,2010).

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	1,46.55	0.45	..	-0.45
R	-1,46.10			

Reasons for anticipated saving and non-utilisation of the residual fund have not been intimated (June,2010).

2406 Forestry and Wild Life				
01 Forestry				
003 Education and Training Non Plan				
002 Cost of Training of West Bengal Forest Service Probationers [FR]				
O	1,81.89	1,81.89	..	-1,81.89
102 Social and Farm Forestry Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP029 Integrated Forestry and Bio- Diversity Conservation (EAP) [FR]				

O	1,00.00	1,00.00	..	-1,00.00
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Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2010).

196

Grant No. 23 FOREST

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2406 Forestry and Wild Life			
01 Forestry			
102 Social and Farm Forestry Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP025 Forestry Treatment			

O	1,60.00	1,60.00	69.04	-90.96
02 Environmental Forestry and Wild Life				

110 Wild Life Preservation
Plan CENTRALLY SPONSORED (NEW SCHEMES)

CS002 Tiger Reserve in Buxa

O	1,38.86	1,38.86	58.25	-80.61
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800 Other Expenditure
Plan CENTRAL SECTOR (NEW SCHEMES)

CN001 Conservation and Management of
Sundarban Mangrove in West
Bengal

O	2,52.25	2,52.25	1,21.00	-1,31.25
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Reasons for saving in the above cases have not been intimated (June,2010).

Revenue (Charged)

- (i) No portion of the overall saving of ₹ 4.71 lakh (24.99% of budget estimate) in the appropriation was surrendered by the department during the year.

Capital (Voted)

- (i) The grant closed with a saving of ₹ 3,63.75 lakh (12.73% of budget provision) but no part of it was surrendered during the year.

197

Grant No. 23 FOREST

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4406 Capital Outlay on Forestry and Wild Life			
01 Forestry			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Infrastructural Facilities for Forestry Programmes under RIDF (RIDF) (FR)			
0	11,10.00	11,10.00	10,03.39 -1,06.61

Reasons for saving have not been intimated (June,2010).

4401 Capital Outlay on Crop Husbandry			
00			
104 Agricultural Farms Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP008 Schemes under Rastriya Krishi Vikas Yojana (RKVY) [FR]			

0 3,57.75 3,57.75 .. -3,57.75

Reasons for non-utilisation of entire fund have not been intimated (June,2010).

Grant No. 23 FOREST

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4406 Capital Outlay on Forestry and Wild Life			
01 Forestry			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Infrastructural Facilities for Forestry Programmes under RIDF (RIDF) (FR)			
0	10,90.00	10,90.00	11,95.82 +1,05.82

Reasons for excess have not been intimated (June,2010).

Capital (Charged)

(i) The appropriation closed with a saving of ₹ 5.72 lakh (25.01% of budget provision) but no part of it was surrendered during the year.

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	27,53,06.71	27,80,04,00	28,87,21,44	+1,07,17,44
Supplementary	26,97,29			
Amount surrendered during the year (31st March 2010).				
				Nil

Charged -

Original	..	10,95	10,84	-11
Supplementary	10,95			
Amount surrendered during the year (31st March 2010).				
				Nil

CAPITAL -

Major Head

4059 Capital Outlay on Public Works
 4210 Capital Outlay on Medical and Public Health

Voted -

Original	2,78,87,95	2,78,87,95	2,12,60,74	-66,27,21
Supplementary	..			
Amount surrendered during the year (31st March 2010).				
				Nil

Charged -

Original	..	10,25,02	10,25,02	..
Supplementary	10,25,02			
Amount surrendered during the year (31st March 2010).				
				Nil

Notes and Comments -

Revenue (Voted)

- (i) Expenditure exceeded the grant by ₹ 1,07,17.44 lakh (actual excess : ₹ 1,07,17,44,145); the excess requires regularisation.
- (ii) Supplementary grant of ₹ 26,97.29 lakh proved meagre in view of the final excess of ₹ 1,07,17.44 lakh.

Grant No. 24 HEALTH AND FAMILY WELFARE

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
001 Direction and Administration			
Non Plan			
005 Director of Medical Education [HF]			
0	63.12	63.12	2,84.29
110 Hospital and Dispensaries			
Non Plan			
002 Kolkata Hospitals and Dispensaries -- Medical College Hospital, Kolkata [HF]			
0	65,72.01	65,72.01	72,22.25
003 N.R.S. Medical College and Hospital, Kolkata [HF]			
0	58,46.41	58,46.41	59,42.52
004 S.S.K.M. Hospital, Kolkata [HF]			
0	56,42.38	56,42.38	63,10.24
005 Kolkata National Medical College and Hospital, Kolkata [HF]			
0	35,58.97	35,58.97	38,47.57
006 R.G.Kar Medical College and Hospital, Kolkata [HF]			
0	43,82.35	43,82.35	51,48.45
010 Mental Hospitals			
0	16,40.49	16,40.49	18,49.84

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
011 Other General Hospitals [HF]			
O 1,14,37.49 } R -0.09 }	1,14,37.40	1,25,97.14	+11,59.74
012 Other General Hospitals -- Bankura Sammilani Medical College & Hospital [HF]			
O 28,04.54	28,04.54	32,39.33	+4,34.79
014 District and Sub-Divisional Hospitals -- Burdwan Medical College & Hospital [HF]			
O 35,45.12	35,45.12	39,24.67	+3,79.55
018 Aid to Chittaranjan Cancer Hospital			
O 8,34.75	8,34.75	11,24.44	+2,89.69
024 District and Sub-Divisional Hospital -- Midnapore Medical College and Hospital [HF]			
O 14,98.26	14,98.26	18,14.80	+3,16.54
02 Urban Health Services-Other Systems of Medicine			
101 Ayurveda			
Non Plan			
001 Ayurvedic Institution in Urban Areas [HF]			
O 10,07.99	10,07.99	12,98.03	+2,90.04
102 Homoeopathy			
Non Plan			
003 Development of Kolkata Homoeopathic Medical College & Hospital [HF]			
O 2,01.47	2,01.47	3,36.00	+1,34.53
	202		

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
004 Development of Midnapore Homoeopathic Medical College & Hospital [HF]			
O 2,70.98	2,70.98	3,58.70	+87.72
005 Development of D.N.Dey Homoeopathic Medical College & Hospital [HF]			
O 3,86.01	3,86.01	5,62.07	+1,76.06
006 Development of Mahesh Bhattacharya Homoeopathic Medical College & Hospital [HF]			
O 2,98.64	2,98.64	3,94.67	+96.03
03 Rural Health Services-Allopathy			
103 Primary Health Centres			
Non Plan			
001 Health Units			
O 3,56,97.52	3,56,97.52	3,94,17.91	+37,20.39
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 DFID Assisted Programme for Health System Development Initiative (EAP) [HF]			
O 77,15.09	77,15.09	1,05,96.33	+28,81.24
110 Hospitals and Dispensaries			
Non Plan			
001 Mufassil Hospitals and Dispensaries [HF]			
O 11,08.63	11,08.63	12,44.36	+1,35.73
002 Muffasil Hospitals and Dispensaries (i) North Bengal Medical College			
O 26,45.22	26,45.22	30,45.47	+4,00.25
	203		

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special Component Plan for SC Non Plan			
001 Creation of Medical Care Facilities in Areas Resided by Scheduled Castes Population [HF]			
0	8,83.89	8,83.89	10,22.58
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			+1,38.69
SP007 DFID Assisted Programme for Health System Development Initiative.			
0	44,04.44	44,04.44	53,84.27
800 Other Expenditure Non Plan			+9,79.83
002 Promotion of the Primary Health Care Services			
0	14,92.74	14,92.74	15,84.93
05 Medical Education, Training and Research			+92.19
105 Allopathy Non Plan			
001 Medical College, Kolkata			
0	24,87.82	24,87.82	26,54.96
004 R.G.Kar Medical College			+1,67.14
0	16,53.44	16,53.44	24,30.43
005 Nilratan Sirkar Medical College, Kolkata			+7,76.99
0	24,27.29	24,27.29	26,31.40
006 Dental College			+2,04.11
0	9,82.00	9,82.00	12,02.33
		204	+2,20.33

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
007 Institute of P.G. Medical Education			
0	23,62.13	23,62.13	28,15.19
008 National Medical College			+4,53.06
0	19,89.81	19,89.81	22,01.35
009 Other Post-Graduate Medical Institutions			+2,11.54
0	4,51.98	4,51.98	8,35.68
010 Burdwan Medical College			+3,83.70
0	12,52.30	12,52.30	20,92.56
011 Bankura Sammilani Medical College			+8,40.26
0	12,45.78	12,45.78	14,31.67
012 North Bengal Medical College			+1,85.89
0	15,47.83	15,47.83	17,39.89
018 Institute of Community Medical Services			+1,92.06
0	11,27.61	11,27.61	12,65.13
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			+1,37.52
SP015 Establishment of the West Bengal University of Health Services			
0	1,80.00	1,80.00	4,80.00
		205	+3,00.00

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
06 Public Health			
001 Direction and Administration Non Plan			
001 Director of Health Services			
0	5,64.73	5,64.73	6,45.27 +80.54
101 Prevention and Control of Diseases			
Non Plan			
008 Prevention & Control of Visual Impairment & Blindness [HF]			
0	10,64.18	10,64.18	12,87.05 +2,22.87
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Improvement of Urban Health Services [HF]			
0	3,82.50	3,82.50	7,05.62 +3,23.12
2211 Family Welfare			
00			
101 Rural Family Welfare Services			
Non Plan			
002 Establishment and Maintenance of Rural Family Welfare			
0	35,15.15	35,15.15	50,25.32 +15,10.17
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Establishment and Maintenance of Rural Family Welfare Planning Sub-Centres			
0	2,50,11.43	2,50,11.43	2,62,73.16 +12,61.73
200 Other Services and Supplies Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Establishment of Post Partum Unit			
0	50.58	50.58	6,06.21 +5,55.63

Reasons for excess in the above cases have not been intimated (June,2010).

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			
013 District and Sub-Divisional Hospitals [HF]			
0	3,31,77.13	3,58,71.62	3,80,03.50 +21,31.88
S	26,97.29		
R	-2.80		

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for meeting higher establishment charges. Reasons for a meagre anticipated saving and final excess have not been intimated (June,2010).

2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
001 Direction and Administration			
Non Plan			
002 Director of Health Services			
0	34,11.20	34,12.48	35,23.56 +1,11.08
R	1.28		

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2251 Secretariat-Social Services			
00			
090 Secretariat Non Plan			
001 Department of Health and Family Welfare			
O 4,82.99	4,83.99	5,93.53	+1,09.54
R 1.00			
Reasons for enhancement of fund through re-appropriation and final excess have not been intimated (June,2010).			
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 50.00	50.00	2,15.56	+1,65.56

Reasons for excess have not been intimated (June,2010).

(iv) Saving occurred mainly under :

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 30,90.60	30,90.69	27,77.66	-3,13.03
R 0.09			

Reasons for enhancement of fund through re-appropriation and final saving have not been intimated (June,2010).

208

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			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Development of Chittaranjan National Cancer Hospital			
O 2,00.00	2,00.00	..	-2,00.00
SP033 Establishment of West Bengal Medical Services Corporation Ltd. [HF]			
O 1,50.00	1,50.00	..	-1,50.00
SP034 ACA for extension and upgradation of Midnapore District Red Cross Hospital			
O 1,45.00	1,45.00	..	-1,45.00
05 Medical Education, Training and Research			
102 Homoeopathy			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Development of Under-Graduate College of Indian System of Medicines and Homoeopathy [HF]			
O 1,00.00	1,00.00	..	-1,00.00
105 Allopathy			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 Research Programmes			
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,2010).

209

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			
o 25,31.00	25,31.00	22,74.55	-2,56.45
104 Medical Stores Depots			
Non Plan			
001 Medical Stores Depots			
o 57,18.86	57,18.86	55,09.80	-2,09.06
110 Hospital and Dispensaries			
Non Plan			
001 Kolkata Hospitals and Dispensaries [HF]			
o 1,31,37.45	1,31,37.45	91,18.98	-40,18.47
025 Liability of Completed S.H.S.D.P-II Project [HF]			
o 43,51.96	43,51.96	36,08.88	-7,43.08
030 Establishment of A.C.M.O.H. Offices [HF]			
o 2,73.34	2,73.34	1,43.06	-1,30.28
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP030 Improvement of Information Technology in the Urban Health Sector			
o 3,00.00	3,00.00	75.09	-2,24.91
	210		

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
03 Rural Health Services-Allopathy			
110 Hospitals and Dispensaries			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Medical Care Facilities in Rural Population (BMS) [HF]			
o 4,75.00	4,75.00	59.76	-4,15.24
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP008 Basic Health Project for Upgradation of Primary Health Care Services			
o 1,53.30	1,53.30	5.16	-1,48.14
796 Tribal Areas Sub-Plan			
Non Plan			
001 Establishment of General Hospitals and Creation of Other Medical Care Facilities in Tribal Areas			
o 4,49.68	4,49.68	1,92.02	-2,57.66
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP010 Basic Health Project for Upgradation of Primary Health Care Services (EAP) [HF]			
o 9,15.20	9,15.20	70.58	-8,44.62
05 Medical Education, Training and Research			
105 Allopathy			
Non Plan			
014 Mobile Unit Set-up under Re-orientation of Medical Education			
o 6,57.78	6,57.78	1,43.46	-5,14.32
025 Setting up of a Centre of Excellence for Haematology at Kolkata [HF]			
o 1,22.22	1,22.22	34.37	-87.85
	211		

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
029 Midnapore Medical College [HF]			
O 15,24.32 Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)	15,24.32	10,72.86	-4,51.46
SP004 Improvement of Library of Teaching Institutions [HF]			
O 2,75.00	2,75.00	50.66	-2,24.34
SP011 Training of Nurses			
O 1,43.00	1,43.00	10.99	-1,32.01
SP020 Medical Education [HF]			
O 3,19.00	3,19.00	1,14.57	-2,04.43
06 Public Health			
001 Direction and Administration Non Plan			
002 District Public Health Administration			
O 32,16.99	32,16.99	30,73.60	-1,43.39
101 Prevention and Control of Diseases Non Plan			
001 Malaria -- Control and Eradication of Malaria [HF]			
O 78,87.92 Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)	78,87.92	72,22.79	-6,65.13
SP013 Other Diseases			
O 5,84.35	5,84.35	93.61	-4,90.74
SP019 Prevention and Control of Thalassaemia [HF]			
O 4,88.25	4,88.25	3,66.19	-1,22.06
	212		

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 1,78.09 CS002 State Family Welfare Bureau	1,78.09	30.06	-1,48.03
O 3,73.18 CS003 District Family Planning Bureau	3,73.18	2,35.18	-1,38.00
O 11,63.23 101 Rural Family Welfare Services Non Plan	11,63.23	10,50.77	-1,12.46
003 Establishment of Post Partum Unit			
O 10,86.15 Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)	10,86.15	5,92.18	-4,93.97
SP008 Village Health Guide Scheme			
O 9,30.00 102 Urban Family Welfare Services Plan CENTRALLY SPONSORED (NEW SCHEMES)	9,30.00	8,46.74	-83.26
CS001 Establishment and Maintenance of Urban Family Welfare Planning Centres			
O 13,93.43	13,93.43	5,74.79	-8,18.64
Reasons for saving in the above cases have not been intimated (June,2010).			
	213		

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			
015 Aid to non-Government Hospitals and Dispensaries			
O	8,83.97	8,74.62	7,01.52
R	-9.35		-1,73.10
06 Public Health			
101 Prevention and Control of Diseases			
Non Plan			
003 Control of Leprosy			
O	9,49.38	9,48.79	8,17.56
R	-0.59		-1,31.23

Reasons for withdrawal of fund through re-appropriation from within the grant and final saving have not been intimated (June,2010).

Grant No. 24 HEALTH AND FAMILY WELFARE

Capital (Voted)

(i) The grant showed substantial saving of ₹ 66,27.21 lakh i.e., 23.76% of the budget provision. Similar persistent saving were also noticed during the previous five years as under:

Year	Saving	
	Amount (In lakhs of rupees)	Percentage
2008-2009	59,53.88	30.16
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

All these point to total lack of financial control on the part of the concerned financial authority.

(ii) No portion of the substantial saving of ₹ 66,27.21 lakh 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			
06 Public Health			
200 Other Programmes			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Improvement of Public Health Laboratories [HF]			
O	2,10.00	2,10.00	..
R			-2,10.00

Reasons for non-utilisation of entire fund have not been intimated (June,2010).

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			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 District, Sub-Divisional and Other Urban Hospitals [HF]			
0 3,72.00	3,72.00	1,76.36	-1,95.64
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP021 Mental Hospitals [HF]			
0 2,45.00	2,45.00	44.34	-2,00.66
SP022 Improvement of District Level Health Administration [HF]			
0 8,80.00	8,80.00	3,31.80	-5,48.20
SP028 DFID Assisted Programme for Health System Development Initiative (EAP) [HF]			
0 41,06.79	41,06.79	12,72.16	-28,34.63
SP036 District Sub-Divisional and Other Urban Hospitals [HF]			
0 12,28.00	12,28.00	5,68.26	-6,59.74
02 Rural Health Services			
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Basic Health Project for Upgradation of Primary Health Care Services (EAP) [HF]			
0 10,23.10	10,23.10	6,47.05	-3,76.05
	216		

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Basic Health Project for Upgradation of Primary Health Care Services (EAP) [HF]			
0 11,07.20	11,07.20	5,60.16	-5,47.04
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP007 Basic Health Project for Upgradation of Primary Health Care Services (EAP) [HF]			
0 30,69.70	30,69.70	14,13.62	-16,56.08
03 Medical Education, Training and Research			
105 Allopathy Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP013 Medical Education [HF]			
0 93,25.00	93,25.00	65,15.79	-28,09.21
SP014 Nursing Education [HF]			
0 2,32.50	2,32.50	64.79	-1,67.71
789 Special Component Plan for Scheduled Caste Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP006 DFID Assisted Programme for Health System Development Initiative [HF]			
0 18,06.16	18,06.16	8,36.79	-9,69.37
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP010 Medical Education [HF]			
0 12,75.00	12,75.00	7,39.95	-5,35.05
	217		

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
04 Public Health			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Improvement of Health Transport Organisation [HF]			
0	1,00.00	1,00.00	7.71 -92.29

Reasons for saving in the above cases have not been intimated (June,2010).

(iv) Excess occurred mainly 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			
105 Allopathy			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Setting up of a Medical College at Kalyani [HF]			
0	15,00.00	15,00.00	64,08.93 +49,08.93

Reasons for excess have not been intimated (June,2010).

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 ELEVENTH PLAN)			
SP001 Improvement of State Health Organisation			

.. 3,63.87 +3,63.87

Reasons for incurring expenditure without budget provision have not been intimated (June,2010).

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	13,24,55,48	14,77,64,65	+1,53,09,17
Supplementary	..		
Amount surrendered during the year (31st March 2010).			1,33,07
Charged -			
Original	7,21,73	5,99,09	-1,22,64
Supplementary	..		
Amount surrendered during the year (31st March 2010).			Nil
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4202 Capital Outlay on Education, Sports, Art and Culture			
4210 Capital Outlay on Medical and Public Health			
4220 Capital Outlay on Information and Publicity			
4408 Capital Outlay on Food Storage and Warehousing			
5054 Capital Outlay on Roads and Bridges			
6004 Loans and Advances from the Central Government			
Voted -			
Original	7,32,20,09	7,77,35,65	-71,52,87
Supplementary	1,16,68,43		
Amount surrendered during the year (31st March 2010).	8,48,88,52		38,85,08
Charged -			
Original	15,85	1,71,03	-1
Supplementary	1,55,19		
Amount surrendered during the year (31st March 2010).	1,71,04		Nil
	220		

Grant No. 25 PUBLIC WORKS

Notes and Comments -

Revenue (Voted)

- (i) The overall expenditure exceeded the grant by ₹ 1,53,09.17 lakh (actual excess : ₹ 1,53,09,17,057), the excess requires regularization.
- (ii) As against overall excess of ₹ 1,53,09.17 lakh in the grant the department surrendered an amount of ₹ 1,33.07 lakh during the year. This clearly brings out lack of foresight in financial management.
- (iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
3054 Roads and Bridges			
80 General			
797 Transfers to/from Reserve Fund - Deposit Account			
Non Plan			
001 Transfer to the deposit account for subventions from Central Road Fund	..	8,26.91	+8,26.91

Reasons for incurring expenditure without budget provision have not been intimated (June,2010).

2059 Public Works				
01 Office Buildings				
053 Maintenance and Repairs				
Non Plan				
003 Maintenance of other Government non-Residential Buildings FWD (Civil) [PW]				
O	51,36.20	51,13.52	60,34.53	+9,21.01
R	-22.68			

Reasons for anticipated saving and final excess have not been intimated (June,2010).

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2059 Public Works			
01 Office Buildings			
051 Construction Non Plan			
011 Public Works Department			
0	10.28	10.28	2,44.68 +2,34.40
053 Maintenance and Repairs Non Plan			
012 Maintenance and Repairs of Writers Buildings - Civil Works			
0	1,61.16	1,61.16	2,93.98 +1,32.82
027 Maintenance of Government non- Residential Buildings by P.W.D. (Civil) (PW)			
0	95.51	95.51	2,12.63 +1,17.12
799 Suspense Non Plan			
001 Public Works Department (Construction Board)			
0	1,06.07	1,06.07	10,43.69 +9,37.62
002 Public Works Directorate			
0	1,31,82.18	1,31,82.18	2,66,92.07 +1,35,09.89

222

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.			
0	2,31.00	2,31.00	7,14.30 +4,83.30
3054 Roads and Bridges			
03 State Highways			
337 Road Works Non Plan			
001 Road Works under P W (Roads) Department [PR]			
0	39,33.12	39,33.12	46,05.71 +6,72.59
002 Road Works under P W Department Civil Wing [PW]			
0	26,45.84	26,45.84	35,53.48 +9,07.64
04 District and Other Roads			
800 Other Expenditure Non Plan			
001 Other Expenditure under P W Department [PW]			
0	37,79.99	37,79.99	69,99.84 +32,19.85
002 Other Expenditure under P W (Roads) Department [PR]			
0	53,75.10	53,75.10	63,05.77 +9,30.67

223

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
003 Development of State Roads under P. W. (Roads) Department [PR]			
0	2,75.00	2,75.00	3,63.54 +88.54
80 General			
052 Machinery and Equipment			
Non Plan			
001 Repairs and Carriage of Tools and Plants			
0	52.66	52.66	1,56.24 +1,03.58
107 Railway Safety Works			
Non Plan			
001 Railway Safety Works under P W (Roads) Deptt.			
0	4,00.00	4,00.00	12,53.86 +8,53.86
797 Transfers to/from Reserve Fund - Deposit Account			
Non Plan			
002 Transfer to W.B. Transport Infrastructure Development Fund (WBTIDF)			
0	52,58.50	52,58.50	2,14,64.80 +1,62,06.30

Reasons for excess in the above cases have not been intimated (June,2010).

224

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			
	..	12,84.80	+12,84.80
797 Transfers to/from Reserve Fund - Deposit Account			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Transfer to West Bengal Transport Infrastructure Development Fund			
	..	53,02.00	+53,02.00

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2010).

(iv) 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			
80 General			
001 Direction and Administration			
Non Plan			
002 Direction -- Public Works Directorate [PW]			
0		6,18.69	4,03.45 3,85.52 -17.93
R		-2,15.24	
005 Architecture [PW]			
0		3,74.72	3,55.81 2,16.86 -1,38.95
R		-18.91	

225

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			
002 Public Works (Roads) Directorate [PW]			
O 1,11,89.74	1,11,64.74	1,04,59.89	-7,04.85
R -25.00			

Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2010).

2059 Public Works			
01 Office Buildings			
053 Maintenance and Repairs			
Non Plan			
001 Maintenance of Writer's Buildings, etc.			
O 13,96.39	14,59.78	13,12.85	-1,46.93
R 63.39			

Reasons for anticipated excess and final saving have not been intimated (June,2010).

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2059 Public Works			
01 Office Buildings			
053 Maintenance and Repairs			
Non Plan			
030 Payment of Electricity Charges Associated with Maintenance of Buildings by PWD (Civil) [PW]			
O 4,85.10	4,85.10	2,11.18	-2,73.92
035 Maintenance of Public Buildings as per Recommendation of 12th Finance Commission [PW]			
O 45,30.00	45,30.00	34,48.82	-10,81.18
80 General			
001 Direction and Administration			
Non Plan			
001 Direction - Construction Board [PW]			
O 42,55.66	42,55.66	40,84.24	-1,71.42
053 Maintenance & Repairs Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Work Charged Establishment Cost of PW (CB) Department (PW)			
O 3,60.00	3,60.00	1,23.50	-2,36.50
SP003 Work Charged Establishment Cost of PWD (Electrical) (PW)			
O 4,30.00	4,30.00	2,62.80	-1,67.20
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Research and In-service Training			
O 1,00.00	1,00.00	1.01	-98.99

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 ELEVENTH PLAN)			
SP002 Work Charged Establishment - Road Works under FWD (Civil)			
0	5,70.00	5,70.00	2,25.39 -3,44.61
800 Other Expenditure			
Non Plan			
002 Maintenance of State Highways and Bridges as per Recommendation of the Twelfth Finance Commission [PR]			
0	60,00.00	60,00.00	56,61.07 -3,38.93
04 District and Other Roads			
105 Maintenance & Repairs			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Work Charged Establishment -- Road Works under FWD (Civil) (PW)			
0	4,60.00	4,60.00	3,19.61 -1,40.39
800 Other Expenditure			
Non Plan			
004 Development of State Roads under P. W. Department [PW]			
0	13,03.71	13,03.71	2,79.92 -10,23.79
006 Maintenance of District & Other Roads and Bridges as per Recommendation of the Twelfth Finance Commission [PR]			
0	43,23.00	43,23.00	33,99.40 -9,23.60

228

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
80 General			
800 Other Expenditure			
Non Plan			
005 Contributions to Indian Road Congress -- Contribution by P W Department [PW]			
0	1,15.03	1,15.03	4.34 -1,10.69

Reasons for saving in the above cases have not been intimated (June,2010).

2551 Hill Areas			
60 Other Hill Areas			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP045 Public Works (Roads) Sector [PR]			

O	1,50.00	..	..	..
R	-1,50.00			

Reasons for withdrawal of entire fund through re-appropriation from within the grant have not been intimated (June,2010).

229

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
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 of non-Residential Purpose [PW]			
0	98.23	98.23	.. -98.23
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	1,13.52	1,13.52	.. -1,13.52
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Transfer to W.B. Transport Infrastructure Development Fund (WBTIDF)			
0	1,89,14.00	1,89,14.00	.. -1,89,14.00
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,2010).

Revenue (Charged)

(i) The grant exhibited saving of ₹ 1,22.64 lakh (16.99% of budget provision) in the appropriation during the year. Similar savings disclosed during 2008-09 (₹ 3,88.11 lakh - 65.46% of budget estimate), during 2007-08 (₹ 3,83.20 lakh - 60.49% of budget estimate), during 2006-07 (₹ 3,27.61 lakh - 57.13% of budget estimate) and during 2005-06 (₹ 3,67.53 lakh - 65.23% of budget estimate) due to excessive provision made at budget stage point to lack of monitoring in financial management

(ii) No portion of the saving of ₹ 1,22.64 lakh (consisting 16.99% of the budget provision) in the appropriation was surrendered by the department during the year.

Grant No. 25 PUBLIC WORKS

(iii) Saving occurred mainly under :

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 FWD (Civil) [PW]			
0	2,58.90	2,58.90	1,71.85 -87.05
014 Maintenance of other Govt. non-Residential Buildings by FWD (Electrical) [PW]			
0	1,11.03	1,11.03	87.10 -23.93
80 General			
001 Direction and Administration			
Non Plan			
004 Execution [PW]			
0	3,26.49	3,26.49	2,87.74 -38.75

Reasons for saving in the above cases have not been intimated (June,2010).

Grant No. 25 PUBLIC WORKS

(iv) Excess occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3054 Roads and Bridges			
01 National Highways			
337 Road Works			
Non Plan			
002 Lump Provision of Meeting Awarded Costs [PR]			
	..	35.13	+35.13

Reasons for incurring expenditure without budget provision have not been intimated (June,2010).

Capital (Voted)

- (i) In view of overall saving of ₹ 71,52.87 lakh (8.43% of budget provision) in the grant, supplementary provision of ₹ 1,16,68.43 lakh obtained in March,2010 proved to be excessive.
- (ii) Out of total saving of ₹ 71,52.87 lakh in the grant, a sum of ₹ 38,85.08 lakh was surrendered by the department during the year. Thus substantial portion of saving (45.69% of total saving) was retained. This requires more control over budget on the part of the controlling authority.
- (iii) During the year total saving of ₹ 71,52.87 lakh (8.43% of budget provision) was noticed in the grant. Similar saving of huge nature was witnessed in the grant during the last seven years in succession as detailed below :

Year	Total Grant	Actual Expenditure (In thousand of rupees)	Saving	Percentage
2008-2009	6,70,85,00	6,17,00,82	53,84,18	8.03
2007-2008	8,31,91,08	5,91,88,26	2,40,02,82	28.85
2006-2007	7,22,95,83	4,12,64,55	3,10,31,28	42.92
2005-2006	6,90,71,81	4,23,89,19	2,66,82,62	38.63
2004-2005	4,78,33,79	2,48,28,39	2,30,05,40	48.09
2003-2004	4,82,81,00	2,70,81,78	2,11,99,22	43.91
2002-2003	1,99,49,83	81,02,59	1,18,47,24	59.38

This discloses total negligence on the part of the controlling officer over the budgetary system and necessitates budget formulation on a more realistic basis.

Grant No. 25 PUBLIC WORKS

(iv) Saving occurred 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 ELEVENTH PLAN)			
SP001 Development of State Roads (Construction)			
O	29,15.00	20,69.48	12,11.98
R	-8,45.52			-8,57.50

Anticipated saving was stated to be utilized for liquidation of present liability for ongoing schemes/works under P.W. Deptt. during the current year i.e. 2009-2010.

5054 Capital Outlay on Roads and Bridges			
05 Roads of Inter State or Economic Importance			
800 Other Expenditure			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 State Roads of Inter-State Economic Importance			
O	1.00	1,48.00	41.72
S	1,41.06		
R	5.94			-1,06.28

Augmentation of fund by supplementary provision in March,2010 was stated to be required for an additional fund of ₹ 1,41,06,000 for Development of State Roads of Inter-State Economic Importance. Reasons for anticipated excess and final saving have not been intimated (June,2010).

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
5054 Capital Outlay on Roads and Bridges			
80 General			
797 Transfer to/from Reserve Funds and Deposit Account			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 West Bengal Transport Infrastructure Development Fund (WBTIDF)			
S	1,15,27.37	1,15,27.37	19,69.64 -95,57.73

Creation of fund by supplementary provision in March,2010 was stated to be required for an additional amount of ₹ 1,15,27,37,000 for inter-account transfer under West Bengal Transport Infrastructure Development Fund (WBTIDF). Reasons for saving have not been intimated (June,2010).

5054 Capital Outlay on Roads and Bridges			
03 State Highways			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP008 West Bengal Corridor Development Project			
O	66,30.00	53,80.00	50,89.51 -2,90.49
R	-12,50.00		
789 Special Component Plan for Scheduled Castes			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 West Bengal Corridor Development Project [EAP]			
O	20,82.00	15,01.00	12,95.92 -2,05.08
R	-5,81.00		

234

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)			
O	8,00.00	2,50.00	1,72.31 -77.69
R	-5,50.00		
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 West Bengal Corridor Development Project [EAP] (State's Share of State Highways)			
O	2,80.00	10.00	4.82 -5.18
R	-2,70.00		
04 District and Other Roads			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Development of State Roads - District Roads			
O	69,06.00	57,02.20	45,83.37 -11,18.83
R	-12,03.80		
SP003 Development of State Roads -- Rural Roads [PR]			
O	64,00.00	53,84.67	20,02.48 -33,82.19
R	-10,15.33		

235

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 ELEVENTH PLAN)			
SP001 Development of State Roads (Construction) [PR]			
O 4,00.00 } R -2,70.00 }	1,30.00	31.63	-98.37

Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2010).

5054 Capital Outlay on Roads and Bridges			
04 District and Other Roads			
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Development of State Roads -- District Roads [PR]			
O 9,98.00 } R 94.63 }	10,92.63	8,31.07	-2,61.56

Reasons for anticipated excess and final saving have not been intimated (June,2010).

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			
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Construction			
O 15,00.00 } R -8,46.00 }	6,54.00	9,66.12	+3,12.12
80 General			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP010 Programme for Roads and Bridges under Central Road Fund (CRF) [PR]			
O 57,40.00 } R -13,58.90 }	43,81.10	45,84.48	+2,03.38
Reasons for anticipated saving and final excess in the above cases have not been intimated (June,2010).			
5054 Capital Outlay on Roads and Bridges			
04 District and Other Roads			
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 Development of State Roads [PR]			
O 31,27.00 } R 31,27.00 }	31,27.00	25,68.94	-5,58.06
SP011 Scheme under RIDF (RIDF) [PW]			
O 15,00.00 } R 15,00.00 }	15,00.00	23.82	-14,76.18

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 ELEVENTH PLAN)			
SP011 Schemes under RIDF (RIDF) [PW]			
O	3,00.00	3,00.00	1,81.85
			-1,18.15

Reasons for saving in the above cases have not been intimated (June,2010).

(v) Saving mentioned above was partly counter-balanced by excess as 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 ELEVENTH PLAN)			
SP011 Improvement of State Roads & Bridges			
O	64,90.00	94,90.00	86,09.06
R	30,00.00		
			-8,80.94
04 District and Other Roads			
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Development of State Roads - District Roads [PR]			
O	5,00.00	12,09.60	7,07.58
R	7,09.60		
			-5,02.02

Enhancement of fund through re-appropriation was stated to be required for liquidation of present liability on the scheme. Reasons for final saving have however, not been intimated (June,2010).

Grant No. 25 PUBLIC WORKS

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 ELEVENTH PLAN)			
SP009 West Bengal Corridor Development Project[EAF] (State's Share of State Highways)			
O	28,08.00	30,14.00	31,00.50
R	2,06.00		
			+86.50
04 District and Other Roads			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP006 Scheme under RIDF P.W. (Roads) Deptt.			
O	93,60.00	94,07.52	1,23,64.10
R	47.52		
			+29,56.58

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 ELEVENTH PLAN) SP003 Scheme under RIDF (Roads)			
O 28,60.00 } R 54.08 }	29,14.08	29,92.98	+78.90
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN) SP003 Schemes under RIDF (Roads) [PR]			
O 7,80.00 } R 6.34 }	7,86.34	8,91.55	+1,05.21
Reasons for anticipated as well as final excess in the above cases have not been intimated (June,2010).			
5054 Capital Outlay on Roads and Bridges 03 State Highways 052 Machinery and Equipment Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN) SP001 Development of State Roads			
O 1,80.00 } R -1,18.24 }	61.76	3,05.12	+2,43.36
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN) SP001 West Bengal Corridor Development Project[EAP]			
O 5,00.00 } R 10,00.00 }	15,00.00	10,20.17	-4,79.83
240			

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN) SP001 Development of State Roads (other than BMS) [PR]			
O 20,00.00 } R -2,55.87 }	17,44.13	25,18.50	+7,74.37
04 District and Other Roads 101 Bridges Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN) SP003 Grant for construction of a bridge over the river Dwarka at Ganthla in the District of Murshidabad [PR]			
O 3,00.00 } R -2,00.00 }	1,00.00	6,44.60	+5,44.60
Reasons for anticipated saving and final excess in the above cases have not been intimated (June,2010).			
5054 Capital Outlay on Roads and Bridges 03 State Highways 799 Suspense Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN) SP001 Development of State Roads [PR]			
O 12,00.00 } R -1,18.24 }	12,00.00	70,80.98	+58,80.98
04 District and Other Roads 337 Road Works Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN) SP007 Scheme under RIDF P.W. Deptt. (RIDF)			
O 42,00.00 } R -1,18.24 }	42,00.00	90,58.96	+48,58.96
Reasons for excess in the above cases have not been intimated (June,2010).			
241			

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
5054 Capital Outlay on Roads and Bridges			
03 State Highways			
337 Road Works			
PlanSTATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP007 Improvement and strengthening of flood affected State roads with loan assistance from HUDCO - FWD	..	2,61.34	+2,61.34
04 District and Other Roads			
789 Special component plan for SC			
PlanSTATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP010 West Bengal Corridor Development Project [PR]			
	..	3,97.96	+3,97.96

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2010).

Grant No. 26 HILL AFFAIRS (All Voted)

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

2551 Hill Areas			
3451 Secretariat-Economic Services			
Voted -			
Original	2,93,65,53	3,01,47,75	2,88,04,37
Supplementary	7,82,22		
Amount surrendered during the year (31st March 2010).			Nil

Notes and Comments -

Revenue (Voted)

(i) Though the saving in the grant was less than 5% (4.46%) 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 (In lakhs of rupees)	Excess (+) Saving (-)
2551 Hill Areas			
60 Other Hill Areas			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Non Plan			
002 Agriculture Sector [HA]			
0	6,58.76	6,58.76	4,61.09
003 Medical and Public Health Sector [HA]			
0	56,32.78	56,32.78	40,29.93
004 Public Health Engineering Sector [HA]			
0	8,50.14	8,50.14	6,42.52

Grant No. 26 HILL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
006 Animal Resource Development Sector [HA]			
0	7,95.60	7,95.60	5,83.64
009 Cottage and Small Scale Industries (Village and Small Industries) Sector [HA]			
0	4,30.18	4,30.18	3,34.96
014 Tourism Sector [HA]			
0	4,95.30	4,95.30	3,01.09
016 Public Works (Roads) Sector [HA]			
0	9,27.48	9,27.48	5,41.32
021 Mass Education Extension Sector [HA]			
0	3,12.66	3,12.66	1,53.92
022 Education Sector (Secondary) [HA]			
0	71,42.70	71,42.70	49,87.51
023 Education Sector (Primary) [HA]			
0	49,48.80	49,48.80	37,12.63
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP058 Hill Affairs Sector other than HADP (HA) [HA]			
0	10,00.00	10,00.00	5,00.00

Reasons for saving in the above cases have not been intimated (June,2010).

Grant No. 26 HILL AFFAIRS

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2551 Hill Areas			
60 Other Hill Areas			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP060 Special Central Assistance (S C A) for Hill Areas Development Programme			
0	14,04.00	18,70.12	23,37.68
S	4,66.12		+4,67.56
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP009 Hill Affairs Sector			
0	3,38.00	3,69.44	5,62.76
S	31.44		+1,93.32
796 Tribal Area Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Hill Affairs Sector			
0	8,58.00	11,42.66	14,28.56
S	2,84.66		+2,85.90

Augmentation of fund by supplementary provision in the above cases was stated to be required for sanctioning Grant portion of Special Central Assistance (SCA) under HADP Schemes. Reasons for final excess have not been intimated (June,2010).

Grant No. 26 HILL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2551 Hill Areas			
60 Other Hill Areas			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Non Plan			
011 Hill Affairs Sector [HA]			
0	3,26.60	3,26.60	54,14.59 +50,87.99

Reasons for huge excess against the scheme have not been intimated (June,2010).

246

Grant No. 27 HOME

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

REVENUE -

Major Head

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	25,17,93,45	25,97,31,45	29,18,10,39	+3,20,78,94
Supplementary	79,38,00			
Amount surrendered during the year (31st March 2010).				
				3,71,17

Charged -

Original	6,86,43	6,86,43	5,89,77	-96,66
Supplementary	..			
Amount surrendered during the year (31st March 2010).				
				Nil

CAPITAL -

Major Head

4055 Capital Outlay on Police
4059 Capital Outlay on Public Works
4070 Capital Outlay on other Administrative Services
4216 Capital Outlay on Housing
4575 Capital Outlay on other Special Areas Programmes
6004 Loans and Advances from the Central Government

Voted -

Original	56,51,61	1,06,35,81	1,07,70,96	+1,35,15
Supplementary	49,84,20			
Amount surrendered during the year (31st March 2010).				
				Nil

Charged -

Original	2,84,45	2,84,77	2,84,76	-1
Supplementary	32			
Amount surrendered during the year (31st March 2010).				
				Nil

247

Grant No. 27 HOME

Notes and Comments -
Revenue (Voted)

- (i) The expenditure exceeded the grant by ₹ 3,20,78.94 lakh (actual excess : ₹ 3,20,78,94,001); the excess requires regularisation.
- (ii) In view of final excess of ₹ 3,20,78.94 lakh in the grant, supplementary provision of ₹ 79,38.00 lakh obtained in March,2010 proved to be insufficient.
- (iii) As against final excess of ₹ 3,20,78.94 lakh, surrender of ₹ 3,71.17 lakh by the department during the year was injudicious.

(iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2055 Police			
00			
108 State Headquarters Police			
Non Plan			
001 Calcutta Police			
O	5,62,40.91	5,67,31.49	6,70,37.51
S	7,28.57		+1,03,06.02
R	-2,38.01		

Augmentation of fund by supplementary provision in March,2010 was stated to be required for modernisation of police force. Reasons for anticipated saving and final excess have not been intimated (June,2010).

2575 Other Special Areas Programmes

60 Others

800 Other Expenditure

Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)

SP009 Public Health Engineering
Sector (1) Creation Source of
Portable Water

O	1,00.00	3,11.58	7,10.43
S	2,11.58		+3,98.85

Augmentation of fund by supplementary provision in March,2010 was stated to be required for creation of source of Potable Water under Border Area Development Programme. Reasons for final excess have not been intimated (June,2010).

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2055 Police			
00			
109 District Police			
Non Plan			
001 West Bengal Police			
O	12,90,17.32	13,00,90.39	15,46,13.03
S	10,73.07		+2,45,22.64
115 Modernisation of Police Force			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Modernisation of Police Force [HP]			
O	7,00.00	33,24.07	39,66.57
S	26,24.07		+6,42.50

Augmentation of fund by supplementary provision in March,2010 was stated to be required for modernisation of police force. Final excess have been made for implementation of ROPRA'2009.

2055 Police

00

109 District Police

Non Plan

005 Security Related Expenditure
in Naxal Affected Districts of
Bankura, Purulia & Midnapore

O	5,47.50	10,24.75	12,72.01
S	4,77.25		+2,47.26

Augmentation of fund by supplementary provision in March,2010 was stated to be required for security related expenditure in the Naxal affected districts of Bankura, Purulia and Medinipur. Reasons for final excess have been stated (i) for hiring of 50 Motor Vehicles for logistic support to the C.P.M.F. & W.B. police for Lalgarh operation subject to claim of reimbursement from G.O.I. (ii) for imparting special training course to the West Bengal Police as per directive of G.O.I.

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2055 Police			
00			
800 Other Expenditure			
Non Plan			
010 Additional Police deployed for the performance of Agency Function of Ministry of Home Affairs for Registration and Surveillance of Foreigners (HP)			
O	5,14.90	5,14.90	6,81.00
			+1,66.10

Excess expenditure was incurred for implementation of ROPA'2009.

2055 Police			
00			
111 Railway Police			
Non Plan			
002 Railway Police-Howrah G.R.P.			
O	31,57.05	31,57.05	38,48.46
			+6,91.41
004 Railway Police-Siliguri G.R.P.			
O	8,52.49	8,52.49	10,41.57
			+1,89.08

Excess expenditure was incurred for payment of arrear & allowances in C/W ROPA'2009.

250

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2055 Police			
00			
108 State Headquarters Police			
Non Plan			
010 Agency Functions of Ministry of Home Affairs relating to Registration and Surveillance of Foreigners			
O	14,48.24	14,41.98	15,51.49
R	-6.26		+1,09.51

Reasons for anticipated saving and final excess have not been intimated (June,2010).

2055 Police			
00			
113 Welfare of Police Personnel			
Non Plan			
001 Hospitals for State Headquarters' Police			
O	6,31.64	6,36.31	9,23.82
R	4.67		+2,87.51

Reasons for augmentation of fund by re-appropriation and final excess have not been intimated (June,2010).

251

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			
0	17,33.04	17,33.04	19,32.16
			+1,99.12
106 Charges for conduct of election to State/Union Territory Legislature			
Non Plan			
001 Assembly Elections [CE]			
0	1,00.00	1,00.00	5,00.53
			+4,00.53
2055 Police			
00			
001 Direction and Administration			
Non Plan			
002 District Police			
0	15,59.32	15,59.32	29,28.62
			+13,69.30
101 Criminal Investigation and Vigilance			
Non Plan			
001 Criminal investigation Department (Excluding Forensic Science Laboratory)			
0	44,73.17	44,73.17	45,61.86
			+88.69
104 Special Police			
Non Plan			
001 Eastern Frontier Rifles (West Bengal Battalion)			
0	51,71.84	51,71.84	60,22.29
			+8,50.45
	252		

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
111 Railway Police			
Non Plan			
003 Railway Police -- Sealdah			
0	27,53.48	27,53.48	32,81.00
			+5,27.52
005 Railway Police -- Kharagpur G.R.P.			
0	11,05.05	11,05.05	12,18.43
			+1,13.38
800 Other Expenditure			
Non Plan			
001 Establishment Charges Payable to Other Governments			
0	0.10	0.10	2,17.51
			+2,17.41
2070 Other Administrative Services			
00			
105 Special Commission of Enquiry			
Non Plan			
021 The West Bengal Human Rights Commission			
0	1,41.82	1,41.82	2,31.82
			+90.00
2575 Other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP011 Health & Family Welfare Sector			
0	50.00	50.00	2,50.83
			+2,00.83
			Reasons for excess in the above cases have not been intimated (June,2010) .
	253		

Grant No. 27 HOME

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2055 Police			
00			
112 Harbour Police			
Non Plan			
001 Port Police			
O 20,49.50	20,40.73	21,89.15	+1,48.42
R -8.77			
Reasons for reduction of fund by re-appropriation from within the grant and final excess have not been intimated (June,2010).			

2055 Police			
00			
800 Other Expenditure			
Non Plan			
004 Additional Police Force for Enforcement Branch			
O 14,06.41	14,05.19	21,55.19	+7,50.00
R -1.22			
Reasons for reduction of fund by way of surrender/re-appropriation from within the grant and final excess have not been intimated (June,2010).			

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2055 Police			
00			
104 Special Police			
Non Plan			
002 Raising of India Reserve Battalion (I.R.Battalion)			
O 20,39.41	48,52.15	32,51.30	-16,00.85
S 28,12.74			
Augmentation of fund by supplementary provision in March,2010 was stated to be required for raising of India Reserve Battalion. Reasons for final saving have not been intimated (June,2010).			

254

Grant No. 27 HOME

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2055 Police			
00			
102 Central Reserve Police			
Non Plan			
001 Adjustment for Deployment of Central Reserve Police Force [HP]			
O 2,68.11	2,68.11	..	-2,68.11
800 Other Expenditure			
Non Plan			
012 Development of Traffic in the area of West Bengal Police Jurisdiction			
O 3,50.00	3,50.00	..	-3,50.00
2059 Public Works			
01 Office Buildings			
051 Construction			
Non Plan			
018 Police - Others [HP]			
O 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,2010).

255

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2055 Police			
00			
001 Direction and Administration			
Non Plan			
001 State Headquarters' Police			
O	42,67.33	42,46.37	25,48.01
R	-20.96		-16,98.36
108 State Headquarters Police			
Non Plan			
002 Public Vehicles Department (Service Depot)			
O	7,35.93	7,32.82	5,38.76
R	-3.11		-1,94.06
Reasons for reduction of fund by way of surrender/re-appropriation within the grant and final saving have not been intimated (June,2010).			
2015 Elections			
00			
103 Preparation and Printing of Electoral rolls			
Non Plan			
001 (i) Parliamentary Constituencies (ii) Assembly Constituencies			
O	24,00.00	24,00.00	4,73.68
105 Charges for conduct of elections to Parliament			
Non Plan			
001 Lok Sabha Election [CE]			
O	1,50,00.00	1,50,00.00	1,38,30.73
		256	-11,69.27

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
108 Issue of Photo Identity Cards to Voters			
Non Plan			
001 Photo Identity Cards [CE]			
O	14,00.00	14,00.00	43.63
			-13,56.37
2055 Police			
00			
115 Modernisation of Police Force Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Policing the Megacity of Kolkata [HP]			
O	15,00.00	15,00.00	5,90.94
800 Other Expenditure			
Non Plan			
011 Expenditure for Development of Traffic in Kolkata out of Revenue spot fines			
O	6,45.00	6,45.00	4,70.48
014 Agency Functions of the Ministry of Home Affairs for prevention of infiltration under MTF /PIF Scheme [HP]			
O	2,35.89	2,35.89	32.65
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 Renovation of Police lock-ups [HP]			
O	90.00	90.00	1.82
			-88.18
Reasons for saving in the above cases have not been intimated (June,2010).			
		257	

Grant No. 27 HOME

Revenue (Charged)

(i) No portion of the substantial saving of ₹ 96.66 lakh (14.08% 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 (-)
2059 Public Works			
01 Office Buildings			
051 Construction Non Plan			
001 Governor (Charged)			
0	1,13.23	1,13.23	16.57 -96.66

Reasons for saving have not been intimated (June,2010).

Capital (Voted)

(i) The expenditure exceeded the grant by ₹ 1,35.15 lakh (actual excess : ₹ 1,35,14,865); the excess requires regularisation.

(ii) In view of excess of ₹ 1,35.15 lakh in the grant, supplementary provision of ₹ 49,84.20 lakh proved to be inadequate.

Grant No. 27 HOME

(iii) Excess 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 ELEVENTH PLAN)			
SP009 Road Sector (i) Construction / Strengthening of Road, Bridge, Culvert, Jetty.			
O	11,77.00	26,07.17	31,40.13 +5,32.96
S	14,30.17		

Augmentation of fund by supplementary provision in March,2010 was stated to be required for construction/development work under Road Sector. Reasons for final excess have not been intimated (June,2010).

4575 Capital Outlay on other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP017 Police Sector			

O	20.00	47.80	1,96.70 +1,48.90
S	27.80		

Augmentation of fund by supplementary provision in March,2010 was stated to be required for construction/installation/development work under Police Sector. Reasons for final excess have not been intimated (June,2010).

Grant No. 27 HOME

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 ELEVENTH PLAN)			
SP008 Police -- State Head Quarters Police			
O	4,60.00	4,60.00	6,43.63 +1,83.63
SP009 Police-District Police			
O	6,00.00	6,00.00	9,07.96 +3,07.96

Reasons for excess in the above cases have not been intimated (June,2010).

4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP059 Security related expenditure in the Naxal affected districts of Bankura, Purulia, Purba and Paschim Midnapore (HP)			
	..	5,99.15	+5,99.15

Reasons for incurring expenditure without budget provision have not been intimated (June,2010).

Grant No. 27 HOME

(iv) Excess mentioned above was partly counter-balanced by saving as 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 ELEVENTH PLAN)			
SP004 Social Welfare Sector			
O	54.50	3,61.32	1,86.96 -1,74.36
S	3,06.82		

Augmentation of fund by supplementary provision in March,2010 was stated to be required for Construction/installation/development programme in Social Welfare Sector. Reasons for final saving have not been intimated (June,2010).

4055 Capital Outlay on Police			
00			
207 State Police			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Policing of Megacity of Kolkata			
S	8,42.60	8,42.60	3,79.96 -4,62.64

Creation of fund by supplementary provision in March,2010 was stated to be required for implementation of Policing of Megacity of Kolkata. Reasons for saving have not been intimated (June,2010).

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 ELEVENTH PLAN)			
SP001 Construction of different Police Stations etc. under the scheme of Modernisation of Police Force			
0	17,55.00	17,55.00	8,99.01 -8,55.99

Reasons for saving have not been intimated (June,2010).

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	74,02,56	76,04,23	77,63,39 +1,59,16
Supplementary	2,01,67		
Amount surrendered during the year (31st March 2010).			
Nil			
Charged -			
Original	4,25,13	4,25,13	2,97,51 -1,27,62
Supplementary	..		
Amount surrendered during the year (31st March 2010).			
1,27,62			

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	5,21,14,90	5,21,14,90	64,34,65 -4,56,80,25
Supplementary	..		
Amount surrendered during the year (31st March 2010).			
4,56,09,49			
Charged -			
Original	4,69,27	4,69,27	4,66,15 -3,12
Supplementary	..		
Amount surrendered during the year (31st March 2010).			
3,12			

Notes and Comments -
Revenue (Voted)

(i) The excess of ₹ 1,59.16 lakh (actual excess : ₹ 1,59,15,590) over the voted grant requires regularization.

Grant No. 28 HOUSING

(ii) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2216 Housing			
01 Government Residential Buildings			
700 Other Housing			
Non Plan			
005 Estate Management Estate Directorate			
O	25,34.65		
S	1,55.14	26,85.29	28,65.61
R	-4.50		+1,80.32

Augmentation of fund by supplementary provision in March,2010 was stated to be required for meeting larger expenses for Estate Management. No specific reason for anticipated saving and final excess was intimated (June,2010).

Revenue (Charged)

(i) In the Revenue Section of the charged appropriation, entire saving of ₹ 1,27.62 lakh was surrendered by the department during the year.

(ii) The charged appropriation ended with a significant saving of ₹ 1,27.62 lakh (30.02% of budget estimate). Similar saving was also noticed during the last five years as under and is indicative of lack of foresight in financial management :

Year	Saving	
	Amount	Percentage
	(In lakhs of rupees)	
2008-2009	1,32.91	27.11
2007-2008	1,97.02	32.82
2006-2007	2,68.70	33.57
2005-2006	2,15.73	25.36
2004-2005	3,31.65	31.57

(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			
004 Other Items -- Interest on Loans From Life Insurance Corporation of India [HO]			
O	3,20.00		
R	-1,01.26	2,18.74	2,18.74
		264	

Grant No. 28 HOUSING

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

005 Other Items - Interest on Loans from the General Insurance Corporation of India [HO]

O	1,05.00	78.64	78.64	..
R	-26.36			

In the above cases actual expenditure was incurred as per repayment schedule. Hence the balance amount is surrendered.

Capital (Voted)

(i) The grant exhibited huge saving of ₹ 4,56,80.25 lakh.

(ii) Saving in the voted grant worked out to 87.65 per cent.

(iii) Almost the entire saving of ₹ 4,56,09.49 lakh was surrendered by the department during the year.

(iv) Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes

(v) Saving occurred mainly under :

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

4216 Capital Outlay on Housing
02 Urban Housing
789 Special Component Plan for SC
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)
SP002 Housing Schemes for Economically Weaker Sections of the Community belonging to Scheduled Caste Population

O	1,15,00.00	24.79	24.79	..
R	-1,14,75.21			

265

Grant No. 28 HOUSING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Housing Schemes for Economically Weaker Sections of the Community belonging to Scheduled Tribe Population			
O	30,00.00	1.37	..
R	-29,98.63		-1.37

As the above schemes started during 2007-2008 and 80% of work had been done, the unutilised fund was surrendered. In the case of second scheme, reasons for non-utilisation of residual fund have not been intimated by the department (June,2010).

4216 Capital Outlay on Housing			
02 Urban Housing			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Administrative Improvement (a) Construction of Office-cum Residential Complex for Field Officers			
O	6,00.00	4.71	4.71
R	-5,95.29		..

Reasons for surrender of budgeted fund as furnished by the department itself are stated below:-

The construction of multistoried office complex of housing department with revised estimate cost of ₹ 26.92 crore received clearance from State Planning Board and the same awaits approval from Finance Department. Project could not be started. Hence savings occurred.

266

Grant No. 28 HOUSING

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 ELEVENTH PLAN)			
SP001 Housing Schemes for Economically Weaker Sections of the Community			
O	3,55,00.00	..	..
R	-3,55,00.00		..

Reasons for surrender of entire budgeted fund as furnished by the department itself are stated below :-

The guide line for execution of economically weaker section's housing scheme by different participating departments/organisation was finalised in December,2009. Administrative approval of ₹ 28,21.27 lakh for 1120 flats in urban areas was accorded at the end of the financial year 2009-2010. Hence the total budgeted fund against the scheme remained as saving. Out of total saving of ₹ 3,55,00.00 lakh an amount of ₹ 30,78.67 lakh was re-appropriated to the scheme "4216 C.O.on Housing-03 Rural Housing-103 Housing Scheme for Economically weaker Sections of the community -SP001 Housing Scheme for Economically weaker sections of the community" towards execution of EWS Housing schemes in Rural Areas for 8211 beneficiaries of general categories.

4216 Capital Outlay on Housing			
02 Urban Housing			
105 Rental Housing Scheme Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Construction of Houses under Rental Housing schemes for State Government Employees			
O	5,22.00	2,44.79	2,32.23
R	-2,77.21		-12.56

Reasons for surrendered of fund was stated to be required for non execution of 3 sanctioned projects viz. RHE at Bachurdoba, Jhargram (48 flats), Coochbehar (112 flats) and proposed project at Ghatal (96 flats). Further reason for final saving was, however, not intimated by the department (June,2010).

267

Grant No. 28 HOUSING

(vi) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4216 Capital Outlay on Housing 03 Rural Housing			
103 Housing Scheme for Economically Weaker Sections of the Community Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Housing Scheme for Economically Weaker Sections of the Community [HO]			
R	30,78.67	30,78.67	30,47.37 -31.30

Creation of fund by re-appropriation was stated to be required for execution of EWS Housing Schemes in rural areas for 8211 general beneficiaries.

4216 Capital Outlay on Housing 03 Rural Housing			
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Housing Scheme for Economically Weaker Sections of the Community belonging to the Scheduled Tribe Population [HO]			
R	9,76.61	9,76.61	2,24.92 -7,51.69

Creation of fund by re-appropriation was stated to be required for execution of Economically Weaker Sections Housing Schemes in rural areas for 2855 Scheduled Tribe beneficiaries.

Grant No. 28 HOUSING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4216 Capital Outlay on Housing 03 Rural Housing			
789 Special Component Plan for Scheduled Castes Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Housing Scheme for Economically Weaker Sections of the Community belonging to Scheduled Caste Population [HO]			
R	12,89.74	12,89.74	12,85.70 -4.04

Creation of fund by re-appropriation was stated to be required for execution of Economically Weaker Sections Housing Schemes in Rural Areas for 5930 Scheduled Caste beneficiaries.

4216 Capital Outlay on Housing 03 Rural Housing			
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Construction of Houses under Subsidised Housing Scheme for Forest Villagers [HO]			
O	2,70.00	2,70.00	10,66.58 +7,96.58

Reasons for excess have not been intimated (June,2010).

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	1,63,08	1,63,08	-11,96
Supplementary	..		
Amount surrendered during the year (31st March 2010).			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	11,50,00	11,50,00	-9,94,03
Supplementary	..		
Amount surrendered during the year (31st March 2010).			Nil
Charged -			
Original	..	60,00	+60,00
Supplementary	..		
Amount surrendered during the year (31st March 2010).			Nil
Notes and Comments			
Revenue (Voted)			
(i) The grant closed with a saving of ₹ 11.96 lakh (7.33% of budget provision). No part of the saving was surrendered by the department during the year.			

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Capital (Voted)					
(i) No portion of the huge saving of ₹ 9.94.03 lakh (86.44% of the budget provision) was surrendered by the department during the year.					
(ii) This is the fourth year in succession in which the grant closed with huge saving, pointing to overestimating and thereby defective budgeting. Saving during the earlier years is given below :-					
Year	Total Provision	Expenditure	Saving	Percent	
	(In lakhs of rupees)				
2008-2009	11,61.00	8,22.97	3,38.03	29.12	
2007-2008	10,90.00	1,21.07	9,68.93	88.89	
2006-2007	10,00.00	73.82	9,26.18	92.62	
(iii) Saving occurred mainly under :					
Head	Total grant	Actual expenditure	Excess (+) Saving (-)		
(In lakhs of rupees)					
4858 Capital Outlay on Engineering Industries					
60 Others					
190 Investments in Public Sector and Other Undertakings					
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)					
SP001 Revival of closed and Sick Units					
0	50.00	50.00	..		-50.00
4860 Capital Outlay on Consumer Industries					
60 Others					
600 Others					
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)					
SP001 Revival of Closed and Sick Industrial Units					
0	50.00	50.00	..		-50.00
4875 Capital Outlay on Other Industries					
60 Other Industries					
190 Investments in Public Sector and Other Undertakings					
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH 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 ELEVENTH PLAN)			
SP011 Industrial Reconstruction Corporation [IR]			
0	50.00	50.00	.. -50.00
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			
0	3,00.00	3,00.00	.. -3,00.00
004 Loans for Payment of Arrear Sales Tax Dues of the Central Public Sector Undertaking Units			
0	1,00.00	1,00.00	.. -1,00.00
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 New Incentive Scheme of Loan Assistance to the Entrepreneurs for Opening the Closed Industries			
0	50.00	50.00	.. -50.00
	272		

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
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]			
0	1,00.00	1,00.00	.. -1,00.00
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH 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 in the above cases have not been intimated (June,2010).			
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]			
0	3,50.00	3,50.00	1,55.97 -1,94.03
Reasons for saving have not been intimated (June,2010).			
Capital (Charged)			
(i) The expenditure exceeded the appropriation by ₹ 60.00 lakh (actual excess : ₹ 60,00,000); the excess requires regularisation.			
	273		

Grant No. 29 INDUSTRIAL RECONSTRUCTION

(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			
064 Rehabilitation of M/s. New Central Jute Mills, Budge [IR]			
	..	60.00	+60.00

Reasons for incurring expenditure without budget provision have not been intimated (June,2010).

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

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

REVENUE -

Major Head

2059 Public Works
2205 Art and Culture
2220 Information and Publicity
2250 Other Social Services
2251 Secretariat-Social Services
2551 Hill Areas

Voted -

Original	1,07,06,08	1,07,06,08	94,90,69	-12,15,39
Supplementary	..			
Amount surrendered during the year (31st March 2010) .				7,32,50

CAPITAL -

Major Head

4059 Capital Outlay on Public Works
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	6,56,40	7,26,40	5,32,49	-1,93,91
Supplementary	70,00			
Amount surrendered during the year (31st March 2010) .				1,43,49

Notes and Comments -

Revenue (Voted)

- (i) The grant closed with a final saving of ₹ 12,15.39 lakh (11.35% of the budget provision).
- (ii) Out of total saving of ₹ 12,15.39 lakh, an amount of ₹ 7,32.50 lakh was surrendered by the department during the year.

Grant No. 30 INFORMATION AND CULTURAL AFFAIRS

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2205 Art and Culture			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP043 Construction of Natya Academy Bhawan			
O	1,00.00	20.41	..
R	-79.59		-20.41

Reasons for anticipated saving and non-utilisation of the balance fund have not been intimated (June,2010).

2205 Art and Culture			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP031 Setting up of a Cultural Complex at Rawdon Square			
O	5,50.00	4,12.50	4,12.50
R	-1,37.50		..

Reasons for anticipated saving have not been intimated (June,2010).

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	25,00.00	22,05.84
110 Publications			
Non Plan			
001 Publications			
O	1,25.09	1,25.09	42.29

Reasons for saving in the above cases have not been intimated (June,2010).

2205 Art and Culture			
00			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Heritage Conservation as per Recommendation of Twelfth Finance Commission			
O	2,00.00	2,00.00	..
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Heritage Conservation as per Recommendation of Twelfth Finance Commission			
O	1,00.00	1,00.00	..

Reasons for non-utilisation of the entire budgeted fund in the above cases have not been intimated (June,2010).

Grant No. 30 INFORMATION AND CULTURAL AFFAIRS

(iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2205 Art and Culture 00			
103 Archaeology Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP015 Heritage Conservation as per Recommendation of Twelfth Finance Commission (12-FC) [IC]			
0	7,00.00	7,00.00	10,00.00 +3,00.00

Reasons for excess have not been intimated (June,2010).

Capital (Voted)

- (i) The grant closed with a final saving of ₹ 1,93.91 lakh (26.69% of the total budget provision).
- (ii) Out of eventual saving of ₹ 1,93.91 lakh, an amount of ₹ 1,43.39 lakh was surrendered by the department during the year.

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	67,54,24	67,54,24	61,11,32	-6,42,92
Supplementary	..			
Amount surrendered during the year (31st March 2010).				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	20,10,00	20,10,00	11,65,01	-8,44,99
Supplementary	..			
Amount surrendered during the year (31st March 2010).				Nil

Notes and Comments -

Revenue (Voted)

- (i) No portion of the saving of ₹ 6,42.92 lakh (9.52% of the total budget estimate) in the grant was surrendered by the department during the year.
- (ii) Significant saving occurred persistently in the grant during the preceding five years also as under :

Year	Saving	
	Amount (In lakhs of rupees)	Percentage
2008-2009	13,96.22	30.33
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 ELEVENTH PLAN)			
SP008 E-Governance and Citizen - Government interface (IT)			
O 4,00.00	2.70	2.70	..
R -3,97.30			
SP010 Arrangement for Video- conference with District Headquarters, Network connection with Districts [IT]			
O 4,00.00	1,24.03	1,24.03	..
R -2,75.97			
Reasons for anticipated saving in the above cases have not been intimated (June,2010).			
2251 Secretariat-Social Services			
00			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH 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 ELEVENTH PLAN)			
SP001 National E-Governance Action Plan			
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,2010).			

280

Grant No. 31 INFORMATION TECHNOLOGY

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2251 Secretariat-Social Services			
00			
090 Secretariat			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 Promotion of Information Technology based industries			
O 25,00.00	25,00.00	23,98.94	-1,01.06
Reasons for saving have not been intimated (June,2010).			
(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 ELEVENTH PLAN)			
SP013 Network connection with Delhi and other States			
O 2,50.00	9,23.27	9,23.27	..
R 6,73.27			
Reasons for enhancement of fund through Re-appropriation have not been intimated (June,2010).			
Capital (Voted)			
(i) No portion of the substantial saving of ₹ 8,44.99 lakh in the grant was surrendered by the department during the year.			
(ii) Saving of ₹ 8,44.99 lakh constituting 42.04% of the budget provision was indicative of incorrect estimation of expenditure.			

281

Grant No. 31 INFORMATION TECHNOLOGY

(iii) Saving occurred mainly under :

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 ELEVENTH PLAN)			
SP006 Venture Capital Fund [IT]			
0	5,00.00	5,00.00	-5,00.00
Reasons for non-utilisation of entire budgeted fund have not been intimated (June,2010).			
4070 Capital Outlay on other Administrative Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP007 Expenditure against One-time ACA for IT Schemes			
0	10,00.00	10,00.00	-88.69
6859 Loans for Telecommunication and Electronic Industries			
02 Electronics			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Loans to W. B. Electronics Industries Development Corporation Ltd.			
0	3,00.00	3,00.00	-2,11.11
Reasons for saving in the above cases have not been intimated (June,2010).			
		282	

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	4,65,59,63	4,68,24,46	4,61,02,90
Supplementary	2,64,83		
Amount surrendered during the year (31st March 2010).			-7,21,56
Charged -			
Original	92,16	94,21	93,06
Supplementary	2,05		
Amount surrendered during the year (31st March 2010).			-1,15
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	5,77,67,23	7,19,08,92	3,70,19,26
Supplementary	1,41,41,69		
Amount surrendered during the year (31st March 2010).			-3,48,89,66
Charged -			
Original	68,31	68,31	69,37
Supplementary	..		
Amount surrendered during the year (31st March 2010).			+1,06
Notes and Comments -			
Revenue (Voted)			
(i) Though the saving in the grant was less than 5% (1.54%) 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 six 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.			
		283	

Grant No. 32 IRRIGATION AND WATERWAYS

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2711 Flood Control and Drainage			
01 Flood Control			
800 Other Expenditure			
Non Plan			
001 Flood Control and Other Allied Schemes			
0	1,65.35	1,65.35	.. -1,65.35

Reasons for non-utilisation of entire fund have not been intimated (June,2010).

2700 Major Irrigation			
01 Mayurakshi Reservoir Project			
001 Direction and Administration			
Non Plan			
001 Regular Establishment			
0	21,34.63	21,34.63	20,22.91 -1,11.72
101 Maintenance and Repairs			
Non Plan			
001 Other Maintenance Expenditure *			
0	9,35.61	9,35.61	5,20.77 -4,14.84
02 Kangsabati Reservoir Project			
001 Direction and administration			
Non Plan			
001 Regular Establishment			
0	33,05.93	33,05.93	27,63.70 -5,42.23

284

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
101 Maintenance and Repairs			
Non Plan			
001 Other Maintenance Expenditure			
0	9,08.07	9,08.07	6,30.00 -2,78.07
03 Damodar Valley Project			
001 Direction and Administration			
Non Plan			
001 Direction & Administration *			
0	43,01.88	43,01.88	41,59.59 -1,42.29
2701 Medium Irrigation			
03 Medium Irrigation-(Commercial)			
101 Old Damodar Canals			
Non Plan			
001 Direction and Administration *			
0	3,51.04	3,51.04	2,39.41 -1,11.63
04 Medium Irrigation-(Non-Commercial)			
105 Other Medium Irrigation Schemes			
Non Plan			
001 Direction and Administration *			
0	1,92.47	1,92.47	65.34 -1,27.13
80 General			
001 Direction and Administration			
Non Plan			
001 General Administration *			
0	85,27.06	85,27.06	82,91.32 -2,35.74
Reasons for saving in the above cases have not been intimated (June,2010).			
PlanSTATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP011 Computerisation of different offices of the I&W Directorate			
0	1,00.00	1,00.00	.. -1,00.00

Reasons for non-utilisation of entire fund have not been intimated (June,2010).

285

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
799 Suspense			
Non Plan			
001 Cash Settlement Suspense Accounts (IW)			
0	12,48.73	12,48.73	9,87.88 -2,60.85

Reasons for saving have not been intimated (June,2010).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2700 Major Irrigation			
03 Damodar Valley Project			
101 Maintenance and Repairs			
Non Plan			
001 Other Maintenance Expenditure			
0	13,86.97	16,51.80	19,66.24 +3,14.44
S	2,64.83		

Augmentation of fund by obtaining supplementary provision in March,2010 was stated to be required for payment of Water Supply from Tenughat Divn., Jharkhand for Boro-crop irrigation. Reasons for excess have not been intimated (June,2010).

286

Grant No. 32 IRRIGATION AND WATERWAYS

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	4,07.74 +1,25.01
2700 Major Irrigation			
01 Mayurakshi Reservoir Project			
800 Other Expenditure			
Non Plan			
001 Interest on Capital Expenditure			
0	1,46.22	1,46.22	2,49.44 +1,03.22
02 Kangsabati Reservoir Project			
800 Other Expenditure			
Non Plan			
001 Interest on Capital Expenditure			
0	21,16.33	21,16.33	22,08.79 +92.46
04 Teesta Barrage Project (Commercial)			
101 Maintenance and Repairs			
Non Plan			
002 Other Maintenance Expenditure [IW]			
0	3,38.63	3,38.63	7,89.43 +4,50.80

287

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2701 Medium Irrigation			
04 Medium Irrigation-(Non-Commercial)			
102 Medium Irrigation Scheme in Purulia District			
Non Plan			
001 Direction and Administration			
0	1,35.42	1,35.42	2,36.63 +1,01.21
80 General			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP010 Work Charged Establishment Cost of I&W Department under Irrigation Sector			
0	13,19.00	13,19.00	15,14.14 +1,95.14
2711 Flood Control and Drainage			
01 Flood Control			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Work Charged Establishment Cost of I & W Department under Flood Control Sector			
0	6,79.00	6,79.00	7,96.52 +1,17.52
03 Drainage			
103 Civil Works			
Non Plan			
007 Drainage and Navigation Schemes			
0	19,99.83	19,99.83	24,26.70 +4,26.87
Reasons for excess in the above cases have not been intimated (June,2010).			

Grant No. 32 IRRIGATION AND WATERWAYS

- (v) **Suspense** : The expenditure under Revenue(voted) section of the grant included ₹ 10,67.77 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 2009-2010 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 2009-2010 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 Major Irrigation					
01 Kangsabati Reservoir Project					
799 Suspense					
Non Plan Settlement of					
001 Suspense Account					
43 Suspense	+14.81	+5.00	+0.00	+5.00	+19.81
Total	+14.81	+5.00	+0.00	+5.00	+19.81
2700 Major Irrigation					
02 Kangsabati Reservoir Project					
799 Suspense					
Non Plan Settlement of					
001 Suspense Account					
43 Suspense	+4.34	+0.00	+0.00	+0.00	+4.34
Total	+4.34	+0.00	+0.00	+0.00	+4.34
2701 Major and Medium Irrigation					
80 General					
799 Suspense					
Non Plan Cash Settlement					
001 Suspense Accounts					
50 Other Charge	+40.12	+0.00	+0.00	+0.00	+40.12
65 Cash Settlement					
Suspense	+1,44.48	+0.00	+0.00	+0.00	+1,44.48
75 Purchase	+8.40	+0.00	+0.00	+0.00	+8.40
89 Stock	+15,81.64	+5,36.62	+0.00	+5,36.62	+21,18.26
90 Miscellaneous Works	+39,51.86	+4,51.25	+0.00	+4,51.25	+44,03.11
Total	+57,26.50	+9,87.87	+0.00	+9,87.87	+67,14.37
2711 Flood Control and Drainage					
01 Flood Control					
799 Suspense					
Non Plan Cash Settlement					
001 Suspense Accounts					
50 Other Charges	+61.27	+0.00	+0.00	+0.00	+61.27
65 Cash Settlement					
Suspense	+44.97	+0.00	+0.00	+0.00	+44.97
75 Purchase	-57.30	+0.00	+0.00	+0.00	-57.30
89 Stock	+1,74.72	+1.36	+0.00	+1.36	+1,76.08
90 Miscellaneous Works	+1,93.24	+0.00	+0.00	+0.00	+1,93.24
Total	+4,16.90	+1.36	+0.00	+1.36	+4,18.26
03 Drainage					
799 Suspense					
Non Plan Cash Settlement					
001 Suspense Accounts					
50 Other Charges	+50.38	+0.00	+0.00	+0.00	+50.38
65 Cash Settlement					
Suspense	+24.36	+0.00	+0.00	+0.00	+24.36
75 Purchase	-19,73.62	+4.34	+0.00	+4.34	-19,69.28
89 Stock	+9,59.14	+3.03	+0.00	+3.03	+9,62.17
90 Miscellaneous Works	+7,81.60	+66.17	+0.00	+66.17	+8,47.77
Total	-1,58.14	+73.54	+0.00	+73.54	-84.60

Grant No. 32 IRRIGATION AND WATERWAYS

Revenue (Charged)

(i) Though the saving in the appropriation was less than 5%(1.22%) of the total budget, noticeable saving/excess occurred in the cases mentioned below.

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2049 Interest Payments			
04 Interest on Loans and Advances from Central Government			
104 Interest on Loans for Non-Plan Schemes (Charged)			
Non Plan			
037 Interest on loans for Flood Control Projects : Loans for emergent flood protection/anti-erosion works			
0	61.63	61.63	47.66 -13.97

Reasons for saving have not been intimated (June,2010).

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2049 Interest Payments			
04 Interest on Loans and Advances from Central Government			
103 Interest on Loans for Centrally sponsored Plan Schemes (Charged)			
Non Plan			
002 Interest on loans for Irrigation, Navigation, Flood Control and Drainage Projects (i) Loans for urgent dev. works in Sundarbans and Gheas-Kunti Basin Drainage Schemes			
0	0.20	0.20	14.82 +14.62

Reasons for excess have not been intimated (June,2010).

Capital (Voted)

(i) No portion of the huge saving of ₹ 3,48,89.66 lakh, constituting 48.52% of total budget provision in the grant, was surrendered by the Department during the year.

(ii) This is the sixth year in succession in which the grant closed with huge saving, pointing to overestimating and thereby defective budgeting. Saving during the earlier years is given below :

Year	Amount	Percentage
Saving		
(In lakhs of rupees)		
2008-2009	1,86,49.73	43.28
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

Grant No. 32 IRRIGATION AND WATERWAYS

(iii) Saving occurred mainly under :

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 CENTRALLY SPONSORED (NEW SCHEMES)			
CS005 Critical Flood Control and River Management Works under Centrally Assisted "Flood Management Programme" during XIth Plan (State Share)			
O	39,00.00	1,80,41.69	8,98.08 -1,71,43.61
S	1,41,41.69		
Augmentation of fund by obtaining supplementary provision in March,2010 was stated to be required for reconstruction of 'Aila' affected Sundarban embankments. Reasons for huge amount of saving have not been intimated (June,2010).			
4700 Capital Outlay on Major Irrigation			
04 Teesta Barrage Project			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Teesta Barrage Project works under Accelerated Irrigation Benefit Programme			
O	1,17,00.00	1,17,00.00	.. -1,17,00.00
05 Subarnarekha Barrage Project			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Works for Subarnarekha Barrage Project under AIBP			
O	12,50.00	12,50.00	.. -12,50.00
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Works for Subarnarekha Barrage Project under AIBP			
O	12,50.00	12,50.00	.. -12,50.00
		292	

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Works for Subarnarekha Barrage Project under AIBP			
O	25,00.00	25,00.00	.. -25,00.00
4701 Capital Outlay on Medium Irrigation			
03 Medium Irrigation-Commercial			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Works for Tatko Irrigation Scheme			
O	1,20.00	1,20.00	.. -1,20.00
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Works for Tatko Irrigation Scheme			
O	1,50.00	1,50.00	.. -1,50.00
04 Medium Irrigation-Non-Commercial			
101 Medium Irrigation Schemes			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP095 Construction of mini Barrage & Canal System over River Kuia in PS-Sainthia, Birbhum			
O	2,80.00	2,80.00	.. -2,80.00
Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2010).			
		293	

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4700 Capital Outlay on Major Irrigation			
04 Teesta Barrage Project			
789 Special Component Plan For SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Teesta Barrage Project Works under Accelerated Irrigation Benefit Programme			
0	93,60.00	93,60.00	13,81.14
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Teesta Barrage Project Works under Accelerated Irrigation Benefit Programme			
0	23,40.00	23,40.00	19,16.78
05 Subarnarekha Barrage Project			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Works for Subarnarekha Barrage Project			
0	6,43.00	6,43.00	22.36
80 General			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Schemes under Rural Infrastructure Development Fund			
0	4,80.00	4,80.00	2,66.32
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Schemes under Rural Infrastructure Development Fund			
0	1,20.00	1,20.00	34.70
	294		

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Schemes under Rural Infrastructure Development Fund [IW]			
0	6,00.00	6,00.00	3,37.52
4701 Capital Outlay on Medium Irrigation			
04 Medium Irrigation-Non-Commercial			
101 Medium Irrigation Schemes Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP047 Patloi Irrigation Scheme			
0	2,20.00	2,20.00	0.01
SP052 Tatko Irrigation Scheme			
0	3,30.00	3,30.00	7.29
SP057 Schemes under NABARD-RIDF			
0	2,00.00	2,00.00	1,12.43
	295		

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 CENTRAL SECTOR (NEW SCHEMES)			
CN001 Anti-erosion and bank protective works on Common Border Rivers [IW]			
0	17,54.23	17,54.23	2,01.12
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 North Bengal River/Flood Control Commission and Execution of Flood Control Schemes			
0	5,31.00	5,31.00	3,41.92
SP475 Scheme sanction under NABARD RIDF-IV			
0	11,00.00	11,00.00	3,16.30
SP561 Improvement of embankments through Tie-ups with NREGS			
0	8,00.00	8,00.00	1,78.07
SP562 Special Repair to Flood Damaged Infrastructures			
0	6,64.00	6,64.00	5,18.86
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	14,58.00	14,58.00	5,16.53
	296		

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP009 Critical Flood Control and River Management Works under Centrally Assisted "Flood Management Programme" during XIth Plan (State Share)			
0	4,86.00	4,86.00	3.04
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	6,42.00	6,42.00	1,62.06
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP010 Improvement of embankments through Tie-ups with NREGS			
0	2,34.00	2,34.00	10.36
02 Sea Erosion Projects			
103 Civil Works			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP011 Beach and estuarine protection works in Sundarban and Midnapore			
0	2,11.00	2,11.00	1,24.06
03 Drainage			
103 Civil Works			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP107 Dredging of drainage channels including purchase of new machinery and equipment			
0	7,14.00	7,14.00	4,01.85
	297		

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP282 Replacement of Timber Bridges on Drainage Channel by RCC Bridges in Howrah, Hooghly and Midnapore			
O	1,68.00	1,68.00	23.79 -1,44.21
SP307 Construction of RCC Bridges at North & South 24-Parganas Districts under Eastern Circle [IW]			
O	1,15.00	1,15.00	26.31 -88.69
SP309 Reconstruction of RCC Steel Bridges in Kolkata, North & South 24-Parganas Districts under Metropolitan Drainage Circle [IW]			
O	3,00.00	3,00.00	71.61 -2,28.39
SP310 Drainage Schemes including Construction/ Remodeling of Sluices in North & South 24-Parganas Districts under Eastern Circle and Greater Calcutta Drainage Circle [IW]			
O	5,76.00	5,76.00	1,93.20 -3,82.80

Reasons for saving in the above cases have not been intimated (June,2010).

298

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4700 Capital Outlay on Major Irrigation			
04 Teesta Barrage Project			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Works for Teesta Barrage Project			
O	3,00.00	3,00.00	85.94 -2,14.06

Reasons for saving have not been intimated (June,2010).

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

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 ELEVENTH PLAN)			
SP455 Liabilities and land acquisition charges schemes in flood control sectors			
O	50.00	50.00	2,49.67 +1,99.67
SP544 Critical Anti-erosion Works in Ganga Basin districts as per recommendation of Twelfth Finance Commission			
O	23,28.00	23,28.00	47,17.10 +23,89.10
SP552 Raising, strengthening and Improvement of embankments in Purba and Paschim Medinipur Districts			
O	35.00	35.00	1,37.91 +1,02.91

299

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP560 Critical Flood Control and River Management Works under Centrally Assisted Flood Management Programme during XIth Plan (State Share)	13,00.00	13,00.00	1,14,23.27 +1,01,23.27
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Critical anti-erosion works in Ganga Basin districts as per recommendation of 12th Finance Commission (12-FC)	20,90.00	20,90.00	32,91.03 +12,01.03
SP010 Improvement of embankments through Tie-ups with NREGS	3,45.00	3,45.00	16,71.72 +13,26.72
796 Tribal Area Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Critical anti-erosion works in Ganga Basin districts as per recommendation of 12th Finance Commission (12-FC)	3,32.00	3,32.00	12,23.79 +8,91.79
SP009 Critical Flood Control and River Management Works under Centrally Assisted "Flood Management Programme" during XIth Plan (State Share)	2,14.00	2,14.00	5,80.43 +3,66.43
03 Drainage			
103 Civil Works Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP257 Scheme sanction under NABARD RIDF-IV	1,00.00	1,00.00	5,12.24 +4,12.24

Reasons for excess in the above cases have not been intimated (June,2010).

300

Grant No. 32 IRRIGATION AND WATERWAYS

(v) 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	Credit	Net Actuals (In lakhs of rupees)	Closing Balance Debit + Credit -
4700 Capital Outlay on Major Irrigation					
04 Teesta Barrage					
799 Project					
Plan Suspense					
SP001 State Plan (Annual Plan and Eleventh Plan)					
75 Cash Settlement					
Total Suspense Accounts	+1,21.60	+0.00	+0.00	+0.00	+1,21.60
75 Purchase	+1,21.60	+0.00	+0.00	+0.00	+1,21.60

Capital (Charged)

(i) The expenditure exceeded the appropriation by ₹ 1.06 Lakh (actual excess : ₹ 1,06,490) ; the excess requires regularisation.

301

Grant No. 33 JAILS (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
2056 Jails
2058 Stationery and Printing
2059 Public Works

Voted -

Original	1,32,11,36	1,32,11,36	1,38,75,12	+6,63,76
Supplementary	..			
Amount surrendered during the year (31st March 2010).				
				Nil

CAPITAL -

Major Head

4059 Capital Outlay on Public Works
4216 Capital Outlay on Housing

Voted -

Original	14,54,00	14,54,00	8,92,61	-5,61,39
Supplementary	..			
Amount surrendered during the year (31st March 2010).				
				Nil

Notes and Comments -

Revenue (Voted)

- (i) The expenditure exceeded the grant by ₹ 6,63.76 lakh (₹ 6,63,75,503); the excess requires regularisation.
- (ii) Excess in the voted grant was the net result of excess and saving under various heads, the more important of which are mentioned in the succeeding notes.

Grant No. 33 JAILS

(iii) Excess in the voted grant occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2056 Jails			
00			
101 Jails			
Non Plan			
002 Central Jails			
0	43,14.12	43,14.12	46,23.99
003 District Jails			
0	28,76.75	28,76.75	35,35.58
004 Subsidiary Jail			
0	15,80.35	15,80.35	19,38.44
009 Wages to the convicts sentenced under rigorous imprisonment			
0	2,00.75	2,00.75	2,92.66
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Vocational Training for Women Inmates [JL]			
0	10.00	10.00	2,38.75

Reasons for excess in the above cases have not been intimated (June,2010).

Grant No. 33 JAILS

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2056 Jails			
00			
102 Jail Manufactures			
Non Plan			
001 Clerical and Mechanical Establishment			
O	2,06.67	1,99.66	1,05.44
R	-7.01		-94.22

Reasons for anticipated as well as final saving have not been intimated (June,2010).

2056 Jails				
00				
101 Jails				
Non Plan				
001 Presidency Jail				
O	14,90.25	14,90.25	13,97.73	-92.52
010 Payment of Wages to the Extra Temporary Workers of Different Correctional Homes [JL]				
O	1,50.00	1,50.00	18.24	-1,31.76
800 Other Expenditure				
Non Plan				
009 Schemes of Prison Reforms (Central Share) [JL]				
O	6,00.00	6,00.00	2,62.78	-3,37.22
010 Schemes of Prison Reforms (States Share) [JL]				
O	1,70.00	1,70.00	71.57	-98.43
		304		

Grant No. 33 JAILS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
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Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)

SP002 Miscellaneous Development Works				
O	6,30.00	6,30.00	3,85.26	-2,44.74

Reasons for saving in the above cases have not been intimated (June,2010).

Capital (Voted)

(i) The grant closed with a significant saving of ₹ 5,61.39 lakh (38.61% of budget provision). No part of the saving was surrendered by the department during the year.

(ii) Saving in the voted grant occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
4059 Capital Outlay on Public Works				
60 Other Buildings				
051 Construction				
Non Plan				
002 Construction of Jails-Schemes of Prison Reforms (Central Share)				
O	6,00.00	6,00.00	1,55.45	-4,44.55
003 Construction of Jails-Schemes of Prison Reforms (States Share)				
O	2,00.00	2,00.00	43.00	-1,57.00

Reasons for saving in the above cases have not been intimated (June,2010).

Grant No. 33 JAILS

(iii) Excess 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 ELEVENTH PLAN)			
SP010 Jails - Others			
0	5,50.00	5,50.00	6,40.38 +90.38

Reasons for excess have not been intimated (June,2010).

Grant No. 34 JUDICIAL

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

REVENUE -

Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
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	2,71,76.08	2,72,09.16	2,18,59.47
Supplementary	33.08		
Amount surrendered during the year (31st March 2010).			13,71.24
Charged -			
Original	75,57.49	89,26.52	62,62.04
Supplementary	13,69.03		
Amount surrendered during the year (31st March 2010).			12,61.24

CAPITAL -

Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
4059 Capital Outlay on Public Works			
4216 Capital Outlay on Housing			
Voted -			
Original	31,80.00	31,80.00	12,71.27
Supplementary	..		
Amount surrendered during the year (31st March 2010).			18,83.28

Notes and Comments -

Revenue (Voted)

- (i) Actual expenditure of ₹ 2,18,59.47 lakh under the grant did not come even up to the original provision of ₹ 2,71,76.08 lakh. Supplementary provision of ₹ 33.08 lakh made during the year proved unnecessary and could have been restricted to token demand.
- (ii) Against the final saving of ₹ 53,49.69 lakh in the grant (19.66% of the budget provision), a sum of ₹ 13,71.24 lakh was surrendered by the department during the year. Thus substantial portion (74.37%) of saving was retained which necessitates more control over budget on the part of the controlling authority.

Grant No. 34 JUDICIAL

(iii) Saving occurred mainly under :

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	1,09,25.83	1,01,08.93	88,34.86
R	-8,16.90		-12,74.07
005 Judicial Magistrates' Courts			
O	43,79.16	43,16.42	38,77.64
R	-62.74		-4,38.78
006 Process serving Establishment of Judicial Magistrates Courts			
O	3,86.23	3,24.44	1,43.66
R	-61.79		-1,80.78
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Establishment of Fast Track Court			
O	30,85.15	30,73.33	19,57.18
R	-11.82		-11,16.15
107 Presidency Magistrate's Courts			
Non Plan			
001 Presidency Magistrates			
O	4,49.60	4,45.12	3,51.05
R	-4.48		-94.07
		308	

Grant No. 34 JUDICIAL

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
114 Legal Advisers and Counsels			
Non Plan			
001 Advocate General, Standing Counsel and Solicitors etc.			
O	1,41.46	1,40.61	58.80
R	-0.85		-81.81
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
009 Judicial Department			
O	3,97.39	3,96.51	2,29.73
R	-0.88		-1,66.78
		309	

Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2010).

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			
011 Family Courts in Districts [JD]			
O	2,99.71	..	..
R	-2,99.71	..	..

Reasons for withdrawal of entire fund through re-appropriation/surrender have not been intimated (June,2010). Such type of budget provision and subsequent withdrawal of entire fund shows a casual approach towards financial management on the part of the controlling authority.

2059 Public Works			
01 Office Buildings			
051 Construction			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Administration of Justice (JD)			

O	3,50.00	2,61.92	1,21.63	-1,40.29
S	33.08			
R	-1,21.16			

Augmentation of fund by supplementary provision in March,2010 was stated to be required for meeting expenses on maintenance/minor works of the office buildings under Administration of Justice. Reasons for anticipated as well as final saving have not been intimated (June,2010).

310

Grant No. 34 JUDICIAL

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3454 Census Surveys and Statistics			
02 Surveys and Statistics			
111 Vital Statistics			
Non Plan			
001 Registration of Births, Deaths and Marriages (JD)			
O	1,71.66	84.05	87.29
R	-87.61		+3.24

Reasons for reduction of fund through re-appropriation/surrender and for final excess have not been intimated (June,2010).

(iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2014 Administration of Justice			
00			
114 Legal Advisers and Counsels			
Non Plan			
002 Legal Remembrancer			
O	11,01.90		
R	3,99.30	15,01.20	12,15.56

Reasons for anticipated excess and final saving have not been intimated (June,2010).

Revenue (Charged)

- (i) As the expenditure fell short of even the original provision, the supplementary provision of ₹ 13,69.03 Lakh proved wholly unnecessary and could have been restricted to a token provision.
- (ii) Out of eventual saving of ₹ 26,64.48 Lakh (29.85% of total budget), ₹ 12,61.24 lakh only (47.33%) was surrendered, retaining more than 50 percent. This indicates lack of control on the part of the controlling officer.

311

Grant No. 34 JUDICIAL

(iii) Savings in original plus supplementary occurred 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	10,57.56	13,89.78	-22.87
S	10,98.62		
R	-7,66.40	13,66.91	
003 Appellate Side			
O	46,14.08	45,60.50	-10,74.57
S	2,70.15	34,85.93	
R	-3,23.73		
Augmentation of fund by supplementary provision in March,2010 in the above cases was stated to be required for meeting higher establishment charges of the Calcutta High Court. Reasons for anticipated as well as final saving in both the cases have not been intimated (June,2010).			
2014 Administration of Justice			
00			
102 High Court			
Non Plan			
002 Original Side			
O	16,70.86	16,69.77	-2,91.12
R	-1.09	13,78.65	
004 Circuit Bench of Calcutta High Court at Jalpaiguri			
O	1,98.24	20.14	-11.72
R	-1,66.38	31.86	
Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2010).			

312

Grant No. 34 JUDICIAL

Capital (Voted)

- (i) The Capital portion of the grant disclosed a saving of ₹ 19,08.73 lakh (60.02% of the budget provision). This indicates the necessity of making budget provision on a realistic basis.
- (ii) Against the available saving of ₹ 19,08.73 lakh, ₹ 18,83.28 lakh was surrendered by the department during the year.

(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 CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Administration of Justice -- Construction of Court Buildings at Different Places in West Bengal			
O	9,50.00	5,83.23	-4,64.68
R	-3,66.77	1,18.55	

Reasons for anticipated as well as final saving have not been intimated (June,2010).

313

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 ELEVENTH PLAN)			
SP001 Administration of Justice -- High Courts			
O 2,50.00	87.51	87.75	+0.24
R -1,62.49			
SP002 Administration of Justice -- Civil and Session Courts			
O 1,50.00	42.75	43.12	+0.37
R -1,07.25			

Reasons for anticipated savings and final excess in the above cases have not been intimated (June,2010).

4059 Capital Outlay on Public Works			
01 Office Buildings			
201 Acquisition of Land Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Administration of Justice			

O 2,00.00	..	0.93	+0.93
R -2,00.00			

Reasons for withdrawal of entire fund through re-appropriation/surrender and thereafter incurring expenditure resulting in final excess have not been intimated (June,2010).

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 ELEVENTH PLAN)			
SP043 Administration of Justice - Construction of Buildings for Circuit Bench of Kolkata High Court at Jalpaiguri			
O 3,00.00
R -3,00.00			
201 Acquisition of Land Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP008 Administration of Justice - Construction of West Bengal Judicial Academy Complex			
O 2,50.00
R -2,50.00			

Reasons for withdrawal of entire fund through re-appropriation/surrender in the above cases have not been intimated (June,2010). Such type of budget provision and subsequent withdrawal of entire fund shows a casual approach towards financial management on the part of the controlling authority.

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	3,45,40,86	3,45,40,86	3,38,15,93	-7,24,93
Supplementary	..	..	..	..
Amount surrendered during the year (31st March 2010).				Nil

Charged -

Original	..	..	..	..
Supplementary	..	..	..	..
Amount surrendered during the year (31st March 2010).				Nil

Though no expenditure was incurred under Revenue (Charged) Section of the grant during the year, an amount of ₹ 2,70,21 thousand (₹ 2,70,20,699) met out of advance from the Contingency Fund under the Service Major Head "2210 Medical and Public Health", sanctioned in August,2009 and remained unrecouped to the fund till the close of the year.

CAPITAL -

Major Head

4250 Capital Outlay on Other Social Services

Voted -

Original	52,00	52,00	2,10,29	+1,58,29
Supplementary	..	..	..	..
Amount surrendered during the year (31st March 2010).				Nil

Notes and Comments -

Revenue (Voted)

(i) Though the saving in the grant was less than 5% (actual saving : 2.10%) of the total budget provision, noticeable saving/excess occurred in the following sub-heads mentioned below :

316

Grant No. 35 LABOUR

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
102 Employees State Insurance Scheme			
Non Plan			
005 Opening of the Rajyabima Ousadhalayas			
O	4,76.64	4,76.64	3,69.60
2230 Labour and Employment			
01 Labour			
101 Industrial Relations			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Bidi Workers' Welfare Scheme			
O	12,00.00	12,00.00	11,18.98
SP010 Welfare of Agricultural Labours Construction Labours and Unorganised Labour			
O	20,00.00	20,00.00	14,62.50
Reasons for saving in the above cases have not been intimated (June,2010).			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP010 Bidi Workers Welfare Scheme [LB]			
O	3,00.00	3,00.00	..
Reasons for non-utilisation of entire provision have not been intimated (June,2010).			
SP002 Welfare of Agricultural Labours, Construction Labours and Unorganised Labours [LB]			
O	6,00.00	6,00.00	4,50.00
02 Employment			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Extension of Employment Services			
O	8,00.00	8,00.00	5,16.64

317

Grant No. 35 LABOUR

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
101 Employment Services Non Plan			
001 Employment Exchange			
0	17,76.36	17,76.36	15,55.06 -2,21.30
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Extension of Employment Services [LB]			
0	2,00.00	2,00.00	88.06 -1,11.94
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	55,37.20	55,37.20	47,61.91 -7,75.29
Reasons for saving in the above cases have not been intimated (June,2010).			
796 Tribal Area Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 Provident Fund Scheme for Unorganised Workers in Urban and Rural Areas[LB]			
0	5,00.00	5,00.00	.. -5,00.00
Reasons for non-utilisation of entire budget provision have not been intimated (June,2010)			

318

Grant No. 35 LABOUR

(iii) Saving was off-set by excess mainly 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			
001 Employees State Insurance Scheme (Medical Benefit)			
0	17,15.09	17,15.09	18,24.80 +1,09.71
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Provident Fund Scheme for Unorganised Workers in Urban and Rural Areas [LB]			
0	10,00.00	10,00.00	38,00.17 +28,00.17

Reasons for excess in the above cases have not been intimated (June,2010).

319

Grant No. 35 LABOUR

Capital (Voted)

(i) Expenditure exceeded the grant by ₹ 1,58.29 lakh (actual excess : ₹ 1,58,28,425); the excess requires regularisation.

(ii) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
4250 Capital Outlay on Other Social Services			
00			
201 Labour			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Model L. W. Centres and Holiday Homes			
O	50.00	50.00	2,10.14 +1,60.14

Reasons for excess have not been intimated (June,2010).

320

Grant No. 36 LAND AND LAND REFORMS

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

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	7,29,29,44	7,89,20,99	7,13,78,23	-75,42,76
Supplementary	59,91,55			
Amount surrendered during the year (31st March 2010).				Nil

Charged -

Original	2,00,00	2,00,00	51,16	-1,48,84
Supplementary	..			
Amount surrendered during the year (31st March 2010).				Nil

CAPITAL -

Major Head

4059 Capital Outlay on Public Works
 5475 Capital Outlay on other General Economic Services
 6004 Loans and Advances from the Central Government

Voted -

Original	32,61,22	32,61,22	12,06,12	-20,55,10
Supplementary	..			
Amount surrendered during the year (31st March 2010).				Nil

Charged -

Original	..	2,18	2,18	..
Supplementary	2,18			
Amount surrendered during the year (31st March 2010).				Nil

321

Grant No. 36 LAND AND LAND REFORMS

Notes and Comments -
Revenue (Voted)

- (i) In view of final saving of ₹ 75,42.76 lakh, supplementary grant of ₹ 59,91.55 lakh obtained in March,2010 proved wholly unnecessary and could have been restricted to token amounts where necessary.
- (ii) No part of the substantial saving of ₹ 75,42.76 lakh (9.56% of the budget provision) in the grant was surrendered by the department during the year. This requires more control on the part of the controlling authority.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2029 Land Revenue			
00			
102 Survey and Settlement Operations			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP006 Strengthening of Revenue Administration and Updating of Land Records -- Modernisation of Survey Works -- Construction of Record Room at Village Level Office [LR]			
0	1,40.00	1,40.00	.. -1,40.00
SP015 Formation of Land Corporation / Regional Land Corporation u/s 21c of WB [LR]			
0	1,00.00	1,00.00	.. -1,00.00
103 Land Records			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Modern Record Rooms / Land Records Management Centres under NLRMP			
S	22,49.32	22,49.32	.. -22,49.32

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2010).

Grant No. 36 LAND AND LAND REFORMS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2029 Land Revenue			
00			
001 Direction and Administration Non Plan			
003 Certificate Establishment			
0	7,26.59	7,26.59	6,36.09 -90.50
101 Collection Charges Non Plan			
001 Establishment and other charges			
0	13,75.72	13,75.72	11,18.51 -2,57.21
102 Survey and Settlement Operations Non Plan			
001 Controlling offices			
0	11,09.92	11,09.92	6,78.83 -4,31.09
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP013 Modernisation of ARTI, Salboni & RTCs at Baharampur & Jalpaiguri [LR]			
0	2,50.00	2,50.00	1.02 -2,48.98
SP014 Strengthening of Revenue Administration and Updating of Land Records including Computerisation [LR]			
0	3,20.00	3,20.00	80.00 -2,40.00
103 Land Records			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Survey/Resurvey and Updating of Survey and Settlement records under NLRMP			
S	37,42.23	37,42.23	1.50 -37,40.73

Grant No. 36 LAND AND LAND REFORMS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
105 Management of Ex-Zamindari Estates Non Plan			
002 Temporary establishment and other charges for payment of compensation/Final compensation			
0	12,14.16	12,14.16	10,46.81 -1,67.35
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP006 Improvement of Vested Arid / Waste Land and Widow Patta Holders such as Kheria, Sabar and Other Tribes [LR]			
0	2,00.00	2,00.00	77.24 -1,22.76
2053 District Administration 00			
094 Other Establishments Non Plan			
001 Subdivisional Establishment			
0	42,13.98	42,13.98	41,09.86 -1,04.12
2059 Public Works 01 Office Buildings			
051 Construction Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Land Revenue (LR)			
0	3,50.00	3,50.00	54.22 -2,95.78
	324		

Grant No. 36 LAND AND LAND REFORMS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2506 Land Reforms 00			
800 Other Expenditure Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Agrarian Studies and Computerisation of Land Records			
0	3,00.00	3,00.00	1,90.31 -1,09.69
Reasons for saving in the above cases have not been intimated (June,2010) .			
(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			
102 Survey and Settlement Operations Non Plan			
003 Settlement Operation in Connection with Estate Acquisition and Land Reforms Schemes			
0	4,40,43.55	4,40,43.55	4,43,55.25 +3,11.70
	325		

Grant No. 36 LAND AND LAND REFORMS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2053 District Administration			
00			
093 District Establishments			
Non Plan			
001 General Establishment			
0	82,13.96	82,13.96	84,85.69 +2,71.73
2401 Crop Husbandry			
00			
111 Agricultural Economics and Statistics			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Agricultural Census			
0	30.00	30.00	1,90.93 +1,60.93
2506 Land Reforms			
00			
101 Regulation of Land Holding and Tenancy			
Non Plan			
001 Integrated Scheme on Land Reforms			
0	24,41.73	24,41.73	26,89.19 +2,47.46
Reasons for excess in the above cases have not been intimated (June,2010).			

326

Grant No. 36 LAND AND LAND REFORMS

Revenue (Charged)

(i) The department utilised only ₹ 51.16 lakh (i.e. 25.58% of the appropriation) during the year. Thus there was 74.42% saving in the charged appropriation. Similar huge savings were also noticed during the last four years as shown below :

Year	Saving	
	Amount (In lakhs of rupees)	Percentage
2008-2009	1,74.32	87.16
2007-2008	1,98.69	99.34
2006-2007	2,44.19	80.00
2005-2006	3,10.10	96.94

(ii) Against huge saving of ₹ 1,48.84 lakh (74.42% of budget estimate), the department surrendered nothing during the year. Such practice was also noticed during 2008-2009, 2007-2008 and 2005-2006 when entire saving remained unsurrendered. All these indicate lack of realistic control on the part of the controlling officer.

(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	-1,00.00
Reasons for non-utilisation of entire fund have not been intimated (June,2010).			

2049 Interest Payments

60 Interest on Other Obligations

701 Miscellaneous

Non Plan

005 Other items

0	1,00.00	1,00.00	49.13	-50.87
Reasons for saving have not been intimated (June,2010).				

Capital (Voted)

(i) The grant exhibited substantial saving of ₹ 20,55.10 lakh (63.02% of budget estimate) during the year. Similar saving noticed during the last five years also as under :

Year	Saving	
	Amount (In lakhs of rupees)	Percentage
2008-2009	13,90.02	43.04
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 huge saving of ₹ 20,55.10 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.

327

Grant No. 36 LAND AND LAND REFORMS

(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 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

Reasons for non-utilisation of entire fund have not been intimated (June,2010).

4059 Capital Outlay on Public Works				
01 Office Buildings				
051 Construction-General Pool Accommodation Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP004 Land Revenue -- Others [LR]				
0	13,00.00	13,00.00	21.15	-12,78.85
789 Special component plan for S.C. Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP001 Land Revenue -- Construction of DL & LRO, SDL & LRO, BL & LRO Office Buildings etc. [LR]				
0	4,47.00	4,47.00	1,87.38	-2,59.62

328

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 ELEVENTH PLAN)			
SP001 Purchase of Land under Homestead-cum-Kitchen Garden Scheme			
0	4,00.00	4,00.00	3,00.00 -1,00.00
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Purchase of Land under Homestead-cum-Kitchen Garden Scheme			
0	4,00.00	4,00.00	3,00.00 -1,00.00
SP003 Digitalization of Cadastral Map in West Bengal			
0	2,09.50	2,09.50	99.03 -1,10.47

Reasons for saving in the above cases have not been intimated (June,2010).

329

Grant No. 37 LAW (All Voted)

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

(In thousands of rupees)

REVENUE -

Major Head

2052 Secretariat-General Services

Voted -

Original	3,38,02	4,45,97	3,90,99	-54,98
Supplementary	1,07,95			

Amount surrendered during the year (31st March 2010). Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of ₹ 54.98 lakh (12.32% of the budget provision) in the grant, supplementary provision of ₹ 1,07.95 lakh obtained in March,2010 proved excessive.
- (ii) No portion of total saving of ₹ 54.98 lakh 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)

2052 Secretariat-General Services

00

090 Secretariat

Non Plan

010 Law Department

O	3,38.02	4.45.97	3,90.99	-54.98
S	1,07.95			

Augmentation of fund by supplementary provision in March,2010 was stated to be required for larger establishment charges. Reasons for final saving have not been intimated (June,2010).

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	4,80,11,06	5,35,00,11	4,43,60,95	-91,39,16
Supplementary	54,89,05			

Amount surrendered during the year (31st March 2010). 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	44,00,00	46,01,00	21,15,97	-24,85,03
Supplementary	2,01,00			

Amount surrendered during the year (31st March 2010). Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of ₹ 91,39.16 lakh (17.08% of the budget estimate) in the grant, supplementary provision of ₹ 54,89.05 lakh obtained in March,2010 proved to be excessive.
- (ii) No portion of the significant saving of ₹ 91,39.16 lakh (17.08% of total budget provision) in the grant was surrendered by the department during the year.
- (iii) Cases of persistent savings under revenue section appeared since 2005-2006 onwards. Details of the savings under the grant for the last four years are given below :

Year	Amount (In lakhs of rupees)	Percentage
2008-2009	1,54,79.06	37.63
2007-2008	1,28,64.45	53.73
2006-2007	16,34.54	79.11
2005-2006	88.32	20.86

Grant No. 38 MINORITY AFFAIRS AND MADRASAH EDUCATION

(iv) Saving occurred mainly under :

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 ELEVENTH PLAN)			
SP011 Grants-in-Aid to Wakf Board /Wakf Estates for Development of Wakf Properties [MD]			
0	2,00.00	2,00.00	.. -2,00.00
Reasons for non-utilisation of entire budget provision in the above case have not been intimated (June,2010).			
SP013 Extension/Renovation of Carmichael/Bekar Hostel for Minorities [MD]			
0	2,00.00	2,00.00	1,00.00 -1,00.00
2202 General Education			
02 Secondary Education			
110 Assistance to Non-Government Secondary Schools			
Non Plan			
013 Assistance to Non-Government Madrasah [MD]			
0	3,15,00.00	3,15,00.00	2,00,98.64 -1,14,01.36

332

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 ELEVENTH PLAN)			
SP010 Grants-in-Aid to NGO's Implementing Projects for Development and Welfare of Minorities [MD]			
0	2,00.00	2,00.00	64.35 -1,35.65
Reasons for saving in the above cases have not been intimated (June,2010).			
SP016 Post-Matric Stipend to Meritorious Muslim Women (through WEMDFC) [MD]			
0	1,00.00	1,00.00	.. -1,00.00
Reasons for non-utilisation of entire budget provision in the above case have not been intimated (June,2010).			
2250 Other Social Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH 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	3,08.78 -91.22
Reasons for saving in the above case have not been intimated (June,2010).			

333

Grant No. 38 MINORITY AFFAIRS AND MADRASAH EDUCATION

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
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			
O 9,00.00	11,84.05	14,08.77	+2,24.72
S 2,84.05			
Augmentation of fund by obtaining supplementary provision in March,2010 was stated to be required for payment of scholarship for professional and technical courses. Reasons for final excess have not been intimated (June,2010).			
2202 General Education			
03 University and Higher Education			
103 Government Colleges and Institutes			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP010 Development of Calcutta Madrasah [MD]			
O 1,00.00	1,00.00	2,49.81	+1,49.81
80 General			
107 Scholarships			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Post Matric Scholarship Scheme for Students belonging to Minority Communities			
O 8,00.00	8,00.00	18,43.20	+10,43.20
CS004 Pre-matric scholarship for students belonging to Minority Communities			
O 7,65.00	7,65.00	19,97.60	+12,32.60
	334		

Grant No. 38 MINORITY AFFAIRS AND MADRASAH EDUCATION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Pre-Matric Scholarship for Students belonging to Minority Community -- 25% State Share [MD]			
O 1,80.00	1,80.00	6,38.78	+4,58.78
2515 Other Rural Development Programmes			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP031 Assistance to Panchayat Bodies for running Madrasa Siksha Kendras [MD]			
O 2,00.00	2,00.00	5,80.37	+3,80.37
Reasons for excess in the above cases have not been intimated (June,2010).			
Capital (Voted)			
(i) In view of final saving of ₹ 24,85.03 lakh (54.01% of budget estimate) in the grant, supplementary provision of ₹ 2,01.00 lakh obtained in March,2010 proved to be totally unnecessary and could have been restricted to token amounts where necessary.			
(ii) Against huge saving of ₹ 24,85.03 lakh in the grant (54.01% of the total budget provision) the department surrendered nothing during the year. These indicate lack of control on the part of the financial authority.			
	335		

Grant No. 38 MINORITY AFFAIRS AND MADRASAH EDUCATION

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4250 Capital Outlay on Other Social Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Construction of 2nd Haj House [MD]			
S	2,01.00	2,01.00	5.75 -1,95.25

Creation of fund by supplementary provision obtained in March,2010 was stated to be required for construction of 2nd Haj House. Reasons for saving have not been intimated (June,2010).

4235 Capital Outlay on Social Security and Welfare			
02 Social Welfare			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Setting up of new Educational Institutions for Minorities (MD)			
O	5,00.00	5,00.00	.. -5,00.00

Reasons for non-utilisation of entire fund have not been intimated (June,2010).

Grant No. 38 MINORITY AFFAIRS AND MADRASAH EDUCATION

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 ELEVENTH PLAN)			
SP003 Construction of Administrative Buildings of the West Bengal Board of Madrasa Education [MD]			
O	2,00.00	2,00.00	63.60 -1,36.40

Reasons for saving have not been intimated (June,2010).

SP004 Development of Aliah University [MD]			
O	1,00.00	1,00.00	.. -1,00.00

Reasons for non-utilisation of entire fund have not been intimated (June,2010).

203 University and Higher Education			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP010 Setting up of Aliah University campus at Bhangar-I Development Block, South 24 Parganas			
O	18,00.00	18,00.00	10,20.45 -7,79.55
4235 Capital Outlay on Social Security and Welfare			
02 Social Welfare			
190 Investments in Public Sector and Other Undertaking			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Investment in Scheme of Share Capital of W.B. Minorities Dev. Finance Corporation			
O	11,00.00	11,00.00	3,00.00 -8,00.00

Reasons for saving in the above cases have not been intimated (June,2010).

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	26,80,98,79	26,80,98,79	21,44,12,26	-5,36,86,53
Supplementary	..			
Amount surrendered during the year (31st March 2010).				20,43

Charged -

Original	72,66	72,66	72,66	..
Supplementary	..			
Amount surrendered during the year (31st March 2010).				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	1,91,39,32	1,95,64,77	76,56,45	-1,19,08,32
Supplementary	4,25,45			
Amount surrendered during the year (31st March 2010).				Nil

Charged -

Original	87,61	87,61	27,60	-60,01
Supplementary	..			
Amount surrendered during the year (31st March 2010).				Nil

Notes and Comments -

Revenue (Voted)

- (i) No portion of overall saving of ₹ 5,36,86.53 lakh (20.02% of budget provision) in the grant was surrendered by the department during the year.
- (ii) Though there was an overall saving of ₹ 5,36,86.53 lakh in the grant, the department surrendered ₹ 20.43 lakh during the year. This indicates lack of control over financial management by the controlling officer.

Grant No. 39 MUNICIPAL AFFAIRS

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
2217 Urban Development			
05 Other Urban Development Schemes			
192 Assistance to Municipalities / Municipal Councils			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP010 Grants to Municipalities for UIDSSMT & IHSDP under JNNURM (Central Share)			
O	1,56,17.00	1,47,17.00	98,86.98
R	-9,00.00		-48,30.02
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP011 Grants to the Notified Authorities for UIDSSMT & IHSDP under JNNURM (Central Share)			
O	3,92.00	3,52.52	1,46.20
R	-39.48		-2,06.32
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP010 Grants for UIDSSMT & IHSDP under JNNURM (Central Share) [MA]			
O	15,48.00	14,88.00	10,94.93
R	-60.00		-3,93.07

Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2010).

Grant No. 39 MUNICIPAL AFFAIRS

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 ELEVENTH PLAN)			
SP009 Grants to Municipalities for UIDSSMT & IHSDF under JNNURM (State Share) (JNURM)			
O	49,94.00	49,05.44	49,05.44
R	-88.56		..

Reasons for anticipated saving have not been intimated (June,2010).

2217 Urban Development			
05 Other Urban Development Schemes			
191 Assistance to Municipal Corporations			
Non Plan			
018 Bidhan Nagar (Salt Lake) Notified Area Authority (Bidhan Nagar Municipality)			
O	2,50.78	2,50.78	..
R			-2,50.78
192 Assistance to Municipalities / Municipal Councils			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP013 Italian Govt. Aided Liquid & Solid Waste Management in selected 14 ULBs in West Bengal (EAP) [MA]			
O	9,00.00	9,00.00	..
R			-9,00.00
SP014 Italian Govt. Aided Liquid & Solid Waste Management in selected 14 ULBs in West Bengal (State Share)			
O	1,00.00	1,00.00	..
R			-1,00.00
	340		

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Kolkata Environmental Improvement Project (ADB) Central Share			
O	27,71.00	27,71.00	..
R			-27,71.00
80 General			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP006 Construction / Redevelopment of Housing of the Urban Poor [MA]			
O	1,40,00.00	1,40,00.00	..
R			-1,40,00.00
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Construction / Redevelopment of Housing of the Urban Poor [MA]			
O	30,00.00	30,00.00	..
R			-30,00.00
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP011 Construction / Redevelopment of Housing of the Urban Poor [MA]			
O	3,30,00.00	3,30,00.00	..
R			-3,30,00.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2010).

341

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	29,22.20	29,22.20	25,43.75
003 Community Based Primary Health Care Services[MA]			
0	8,53.00	8,53.00	7,67.70
2215 Water Supply and Sanitation			
01 Water Supply			
101 Urban Water Supply Programmes			
Non Plan			
005 O & M of Municipal Water Supply Schemes [MA]			
0	8,50.00	8,50.00	7,65.00
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	2,02.65	2,02.65	46.63
		342	

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
020 Dearness Concession to the employees of Municipal Corporations & other U.L. Bodies in KMD & Non-KMD Areas [MA]			
0	2,58,30.00	2,58,30.00	1,42,20.27
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP035 Calcutta Environmental Improvement Project (ADB),Central Share (normal) (EAP)			
0	64,67.00	64,67.00	56,70.88
SP044 Kolkata Environmental Improvement Project (ADB) (State Share)			
0	47,55.00	47,55.00	40,60.43
SP048 Employment Generation in Urban Areas			
0	3,14.61	3,14.61	1,38.65
192 Assistance to Municipalities / Municipal Councils			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Employment generation in Urban Areas			
0	29,48.91	29,48.91	24,78.48
SP007 Grants to Municipalities for ongoing schemes of erstwhile BMS programmes			
0	5,78.00	5,78.00	4,17.93
		343	

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 ELEVENTH PLAN)			
SP002 Program for Liberation of Scavengers By Conversion of Privies into Sanitary Latrines in Municipal Towns (State's Share) [MA]			
O	2,00.00	2,00.00	37.99
SP011 Employment generation in Urban Areas			
O	14,00.00	14,00.00	10,57.39
SP022 Grants to UDISSMT & HSDP under JNNURM (Central Share) [MA]			
O	59,34.00	59,34.00	39,96.73
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Employment Generation in Urban Areas [MA]			
O	3,00.00	3,00.00	1,84.30
80 General			
001 Direction and Administration Non Plan			
002 Directorate of Municipal Engineering			
O	23,14.40	23,14.40	16,93.97
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 Grants to Urban Local Bodies as per Recommendation of Second State Finance Commission (GLB) [MA]			
O	18,46.34	18,46.34	15,47.29
		344	

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP010 Grants to Urban Local Bodies as per recommendation of Second State Finance Commission			
O	50,82.18	50,82.18	41,19.87
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			
O	58,97.00	58,97.00	52,80.92
106 Taxes on Vehicles Non Plan			
002 Grants-in-aid to Municipalities			
O	20,39.86	20,39.86	17,52.27
200 Other Miscellaneous Compensations and Assignments Non Plan			
034 Fixed Grants Municipal Corporation and other Urban Local Bodies			
O	1,63,58.41	1,63,58.41	1,46,63.82
			Reasons for saving in the above cases have not been intimated (June,2010).
		345	

Grant No. 39 MUNICIPAL AFFAIRS

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2217 Urban Development			
05 Other Urban Development Schemes			
191 Assistance to Municipal Corporations			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP055 Grants for UIDSSMT & IHSDP under JNNURM (State Share) [MA]			
O 1,68.00	3,64.56	3,64.56	..
R 1,96.56			
SP056 Grants for UIDSSMT & IHSDP under JNNURM (Central Share) [MA]			
O 23,09.00	33,08.48	33,08.48	..
R 9,99.48			

Reasons for anticipated excess in the above cases have not been intimated (June,2010).

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				
O 5,00.00	5,00.00	38,22.88	+33,22.88	
019 Fixed Grant to the Municipal Corporations and other Urban Local Bodies to wards Salaries of their Employees.				
O 5,79,60.00	5,79,60.00	7,30,44.30	+1,50,84.30	
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP043 Grants for ongoing Schemes of erstwhile EMS Programme				
O 40.00	40.00	1,75.29	+1,35.29	
SP046 Kolkata Urban Services for the Poor (DFID) (EAP)				
O 35,62.50	35,62.50	41,00.00	+5,37.50	

346

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
192 Assistance to Municipalities / Municipal Councils			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP008 Kolkata Urban Services for the Poor in Municipal Areas (DFID)			
O 1,05,45.00	1,05,45.00	1,21,33.00	+15,88.00
SP012 Kolkata Urban Services for the Poor Programme in Municipal Areas under DFID Scheme (State Share)			
O 5,55.00	5,55.00	6,38.00	+83.00
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP013 KUSP Programmes in Notified Areas (DFID) (State Share)			
O 7.50	7.50	7,50.00	+7,42.50
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Development of Municipal Areas [MA]			
O 8,75.00	8,75.00	10,97.20	+2,22.20
80 General			
800 Other Expenditure			
Non Plan			
001 Grant to CMC / HMC for adjustment of Energy Bills of CESC			
O 80,00.00	80,00.00	85,06.75	+5,06.75

Reasons for excess in the above cases have not been intimated (June,2010).

347

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2215 Water Supply and Sanitation 02 Sewerage and Sanitation 789 Special Component Plan for Scheduled Castes Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Programme for Liberation of Scavengers by Conversion of privies into Sanitary Latrines in Municipal Towns (Central Share) [MA]	..	1,29.00	+1,29.00
2217 Urban Development 05 Other Urban Development Schemes 051 Construction Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Construction/Re-development of Housing of the Urban Poor [MA]	..	36,20.10	+36,20.10
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Basic Minimum Service	..	1,10.00	+1,10.00
SP023 Construction/Re-development of Housing of the Urban Poor [MA]	..	15,35.80	+15,35.80
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP011 Construction/Re-development of Housing of the Urban Poor [MA]	..	3,29.10	+3,29.10

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2010).

Revenue (Charged)

- (i) The expenditure exceeded the appropriation by ₹315/- only ; the excess requires regularisation.

348

Grant No. 39 MUNICIPAL AFFAIRS

Capital (Voted)

- (i) In view of the final saving of ₹ 1,19,08.32 lakh in the voted grant, the supplementary grant of ₹ 4,25.45 lakh proved unnecessary. Even the original grant remained substantially unutilised .
- (ii) No portion of the saving of ₹ 1,19,08.32 lakh (60.87% of the budget estimate) was surrendered by the department during the year.
- (iii) The grant disclosed persistent saving during the last five years as under :

Year	Saving	
	Amount (In lakhs of rupees)	Percentage
2008-2009	41,66.39	21.96
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

This suggests the necessity of making budget provision on a realistic basis.

- (iv) Saving occurred 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 ELEVENTH PLAN)			
SP001 Loans to Kolkata Municipal Corporation for Kolkata Environmental Improvement Project (ADB) (EAP) [MA]			
O	60,36.00	64,61.45	34,50.30
S	4,25.45		
			-30,11.15

Augmentation of fund by supplementary provision in March,2010 was stated to be required for disbursing loans to Kolkata Municipal Corporation for Implementation of ADB assisted Externally Aided Project on "Kolkata Environment Improvement Project". Reasons for saving have not been intimated (June,2010).

349

Grant No. 39 MUNICIPAL AFFAIRS

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 ELEVENTH PLAN)			
SP002 Kolkata Environmental Improvement Project (ADB) (State Share) (EAP) [MA]			
0	1,03,93.00	1,03,93.00	12,76.82 -91,16.18
6217 Loans for Urban Development			
60 Other Urban Development Schemes			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP007 Loans to Kolkata Municipal Corporation for Kolkata Environmental Improvement Project (ADB) (EAP) [MA]			
0	21,56.00	21,56.00	19,42.41 -2,13.59

Reasons for saving in the above cases have not been intimated (June,2010).

Grant No. 39 MUNICIPAL AFFAIRS

(v) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6217 Loans for Urban Development			
60 Other Urban Development Schemes			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Loans for Kolkata Municipal Corporation for Kolkata Environmental Improvement Project (ADB)			
0	4,31.00	4,31.00	8,86.96 +4,55.96

Reasons for excess have not been intimated (June,2010).

Capital (Charged)

(i) The appropriation under capital section closed with a saving of ₹ 60.01 lakh (68.50% 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 :

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			
0	87.61	87.61	27.60 -60.01

Reasons for saving have not been intimated (June,2010).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

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
 2217 Urban Development
 2235 Social Security and Welfare
 2501 Special Programmes for Rural Development
 2505 Rural Employment
 2515 Other Rural Development Programmes
 2551 Hill Areas
 2575 Other Special Areas Programmes
 3451 Secretariat-Economic Services
 3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

Voted -

Original	28,63,12,77	29,98,16,99	32,33,02,14	+2,34,85,15
Supplementary	1,35,04,22			
Amount surrendered during the year (31st March 2010).				
				Nil

Charged -

Original	1,95,00	1,95,00	76,46	-1,18,54
Supplementary	..			
Amount surrendered during the year (31st March 2010).				
				Nil

CAPITAL -

Major Head

4515 Capital Outlay on other Rural Development Programmes
 6003 Internal Debt of the State Government

Voted -

Original	3,30,00	3,52,00	2,64,13	-87,87
Supplementary	22,00			
Amount surrendered during the year (31st March 2010).				
				Nil

Charged -

Original	1,65,50	1,65,50	1,61,65	-3,85
Supplementary	..			
Amount surrendered during the year (31st March 2010).				
				Nil

Notes and Comments -

Revenue (Voted)

(i) The excess expenditure of ₹ 2,34,85.15 lakh (actual excess : ₹ 2,34,85,15,195) over and above the total grant requires regularisation.

(ii) In view of excess of ₹ 2,34,85.15 lakh in the grant, supplementary provision of ₹ 1,35,04.22 lakh proved insufficient.

352

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

(iii) Excess over the original plus supplementary provision occurred mainly under :

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

2505 Rural Employment				
01 National Programmes				
702 Jawahar Gram Samridhi Yojana				
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP001 State Share of Indira Awas Yojana (State Share)				
O	36,00.00	45,52.22	48,80.21	+3,27.99
S	9,52.22			

Augmentation of fund by supplementary provision in March,2010 was stated to be required for releasing higher State Share on Indira Awas Yojana (IAY). Reasons for excess have not been intimated (June,2010).

2505 Rural Employment				
60 Other Programmes				
106 National Rural Employment Guarantee Scheme				
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP001 State Share of Expenditure under National Rural Employment Guarantee Scheme (NREGS) [PN]				
O	54,60.00	88,50.00	1,35,03.65	+46,53.65
S	33,90.00			
789 Special Component Plan for SC				
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP004 State Share of Expenditure under NREGS [PN]				
O	75,40.00	1,22,42.00	1,86,49.92	+64,07.92
S	47,02.00			

Augmentation of fund by supplementary provision in March,2010 in the above cases was stated to be required for releasing higher State Share of expenditure under National Rural Employment Guarantee Scheme (NREGS). Reasons for excess have not been intimated (June,2010).

353

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				
102 Pensions under Social Security Schemes				
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP001 National Old Age Pension Scheme (State Share)				
0	2,30,40.00	2,30,40.00	2,33,88.06	+3,48.06
SP002 Provision against ACA for National Old Age Pension Scheme (Central Share)				
0	2,30,40.00	2,30,40.00	2,50,08.82	+19,68.82
789 Special Component Plan for SC				
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP002 Provision against ACA for National Old Age Pension Scheme (Central Share)				
0	64,00.00	64,00.00	79,37.34	+15,37.34
796 Tribal Area Sub-Plan				
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP002 Provision against ACA for National Old Age Pension Scheme (Central Share)				
0	25,60.00	25,60.00	32,74.88	+7,14.88
800 Other Expenditure				
Non Plan				
002 Implementation of Sahay Programme				
0	10,75.00	10,75.00	18,67.50	+7,92.50
	354			

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
2505 Rural Employment				
01 National Programmes				
796 Tribal Areas Sub-Plan				
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP002 State Share for Indira Awas Yojana (State Share) [PN]				
0	18,00.00	18,00.00	24,40.10	+6,40.10
2515 Other Rural Development Programmes				
00				
001 Direction and Administration				
Non Plan				
002 District Establishment				
0	29,68.90	29,68.90	30,76.81	+1,07.91
101 Panchayati Raj				
Non Plan				
004 Contribution towards Salaries of Employees of Gram Panchayats [PN]				
0	3,21,09.65	3,21,09.65	3,78,60.78	+57,51.13
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]				
0	15,55.78	15,55.78	43,66.83	+28,11.05
	355			

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
010 Grands-in-aid/Contributions to the Panchayat Samities - Contribution towards Salaries of the Employees of Panchayat Samities [PN]			
0	20,04.28	20,04.28	31,19.90
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]			
0	7,43.18	7,43.18	17,15.01
196 Assistance to Zilla Parishad/District Level Panchayat Non Plan			
001 Assistance to Panchayat Raj Bodies as Recommended by the 12th Finance Commission [PN]			
0	50,84.00	50,84.00	76,26.00
197 Assistance to Block Panchayats Non Plan			
001 Assistance to Panchayat Raj Bodies as Recommended by the 12th Finance Commission [PN]			
0	50,84.00	50,84.00	76,31.97
198 Assistance to Gram Panchayats Non Plan			
001 Assistance to Panchayat Raj Bodies as Recommended by the 12th Finance Commission [PN]			
0	1,52,52.00	1,52,52.00	2,28,94.99
	356		

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Schemes under RIDF in SC Areas [PN]			
0	26,40.00	26,40.00	41,40.36
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Schemes under RIDF in Tribal Areas			
0	6,00.00	6,00.00	9,35.99
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP018 Scheme under RIDF [PN]			
0	27,60.00	27,60.00	43,06.73
SP026 Assistance to West Bengal State Rural Development Agency (WBSRDA)			
0	3,00.00	3,00.00	5,65.63
2575 Other Special Areas Programmes			
02 Backward Areas			
101 Area Development Non Plan			
009 Comprehensive Area Development Project [PN]			
0	34,64.82	34,64.82	36,62.07
	357		

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	15,01.78	15,01.78	26,17.59 +11,15.81

Reasons for excess in the above cases have not been intimated (June,2010).

2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
110 Other Insurance Schemes			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Aam Admi Bima Yojana for the PROFLAL Beneficiaries	..	3,97.41	+3,97.41
2505 Rural Employment			
60 Other Programmes			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 State Share of Expenditure under Sampoorna Grameen Rozgar Yojana [PN]	..	1,60.87	+1,60.87
2515 Other Rural Development Programmes			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP013 Assistance to Panchayati Raj Bodies for running Sishu Siksha Kendra (CECs)	..	30,00.00	+30,00.00

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2010).

358

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2501 Special Programmes for Rural Development			
06 Self Employment Programme			
101 Swarna Jayanti Gram Swarajgar Yojana			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Swarnajayanti Gram Swarajgar Yojana for Development of Women (State Share) [PN]			
O	38,50.00	38,49.04	26,48.98 -12,00.06
R	-0.96		

Reasons for anticipated as well as final saving have not been intimated (June,2010).

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	1,00.00	.. -1,00.00
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	17,18.63	17,18.63	.. -17,18.63

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2010).

359

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 ELEVENTH PLAN)			
SP004 National Old Age Pension Scheme (State Share) (NSAP) [PN]			
0	64,00.00	64,00.00	14,50.75 -49,49.25
796 Tribal Area Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 National Old Age Pension Scheme (State Share) [NOAPS] (NSAP) [PN]			
0	25,60.00	25,60.00	23,75.73 -1,84.27
	360		

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 ELEVENTH PLAN)			
SP004 Backward Region Grant Fund [PN]			
0	1,28,30.00	1,28,30.00	1,21,08.75 -7,21.25
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Backward Region Grant Fund [PN]			
0	51,32.00	51,32.00	48,43.50 -2,88.50
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP007 Backward Region Grant Fund			
0	76,98.00	76,98.00	72,65.25 -4,32.75
06 Self Employment Programme			
101 Swarna Jayanti Gram Swarozgar Yojana			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Promotion of S H G Movement for Development of Women [PN]			
0	5,50.00	5,50.00	3,31.35 -2,18.65
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Swarnajayanti Gram Swarozgar Yojana for Development of Women in S C Areas (State Share)			
0	24,50.00	24,50.00	16,85.72 -7,64.28
	361		

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 ELEVENTH PLAN)			
SP001 Swarnajayanti Gram Swarojgar Yojana for Development of Women in Tribal Areas (State Share)			
0	7,00.00	7,00.00	4,81.63 -2,18.37
2505 Rural Employment			
01 National Programmes			
702 Jawahar Gram Samridhi Yojana			
Non Plan			
001 Rural Works Programmes			
0	34,68.78	34,68.78	32,61.80 -2,06.98
2515 Other Rural Development Programmes			
00			
102 Community Development			
Non Plan			
001 Block Headquarters			
0	1,16,10.78	1,16,10.78	1,12,62.02 -3,48.76

362

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 ELEVENTH PLAN)			
SP001 Assistance to Zilla Parishad for Implementation of Pradhan Mantri Gram Sadak Yojana (PMGSY) Scheme [PN]			
0	10,00.00	10,00.00	8,79.89 -1,20.11
SP002 Assistance to Zilla Parishads for Meeting the Critical Gap in Rural Development Schemes and other Development Programme in Backward Rural Areas [PN]			
0	17,00.00	17,00.00	12,75.00 -4,25.00
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Grants to Panchayat Bodies as per Recommendation of Second State Finance Commission (GLB) [PN]			
0	1,08,40.15	1,08,40.15	92,19.70 -16,20.45
SP003 DFID Assisted Scheme for Strengthening Rural Decentralisation (SRD) in West Bengal (EAP) [PN]			
0	87,40.00	87,40.00	68,40.00 -19,00.00
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Grants to Panchayat Bodies as per Recommendation of Second State Finance Commission (GLB) [PN]			
0	16,82.90	16,82.90	14,22.61 -2,60.29
800 Other Expenditure			
Non Plan			
002 Panchayat Elections [PN]			
0	45,00.00	45,00.00	44.42 -44,55.58

363

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Assistance to Panchayat Raj Bodies for Sewerage and Rural Sanitation [PN]			
0	30,00.00	30,00.00	16,28.39 -13,71.61
SP008 Assistance to Panchayati Raj Bodies for Implementation of Provident Fund Scheme for Landless Agricultural Labourers [PN]			
0	12,00.00	12,00.00	2,95.38 -9,04.62
SP019 Assistance to Panchayati Raj Bodies for running Madhya Shiksha Karmasuchi (MSK) [PN]			
0	10,00.00	10,00.00	7,50.00 -2,50.00
SP020 Grants to Panchayat Bodies as per Recommendation of Second State Finance Commission (GLB) [PN]			
0	1,53,05.95	1,53,05.95	1,30,07.24 -22,98.71
SP024 DFID assisted Scheme for strengthening Rural Decentralisation (SRD) in West Bengal			
0	27,60.00	27,60.00	21,60.00 -6,00.00

Reasons for saving in the above cases have not been intimated (June,2010).

Revenue (Charged)

- (i) The grant disclosed eventual saving of ₹ 1,18.54 lakh (constituting 60.79% of budget estimate in the appropriation). Similar substantial saving was also noticed during the last five years as under.

Year	Amount (In lakhs of rupees)	Percentage
2008-2009	2,17.11	63.86
2007-2008	4,07.35	76.06
2006-2007	3,40.69	76.09
2005-2006	1,55.23	44.35
2004-2005	3,76.95	100.00

This requires adoption of more realistic approach towards budget formulation.

- (ii) Against huge saving of ₹ 1,18.54 lakh, the department surrendered nothing during the year requiring more control on the part of the controlling officer.

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

(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			
026 Loans from LICICI [PN]			
0	20.00	20.00	.. -20.00
Reasons for non-utilisation of entire fund in the above case have not been intimated (June,2010).			
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
036 Loans from HUDCO (PN)			
0	1,50.00	1,50.00	68.42 -81.58
037 Loan from NABARD under Water Shed Development Fund [PN]			
0	25.00	25.00	8.04 -16.96

Reasons for saving in the above cases have not been intimated (June,2010).

Capital (Voted)

- (i) As the expenditure (₹ 2,64.13 lakh) fell short of even the original provision (₹ 3,30.00 lakh), the supplementary provision of ₹ 22.00 lakh proved unnecessary and could have been restricted to a token provision wherever necessary.

- (ii) No portion of the saving of ₹ 87.87 lakh, constituting 24.96% of the total grant, was surrendered by the department during the year.

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4515 Capital Outlay on other Rural Development Programmes			
00			
102 Community Development			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Housing Scheme in Converted Blocks			
0	3,30.00	3,30.00	2,42.67 -87.33

Reasons for saving have not been intimated (June,2010).

Capital (Charged)

- (i) The Capital Section under the Charged Appropriation ended with a saving of ₹ 3.85 lakh which was below 5% (actual saving : 2.33%) of the budget provision.

Grant No. 41 PARLIAMENTARY AFFAIRS (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

2070 Other Administrative Services

Voted -

Original	4,70.12	4,70.12	3,69.82	-1,00.30
Supplementary	..			

Amount surrendered during the year (31st March 2010). Nil

Notes and Comments -

Revenue (Voted)

- (i) No portion of the substantial saving of ₹ 1,00.30 lakh (21.33% of the total budget estimate) in the grant was surrendered by the department during the year. This is the sixth year in succession when substantial saving occurred as under :

Year	Amount (In lakhs of rupees)	Percentage
2008-2009	1,73.81	38.43
2007-2008	62.34	18.36
2006-2007	71.11	28.33
2005-2006	70.73	42.45
2004-2005	20.35	18.81

This necessitates formulation of budget estimate on a more realistic basis.

(ii) Saving occurred mainly under :

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2070 Other Administrative Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 West Bengal Youth Parliament Competition Scheme in Educational Institutions [PA]			
0	3,00.00	3,00.00	2,10.40 -89.60

Reasons for saving have not been intimated (June,2010).

Grant No. 42 PERSONNEL AND ADMINISTRATIVE REFORMS

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
2052 Secretariat-General Services
2070 Other Administrative Services

Voted -

Original	29,88,72	29,95,78	23,81,17	-6,14,61
Supplementary	7,06			
Amount surrendered during the year (31st March 2010) .				
				7,59

Charged -

Original	4,65	4,65	4,65	..
Supplementary	..			
Amount surrendered during the year (31st March 2010) .				
				Nil

CAPITAL -

Major Head

4059 Capital Outlay on Public Works
4216 Capital Outlay on Housing
6004 Loans and Advances from the Central Government

Voted -

Original	37,02,00	37,02,00	27,99,56	-9,02,44
Supplementary	..			
Amount surrendered during the year (31st March 2010) .				
				Nil

Charged -

Original	18,61	18,61	18,60	-1
Supplementary	..			
Amount surrendered during the year (31st March 2010) .				
				Nil

Notes and Comments -

Revenue (Voted)

- (i) As the overall expenditure of ₹ 23,81.17 lakh did not come up even to the original provision, supplementary grant of ₹ 7.06 lakh obtained in March,2010 proved unnecessary.
- (ii) Out of available saving of ₹ 6,14.61 lakh (20.52% of the budget provision) in the grant, only a meagre amount of ₹ 7.59 lakh (1.23% of total saving) was surrendered by the department during the year.

368

Grant No. 42 PERSONNEL AND ADMINISTRATIVE REFORMS

(iii) Saving occurred mainly under :

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

2052 Secretariat-General Services

00

090 Secretariat

Non Plan

021 Home (Personnel & Administrative Reforms) Department

0	13,78.36	13,78.36	8,80.20	-4,98.16
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Reasons for saving have not been intimated (June,2010) .

Capital (Voted)

- (i) Out of total saving of ₹ 9,02.44 lakh, constituting 24.38% of the budget provision, the department surrendered nothing during the year. Similarly, entire fund of ₹ 18.50 lakh during 2005-2006, ₹ 11.94 lakh during 2004-2005, ₹ 5.40 lakh during 2003-2004, huge savings of ₹ 40.16 lakh (80.32% of total budget provision) during 2006-2007, significant savings of ₹ 23.37 lakh (46.74% of total budget provision) during 2007-2008 and noticeable saving of ₹ 3,11.00 lakh (8.40% of the budget provision) during 2008-2009 were also not surrendered by the department. Such type of repeated saving and retention of unutilised budget provision year after year indicates lack of control on the part of the financial executives over budgetary system.

(ii) Saving occurred mainly under :

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

4059 Capital Outlay on Public Works

01 Office Buildings

051 Construction-General Pool Accommodation

Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)

SP015 Other Administrative Services[HR]

0	30,52.00	30,52.00	21,69.34	-8,82.66
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Reasons for saving have not been intimated (June,2010) .

369

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	(In thousands of rupees)		
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	76,58,09	76,58,09	2,13,99,53 +1,37,41,44
Supplementary	..		
Amount surrendered during the year (31st March 2010).			Nil
Charged -			
Original	20,78,26	20,78,26	20,84,98 +6,72
Supplementary	..		
Amount surrendered during the year (31st March 2010).			Nil
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	8,47,36,00	8,47,36,00	6,48,93,85 -1,98,42,15
Supplementary	..		
Amount surrendered during the year (31st March 2010).			Nil
Charged -			
Original	42,63,77	42,63,77	42,41,58 -22,19
Supplementary	..		
Amount surrendered during the year (31st March 2010).			Nil
Notes and Comments -			
Revenue (Voted)			
(1) Expenditure exceeded the grant by ₹ 1,37,41.44 lakh (actual excess : ₹ 1,37,41,44,074); the excess requires regularisation.			

370

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

(ii) Excess occurred mainly under :				
Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
	(In lakhs of rupees)			
2810 Non-Conventional Sources of Energy				
01 Bio-Energy				
800 Other Expenditure				
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP002 Subsidy / Assistance / Other Miscellaneous Expenses for implementation of Biogas Schemes (FO)				
O	10.00	1,80.00	2,09.40	+29.40
R	1,70.00			
Reasons for anticipated as well as final excess have not been intimated (June,2010).				
2801 Power				
06 Rural Electrification				
789 Special Component Plan for S.C				
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP001 Grants to WBSEDCL for implementation of RE Schemes in the districts which have not been covered by RGGVY schemes [FO]				
R	44,00.00	44,00.00	44,00.00	..
796 Tribal Areas Sub-Plan				
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP001 Grants to WBSEDCL for implementation of RE Schemes in the districts which have not been covered by RGGVY schemes [FO]				
R	11,00.00	11,00.00	11,00.00	..

371

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 Grants to WBSEDCL for implementation of RE Schemes in the districts which have not been covered by RGGVY schemes [FO]			
R	1,25,00.00	1,25,00.00	..

Reasons for creation of fund through re-appropriation from within the grant in the above cases have not been intimated (June,2010).

2810 Non-Conventional Sources of Energy			
03 Wind			
103 Demonstration			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Procurement/Installation of Wind Pump/Wind Farms etc.			
O	10.00	2,80.00	2,80.00
R	2,70.00		..

Reasons for enhancement of fund through re-appropriation from within the grant have not been intimated (June,2010).

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2801 Power			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP006 Subsidy to the Agricultural Consumers for Energisation of Power Driven pump sets			
O	20,00.00	20,00.00	..
R			-20,00.00

Reasons for non-utilisation of entire fund have not been intimated (June,2010).

2810 Non-Conventional Sources of Energy			
60 Others			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Survey / Miscellaneous expenditures in connection with Non-Conventional Energy devices Mini-Micro Hydel (FO)			
O	1,00.00	2.00	..
R	-98.00		-2.00

Reasons for reduction of fund through re-appropriation/surrender and non-utilisation of reduced fund in the above case have not been intimated (June,2010).

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2801 Power			
02 Thermal Power Generation			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 Special Assistance to WBSEDCL for Implementation of schemes under APDRP [FO]			
O	37,60.00	37,60.00	16,01.00
R			-21,59.00

Reasons for saving have not been intimated (June,2010).

2810 Non-Conventional Sources of Energy			
60 Others			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			

SP005 Tydal Power Plant

O	1,00.00	..	..
R	-1,00.00	..	..

800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			

SP010 Survey / Miscellaneous
expenditures in connection
with Non-Conventional Energy
devices Mini-Macro Hydel

O	1,00.00	..	..
R	-1,00.00	..	..

374

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
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SP011 Tydal Power Plant

O	1,50.00
R	-1,50.00

Reasons for withdrawal of entire fund in the above cases have not been intimated (June,2010).

Revenue (Charged)

(i) Expenditure exceeded the appropriation under revenue section of Charged portion by ₹ 6.72 lakh (actual excess : ₹ 6,72,073); the excess requires regularisation.

Capital (Voted)

(i) No portion of the final saving of ₹ 1,98,42.15 lakh (23.42% of the budget provision) in the grant was anticipated and surrendered by the department during the year. Saving to the tune of ₹ 68,06.14 lakh occurred during last year also.

(ii) Significant saving occurred mainly under :

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 ELEVENTH PLAN)

SP011 OECF Projects Loans to W B
Power Development Corporation Ltd.

O	70,00.00	56,76.00	56,47.18
R	-13,24.00		-28.82

Reasons for anticipated as well as final saving have not been intimated (June,2010).

375

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 ELEVENTH PLAN)			
SP006 Loans to WBSEDCL for implementation of schemes under RIDF			
O 1,36,00.00	50.00	50.52	+0.52
R -1,35,50.00			
Reasons for anticipated saving and final excess have not been intimated (June,2010).			
6801 Loans for Power Projects			
00			
202 Thermal Power Generation			
Non Plan			
001 Loans to WBSEB for adjustment of coal dues	..	-6,00,00.00	-6,00,00.00
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Loans to West Bengal State Electricity Board on Account of OECF Teesta Canal Fall	..	-8,62.84	-8,62.84
SP002 Loans to State Electricity Board for Teesta Canal Fall (State Share)	..	-5,47.35	-5,47.35
SP003 Loans to West Bengal State Electricity Board on Account of OECF Purulia Plant	..	-7,70,25.45	-7,70,25.45
	376		

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP004 Loans to State Electricity Board on account of OECF for Purulia Plant (State Share)	..	-59,78.97	-59,78.97
SP006 Loans to W B State Electricity Board for Transmission and distribution (OECF)	..	-4,58,92.24	-4,58,92.24
SP007 Loans to W B State Electricity Board Ltd. (Market Bonds)	..	-11,49.82	-11,49.82
SP014 Loans to W.B. State Electricity Board towards Adjustment of dues of Central Public Sector Undertakings (b) Other CPSUS.	..	-7,10,91.26	-7,10,91.26
SP015 Loans to W.B. State Electricity Board for Transmission and Distribution. (State Share) (OECF) (EAP)	..	-32,22.09	-32,22.09
SP018 Loans to WBSEB for Rural Electrification Programme	..	-17,35.50	-17,35.50
SP019 Loans to WBSEB for implementation of schemes under APDP	..	-36,83.50	-36,83.50
SP049 Other Misc Loan	..	-1,11,36.59	-1,11,36.59
	377		

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
205 Transmission and Distribution			
Non Plan			
001 Loans to W.B. State Electricity Board for Transmission and distribution of Power in Salt Lake Township			
Plan CENTRALLY SPONSORED (NEW SCHEMES)	..	-17,80.00	-17,80.00
CS001 Loans to W.B. State Electricity Board for construction of inter-State transmission lines	..	-12,23.00	-12,23.00
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Loans to WBSEB for Implementation of Schemes under RIDF (RIDF) (PO)	..	-2,83,64.16	-2,83,64.16
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Loans to WBSEB on account of OECF Purulia Plant (EAP)	..	-1,48,76.79	-1,48,76.79
SP002 Loans to WBSEB on account of OECF Purulia Plant (States Share) (EAP)	..	-4,80.00	-4,80.00
SP003 Loans to WBSEB for Transmission & Distribution (OECF) (EAP)	..	-1,86.74	-1,86.74
SP007 Loans to WBSEB for Transmission & Distribution (State Share) (OECF) (EAP)	..	-63.00	-63.00
SP014 Loans to WBSEB for Implementation of Schemes under RIDF	..	-35,65.77	-35,65.77
	378		

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 ELEVENTH PLAN)			
SP001 Loans to WBSEB on account of OECF Purulia Plant (EAP)	..	-31,71.00	-31,71.00
SP002 Loans to WBSEB on account of OECF Purulia Plant (States Share) (EAP)	..	-96.00	-96.00
SP003 Loans to WBSEB for Transmission & Distribution (OECF) (EAP)	..	-46.68	-46.68
SP007 Loans to WBSEB for Transmission & Distribution (States Shares) (EAP)	..	-7.89	-7.89
SP014 Loans to WBSEB for implementation of Schemes under RIDF	..	-7,85.25	-7,85.25
Minus booking of expenditure aggregating to ₹ (-) 33,69,71.89 lakh through Book Adjustment against the above loan schemes arises due to transfer of loan liabilities of erstwhile W.B.S.E.B. to its successor companies i.e. W.B.S.E.D.C.L. (loan liabilities of ₹ 22,73,76.38 lakh) and W.B.S.E.T.C.L. (loan liabilities of ₹ 10,95,95.51 lakh) in '2009-2010' for finalising West Bengal Power Sector Transfer Scheme, 2007 vide the Kolkata Gazette Notification No. 313-PO/O/III/3R-29/2006 dated 19.9.2008 of Government of West Bengal, Department of Power and Non-Conventional Energy Sources.			
4801 Capital Outlay on Power Projects			
02 Thermal Power Generation			
796 Tribal Areas Sub Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP007 Equity Participation of the State Government for R&M of Unit-V of BTPS (EAP) [PO]			
0	2,40.00	2,40.00	.. -2,40.00
	379		

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 ELEVENTH PLAN)			
SP010 OECF-Projects-Loans to West Bengal Power Development Corporation Ltd. (State Share) (EAP)			
0	3,50.00	3,50.00	.. -3,50.00
205 Transmission and Distribution			
Non Plan			
002 Loans to WBSEDCL for Transmission and Distribution of Power in Salt Lake Township [PO]			
0	2,00.00	2,00.00	.. -2,00.00
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP007 Loans to WBSETCL for implementation of schemes under RIDF			
0	17,90.00	17,90.00	.. -17,90.00
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 OECF Projects-Loans to W.B.Power Dev. Corpn. Ltd. (State Share) EAP			
0	1,20.00	1,20.00	.. -1,20.00
SP017 Loans to WBSEDCL on account of OECF Purulia Plant (State Share)-(EAP)			
0	3,36.00	3,36.00	.. -3,36.00
SP020 Loans to WBSETCL for Transmission & Distribution (State Share) (JBIC) (EAP) [PO]			
0	3,20.00	3,20.00	.. -3,20.00
	380		

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP021 Loans to WBSETCL for Implementation of Schemes under RIDF [PO]			
0	6,10.00	6,10.00	.. -6,10.00
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP017 Loans to WBSEDCL on account of OECF Purulia Plant (State Share)-(EAP)			
0	84.00	84.00	.. -84.00
SP018 Loans to WBSEDCL for Implementation of Schemes under RIDF [PO]			
0	11,80.00	11,80.00	.. -11,80.00
SP021 Loans to WBSETCL for Implementation of Schemes under RIDF [PO]			
0	1,53.00	1,53.00	.. -1,53.00
6860 Loans for Consumer Industries			
60 Others			
600 Others			
Non Plan			
001 Loans to Durgapur Projects Ltd. (Coke Oven and Gas)			
0	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,2010).			
	381		

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			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP018 Loans to WBSEDCL for implementation of schemes under RIDF			
O 46,67.00	2,17.00	..	-2,17.00
R -44,50.00			
Reasons for reduction of fund through re-appropriation/surrender and non-utilisation of reduced fund in the above case have not been intimated (June,2010).			

6801 Loans for Power Projects			
00			
202 Thermal Power Generation Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP050 Loans to WBSEDCL on account of OECF Purulia Plant (EAP)			
O 70,00.00	70,00.00	48,50.85	-21,49.15
Reasons for saving have not been intimated (June,2010).			

789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Loans to Durgapur Projects Ltd.			
O 2,50.00	1,00.00	1,00.00	..
R -1,50.00			
Reasons for reduction of fund through surrender/re-appropriation in the above case have not been intimated (June,2010).			
SP019 Loans to WBSETCL for Transmission & Distribution (JBIC) (EAP) [PO]			
O 26,40.00	..	..	..
R -26,40.00			

382

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 ELEVENTH PLAN)			
SP006 OECF Projects-Loans to WBPDC Ltd. EAP			
O 6,00.00
R -6,00.00			
SP019 Loans to WBSETCL for Transmission & Distribution (JBIC) (EAP) [PO]			
O 6,60.00
R -6,60.00			

4801 Capital Outlay on Power Projects			
02 Thermal Power Generation			
190 Investments in Public Sector and Other Undertakings Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 Equity Participation of the State Govt. for Implementation of Sagardighi Thermal Power Project			
O 56,00.00	..	..	..
R -56,00.00			
SP009 Equity Participation of the State Govt. for Implementation of Unit 7A of DPL (1X300MW) [PO]			
O 28,00.00	..	..	..
R -28,00.00			

383

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP012 Equity Participation of the State Government for R&M of Unit-V of Bandel TPS (EAP) [PO]			
O 28,00.00
R -28,00.00			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Equity Participation of the State Govt. for implementation of Sagardighi TPP [PO]			
O 20,00.00
R -20,00.00			
SP005 Equity Participation of the State Govt. for Implementation of Unit 7A of DPL (1X300MW) [PO]			
O 10,00.00
R -10,00.00			
SP007 Equity Participation of the State Government for R&M of Unit-V of BTFS (EAP) [PO]			
O 9,60.00
R -9,60.00			

384

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 ELEVENTH PLAN)			
SP001 Equity Participation of the State Govt. for implementation of Sagardighi TPP			
O 4,00.00
R -4,00.00			
SP005 Equity Participation of the State Govt. for Implementation of Unit 7A of DPL (1 x 300 MW) [PO]			
O 2,00.00
R -2,00.00			
6801 Loans for Power Projects			
00			
202 Thermal Power Generation			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP051 Loans to WBSEDCL on account of OECF Purulia Plant (State Share)-(EAP)			
O 9,80.00
R -9,80.00			
SP053 Loans to WBSETCL for Transmission & Distribution (JBIC)-[PO] (EAP)			
O 77,00.00
R -77,00.00			

385

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP054 Loans to WBSETCL for Transmission & Distribution (State Share) (JBIC) (EAP)			
O	9,36.00	..	..
R	-9,36.00	..	..
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP006 OECF Projects-Loans to WBPDCLtd. EAP			
O	24,00.00	..	..
R	-24,00.00	..	..
Reasons for withdrawal of entire fund in the above cases have not been intimated (June,2010).			
6801 Loans for Power Projects			
00			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP016 Loans to WBSEDCL on account of OECF Purulia Plant (EAP) [FO]			
O	24,00.00	..	18,00.00
R	-24,00.00	..	+18,00.00
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP016 Loans to WBSEDCL on account of OECF Purulia Plant (EAP) [FO]			
O	6,00.00	..	4,50.00
R	-6,00.00	..	+4,50.00

Reasons for withdrawal of entire fund through re-appropriation from within the grant and subsequently incurring expenditure resulting in excess have not been intimated (June,2010).

386

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4801 Capital Outlay on Power Projects			
02 Thermal Power Generation			
190 Investments in Public Sector and Other Undertakings Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP014 Equity Participation of State Govt. for Implementation of DPL Unit 8 [PO]			
R	28,00.00	28,00.00	28,00.00
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP009 Equity Participation of State Govt. for implementation of DPL unit 8 [PO]			
R	10,00.00	10,00.00	10,00.00

387

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 ELEVENTH PLAN)			
SP009 Equity Participation of State Govt. for implementation of DPL unit 8 [PO]			
R	2,00.00	2,00.00	2,00.00 ..
Creation of fund through re-appropriation from within the grant was stated to be required for construction of unit no. 8 of DPL.			
6801 Loans for Power Projects			
00			
202 Thermal Power Generation			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP057 Loans to WBPDC for Meeting Shortfall in Cash Flow [PO]			
R	3,20,00.00	3,20,00.00	3,20,00.00 ..

Reasons for creation of fund through re-appropriation from within the grant have not been intimated (June,2010).

388

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4801 Capital Outlay on Power Projects			
02 Thermal Power Generation			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP013 Equity Participation of the State Govt. for Greenfield Katwa TPP (2*500 MW) Scheme of WBPDC [PO]			
..		28,00.00	+28,00.00
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP008 Equity Participation of the State Govt. for Greenfield Katwa TPP (2*500 MW) Scheme of WBPDC [PO]			
..		9,60.00	+9,60.00
796 Tribal Areas Sub Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP008 Equity Participation of the State Govt. for Greenfield Katwa TPP (2*500 MW) Scheme of WBPDC [PO]			
..		2,40.00	+2,40.00
Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2010).			
6801 Loans for Power Projects			
00			
202 Thermal Power Generation			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP055 State Govt. loan liabilities vested with the WBPDC for finalising West Bengal Power Sector Reforms Transfer Scheme,2007			
..		22,73,76.38	+22,73,76.38

Incidence of booking of ₹ 22,73,76.38 lakh against the above scheme arises due to Book Adjustment of loan liabilities of erstwhile W.B.S.E.B. to W.B.S.E.D.C.L. in '2009-2010' for finalising West Bengal Power Sector Reforms Scheme,2007 vide the Kolkata Gazette Notification No. 313-PO/O/III/3R-29/2006 dated 19.9.2008 of Government of West Bengal, Department of Power and Non-Conventional Energy Sources.

389

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP056 State Govt. loan liabilities vested with the WBSETCL for finalising West Bengal Power Sector Reforms Transfer Scheme,2007	..	10,95,95.51	+10,95,95.51

Incidence of booking of ₹ 10,95,95.51 lakh against the above scheme arises due to Book Adjustment of loan liabilities of erstwhile W.B.S.E.B. to W.B.S.E.T.C.L. in '2009-2010' for finalising West Bengal Power Sector Reforms Scheme,2007 vide the Kolkata Gazette Notification No. 313-PO/O/III/3R-29/2006 dated 19.9.2008 of Government of West Bengal, Department of Power and Non-Conventional Energy Sources.

6860 Loans for Consumer Industries
60 Others
789 Special Component plan for Scheduled Castes
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)
SP002 Loans to Durgapur Projects Ltd.

O	50.00	} 2,00.00	2,00.00	..
R	1,50.00			

Reasons for enhancement of fund through re-appropriation in the above case have not been intimated (June,2010).

Capital (Charged)

- (i) Though the saving in the appropriation of capital (charged) section was less than 5% (actual saving : one percent) of the total budget provision, noticeable saving/excess occurred in the following sub-heads.

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

(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			
009 Loans from Rural Electrification Corporation of India [PO]			
0	41,50.00	41,50.00	41,27.45
			-22.55

Reasons for saving have not been intimated (June,2010).

Grant No. 44 PUBLIC ENTERPRISES

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

REVENUE -

Major Head

2852 Industries
3451 Secretariat-Economic Services

Voted -

Original	1,52,13,52	1,52,13,52	1,63,48	-1,50,50,04
Supplementary	..			

Amount surrendered during the year (31st March 2010) . Nil

Charged -

Original	..	20,07	..	-20,07
Supplementary	20,07			

Amount surrendered during the year (31st March 2010) . Nil

CAPITAL -

Major Head

4857 Capital Outlay on Chemicals and Pharmaceutical Industries
4858 Capital Outlay on Engineering 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	37,76,45	1,81,73,57	1,66,58,34	-15,15,23
Supplementary	1,43,97,12			

Amount surrendered during the year (31st March 2010) . Nil

Notes and Comments -

Revenue (Voted)

- (i) Though the ultimate saving in the voted grant worked out to ₹ 1,50,50.04 lakh (98.93% of the total budget), the department surrendered nothing during the year.
(ii) Saving occurred persistently in the voted grant during the preceding five years as under:

Year	Saving	
	Amount (In lakhs of rupees)	Percentage
2008-2009	43,05.90	43.12
2007-2008	63.97	34.62
2006-2007	1,77.53	11.27
2005-2006	40,83.25	41.89
2004-2005	45,19.92	42.71

This indicates lack of supervision on the budget estimation by the concerned authority.

Grant No. 44 PUBLIC ENTERPRISES

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2852 Industries			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP020 Expenditure against ACA Received under DFID Assisted Restructuring of Public Sector Enterprises in W.B. (EAP) [PU]			
0	70,00.00	70,00.00	.. -70,00.00
SP021 State Share of the DFID Assisted Restructuring of Public Sector Enterprises in West Bengal (EAP) [PU]			
0	80,00.00	80,00.00	.. -80,00.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2010).

Revenue (Charged)

- (i) The charged appropriation of ₹ 20.07 lakh under revenue section remained unutilised and unsundered during the year indicating lack of control on the part of the controlling authority.

Grant No. 44 PUBLIC ENTERPRISES

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3451 Secretariat-Economic Services			
00			
090 Secretariat			
Non Plan			
014 Department of Public Undertakings (PU)			
S	20.07	20.07	.. -20.07

Creation of fund by supplementary provision obtained in March,2010 was stated to be required for recoupment to the contingency fund during the year. Reasons for non-utilisation of entire fund have not been intimated (June,2010).

Capital (Voted)

(i) In view of overall saving of ₹ 15,15.23 lakh (8.34% of budget provision) in the grant, supplementary provision of ₹ 1,43,97.12 lakh obtained in March,2010 proved to be excessive.

(ii) No portion of substantial saving of ₹ 15,15.23 lakh (8.34% of the 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 (-)
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.			
0	8,76.45	8,76.45	.. -8,76.45

394

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 ELEVENTH PLAN)			
SP004 Britania Engineering Ltd.			
0	2,00.00	2,00.00	.. -2,00.00
03 Transport Equipment Industries			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Loans to Westinghouse Saxby Farmer Ltd.			
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,2010).

4857 Capital Outlay on Chemicals and Pharmaceutical Industries			
01 Chemical and Pesticides Industries			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Gluconate Health Ltd			
0	4,00.00	4,00.00	1,00.00 -3,00.00

395

Grant No. 44 PUBLIC ENTERPRISES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6858 Loans for Engineering Industries			
04 Other Engineering Industries			
800 Other Loans			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Loans to Shalimar Works (1980) Ltd.			
0	5,97.00	5,97.00	4,47.75 -1,49.25

Reasons for saving in the above cases have not been intimated (June,2010).

(iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
5075 Capital Outlay on other Transport Services			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Compensation for Land Acquisition for Howrah-Amta and Howrah Champadanga Broad Gauge Railway Lines			
0	3.00	3.00	1,50.00 +1,47.00

396

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			
002 Neo Pipe & Tube Co. Ltd.			
0	50.00	50.00	1,48.73 +98.73
03 Transport Equipment Industries			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
004 Loans to Westinghouse Saxby Farmer Ltd. [PU]			
0	10.00	10.00	2,10.00 +2,00.00

Reasons for excess in the above cases have not been intimated (June,2010).

397

Grant No. 45 PUBLIC HEALTH ENGINEERING

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
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	3,61,98,36	3,40,55,34	-21,43,02
Supplementary	..		
Amount surrendered during the year (31st March 2010).			Nil
Charged -			
Original	59,15	39,90	-19,25
Supplementary	..		
Amount surrendered during the year (31st March 2010).			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	6,45,09,26	4,44,88,87	-2,00,20,39
Supplementary	..		
Amount surrendered during the year (31st March 2010).			Nil
Charged -			
Original	99,54	99,31	-33,43
Supplementary	33,20		
Amount surrendered during the year (31st March 2010).			Nil
Notes and Comments -			
Revenue (Voted)			
(1)	Though the grant closed with a saving of ₹ 21,43.02 lakh (5.92% of budget estimate), no portion of saving was surrendered by the department during the year.		

398

Grant No. 45 PUBLIC HEALTH ENGINEERING

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2215 Water Supply and Sanitation			
01 Water Supply			
800 Other Expenditure			
Non Plan			
001 Works			
O	4,14.10	2,04.10	2,06.41
R	-2,10.00		+2.31
Reasons for anticipated saving and final excess have not been intimated (June,2010) .			
2215 Water Supply and Sanitation			
01 Water Supply			
001 Direction and Administration			
Non Plan			
001 Public Health Engineering[PH]			
O	1,47,06.72	1,47,06.72	1,35,93.13
101 Urban Water Supply Programmes			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP011 Urban Water supply for Municipalities having population above 20000			
O	8,00.00	8,00.00	5,90.38
SP018 Extension of AUWSP to small towns (Gegampur, Purbha, Tajpur & Kharsari NM)			-2,09.62
O	1,15.00	1,15.00	19.50
			-95.50

399

Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
102 Rural water Supply Programmes Non Plan			
004 South 24 Parganas Arsenic Area Water Supply Scheme			
0	14,12.90	14,12.90	12,74.49
Plan CENTRALLY SPONSORED (NEW SCHEMES)			-1,38.41
CS001 Accelerated Rural Water Supply Programme			
0	45,40.66	45,40.66	19,70.59
CS012 Grants to PRIs for execution of Rural Water Supply Schemes (Spot Source) [PH]			-25,70.07
0	6,00.00	6,00.00	3,35.00
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			-2,65.00
SP002 Urban Water Supply Scheme Municipalities Having Population of above 20,000 [PH]			
0	3,50.00	3,50.00	1,96.59

Reasons for saving in the above cases have not been intimated (June,2010).

400

Grant No. 45 PUBLIC HEALTH ENGINEERING

(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			
799 Suspense			
Non Plan			
001 Suspense under Rural Water Supply			
0	6,55.31	6,55.31	17,33.56
			+10,78.25

Reasons for excess in the above case have not been intimated (June,2010).

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	7,88.99	+6,11.12
102 Rural water Supply Programmes				
Non Plan				
001 Piped Water Supply Scheme (for rural areas)				
0	1,60.71	1,60.71	3,12.49	+1,51.78
800 Other Expenditure				
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP024 Piped Water Supply Schemes for Rural Areas				
0	18,90.20	18,90.20	20,49.49	+1,59.29

401

Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
02 Sewerage and Sanitation			
107 Sewerage Services			
Non Plan			
003 Cossipore Dum Dum Drainage Scheme and Patipukur Sewerage Scheme			
0	77.40	77.40	1,81.13 +1,03.73

Reasons for excess in the above cases have not been intimated (June,2010).

2215 Water Supply and Sanitation			
01 Water Supply			
102 Rural water Supply Programmes Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS013 Restoration of damaged Rural Water Supply System due to Aila Cyclone			
		10,12.76	+10,12.76

Reasons for incurring expenditure without budget provision in the above case have not been intimated (June,2010).

Capital (Voted)

(i) Capital section of the grant closed with a substantial saving of ₹ 2,00,20.39 lakh (31.03% of budget provision), but no portion of saving was surrendered by the department during the year.

402

Grant No. 45 PUBLIC HEALTH ENGINEERING

(ii) 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)			
CS002 Accelerated Rural Water Supply Programme			
0	2,05,90.89	2,05,90.89	82,95.77 -1,22,95.12
CS003 Arsenic Submission			
0	1,37,00.00	1,37,00.00	28,60.29 -1,08,39.71
789 Special Component Plan for Scheduled Castes Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Piped Water Supply Schemes			
0	22,50.00	22,50.00	12,29.81 -10,20.19
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Piped Water Supply Schemes for Tribal Area Sub-Plan			
0	9,00.00	9,00.00	6,35.32 -2,64.68
SP006 Water Supply Schemes for Arsenic-difficult Area-Piped Water Supply - Arsenic Submission			
0	6,36.00	6,36.00	4,53.07 -1,82.93
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Piped Water Supply Schemes for Rural Areas			
0	58,50.00	58,50.00	37,79.02 -20,70.98

403

Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP004 Water Supply Schemes for Arsenic-difficult Areas			
0	36,10.00	36,10.00	30,73.83 -5,36.17

Reasons for saving in the above cases have not been intimated (June,2010).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
101 Urban Water Supply			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Piped Water Supply Schemes in Municipalities/Municipal Areas			
0	1,36.40	1,36.40	2,59.43 +1,23.03
102 Rural Water Supply			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Eradication of Arsenic Contamination of Ground Water as per Recommendation of Twelfth Finance Commission			
0	97,50.00	97,50.00	1,24,37.53 +26,87.53

404

Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special Component Plan for Scheduled Castes			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 Eradication of Arsenic Contamination of Ground Water as per Recommendation of Twelfth Finance Commission			
0	37,50.00	37,50.00	50,16.19 +12,66.19

Reasons for excess in the above cases have not been intimated (June,2010).

4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
101 Urban Water Supply			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 ACA for Darjeeling Water Supply Pumping Scheme			
102 Rural Water Supply	..	20,00.00	+20,00.00
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS005 Stand alone water purification system in rural schools	..	4,94.36	+4,94.36
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Externally Aided Water Supply Project	..	7,00.00	+7,00.00

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2010).

405

Grant No. 45 PUBLIC HEALTH ENGINEERING

Capital (Charged)

(i) As the actual expenditure (₹ 99.31 lakh) did not come up even to the original provision (₹ 99.54 lakh), supplementary provision of ₹ 33.20 lakh obtained in March,2010 proved to be unjustified.

(ii) Saving in the charged appropriation under capital section worked out to 25.18 percent.

(iii) No portion of the total saving of ₹ 33.43 lakh was surrendered by the department during the year.

(iv) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP006 Water Supply Schemes for Arsenic-difficult Area-Piped Water Supply - Arsenic Submission			
S	33.20	33.20	.. -33.20

Creation of fund by supplementary provision obtained in March,2010 was stated to be required for recoupment to the Contingency Fund of West Bengal during this financial year in connection with the payment of decretal dues. Reasons for non-drawal and as such non-utilisation of the fund have not been intimated (June,2010).

Grant No.45 PUBLIC HEALTH ENGINEERING

Suspense :- The expenditure under Revenue (voted) grant included ₹ 17,33.56 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 (Voted) 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	Closing Balance Debit + Credit -
(In lakhs of rupees)					
2215 Water Supply and Sanitation					
01 Water Supply					
799 Suspense					
Non Plan					
001 Suspense under Rural Water Supply					
43 Suspense	+7,09.06	-48.15	+0.00	-48.15	+6,60.91
75 Purchase	+16,56.39	+0.00	+0.00	+0.00	+16,56.39
89 Stock	-32,60.39	+17,78.15	+0.00	+17,78.15	-14,82.24
90 Miscellaneous	+16,86.08	+3.56	+0.00	+3.56	+16,89.64
Total	+7,91.14	+17,33.56	+0.00	+17,33.56	+25,24.70

Grant No. 46 REFUGEE RELIEF AND REHABILITATION

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

REVENUE -

Major Head

2235 Social Security and Welfare
2251 Secretariat-Social Services

Voted -

Original	36,21,99	36,21,99	35,69,31	-52,68
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Supplementary	..			
Amount surrendered during the year (31st March 2010).				Nil

Charged -

Original	7,38,35	7,38,35	38,67	-6,99,68
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Supplementary	..			
Amount surrendered during the year (31st March 2010).				Nil

CAPITAL -

Major Head

4235 Capital Outlay on Social Security and Welfare
6235 Loans for Social Security and Welfare

Voted -

Original	16,55,00	16,55,00	16,49,51	-5,49
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Supplementary	..			
Amount surrendered during the year (31st March 2010).				Nil

Notes and Comments -

Revenue (Voted)

(i) The grant closed with a saving of ₹ 52.68 lakh during the year which was less than 5% (1.45%) of the total budget provision.

Revenue (Charged)

- (i) The appropriation under revenue section disclosed huge saving of ₹ 6,99.68 Lakh constituting 94.76% of total budget provision. Similarly saving exhibited during 2008-2009 (₹ 4,80.68 Lakh, 41.76% of total appropriation) and during 2007-2008 (₹ 4,32.43 Lakh, 40.36% of total appropriation) pointing to overestimating and thereby defective budgeting.
- (ii) Against eventual saving of ₹ 6,99.68 Lakh, the department surrendered nothing during the year. This points to lack of control over budgetary system by the controlling officer.

Grant No. 46 REFUGEE RELIEF AND REHABILITATION

(iii) Saving occurred mainly under :

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

2235 Social Security and Welfare

01 Rehabilitation

202 Other Rehabilitation Schemes

Non Plan

019 Acquisition of Lands (Housing Schemes)

0	7,37.77	7,37.77	38.67	-6,99.10
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Reasons for saving have not been intimated (June,2010).

Grant No. 47 DISASTER MANAGEMENT

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
 2059 Public Works
 2235 Social Security and Welfare
 2245 Relief on Account of Natural Calamities
 2251 Secretariat-Social Services

Voted -

Original	6,12,62,73	11,87,93,36	9,80,62,09	-2,07,31,27
Supplementary	5,75,30,63			
Amount surrendered during the year (31st March 2010).				36,88,38

Charged -

Original	35,13,95	35,13,95	27,63,11	-7,50,84
Supplementary	..			
Amount surrendered during the year (31st March 2010).				6,83,43

CAPITAL -

Major Head

4059 Capital Outlay on Public Works
 6003 Internal Debt of the State Government

Voted -

Original	1,26,75	1,26,75	1,14,54	-12,21
Supplementary	..			
Amount surrendered during the year (31st March 2010).				31,16

Charged -

Original	8,93,00	8,93,00	6,89,68	-2,03,32
Supplementary	..			
Amount surrendered during the year (31st March 2010).				2,03,32

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of ₹ 2,07,31.27 lakh in the grant, supplementary provision of ₹ 5,75,30.53 lakh obtained in March,2010 proved to be excessive.
- (ii) Out of overall saving of ₹ 2,07,31.27 lakh (Constituting 17.45% of total budget provision) in the grant, a meagre amount of ₹ 36,88.38 lakh (17.79% of overall saving) was surrendered by the department during the year.

Grant No. 47 DISASTER MANAGEMENT

(iii) Saving occurred mainly under :

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

(In lakhs of rupees)

2245 Relief on Account of Natural Calamities
 02 Floods, Cyclones etc.
 101 Gratuitous Relief
 Non Plan
 002 Food and Clothings - Food

O	40,00.00	15,29.08	15,29.08	..
R	-24,70.92			

Anticipated saving was stated to be occurred for non-submission of bill by the supplying agency in time.

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	30,06.90	20,17.93	19,45.15	-72.78
R	-9,88.97			

Anticipated saving was stated to be due to non-submission of bill by the supplying agency in time. Reasons for final saving have not been intimated (June,2010).

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			
001 Cash doles			
O	1,50.00	28.25	27.59
R	-1,21.75		-0.66

Anticipated saving was stated to be occurred due to incidence of less expenditure on calamity relief. Reasons for final saving have not been intimated (June,2010).

2245 Relief on Account of Natural Calamities			
80 General			
800 Other Expenditure			
Non Plan			
011 Other Items			
O	1.00	17,00.00	14,29.66
S	16,99.00		-2,70.34

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for other items. Reasons for final saving have not been intimated (June,2010).

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.			
122 Repairs and restoration of damaged Irrigation and flood control works			
Non Plan			
001 Repairs and Restoration of Damaged Minor Irrigation Installations [RL]			
O	43.00	2,00.00	20.00
S	1,57.00		-1,80.00

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for repairs and restoration of damaged minor irrigation installations. Reasons for final saving have not been intimated (June,2010).

2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
111 Ex-gratia payments to bereaved families			
Non Plan			
001 Ex gratia payments to families of dead / missing persons to flood, cyclone etc.			
O	2,50.00	4,54.70	4,01.30
S	2,74.00		-53.40
R	-69.30		

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for exgratia payments to families of dead / missing person due to flood, cyclone etc. No Specific reason for anticipated and final saving has been intimated (June,2010).

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.			
106 Repairs and restoration of damaged roads and bridges			
Non Plan			
001 Emergent Repair of Roads, Culverts, Bridges etc. Damaged/ Destroyed by Natural Calamities			
O 26,00.00	36,05.00	20,94.36	-15,10.64
R 10,05.00			

Enhancement of fund through re-appropriation was stated to be required to meet up the excess expenditure on the scheme. Reasons for final saving have not been intimated (June,2010).

2235 Social Security and Welfare			
02 Social Welfare			
001 Direction and Administration Non Plan			
004 Directorate of Relief and District Establishment (Relief) [RL]			
O 35,08.28	33,50.60	33,06.93	-43.67
R -1,57.68			
800 Other Expenditure Non Plan			
016 Introduction of Disaster Risk Management Programme in different Districts & KMC			
O 1,08.00	30.97	22.03	-8.94
R -77.03			

414

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.			
114 Assistance to Farmers for purchase of Agricultural inputs Non Plan			
001 Supply of Seeds/ Fertilizers etc. for Raising Alternative Crops in Flood / Cyclone Affected Areas [RL]			
O 25,00.00	24,00.00	22,94.59	-1,05.41
R -1,00.00			

No specific reason for anticipated as well as final saving in the above cases has been intimated (June,2010).

2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
118 Assistance for Repairs/Replacement of damaged boats and equipment for fishing Non Plan			
001 Supply of nets, fish prawns etc.			
O 5,00.00	6.00	2,96.00	+2,90.00
R -4,94.00			

No specific reason for anticipated saving as well as final excess has been intimated (June,2010).

415

Grant No. 47 DISASTER MANAGEMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
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	3,00.00	..	..
R	-3,00.00	..	..

No specific reason for surrender of entire budget provision was furnished by the department.

2245 Relief on Account of Natural Calamities			
05 Calamity Relief Fund			
797 Transfer to Reserve Funds / Deposits Accounts			
Non Plan			
001 Calamity Relief Fund			
O	2,63,92.00	4,30,78.90	2,63,92.00
S	1,66,86.90		-1,66,86.90

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for Intra-Account Transfer to Calamity Relief Fund. Reasons for final saving have not been intimated (June,2010).

Grant No. 47 DISASTER MANAGEMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2245 Relief on Account of Natural Calamities			
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]			
O	35.00	6,15.00	5,23.26
S	5,80.00		-91.74

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for Repair of Educational Institutions. Reasons for final saving have not been intimated (June,2010).

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	12,01.81	12,15.45
S	5,12.88		+13.64
R	-1,11.07		

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for Rescue of marooned people affected by flood, cyclone, tornado etc. No specific reason for anticipated saving and final excess has been intimated (June,2010).

Grant No. 47 DISASTER MANAGEMENT

(iv) Excess occurred 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			
200 Other Programmes			
Non Plan			
011 Expenditure on account of distribution of clothing etc. among the indigent persons through M.L.As.			
O	10,50.00	22,38.23	22,29.22
S	10,34.88		
R	1,53.35		
			-9.01

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for meeting expenditure on account of distribution of clothing etc. among the indigent persons through MLAs. Reasons for final saving have not been intimated (June,2010).

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]			
O	1,00.00	1,71,26.00	1,77,35.07
S	1,70,26.00		
			+6.09.07

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for emergency repair of flood protective embankments. Reasons for excess have not been intimated (June,2010).

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			
003 Food and Clothings - Clothings			
O	18,00.00	35,04.05	37,70.32
S	16,89.05		
R	15.00		
			+2,66.27

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for relief works i.e., Supply of Food and Clothings. Reasons for anticipated as well as final excess have not been intimated (June,2010).

2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Non Plan			
042 Exgratia payments to the families of indigent victims due to death caused by sunstroke/snakebite[RL]			
O	1,55.00	1,36.80	2,99.43
R	-18.20		
			+1,62.63
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Scheme for Economic Rehabilitation of families rendered destitute due to socio-economic causes [RL]			
O	30.00	22.10	3,52.28
R	-7.90		
			+3,30.18

No specific reason for anticipated saving and final excess in the above cases has been intimated (June,2010).

Grant No. 47 DISASTER MANAGEMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2245 Relief on Account of Natural Calamities			
80 General			
800 Other Expenditure			
Non Plan			
001 N.F.C.R. Fund for Transport of Goods Moved on Relief Account		2,80.98	+2,80.98
Reasons for incurring expenditure without budget provision have not been intimated (June,2010).			

Revenue (Charged)

- (i) The charged appropriation under Revenue Section closed with a saving of ₹ 7,50.84 lakh (21.37% of the appropriation).
- (ii) Out of total saving of ₹ 7,50.84 lakh in the appropriation, ₹ 6,83.43 lakh was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2049 Interest Payments			
05 Interest on Reserve Funds			
105 Interest on General and other Reserve Funds			
Non Plan			
001 Interest on Calamity Relief fund			
O	25,38.95	25,38.95	24,71.54
R			-67.41
Reasons for saving have not been intimated (June,2010).			
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]			
O	9,75.00		
R	-6,83.43	2,91.57	2,91.57
No tangible reason for surrender of fund was stated by the department (June,2010).			

Capital (Voted)

- (i) The grant closed with an amount of saving of ₹ 12.21 lakh (9.63% of budget estimate). No part of the saving was surrendered by the department during the year.

Grant No. 47 DISASTER MANAGEMENT

Capital (Charged)

- (i) The charged appropriation exhibited saving of ₹ 2,03.32 lakh (22.77% of the total appropriation).
- (ii) The entire saving of ₹ 2,03.32 lakh was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
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]			
O	8,93.00	6,89.68	6,89.68
R	-2,03.32		

Repayment installment amount being fixed, there was no need of so much budgeted provision. As such unutilised fund was surrendered.

Grant No. 48 SCIENCE AND TECHNOLOGY (All Voted)

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

REVENUE -

Major Head

3425 Other Scientific Research
3451 Secretariat-Economic Services

Voted -

Original	9,97,58	10,40,26	8,03,09	-2,37,17
Supplementary	42,68			
Amount surrendered during the year (31st March 2010).				2,53,22

Notes and Comments -

Revenue (Voted)

- (i) In view of the final saving of ₹ 2,37.17 lakh (constituting 22.80% of total budget provision),surrender of ₹ 2,53.22 lakh (excess ₹ 16.05 lakh of total saving) was injudicious and indicative of incorrect estimation of expenditure under the grant.
- (ii) In view of eventual saving of ₹ 2,37.17 lakh, the supplementary provision of ₹ 42.68 lakh proved unnecessary.
- (iii) Saving occurred mainly under :

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

3425 Other Scientific Research			
60 Others			
004 Research and Development			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP013 Climate Change [ST]			
O	1,00.00	74.52	74.52
R	-25.48		

No specific reason for surrender of saving was stated by the department (June,2010).

Grant No. 48 SCIENCE AND TECHNOLOGY

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

3425 Other Scientific Research			
60 Others			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Financial Assistance to Other Scientific Bodies for Undertaking Scientific Projects/ Surveys/ Research/ Training and Science Awareness & Science Popularisation Programme [ST]			
O	70.00	41.02	34.55
R	-28.98		

Reasons for anticipated as well as final saving have not been intimated (June,2010).

3425 Other Scientific Research			
60 Others			
200 Assistance to other Scientific bodies			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Construction of Bigyan Bhavan by West Bengal State Council of Science and Technology			
O	1,10.00	..	..
R	-1,10.00		

Reasons for withdrawal of entire fund through re-appropriation/surrender have not been intimated (June,2010). Such type of budget provision and subsequent withdrawal shows a casual approach towards financial management on the part of the controlling authority.

Grant No. 49 SPORTS AND YOUTH SERVICES

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

REVENUE -

Major Head

2059 Public Works
2204 Sports and Youth Services
2251 Secretariat-Social Services

Voted -

Original	85,74,19	90,58,17	69,36,10	-21,22,07
Supplementary	4,83,98			
Amount surrendered during the year (31st March 2010).				Nil

Charged -

Original	..	2,55,24	2,55,23	-1
Supplementary	2,55,24			
Amount surrendered during the year (31st March 2010).				Nil

Notes and Comments -

Revenue (Voted)

- (i) As the expenditure (₹ 69,36.10 lakh) fell short of even the original budget provision (₹ 85,74.19 lakh), augmentation of fund by obtaining supplementary provision (₹ 4,83.98 lakh) proved wholly unnecessary and could have been limited to token amounts where necessary.
- (ii) No portion of saving of ₹ 21.22.07 lakh (23.43% of the total 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)			
2204 Sports and Youth Services			
00			
001 Direction and Administration			
Non Plan			
001 Directorate of Youth Services			
O	23,40.33	23,40.33	20,52.64
			-2,87.69
104 Sports and Games			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Improvement of Sports and Games			
O	7,00.00	7,00.00	5,53.28
			-1,46.72

424

Grant No. 49 SPORTS AND YOUTH SERVICES

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

SP003 Campus Works, Stadium, Playground etc. [SP]

O	13,80.00	13,80.00	9,51.53	-4,28.47
789 Special component plan for SC				
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				

SP010 Campus Works, Stadium, Playgrounds etc. [SP]

O	4,20.00	4,20.00	2,07.40	-2,12.60
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Reasons for saving in the above cases have not been intimated (June,2010).

2204 Sports and Youth Services

00

102 Youth Welfare Programmes for Students
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)

SP003 Development of Rural Sports

O	3,20.00	3,60.00	52.32	-3,07.68
S	40.00			

103 Youth Welfare Programmes for Non Students
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)

SP007 Promotion of Science Club Activities

O	64.00	1,00.00	6.20	-93.80
S	36.00			

Augmentation of fund by supplementary provision obtained in March,2010 in the above cases was stated to be required for development of stadium, swimming pool and playgrounds all over West Bengal. Reasons for final saving have not been intimated (June,2010).

425

Grant No. 49 SPORTS AND YOUTH SERVICES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2204 Sports and Youth Services			
00			
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Development of Rural Sports [YS]			
O	80.00	95.00	..
S	15.00		-95.00

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for development of stadium, swimming pool and playgrounds all over West Bengal. Reasons for non-utilisation of entire fund have not been intimated (June,2010).

Grant No. 50 SUNDERBAN AFFAIRS (All Voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2575 Other Special Areas Programmes			
Voted -			
Original	41,85,89	41,85,89	38,68,90
Supplementary	..		-3,16,99
			Nil
Amount surrendered during the year (31st March 2010).			

CAPITAL -
Major Head

4575 Capital Outlay on other Special Areas Programmes			
Voted -			
Original	1,35,00,00	1,50,47,00	1,38,28,00
Supplementary	15,47,00		-12,19,00
			Nil
Amount surrendered during the year (31st March 2010).			

Notes and Comments -

Revenue (Voted)

- (i) The grant exhibited total saving of ₹ 3,16.99 lakh (7.57% of the budget provision) during the year.
- (ii) No portion of total saving of ₹ 3,16.99 lakh (7.57% of budget provision) in the grant was surrendered by the department.
- (iii) In the case of sub head marked (*) in the grant substantial saving/excess has been going on for the last six years. Such type of persistent variation between budget provision and actual expenditure discloses lack of control over financial management by the controlling authority.

Grant No. 50 SUNDERBAN AFFAIRS

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2575 Other Special Areas Programmes			
80 General			
799 Suspense			
Non Plan			
001 Sundarban Development Board			
0	3,41.05	3,41.05	-1,12.27 -4,53.32

Minus expenditure was attributed to suspense transactions of the Public Works Department. Reasons for saving have not been intimated (June,2010).

2575 Other Special Areas Programmes
02 Backward Areas
789 Special Component Plan for SC
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)
SP001 Development of Sundarban

0	8,00.00	8,00.00	5,65.51 -2,34.49
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Reasons for saving in the above case have not been intimated (June,2010).

428

Grant No. 50 SUNDERBAN AFFAIRS

(v) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2575 Other Special Areas Programmes			
02 Backward Areas			
101 Area Development			
Non Plan			
001 Development of Sundarban			
0	18,44.84	18,44.84	23,15.12 +4,70.28

Reasons for incurring expenditure over and above the budget provision have not been intimated (June,2010).

Capital (Voted)

(i) In view of overall saving of ₹ 12,19.00 lakh in the grant, supplementary provision of ₹ 15,47.00 lakh obtained in March,2010 proved to be excessive.

(ii) No portion of substantial saving of ₹ 12,19.00 lakh (8.10% of the 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 (-)
4575 Capital Outlay on other Special Areas Programmes			
02 Backward Areas			
101 Area Development			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Development of Sundarban Region as per Recommendation of Twelfth Finance Commission [SA]			
0	15,00.00	17,97.00	16,87.75 -1,09.25
S	2,97.00		

429

Grant No. 50 SUNDERBAN AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Development of Sundarban Region as per Recommendation of Twelfth Finance Commission [SA]			
O	8,75.00	10,00.00	7,09.04
S	1,25.00		

Augmentation of fund by supplementary provision obtained in March,2010 in the above cases was stated to be required for development of Sundarban areas as per recommendation of 12th Finance Commission. Reasons for saving in both the cases have not been intimated (June,2010).

4575 Capital Outlay on other Special Areas Programmes			
02 Backward Areas			
800 Other expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Additional Central Assistance For Development of Sundarban			

O	33,00.00	33,00.00	27,87.95	-5,12.05
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Reasons for saving in the above case have not been intimated (June,2010).

430

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			
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Infrastructure Facilities for Development of Sundarban Areas under RIDF (RIDF) (SA)			
O	2,50.00	3,00.00	2,05.70
S	50.00		
800 Other expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Infrastructure facilities for development of Sundarban areas under RIDF (RIDF) (SA)			
O	35,00.00	42,00.00	40,98.64
S	7,00.00		

Augmentation of fund by supplementary provision obtained in March,2010 in the above cases was stated to be required for infrastructural development under RIDF Schemes. Reasons for saving in both the cases have not been intimated (June,2010).

431

Grant No.50 SUNDERBAN AFFAIRS

Suspense :- The expenditure under grant included ₹ (-)1,12.27 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	Closing Balance Debit + Credit -
		(In lakhs of rupees)			
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	+1,64.88	-10.19	+0.00	-10.19	+1,54.69
90 Miscellaneous Works	+3,61.98	-1,02.08	+0.00	-1,02.08	+2,59.90
Total	+5,06.28	-1,12.27	+0.00	-1,12.27	+3,94.01

Grant No. 51 TECHNICAL EDUCATION AND TRAINING (All Voted)

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

REVENUE -

Major Head

2203 Technical Education
2230 Labour and Employment
2251 Secretariat-Social Services

Voted -

Original	3,03,64,68	}	3,03,64,68	2,55,89,66	-47,75,02
Supplementary	..				

Amount surrendered during the year (31st March 2010) .

49,42,05

CAPITAL -

Major Head

4202 Capital Outlay on Education, Sports, Art and Culture
4250 Capital Outlay on Other Social Services

Voted -

Original	92,58,44	}	92,58,44	49,80,49	-42,77,95
Supplementary	..				

Amount surrendered during the year (31st March 2010) .

28,62,61

Notes and Comments -

Revenue (Voted)

- (i) In view of the final saving of ₹ 47,75.02 lakh (15.72% of budget provision), surrender of ₹ 49,42.05 lakh was injudicious and indicative of incorrect estimation of expenditure under the grant.

Grant No. 51 TECHNICAL EDUCATION AND TRAINING

(ii) Saving (partly counter-balanced by excess under other heads) 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 ELEVENTH PLAN)			
SP010 Introduction of Vocational Education & Training under West Bengal State Council of Vocational Education & Training [ET]			
O 1,42,00.00	1.03,31.47	1,03,68.19	+36.72
R -38,68.53			
No specific reason for anticipated saving and final excess was furnished by the department (June,2010).			
2203 Technical Education			
00			
105 Polytechnics			
Non Plan			
003 Grants to Non-Government Polytechnics [ET]			
O 4,51.15	3,65.13	3,54.10	-11.03
R -86.02			
006 Polytechnic - Diploma Courses [ET]			
O 93.34	43.34	2.66	-40.68
R -50.00			
	434		

Grant No. 51 TECHNICAL EDUCATION AND TRAINING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP007 Strengthening of Technical Education Services [ET]			
O 2,00.00	66.14	60.35	-5.79
R -1,33.86			
2230 Labour and Employment			
03 Training			
003 Training of Craftsmen & Supervisors			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Craftsmen Training [ET]			
O 9,00.00	8,96.57	6,36.39	-2,60.18
R -3.43			
No specific reason for saving in the above cases was furnished by the department (June,2010).			
	435		

Grant No. 51 TECHNICAL EDUCATION AND TRAINING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2203 Technical Education			
00			
105 Polytechnics			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Polytechnic - Diploma Courses [ET]			
O	19,00.00	13,77.99	12,76.66
R	-5,22.01		-1,01.33

One of the reasons for anticipated huge saving of fund was stated to be occurred due to non-recruitment of staff for want of sanctioned posts for new polytechnics at Burdwan, Keshiary and Tufangan]. Reasons for final saving have not been intimated (June,2010).

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2203 Technical Education			
00			
105 Polytechnics			
Non Plan			
001 Polytechnics [ET]			
O	54,01.81	53,06.22	56,57.34
R	-95.59		+3,51.12

No specific reason for anticipated saving and final excess was furnished by the department (June,2010).

Grant No. 51 TECHNICAL EDUCATION AND TRAINING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2230 Labour and Employment			
03 Training			
003 Training of Craftsmen & Supervisors			
Non Plan			
001 Vocational Training Centres [ET]			

O	24,57.01	24,57.01	26,77.56	+2,20.55
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Reasons for excess have not been intimated (June,2010).

Capital (Voted)

(i) Out of substantial saving of ₹ 42,77.95 lakh (constituting 46.21% of budget estimate in the grant), an amount of ₹ 28,62.61 lakh (66.91% of total saving) was surrendered by the department.

(ii) Saving 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			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP006 Infrastructure Facilities for Technical Education Extension Programme under RIDF [ET]			
O	8,00.00		
R	-4,05.30	3,94.70	26.50

Anticipated saving was due to proposal in respect of Sheikpara ARM Poly and Malda Poly remained under consideration of NABARD for approval and release of fund.

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 ELEVENTH PLAN)			
SP007 Setting up of New Polytechnics, New ITIs, Entrepreneurship Development Institute, etc. [ET]			
O 12,00.00	7,97.82	7,97.82	..
R -4,02.18			

No specific reason for anticipated saving was stated by the department (June,2010).

4202 Capital Outlay on Education, Sports, Art and Culture			
02 Technical Education			
104 Polytechnics			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Polytechnic Diploma Course (Tech.) [ET]			
O 19,50.00	15,35.68	8,32.60	-7,03.08
R -4,14.32			
SP004 Estt. of New Government Polytechnics [ET]			
O 10,00.00	7,25.45	7,06.30	-19.15
R -2,74.55			
SP008 Introduction of Vocational Education & Training under WBSCVE&T [ET]			
O 10,00.00	7,48.00	7,37.40	-10.60
R -2,52.00			

438

Grant No. 51 TECHNICAL EDUCATION AND TRAINING

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 ELEVENTH PLAN)			
SP004 Craftsmen Training [ET]			
O 10,00.00	7,49.14	6,39.03	-1,10.11
R -2,50.86			
SP011 Upgradation of ITI's into Centre of Excellence [ET]			
O 11,00.00	5,91.57	1,64.82	-4,26.75
R -5,08.43			
203 Employment			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Craftsmen Training [ET]			
O 8,00.00	6,00.00	3,15.33	-2,84.67
R -2,00.00			

No specific reason for saving in the above cases was furnished by the department (June,2010).

439

Grant No. 51 TECHNICAL EDUCATION AND TRAINING

(iii) Excess 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			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Lump provision to Zilla parishads/Urban local Bodies for Capital Works	..	1,85.89	+1,85.89
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)	..	2,64.58	+2,64.58

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2010).

440

Grant No. 52 TOURISM (All Voted)

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

REVENUE -

Major Head

2250 Other Social Services
2551 Hill Areas
3451 Secretariat-Economic Services
3452 Tourism

Voted -

Original	28,99,91	28,99,91	19,80,01	-9,19,90
Supplementary	..			

Amount surrendered during the year
(31st March 2010).

Nil

CAPITAL -

Major Head

5452 Capital Outlay on Tourism

Voted -

Original	14,08,34	14,08,34	10,73,42	-3,34,92
Supplementary	..			

Amount surrendered during the year
(31st March 2010).

Nil

Notes and Comments -

Revenue (Voted)

- (i) The grant closed with a saving of ₹ 9,19.90 lakh (31.72% of the budget provision).
- (ii) No portion of the saving of ₹ 9,19.90 lakh was surrendered by the department during the year.

441

Grant No. 52 TOURISM

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2551 Hill Areas			
60 Other Hill Areas			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP043 Tourism Sector [TM]			
O	50.00	50.00	.. -50.00
3452 Tourism			
01 Tourist Infrastructure			
101 Tourist Centre			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Tourist Transport including Water Crafts [TM]			
O	2,50.00	2,50.00	.. -2,50.00
800 Other Expenditure			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN082 Destination Tourism at Bishnupur			
O	68.97	68.97	.. -68.97
80 General			
003 Training			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Training			
O	50.00	50.00	.. -50.00
Reasons for non-utilisation of entire budget provision in the above cases have not been intimated (June,2010).			
	442		

Grant No. 52 TOURISM

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3452 Tourism			
01 Tourist Infrastructure			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 Provision of developed sites, construction of ancillary works, furniture & furnishing equipment, commissioning & operation of tourist lodges etc [TM]			
O	50.00	28.83	.. -28.83
R	-21.17		
Reasons for part withdrawal of fund by way of re-appropriation from within the grant and non-utilisation of the rest fund have not been intimated (June,2010).			
3452 Tourism			
01 Tourist Infrastructure			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Tourist Transport including Watercraft [TM]			
O	2,00.00	2,00.00	90.18 -1,09.82
SP002 Expansion and Improvement of Tourist Lodges [TM]			
O	1,00.00	1,00.00	2.00 -98.00
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Organisation of a Planning and Plan Monitoring Cell [TM]			
O	1,00.00	1,00.00	37.99 -62.01
	443		

Grant No. 52 TOURISM

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH 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]			
O	1,00.00	1,00.00	7.44
R			-92.56

Reasons for saving in the above cases have not been intimated (June,2010).

3452 Tourism

01 Tourist Infrastructure
789 Special Component Plan for SC
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)

SP003 Provision of Developed Sites, Construction of Ancillary Works, Furniture & Furnishing Equipment, Commissioning and Operation of Tourist Lodges etc. [TM]			
O	50.00		
R	-50.00	..	..

800 Other Expenditure

Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)

SP005 Provision of Developed Sites Construction Ancillary Works, Furniture and Furnishings Equipments, Commissioning and Operation of Tourist Lodges Etc. [TM]			
O	75.00		
R	-75.00	..	..

Reasons for withdrawal of entire budget provision in the above cases by way of re-appropriation from within the grant have not been intimated (June,2010).

Grant No. 52 TOURISM

(iv) Excess occurred mainly under :

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			
O	..	2,16.42	+2,16.42

Reasons for incurring expenditure without budget provision have not been intimated (June,2010).

Capital (Voted)

(i) The grant exhibited saving to the tune of ₹ 3,34.92 lakh (23.78% of budget provision). Excessive provision of fund leading to huge saving of ₹ 5,60.58 lakh (61.56% of budget provision) during 2008-2009 and ₹ 10,11.47 lakh (74.24% of budget provision) during 2007-2008 indicate defective budgetary control on the part of the controlling authority.

(ii) No portion of the substantial saving of ₹ 3,34.92 (23.78% 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			
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
5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
102 Tourist Accommodation			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN003 Integrated Development of Tea Tourism Circuit in North Bengal			
0	80.00	80.00	.. -80.00
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Contribution to Share Capital of the Proposed West Bengal Tourism Development Corporation Ltd. [TM]			
0	45.00	45.00	.. -45.00

Reasons for non-utilisation of entire budgeted fund in the above cases have not been intimated (June,2010).

446

Grant No. 52 TOURISM

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 ELEVENTH PLAN)			
SP002 Creation of New Attraction for Tourism and Development of New Projects [TM]			
0	3,50.00	3,40.00	1,09.13 -2,30.87
R	-10.00		

Reasons for anticipated as well as final saving have not been intimated (June,2010).

5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
789 Special Component Plan for Scheduled Caste			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Creation of New Attraction for Tourism and Development of New Projects [TM]			
0	1,75.00	1,75.00	1,00.00 -75.00
796 Tribal Area Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Creation of New Attraction for Tourism and Development of New Projects [TM]			
0	1,50.00	1,50.00	1,09.16 -40.84

Reasons for saving in the above cases have not been intimated (June,2010).

447

Grant No. 52 TOURISM

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
102 Tourist Accommodation Plan CENTRAL SECTOR (NEW SCHEMES)			
CN002 Development of Kalimpong in the State of West Bengal under Destination Development Scheme			
0	99.68	99.68	.. -99.68

Reasons for non-utilisation of entire budgeted fund have not been intimated (June,2010).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
789 Special Component Plan for Scheduled Caste Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Infrastructure Facilities (RIDF) [TM]			
0	1,00.00	1,00.00	1,96.63 +96.63
796 Tribal Area Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Infrastructure Facilities [TM]			
0	1,00.00	1,00.00	1,61.57 +61.57
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Infrastructure Facilities for Promotion of Tourism [TM]			
0	2,00.00	2,00.00	3,93.26 +1,93.26

Reasons for excess in the above cases have not been intimated (June,2010).

448

Grant No. 53 TRANSPORT

Section and Major Head	Total grant or appropriation	Actual expenditure (In thousands of rupees)	Excess + Saving -
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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	4,74,30,32	5,23,28,62	4,96,82,60	-26,46,02
Supplementary	48,98,30			
Amount surrendered during the year (31st March 2010).				3,21,64

Charged -

Original	8,42,81	8,42,81	8,42,81	..
Supplementary	..			
Amount surrendered during the year (31st March 2010).				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	2,40,00,00	2,62,38,50	2,68,32,83	+5,94,33
Supplementary	22,38,50			
Amount surrendered during the year (31st March 2010).				Nil

Charged -

Original	11,35,81	11,35,81	11,35,80	-1
Supplementary	..			
Amount surrendered during the year (31st March 2010).				Nil

449

Grant No. 53 TRANSPORT

Notes and Comments -

Revenue (Voted)

(i) In view of overall saving of ₹ 26,46.02 lakh (5.06% of total budget provision) in the grant, supplementary provision of ₹ 48,98.30 lakh in March,2010 proved to be excessive.

(ii) Out of total saving of ₹ 26,46.02 lakh in the grant, only a meagre portion of ₹ 3,21.64 lakh (12.16% of final saving) was surrendered by the department during the year.

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2070 Other Administrative Services			
00			
114 Purchase and maintenance of Transport			
Non Plan			
001 Motor Vehicles			
O	22,48.70		
R	-3,87.09		
	18,61.61	19,57.56	+95.95

Reasons for anticipated saving and final excess have not been intimated (June,2010) .

3055 Road Transport

00

190 Assistance to Public Sector and Other Undertakings

Non Plan

001 Subsidy to the Calcutta State Transport Corporation

O	1,24,45.00	1,24,45.00	1,16,59.97	-7,85.03
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797 Transfer to/from Reserve Funds and Deposit Account

Non Plan

001 Transfer to W.B Transport Infrastructure Development Fund (WBTIDF)

O	41,19.00	41,19.00	12,21.93	-28,97.07
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Reasons for saving in the above cases have not been intimated (June,2010) .

Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)

SP001 Transfer to West Bengal Transport Infrastructure Development Fund

O	9,38.50	9,38.50	..	-9,38.50
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Reasons for non-utilisation of entire budgeted fund have not been intimated (June,2010) .

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
(In lakhs of rupees)				
800 Other Expenditure				
Non Plan				
006 Grants to H.R.B.C. for Maintenance of Vidyasagar Setu [TR]				
O	21,50.00	21,50.00	12,21.93	-9,28.07
Reasons for saving have not been intimated (June,2010) .				
009 Payment of Toll Tax for Passage of Government Vehicles through Vidyasagar Setu [TR]				
O	3,96.30	3,96.30	..	-3,96.30
Reasons for non-utilisation of entire budget provision have not been intimated (June, 2010) .				
3055 Road Transport				
00				
800 Other Expenditure				
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH 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				
O	8,54.00			
R	-1,50.00			
	7,04.00	6,44.80	-59.20	
Reasons for anticipated as well as final saving have not been intimated (June,2010) .				
(iv) Saving mentioned above was partly counter-balanced by excess as under :				
Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
(In lakhs of rupees)				
3055 Road Transport				
00				
190 Assistance to Public Sector and Other Undertakings				
Non Plan				
002 Subsidy to the Calcutta Tramways Company (1978) Ltd				
O	95,27.00			
S	22,02.47			
	1,17,29.47	1,18,42.71	+1,13.24	
Augmentation of fund by supplementary provision was stated to be required for payment of subsidy to C.T.C. Ltd. Reasons for final excess have not been intimated (June,2010) .				

Grant No. 53 TRANSPORT

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			
058 Financial Assistance to Jobless Transport Workers due to Non-Replacement of Pre 01.01.93 Passenger Vehicles			
S	1,34.33	1,34.33	3,00.00 +1,65.67

Creation of fund by supplementary provision was stated to be required for providing one time financial assistance to the jobless Transport Workers due to non-replacement of Pre 01.01.1993 vehicles. Reasons for excess have not been intimated (June,2010).

3055 Road Transport			
00			
190 Assistance to Public Sector and Other Undertakings			
Non Plan			
003 Subsidy to South Bengal State Transport Corporation			
O	37,49.00	37,49.00	48,67.17 +11,18.17
004 Subsidy to North Bengal State Transport Corporation			
O	74,47.00	74,47.00	92,55.00 +18,08.00

Reasons for excess in the above cases have not been intimated (June,2010).

Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Grants to different State Transport Corporation for Procurement of Buses under JNNURM (State Share) [TR]			
..		2,73.80	+2,73.80

Reasons for incurring expenditure without budget provision in the above case have not been intimated (June,2010).

452

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3055 Road Transport			
00			
190 Assistance to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 Grants to WBTDIC Ltd for reimbursement of VAT for procurement of buses under JNNURM			
S	3,86.50	3,86.50	4,75.00 +88.50

Creation of fund by supplementary provision was stated to be required for payment towards grants to WBTDIC Ltd. for reimbursement of VAT for procurement of buses under JNNURM. Reasons for excess have not been intimated (June,2010).

3055 Road Transport			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP008 Subsidy to Owners of Buses /Mini Buses for Replacement of Pre-1993 Vehicles [TR]			
..		5,00.00	+5,00.00

Reasons for incurring expenditure without budget provision have not been intimated (June,2010).

Revenue (Charged)

(i) The expenditure exceeded the grant by ₹ 445/- only; the excess requires regularization.

453

Grant No. 53 TRANSPORT

Capital (Voted)

- (i) The expenditure exceeded the grant by ₹ 5,94.33 lakh (actual excess : ₹ 5,94,33,343); the excess require regularisation.
- (ii) In view of overall excess of ₹ 5,94.33 lakh in the grant, supplementary provision of ₹ 22,38.50 lakh in March,2010 proved to be inadequate.
- (iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakhs of rupees)
5053 Capital Outlay on Civil Aviation			
02 Air Ports			
102 Aerodromes			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Development & Upgradation of Cooch Behar Airport			
O 1,00.00	10.00	17.31	+7.31
R -90.00			

Reasons for anticipated saving and final excess have not been intimated (June,2010).

7055 Loans for Road Transport			
00			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Loans for Development of Calcutta State Transport Corporation			
O 13,00.00	15,03.00	15,02.99	-0.01
R 2,03.00			

Reasons for anticipated excess and final saving have not been intimated (June,2010).

5075 Capital Outlay on other Transport Services			
60 Others			
797 Transfer to / from Reserve Funds and Deposit Accounts			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 West Bengal Transport Infrastructure Development Fund(WBTIDF)			
O 30,00.00	48,00.00	51,00.00	+3,00.00
S 18,00.00			

Augmentation of fund by supplementary provision was stated to be required for Inter-Account Transfer of West Bengal Infrastructure Development Fund (WBTIDF). Reasons for excess have not been intimated (June,2010).

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakhs of rupees)
7055 Loans for Road Transport			
00			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP006 Loans for Development of Calcutta Tramways Company Ltd.			
O 16,00.00	16,60.00	17,76.76	+1,16.76
R 60.00			

Reasons for anticipated as well as final excess have not been intimated (June,2010).

7055 Loans for Road Transport			
00			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Loans for Development of South Bengal State Transport Corporation			
O 8,00.00	9,55.00	9,55.00	..
R 1,55.00			

Reasons for anticipated excess have not been intimated (June,2010).

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 ELEVENTH PLAN)			
SP016 Capital Contribution for Transport Related Projects - Contribution of the state towards Construction of Flyover at Salkia Crossing on GT Road [TR]			
O	1,00.00		
R	-63.00		
	37.00	..	-37.00

Reasons for anticipated saving and non-utilisation of balance fund have not been intimated (June,2010).

(iv) Saving occurred mainly under :

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 ELEVENTH PLAN)			
SP004 Transportation Operation Improvement Programme, Road Safety, setting up of Check Posts			
O	4,38.50		
R	-1,00.00		
	3,38.50	3,16.98	-21.52

Reasons for anticipated as well as final saving have not been intimated (June,2010).

Grant No. 54 URBAN DEVELOPMENT (All Voted)

Section and Major Head	Total grant	Actual expenditure (In thousands of rupees)	Excess + Saving -
REVENUE -			
Major Head			
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	17,16,02,59	17,16,02,59	9,70,51,09
Supplementary	..	..	-7,45,51,50
Amount surrendered during the year (31st March 2010) .			7,22,77,14

CAPITAL -

Major Head

4216 Capital Outlay on Housing			
4217 Capital Outlay on Urban Development			
6217 Loans for Urban Development			
Voted -			
Original	16,66,52	34,64,09	15,51,06
Supplementary	17,97,57		-19,13,03
Amount surrendered during the year (31st March 2010) .			1,72,64

Notes and Comments -

Revenue (Voted)

- (i) The grant exhibited a substantial saving of ₹ 7,45,51.50 lakh (43.44% of the budget provision) at the close of the year.
- (ii) Out of total saving of ₹ 7,45,51.50 lakh, constituting 43.44% of the budget provision, an amount of ₹ 7,22,77.14 lakh was surrendered by the department.

Grant No. 54 URBAN DEVELOPMENT

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
01 State Capital Development			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Grants to KMDA for BUSP schemes under JNNURM (JNURM) [UD]			

O	1,45,00.00	38,57.03	26,50.57	-12,06.46
R	-1,06,42.97			

Reasons for anticipated as well as final saving have not been intimated (June,2010).

2216 Housing

02 Urban Housing			
111 Salt Lake Scheme			
Non Plan			
001 Salt Lake Reclamation Scheme			

O	14,56.62	11,87.55	13,49.61	+1,62.06
R	-2,69.07			

458

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
01 State Capital Development			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Grants to KMDA on account of Grant Component of ACA for BSUP under JNNURM			

O	1,75,00.00	62,33.09	74,39.56	+12,06.47
R	-1,12,66.91			

Reasons for anticipated saving and final excess in the above cases have not been intimated (June,2010).

2217 Urban Development

01 State Capital Development			
101 Greater Calcutta Development Scheme			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			

SP005 Grants to K.I.T for Development schemes [UD]

O	3,28.50	2,46.37	2,46.37	..
R	-82.13			

193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof

Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)

SP002 Grants to KMDA For Urban Infrastructure and Governance Schemes under JNNURM (JNURM) [UD]

O	3,30,00.00	2,59,90.92	2,59,90.92	..
R	-70,09.08			

459

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP004 Grants to KMDA on account of Grant Component of ACA for the Sub-Mission on UIGS under JNNURM (JNURM) [UD]			
O 3,30,00.00	2,16,00.49	2,16,00.49	..
R -1,13,99.51			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP002 Grants to KMDA for BSUP Schemes under JNNURM			
O 1,45,00.00	38,57.03	38,57.03	..
R -1,06,42.97			
SP003 Grants to KMDA on account of Grant Component of ACA for BSUP under JNNURM			
O 1,75,00.00	62,33.10	62,33.10	..
R -1,12,66.90			
04 Slum Area Improvement			
193 Assistance to Nagar Panchayat / Notified Area Committees or equivalent thereof Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP010 Assistance to KMDA for ongoing Schemes of Erstwhile BMS Programme in KMDA Area [UD]			
O 4,04.25	3,03.19	3,03.19	..
R -1,01.06			
	460		

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
05 Other Urban Development Schemes			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP025 Grants to HIT for Development of Howrah [UD]			
O 4,70.35	3,49.90	3,49.90	..
R -1,20.45			
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]			
O 29,27.05	26,34.34	26,34.34	..
R -2,92.71			
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]			
O 1,50,66.60	1,35,59.94	1,35,59.94	..
R -15,06.66			
	461		

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Grants-in-aid to Calcutta Metropolitan Development Authority for Development Schemes/Activities			
O	21,26.45	7,09.00	7,09.00 ..
R	-14,17.45		

Reasons for anticipated saving in the above cases have not been intimated (June,2010).

2217 Urban Development			
05 Other Urban Development Schemes			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Non Plan			
017 Siliguri-Jalpaiguri Development Authority [UD]			
O	1,76.66	1,76.66	.. -1,76.66
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP019 Grants to HIT for Targeted Development Schemes (JNURM) [UD]			
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,2010).

462

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 ELEVENTH PLAN)			
SP004 Grants to KMDA for JBIC Assisted Municipal SWM Scheme (EAP) [UD]			
O	47,81.00	9,28.19	.. -9,28.19
R	-38,52.81		

Reasons for reduction of fund through surrender/re-appropriation from within the grant and non-utilisation of the rest fund have not been intimated (June,2010).

2217 Urban Development			
05 Other Urban Development Schemes			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP017 Preparation of Land-Use control Plan [UD]			
O	1,33.50	1,33.50	44.75 -88.75
SP018 Grants to Urban Planning Development Authorities [UD]			
O	30,30.49	30,30.49	22,57.72 -7,72.77
SP023 Grants to Development Authority for ongoing schemes under the erstwhile BMS Programme [UD]			
O	4,66.50	4,66.50	3,64.10 -1,02.40

463

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP014 Grants to Urban Planning Development Authorities [UD]			
O	6,39.46	6,39.46	2,69.70
R			-3,69.76

Reasons for saving in the above cases have not been intimated (June,2010).

2217 Urban Development			
04 Slum Area Improvement			
193 Assistance to Nagar Panchayat / Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Grants to KMDA for Megacity Project [UD]			

O	1,00.00	..	..
R	-1,00.00		..

Reasons for withdrawal of entire fund through surrender/re-appropriation from within the grant have not been intimated (June,2010).

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 ELEVENTH PLAN)			
SP005 Grants to KMDA for JBIC Assisted Municipal SWM Scheme (State Share) (EAP) [UD]			
O	20,49.00	..	..
R	-20,49.00		..

Reasons for withdrawal of entire fund through surrender/re-appropriation from within the grant have not been intimated (June,2010).

(iv) 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			
02 Sewerage and Sanitation			
106 Prevention of Air and Water Pollution			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 Ganga Action Plan (U.D.)			

O	3,50.00	4,54.00	4,54.00
R	1,04.00		..

Reasons for enhancement of fund by way of re-appropriation from within the grant have not been intimated (June,2010).

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
05 Other Urban Development Schemes			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Non Plan			
016 Assansol Durgapur Development Authority (UD)			
O	5,65.15	5,65.15	7,41.81 +1,76.66

Reasons for excess have not been intimated (June,2010).

Capital (Voted)

- (i) In view of overall saving of ₹ 19,13.03 lakh in the voted grant, the supplementary grant of ₹ 17,97.57 lakh obtained in March,2010 proved unnecessary. Even the original grant remained substantially unutilised.
- (ii) Out of total saving of ₹ 19,13.03 lakh, only an amount of ₹ 1,72.64 lakh (9.02% of total saving) was surrendered by the department during the year.

Grant No. 54 URBAN DEVELOPMENT

(iii) Saving in the voted grant (partly off-set by excess under other head) occurred mainly under the following heads :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
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 ELEVENTH PLAN)			
SP001 Loans to Haldia Development Authority for integrated Development of Industrial Urban Complex and Township at Haldia [UD]			
O	2,19.00	25,13.17	7,15.60 -17,97.57
S	17,97.57		
R	4,96.60		

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for disbursing loan to Haldia Development Authority for integrated Development of Industrial Urban complex and Township at Haldia. Reasons for anticipated excess and final saving of entire supplementary provision have not been intimated (June,2010).

4216 Capital Outlay on Housing			
02 Urban Housing			
101 Salt Lake Scheme			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP021 Development of Infrastructure in Salt Lake			
O	3,86.50	2,83.47	2,83.47 ..
R	-1,03.03		

Reasons for anticipated saving have not been intimated (June,2010).

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			
191 Loans to Local Bodies, Corporations etc.			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Loans to KMDA for Kolkata Metropolitan District Development Scheme II			
O	1,64.25	..	..
R	-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 ELEVENTH PLAN)			
SP002 Loans to Asansol-Durgapur Development Authority for Development of Asansol- Durgapur Area [UD]			
O	2,09.50	..	..
R	-2,09.50	..	..

Reasons for withdrawal of entire fund in the above cases through surrender/re-appropriation from within the grant have not been intimated (June,2010).

Grant No. 54 URBAN DEVELOPMENT

(iv) Excess 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			
050 Land			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Purchase of land for Implementation of Development Schemes under JNNURM [MA]			
	..	82.17	+82.17

Reasons for incurring expenditure without budget provision have not been intimated (June,2010).

Grant No.55 WATER RESOURCES INVESTIGATION AND DEVELOPMENT (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			
2415 Agricultural Research and Education			
2551 Hill Areas			
2702 Minor Irrigation			
2705 Command Area Development			
3451 Secretariat-Economic Services			
Voted -			
Original	4,29,96,76	3,83,47,97	-46,48,79
Supplementary	..		
Amount surrendered during the year (31st March 2010).			Nil

CAPITAL -

Major Head

4702 Capital Outlay on Minor Irrigation
4705 Capital Outlay on Command Area Development
6401 Loans for Crop Husbandry

Voted -			
Original	1,92,09,68	1,22,91,09	-69,18,59
Supplementary	..		
Amount surrendered during the year (31st March 2010).			Nil

Notes and Comments -

Revenue (Voted)

- (i) Out of final saving of ₹ 46,48.79 lakh, constituting 10.81% of the budget provision, no amount could be anticipated for surrender.
- (ii) In the case of sub-heads marked (*) in the grant, substantial saving occurred during the last five 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.

470

Grant No. 55 WATER RESOURCES INVESTIGATION AND DEVELOPMENT

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2702 Minor Irrigation			
03 Maintenance			
103 Tube Wells			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Development State-Owned Shallow Tubewells [W]			
0	1,19.00	1,19.00	.. -1,19.00
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	.. -1,38.61
800 Other Expenditure			
Non Plan			
005 Lump Provision for settlement of outstanding balances under FWR-Head (III) b for Water Investigation and Development Department			
0	1,00.00	1,00.00	.. -1,00.00

Reasons for non-utilisation of entire budget provision in the above cases have not been intimated (June,2010).

471

Grant No. 55 WATER RESOURCES INVESTIGATION AND DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2702 Minor Irrigation			
02 Ground Water			
005 Investigation Non Plan			
001 Survey and Investigation of ground water and Surface water resources			
0	14,38.95	14,38.95	13,35.71 -1,03.24
03 Maintenance			
102 Lift Irrigation Schemes Non Plan			
001 River Lift Irrigation [W] *			
0	1,29,58.13	1,29,58.13	1,14,07.28 -15,50.85
103 Tube Wells Non Plan			
001 Deep Tubewell Irrigation [W]			
0	1,01,27.52	1,01,27.52	89,82.15 -11,45.37
80 General			
001 Direction and Administration Non Plan			
001 Scheme for Strengthening, Extension and Administration of the Directorate of Water Resources Development *			
0	63,12.12	63,12.12	57,64.01 -5,48.11
190 Assistance to Public Sector and Other Undertakings Non Plan			
001 West Bengal Minor Irrigation Corporation Water Rate Subsidy (WI)			
0	4,52.91	4,52.91	1,52.91 -3,00.00
	472		

Grant No. 55 WATER RESOURCES INVESTIGATION AND DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure Non Plan			
001 Electricity Charges payable to WBSEB on account of Minor Irrigation Schemes			
0	34,08.20	34,08.20	30,55.91 -3,52.29
003 Purchase of Diesel Mobile from IOC for Minor Irrigation Schemes			
0	22,82.62	22,82.62	19,33.15 -3,49.47
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP018 Accelerated Development of Minor Irrigation (ADMI) Project in West Bengal			
0	5,21.00	5,21.00	80.83 -4,40.17
2705 Command Area Development			
00			
800 Other Expenditure Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Command Area Development Programme in Selected Areas in West Bengal			
0	83.67	83.67	0.53 -83.14
Reasons for saving in the above cases have not been intimated (June,2010).			
	473		

Grant No. 55 WATER RESOURCES INVESTIGATION AND DEVELOPMENT

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2702 Minor Irrigation			
01 Surface Water			
103 Diversion Schemes			
Non Plan			
001 Minor Irrigation Scheme- Agriculture			
0	60.24	60.24	2,01.98 +1,41.74
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	23,07.16	23,07.16	27,26.80 +4,19.64
2705 Command Area Development			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Command Area Development Programme			
0	6,00.00	6,00.00	6,96.11 +96.11

Reasons for excess in the above cases have not been intimated (June,2010).

474

Grant No. 55 WATER RESOURCES INVESTIGATION AND DEVELOPMENT

Capital (Voted)

(i) The grant under capital Section ended with a substantial saving of ₹ 69,18.59 lakh (36.02% of the budget provision) but no part of the saving was surrendered by the department during the year.

(ii) This is the fifth year in succession in which the grant closed with similar huge saving pointing to overestimating and thereby defective budgeting:

Year	Amount (In lakhs of rupees)	Percentage
2008-2009	17,59.73	11.39
2007-2008	43,42.28	38.86
2006-2007	61,51.96	65.66
2005-2006	13,99.99	26.27

(iii) In the case 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.

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6401 Loans for Crop Husbandry			
00			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
001 Loans to W.B. Agro Industries Corporation Ltd.			
0		-1,35.00	-1,35.00

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

4702 Capital Outlay on Minor Irrigation			
00			
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP020 Provision for implementation of Project under AIBP			
0	4,80.00	4,80.00	.. -4,80.00
SP022 Accelerated Development of Minor Irrigation (ADMI) Project in West Bengal (EAP) [WI]			
0	3,55.00	3,55.00	.. -3,55.00
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP033 Provision for implementation of Project under AIBP			
0	1,20.00	1,20.00	.. -1,20.00

475

Grant No. 55 WATER RESOURCES INVESTIGATION AND DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP035 Accelerated Development of Minor Irrigation (ADMI) project in West Bengal (EAP) [WI]			
0	89.00	89.00	.. -89.00
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP027 Accelerated Development of Minor Irrigation (ADMI) Project in West Bengal (EAP) [WI]			
0	10,35.00	10,35.00	.. -10,35.00
Reasons for non-utilisation of entire provision in the above cases have not been intimated (June,2010).			
4702 Capital Outlay on Minor Irrigation			
00			
101 Surface water Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Surface Drainage And Irrigation Schemes			
0	6,30.00	6,30.00	2,99.52 -3,30.48
SP004 River Lift Irrigation			
0	3,50.00	3,50.00	2,25.36 -1,24.64
SP006 Conversion of Diesel run River Lift Irrigation Schemes into Electrically Operated Schemes			
0	4,90.00	4,90.00	3,13.66 -1,76.34
102 Ground Water Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Deep Tubewell Irrigation			
0	2,61.13	2,61.13	1,54.48 -1,06.65
	476		

Grant No. 55 WATER RESOURCES INVESTIGATION AND DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 River Lift Irrigation *			
0	2,68.00	2,68.00	64.52 -2,03.48
SP002 Surface Drainage and Irrigation Schemes			
0	2,16.00	2,16.00	1,00.82 -1,15.18
SP004 Deep Tubewell Irrigation			
0	95.04	95.04	14.96 -80.08
SP005 Drilling of New Tubewells in Place of Defunct ones. *			
0	2,52.91	2,52.91	1,33.43 -1,19.48
SP023 Implementation of RIDF Projects [WI]			
0	25,68.00	25,68.00	20,36.66 -5,31.34
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP036 Implementation of RIDF Projects [WI]			
0	6,42.00	6,42.00	5,28.71 -1,13.29
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP024 Provision for Implementation of Programme under RIDF XI [WI]			
0	14,00.00	14,00.00	0.00 -14,00.00
SP028 Implementation of RIDF Projects [WI]			
0	74,90.00	74,90.00	65,39.12 -9,50.88
	477		

Grant No. 55 WATER RESOURCES INVESTIGATION AND DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4705 Capital Outlay on Command Area Development			
00			
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Special Component Plan for Scheduled Castes			
0	2,40.00	2,40.00	1,57.36 -82.64
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Command Area Development Programme			
0	7,00.00	7,00.00	3,36.58 -3,63.42

Reasons for saving in the above cases have not been intimated (June,2010).

(v) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4705 Capital Outlay on Command Area Development			
00			
800 Other Expenditure Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Command Area Development Programme in Selected Areas in West Bengal			
0	1,25.00	1,25.00	6,84.67 +5,59.67

Reasons for excess in the above case have not been intimated (June,2010).

478

Grant No.55 WATER RESOURCES INVESTIGATION AND DEVELOPMENT

Suspense :- The expenditure under Revenue (voted) grant included ₹ 6.34 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 -
2702 Minor Irrigation					
80 General					
799 Suspense					
-- Non Plan					
001 --					
90 Agricultural Engineering Directorate					
Miscellaneous Works	+21.90	+6.34	+0.00	+6.34	+28.24
Total	+21.90	+6.34	+0.00	+6.34	+28.24

479

Grant No.56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE (All Voted)

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

REVENUE -

Major Head

2235 Social Security and Welfare
2236 Nutrition
2250 Other Social Services
2251 Secretariat-Social Services

Voted -

Original	12,18,91.96	14,04,42.08	14,68,83.69	+64,41.61
Supplementary	1,85,50.12			
Amount surrendered during the year (31st March 2010).				Nil

Notes and Comments -

Revenue (Voted)

- (i) Expenditure exceeded the grant by ₹ 64,41.61 lakh (actual excess : ₹ 64,41,60,441); the excess requires regularisation.
- (ii) In view of excess of ₹ 64,41.61 lakh in the grant, supplementary provision of ₹ 1,85,50.12 lakh proved insufficient.
- (iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2236 Nutrition			
02 Distribution of Nutritious Food and Beverages			
101 Special Nutrition programmes			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers [SW]			
O	1,44,25.00	1,74,60.00	1,86,26.74
S	30,35.00		
480			

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

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

789 Special Component Plan for SC
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)

SP002 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers

O	49,20.00	59,86.00	77,54.79	+17,68.79
S	10,66.00			

796 Tribal Area Sub-Plan
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)

SP002 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers

O	12,30.00	14,67.10	16,91.88	+2,24.78
S	2,37.10			

Augmentation of fund by supplementary provision obtained in March,2010 in the above cases was stated to be required for implementation of supplementary Nutrition Programme for Children and Expectant and Nursing Mothers Reasons for final excess in the above cases have not been intimated (June,2010).

2235 Social Security and Welfare
02 Social Welfare
102 Child Welfare
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)

SP020 Establishment of I.C.D.S. Project

O	1,05,00.00	1,25,00.00	1,40,93.14	+15,93.14
S	20,00.00			

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for Establishment of Integrated Child Development Scheme Project for payment of Additional Honorarium to Anganwadi Workers and Helpers under this projects pertaining to State-Plan Sector. Reasons for final excess have not been intimated (June,2010).

481

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			
02 Social Welfare			
001 Direction and Administration Non Plan			
001 Directorate of Education (Social Welfare)			
0	3,33.96	3,33.96	4,37.42 +1,03.46
102 Child Welfare Non Plan			
001 Govt. of India's Crash Programme of Nutrition for Children			
0	54,00.00	54,00.00	57,41.53 +3,41.53
003 Family and Child Welfare Projects			
0	6,25.00	6,25.00	9,18.76 +2,93.76
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Integrated Child Development Services Project Schemes [SW]			
0	3,26,45.02	3,26,45.02	4,03,76.89 +77,31.87
103 Women's Welfare Non Plan			
006 Establishment of Border Area Projects under the West Bengal Social Welfare Advisory Board			
0	3,28.50	3,28.50	4,11.23 +82.73
	482		

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			
101 Special Nutrition programmes Non Plan			
004 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers [SW]			
0	12.00	12.00	1,76.17 +1,64.17
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Supplementary Nutrition Programme for Children and Expectant and Nursing Mother			
0	2,10,00.00	2,10,00.00	2,74,82.58 +64,82.58
Reasons for excess in the above cases have not been intimated (June,2010).			
(iv) Excess mentioned above was partly counter-balanced by saving as 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 Non Plan			
001 Grant of Old-Age Pension to the old and infirm			
0	45,78.00	62,70.00	54,82.34 -7,87.66
S	16,92.00		
Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for enhancement of quota as also quantum of pension in respect of Old Age Pension under Non-Plan Sector. Reasons for saving have not been intimated (June,2010).			
	483		

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			
02 Social Welfare			
104 Welfare of Aged, Infirm and Destitute			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Grant of Pension of Destitute Old People			
O	4,02.50	6,03.38	5,22.93
S	2,00.88		-80.45

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for enhancement of quota as also quantum of Pension in respect of Old Age Pension under State Plan Sector. Reasons for saving have not been intimated (June,2010).

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	25,85.00	33,42.15	29,77.04
S	7,57.15		-3,65.11

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for enhancement of quota as also quantum of pension in respect of Disability pension under Non-Plan Sector. Reasons for final saving have not been intimated (June,2010).

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			
02 Social Welfare			
103 Women's Welfare			
Non Plan			
007 Grant to Pension to the Destitute Widows [SW]			
O	27,32.00	37,02.32	31,80.13
S	9,70.32		-5,22.19

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for enhancement of quota as also quantum of pension in respect of widow pension under Non-Plan Sector. Reasons for saving have not been intimated (June,2010).

2235 Social Security and Welfare			
02 Social Welfare			
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP024 Establishment of I.C.D.S. Project [SW]			
O	36,00.00	45,00.00	25,38.64
S	9,00.00		-19,61.36

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for Establishment of Integrated Child Development Schemes Project for payment of Additional Honorarium to Anganwari Workers and Helpers under this project pertaining to State-Plan Sector. Reasons for saving have not been intimated (June,2010).

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			
02 Social Welfare			
106 Correctional Services			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Scheme of Prevention and Control of Juvenile Social Maladjustment			
O	2,30.00	3,06.50	1,96.60
S	76.50		-1,09.90

Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for meeting larger establishment cost for prevention and control of Juvenile Social Maladjustment. Reasons for final saving have not been intimated (June,2010).

2235 Social Security and Welfare			
02 Social Welfare			
106 Correctional Services			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Integrated Child Protection Scheme			
S	9,17.50	9,17.50	..

Creation of fund by supplementary provision obtained March,2010 was stated to be required for Integrated Child Protection Schemes under Centrally Sponsored (New Schemes). Reasons for non-utilisation of entire fund have not been intimated (June,2010).

486

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			
02 Social Welfare			
106 Correctional Services			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP003 Integrated Child Protection scheme			
S	9,23.50	9,23.50	2,18.55

Creation of fund by supplementary provision obtained in March,2010 was stated to be required for Establishment of Integrated Child Development Schemes Project (General) under State Plan Sector. Reasons for saving have not been intimated (June,2010).

2235 Social Security and Welfare			
02 Social Welfare			
102 Child Welfare			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP021 Administrative cost of I.C.D.S. Project (General)			
S	53,07.32	53,07.32	2,92.30

Creation of fund by supplementary provision obtained in March,2010 was stated to be required for A new scheme viz., state share for Integrated Child Development Schemes Project (General) under State Plan Sector. Reasons for saving have not been intimated (June,2010).

487

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			
02 Social Welfare			
102 Child Welfare			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Grants for Training Programme of ICDS Anganwadi Works			
0	4,50.00	4,50.00	3,25.00 -1,25.00
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS004 Integrated Child Development Services Project Schemes (Health Component)			
0	2,58.51	2,58.51	1,76.24 -82.27
103 Women's Welfare			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Implementation of Kishori Shakti Yojana			
0	2,00.00	2,00.00	13.63 -1,86.37
104 Welfare of Aged, Infirm and Destitute			
Non Plan			
008 Establishment of training Centres for the Promotion of Tailoring and Cutting Destitute and Poor Girls and Women			
0	5,72.77	5,72.77	4,62.87 -1,09.90
106 Correctional Services			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Scheme for Prevention and Control of Juvenile Social Mal Adjustment			
0	2,32.50	2,32.50	1,09.15 -1,23.35
	488		

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			
101 Special Nutrition programmes			
Non Plan			
006 Assistance to Destitute Children of Government Homes under Special Nutrition Programme [SW]			
0	3,50.00	3,50.00	1.95 -3,48.05
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP006 Provision against central assistance for Nutrition Programme for Adolescent Girls			
0	13,00.00	13,00.00	3,91.42 -9,08.58
SP007 Grants to PRIs for Construction of Anganwadi Centres under RIDF (RIDF)			
0	3,50.00	3,50.00	2,44.04 -1,05.96
SP008 Nutrition Programmes under DFID assisted HSDI Project (EAP)			
0	35,00.00	35,00.00	33,91.33 -1,08.67
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Provision against central assistance for Nutrition Programme for Adolescent Girls			
0	4,46.00	4,46.00	1,40.57 -3,05.43
SP006 Nutrition Programmes under DFID assisted HSDI Project (EAP)			
0	12,00.00	12,00.00	11,00.00 -1,00.00
	489		

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Area Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Provision against central assistance for Nutrition Programme for Adolescent Girls			
0	1,14.00	1,14.00	33.55 -80.45

Reasons for saving in the above cases have not been intimated (June,2010).

490

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	8,57,79	8,57,79	8,07,23	-50,56
Supplementary	..			

Amount surrendered during the year (31st March 2010). Nil

Notes and Comments -

Revenue (Voted)

(i) Against noticeable saving of ₹ 50.56 lakh (5.89% of the total budget provision), the department surrendered nothing during the year.

(ii) Saving (partly counter-balanced by excess) occurred mainly under :

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	57.79	57.79	30.55	-27.24
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491

Grant No. 57 BIO-TECHNOLOGY

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3425 Other Scientific Research			
60 Others			
001 Direction and Administration Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP001 Promotion of Biotechnology			
0	6,50.00	6,50.00	6,10.62 -39.38

Reasons for saving in the above cases have not been intimated (June,2010).

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3425 Other Scientific Research			
60 Others			
004 Research and Development Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP007 Scientific Research in Biotechnology			
0	1,20.00	1,20.00	1,66.06 +46.06

Reasons for excess have not been intimated (June,2010).

Grant No. 58 PASCHIMANCHAL UNNAYAN AFFAIRS (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
2575 Other Special Areas Programmes

Voted -

Original	63,58,08	63,58,08	54,34,49	-9,23,59
Supplementary	..			

Amount surrendered during the year
(31st March 2010).

1,21,06

CAPITAL -

Major Head

4575 Capital Outlay on other Special Areas
Programmes

Voted -

Original	3,00,00	3,00,00	2,22,32	-77,68
Supplementary	..			

Amount surrendered during the year
(31st March 2010).

Nil

Notes and Comments -

Revenue (Voted)

- (i) Out of final saving of ₹ 9,23.59 lakh (14.52% of budget provision) only ₹ 1,21.06 lakh (13.11% of total saving) was surrendered by the department during the year.

Grant No. 58 PASCHIMANCHAL UNNAYAN AFFAIRS

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2575 Other Special Areas Programmes			
02 Backward Areas			
101 Area Development			
Non Plan			
017 Paschimanchal Unnayan Parshad [PM]			
O	2,00.84	79.78	79.78
R	-1,21.06		..
No tangible reasons for withdrawal of fund by re-appropriation/surrender have been intimated (June,2010).			

2575 Other Special Areas Programmes				
02 Backward Areas				
789 Special Component Plan for SC				
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP013 Development of Paschimanchal Unnayan Parshad [PM]				
O	4,00.00	4,00.00	3,00.00	-1,00.00
SP015 Assistance for Minor Irrigation in the areas under Paschimanchal Unnayan Parshad (ACA) [PM]				
O	10,00.00	10,00.00	8,84.20	-1,15.80
796 Tribal Areas Sub-Plan				
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)				
SP013 Development of Paschimanchal Unnayan Parshad [PM]				
O	4,00.00	4,00.00	3,00.00	-1,00.00
		494		

Grant No. 58 PASCHIMANCHAL UNNAYAN AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP017 Assistance for Minor Irrigation in the Areas under Paschimanchal Unnayan Parshad (ACA) [PM]			
O	10,00.00	10,00.00	8,84.16
			-1,15.84

Reasons for saving in the above cases have not been intimated (June,2010).

Capital (Voted)

- (i) Capital section of the grant closed with a saving of ₹ 77.68 lakh (25.89% of budget provision), but no part of it was surrendered by the department during the year.

495

Grant No. 59 SELF-HELP GROUP AND 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	99,16,18	1,14,88,68	96,94,48
Supplementary	15,72,50		
Amount surrendered during the year (31st March 2010).			Nil

CAPITAL -

Major Head

4435 Capital Outlay on other Agricultural Programmes

Voted -			
Original	3,00,00	8,00,00	5,01,71
Supplementary	5,00,00		
Amount surrendered during the year (31st March 2010).			Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of ₹ 17,94.20 lakh (15.62% of total budget provision) in the grant, supplementary provision of ₹ 15,72.50 lakh obtained in March,2010 proved to be totally unjustified.
- (ii) No portion of significant saving of ₹ 17,94.20 lakh was surrendered by the department during the year.

496

Grant No. 59 SELF-HELP GROUP AND SELF-EMPLOYMENT

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2515 Other Rural Development Programmes			
00			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP004 Scheme under RIDF (RIDF) [SH]			
O	1,25.00	1,50.00	47.45
S	25.00		
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP030 Schemes under RIDF			
O	3,50.00	4,20.00	1,40.45
S	70.00		
Augmentation of fund by supplementary provision obtained in March,2010 in the above cases was stated to be required for implementation of the schemes under RIDF. Reasons for final saving have not been intimated (June,2010).			
2204 Sports and Youth Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP005 Bangla Swanirbhar Karmasansthan Prakkalpa			
O	36,40.00	48,40.00	46,72.50
S	12,00.00		
Augmentation of fund by supplementary provision obtained in March,2010 was stated to be required for implementation of the scheme under BSKP (Bangla Swanirbhar Karmasansthan Prakkalpa). Reasons for final saving have not been intimated (June,2010).			

497

Grant No. 59 SELF-HELP GROUP AND 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 ELEVENTH PLAN)			
SP015 Infrastructure Development, Training & Marketing Support to SHGs [SH]			
0	4,00.00	4,00.00	1,47.88 -2,52.12
SP016 Interest Subsidy on Loan to be Paid to SHGs [SH]			
0	30,00.00	30,00.00	22,50.00 -7,50.00
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP008 Infrastructure Development, Training & Marketing Support to SHGs [SH]			
0	4,00.00	4,00.00	31.66 -3,68.34
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP006 Infrastructure Development, Training & Marketing Support to SHGs [SH]			
0	2,00.00	2,00.00	15.00 -1,85.00

Reasons for saving in the above cases have not been intimated (June,2010).

498

Grant No. 59 SELF-HELP GROUP AND SELF-EMPLOYMENT

(iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2204 Sports and Youth Services			
00			
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP011 Bangla Swanirbhar Karmasansathan Prkalpa			
0	13,00.00	13,00.00	16,68.75 +3,68.75

Reasons for excess have not been intimated (June,2010).

Capital (Voted)

(i) In view of overall saving of ₹ 2,98.29 lakh (37.29% of the total budget provision) in the grant, supplementary provision of ₹ 5,00.00 lakh obtained in March,2010 proved excessive.

(ii) Against the final saving of ₹ 2,98.29 lakh, no part of saving was anticipated for surrender during the year.

(iii) Saving in the grant occurred mainly 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 ELEVENTH PLAN)			
SP008 Setting up of a State Level Market Complex for the Sale of Products of SHGs and Entrepreneurs under SEPs [SH]			
0	2,00.00	2,00.00	.. -2,00.00

Reasons for non-utilisation of entire fund have not been intimated (June,2010).

499

Grant No. 59 SELF-HELP GROUP AND SELF-EMPLOYMENT

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 ELEVENTH PLAN)			
SP009 Setting up of two Large Sized Training Centres-cum-Marketing Complex for Self-Help Groups (SHG & SE) [SH]			
0	1,00.00	1,00.00	1.71 -98.29

Reasons for saving in the above case have not been intimated (June,2010).

Grant No. 60 CIVIL DEFENCE (All Voted)

Section and Major Head	Total grant	Actual expenditure (In thousands of rupees)	Excess + Saving -
REVENUE -			
Major Head			
2052 Secretariat-General Services			
2070 Other Administrative Services			
2235 Social Security and Welfare			
Voted -			
Original	2,02,66,09	2,82,38,85	2,50,75,52
Supplementary	79,72,76		
Amount surrendered during the year (31st March 2010).			6,73

CAPITAL -

Major Head

4070 Capital Outlay on other Administrative Services			
4216 Capital Outlay on Housing			
Voted -			
Original	8,40,00	8,40,00	1,46,94
Supplementary	..		
Amount surrendered during the year (31st March 2010).			3,59,51

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of ₹ 31,63.33 lakh in the grant (11.20% of the total budget provision), supplementary provision of ₹ 79,72.76 lakh proved to be excessive.
- (ii) Out of total saving of ₹ 31,63.33 lakh in the grant, a meagre amount of ₹ 6.73 lakh (0.21% of saving) was surrendered by the department during the year. This indicates lack of control on the part of the controlling authority.

Grant No. 60 CIVIL DEFENCE

(iii) Saving occurred 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			
200 Other Programmes			
Non Plan			
057 Payment of one time Ex-Gratia on Demobilisation to the Volunteers of WBNVF			
S	1,89.32	1,89.32	-1,89.32

Creation of fund by supplementary provision was stated to be required for meeting expenses towards payment of one time ex-gratia on demobilisation to the Volunteers of WBNVF. Reasons for non-utilisation of entire fund have not been intimated (June,2010).

2070 Other Administrative Services			
00			
107 Home Guards			
Non Plan			
006 Border Wing, Home Guard Battalion			
O	24,22.02	24,22.02	-2,61.91
800 Other Expenditure			
Non Plan			
036 National Cadet Corps. (NCC) [CV]			
O	16,36.64	16,36.64	-3,85.60

Reasons for saving in the above cases have not been intimated (June,2010).

502

Grant No. 60 CIVIL DEFENCE

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	88,84.50	1,13,73.16	+10,32.18
S	38,92.16		
R	-14,03.50		

Augmentation of fund by supplementary provision was stated to be required for meeting higher establishment charges. Reason for reduction of fund by way of re-appropriation from within the grant and final excess have not been intimated (June,2010).

2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
030 Civil Defence Department [CV]			
O	2,38.37	2,38.37	-1,18.06

503

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			
012 Air Raid Precaution - Direction and Organisation			
O	22,22.26	22,22.26	20,37.91 -1,84.35
015 Establishment of West Bengal Civil Emergency Force			
O	6,88.44	6,88.44	4,32.24 -2,56.20

Reasons for saving in the above cases have not been intimated (June,2010).

2070 Other Administrative Services

00			
107 Home Guards			
Non Plan			
004 Headquarters-Home Guards Raised in Connection with Emergency			
O	9,67.52	60,68.76	31,83.24 -28,85.52
S	36,97.74		
R	14,03.50		

Augmentation of fund by supplementary provision was stated to be required for meeting higher establishment charges. Reasons for further enhancement of fund through re-appropriation and final saving have not been intimated (June,2010).

Grant No. 60 CIVIL DEFENCE

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2070 Other Administrative Services			
00			
800 Other Expenditure			
Non Plan			
033 National Volunteer Force District Battalion Bangia Aragami Dal - 1st Biswakarma Battalion [CV]			
O	3,64.88	3,64.88	4,60.59 +95.71
034 National Volunteer Force District Battalion Bangia Aragami Dal - 2nd Biswakarma Battalion [CV]			
O	6,14.52	6,14.52	7,31.42 +1,16.90

Reasons for excess in the above cases have not been intimated (June,2010).

Capital (Voted)

- (i) The grant closed with a substantial saving of ₹ 6,93.06 lakh (82.51% of the budget provision). Similarly saving of ₹ 2,77.59 lakh (constituting 69.40% of the budget estimate) witnessed during 2008-2009 required budget formulation on a more realistic basis.
- (ii) Out of total saving of ₹ 6,93.06 lakh in the grant, the department surrendered ₹ 3,59.51 lakh (51.87% of the saving) during the year.

Grant No. 60 CIVIL DEFENCE

(iii) Saving occurred mainly under :

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 ELEVENTH PLAN)			
SP088 Construction of Rescue Cluster Centres in Rural Areas under RIDF (RIDF) [CV]			
O 3,50.00	..	0.73	+0.73
R -3,50.00			
Reasons for surrender of entire fund vis-à-vis incurring expenditure and final excess have not been intimated (June,2010).			
4216 Capital Outlay on Housing			
01 Government Residential Buildings			
106 General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND ELEVENTH PLAN)			
SP085 Construction of Boundary Wall, Office & Store Building of different Battalions/GP/ HQ of NCC [CV]			
O 1,00.00	38.00	18.95	-19.05
R -62.00			
SP087 Construction of Boundary Wall, Administrative Building Barrack, Quarter etc. for WBNVFEF (CV)			
O 1,95.00	1,09.23	14.20	-95.03
R -85.77			
Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2010).			

APPENDIX

Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts for 2009-2010 (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	..	7,00	+ 7,00
2. GOVERNOR			
Revenue			
Charged	..	26	+ 26
3. COUNCIL OF MINISTERS			
Revenue			
Voted	..	1,06	+ 1,06
4. AGRICULTURAL MARKETING			
Revenue			
Voted	..	1,25	+ 1,25
5. AGRICULTURE			
Revenue			
Voted	..	20,84	+ 20,84
6. ANIMAL RESOURCES DEVELOPMENT			
Revenue			
Voted	..	55,24	+55,24
7. BACKWARD CLASSES WELFARE			
Revenue			
Voted	..	4,37,68	+ 4,37,68
Capital			
Voted	..	5	+5

APPENDIX
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for 2009-2010 (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	2,40	1,03	-1,37
Capital			
Voted	1,49,79	8,29,78	+6,79,99
9. COMMERCE AND INDUSTRIES			
Revenue			
Voted	8	1,71	+ 1,63
Capital			
Voted	..	5,54	+5,54
10. CONSUMER AFFAIRS			
Revenue			
Voted	..	1,86	+ 1,86
11. MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES			
Revenue			
Voted	..	2,70,51	+2,70,51
Capital			
Voted	..	22,50	+22,50
12. DEVELOPMENT AND PLANNING			
Revenue			
Voted	..	13,10	+13,10
Capital			
Voted	..	2	+2
13. EDUCATION (HIGHER)			
Revenue			
Voted	..	45,50	+45,50
14. EDUCATION (MASS)			
Revenue			
Voted	..	1,11,74	+1,11,74
	508		

APPENDIX
Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2009-2010 (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	2,88,99,05	1,59,41,54	-1,29,57,51
16. ENVIRONMENT			
Revenue			
Voted	..	1,75	+1,75
17. EXCISE			
Revenue			
Voted	12	8,48	+ 8,36
18. FINANCE			
Revenue			
Voted	2,16	3,05,38	+3,03,22
Charged	..	27,61	+ 27,61
19. FIRE AND EMERGENCY SERVICES			
Revenue			
Voted	..	28	+ 28
20. FISHERIES			
Revenue			
Voted	..	1,17	+1,17
21. FOOD AND SUPPLIES			
Revenue			
Voted	..	6,14	+ 6,14
22. FOOD PROCESSING INDUSTRIES AND HORTICULTURE			
Revenue			
Voted	..	19	+ 19
	509		

APPENDIX

Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts for 2009-2010 (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	..	48,20	+ 48,20
Capital			
Voted	..	10,81	+ 10,81
24. HEALTH AND FAMILY WELFARE			
Revenue			
Voted	..	1,57,05	+ 1,57,05
Capital			
Voted	..	1,64	+1,64
25. PUBLIC WORKS			
Revenue			
Voted	2,01,62,31	5,05,69,81	+3,04,07,50
Capital			
Voted	2,59,09,00	1,41,24,05	-1,17,84,95
27. HOME			
Revenue			
Voted	..	4,51,49	+ 4,51,49
28. HOUSING			
Revenue			
Voted	..	97	+97
Capital			
Voted	15,63	23,20	+7,57
29. INDUSTRIAL RECONSTRUCTION			
Capital			
Voted	..	1,40,06	+1,40,06
	510		

APPENDIX

Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts for 2009-2010 (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)			
30. INFORMATION AND CULTURAL AFFAIRS			
Revenue			
Voted	..	5,61	+5,61
32. IRRIGATION AND WATERWAYS			
Revenue			
Voted	14,40,06	14,60,84	+ 20,78
Capital			
Voted	..	3,63,84	+ 3,63,84
33. JAILS			
Revenue			
Voted	..	3,12	+3,12
34. JUDICIAL			
Revenue			
Voted	..	23,04	+ 23,04
Charged	..	3,65	+3,65
35. LABOUR			
Revenue			
Voted	..	6,52	+ 6,52
36. LAND AND LAND REFORMS			
Revenue			
Voted	..	30,74	+30,74
Capital			
Voted	..	1,26,00	+1,26,00
37. LAW			
Revenue			
Voted	..	4	+4
	511		

APPENDIX
Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2009-2010 (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)			
38. MINORITY AFFAIRS AND MADRASAH EDUCATION			
Revenue			
Voted	..	1,42,73	+ 1,42,73
39. MUNICIPAL AFFAIRS			
Revenue			
Voted	..	91	+91
40. PANCHAYAT AND RURAL DEVELOPMENT			
Revenue			
Voted	40,00,00	3,98,52	- 36,01,48
42. PERSONNEL AND ADMINISTRATIVE REFORMS			
Revenue			
Voted	..	1,26	+ 1,26
45. PUBLIC HEALTH ENGINEERING			
Revenue			
Voted	6,55,31	15,98	-6,39,33
46. REFUGEE RELIEF AND REHABILITATION			
Revenue			
Voted	..	4,90	+4,90
Capital			
Voted	..	2,55	+2,55

512

APPENDIX
Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2009-2010 (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)			
47. DISASTER MANAGEMENT			
Revenue			
Voted	2,63,92,00	6,29,37,55	+3,65,45,55
48. SCIENCE AND TECHNOLOGY			
Revenue			
Voted	..	21	+ 21
49. SPORTS AND YOUTH SERVICES			
Revenue			
Voted	..	16,25	+ 16,25
50. SUNDERBAN AFFAIRS			
Revenue			
Voted	..	5,98	+ 5,98
Capital			
Voted	..	3,26	+3,26
51. TECHNICAL EDUCATION AND TRAINING			
Revenue			
Voted	..	1,11,05	+1,11,05

513

APPENDIX
Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2009-2010 (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	26,50,00	16,63,57	-9,86,43
Capital			
Voted	34,38,50	55,25,12	+20,86,62
54. URBAN DEVELOPMENT			
Revenue			
Voted	..	2,07	+2,07
Capital			
Voted	..	4,11,98	+ 4,11,98
55. WATER RESOURCES INVESTIGATION AND DEVELOPMENT			
Revenue			
Voted	..	14,30	+ 14,30
56. WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE			
Revenue			
Voted	..	6,72,39	+6,72,39
59. SELF-HELP GROUPS AND SELF-EMPLOYMENT			
Revenue			
Voted	..	16	+16
60. CIVIL DEFENCE			
Revenue			
Voted	..	10,64	+10,64
Total :-			
REVENUE -			
Voted	8,42,03,49	13,59,89,35	+5,17,85,86
Charged	..	31,52	+ 31,52
CAPITAL			
Voted	2,95,12,92	2,15,90,40	-79,22,52
GRAND TOTAL	11,37,16,41	15,76,11,27	+4,38,94,86

Notes and Comments

Reasons for significant variations in the above cases have not been intimated (June,2010).