



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

Appropriation Accounts 2023-24



Government of West Bengal

**Laid on the table of
the State Legislature
on 25.07.2026**

APPROPRIATION ACCOUNTS

2023-24

GOVERNMENT OF WEST BENGAL

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 2023-2024 presents the Accounts of sums expended in the year ended the 31 March 2024 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 in its meeting held on 21 November 2003 have been adopted for comments on the Appropriation Accounts.

SAVING

- (i) Comments are to be made for overall saving *exceeding 5 per cent* of the total provisions (i.e. up to 5 per cent of the total provisions - no comments).
- (ii) Comments are to be made *in individual sub-heads* for saving *exceeding ₹ 20 lakh* in case of Grants *less than ₹ 20 crore*.
- (iii) Comments are to be made *in individual sub-heads* for saving *exceeding ₹ 40 lakh* in case of Grants *between ₹ 20 crore and ₹ 50 crore*.
- (iv) Comments are to be made *in individual sub-heads* for saving *exceeding ₹ 80 lakh* in case of Grants *exceeding ₹ 50 crore*.

Charged Appropriation :

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

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 lakh* in case of Grants *less than ₹ 20 crore*.
- (iii) Comments are to be made *in individual sub-heads* for excess *exceeding ₹ 40 lakh* in case of Grants *between ₹ 20 crore and ₹ 50 crore*.
- (iv) Comments are to be made *in individual sub-heads* for excess *exceeding ₹ 80 lakh* in case of grants *exceeding ₹ 50 crore*.

Charged Appropriation :

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

**Summary
of
Appropriation Accounts**

**Summary of Appropriation Accounts
2023-2024**

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess (Actual Excess in ₹)
(1)	(2)	(3)	(4)	(5)
(₹ in thousand)				
1	LEGISLATIVE ASSEMBLY SECRETARIAT			
	Revenue -			
	Voted	76,41,54	67,92,63	8,48,91
	<i>Charged</i>	38,13	36,94	1,19
	Capital -			
	Voted	23,10,00	4,35,28	18,74,72
	<i>Charged</i>	..	..	..
2	GOVERNOR'S SECRETARIAT			
	Revenue -			
	Voted	..	..	..
	<i>Charged</i>	20,87,90	12,43,34	8,44,56
	Capital -			
	Voted	..	..	..
	<i>Charged</i>	71,40	71,40	..
3	COUNCIL OF MINISTERS [HOME (C & E)]			
	Revenue -			
	Voted	62,33,46	60,25,41	2,08,05
	<i>Charged</i>	..	..	..
	Capital -			
	Voted	..	..	..
	<i>Charged</i>	..	..	..
4	AGRICULTURAL MARKETING			
	Revenue -			
	Voted	96,77,03	35,04,51	61,72,52
	<i>Charged</i>	..	..	..
	Capital -			
	Voted	3,16,67,06	97,75,68	2,18,91,38
	<i>Charged</i>	..	..	..

**Summary of Appropriation Accounts
2023-2024**

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess (Actual Excess in ₹)
(1)	(2)	(3)	(4)	(5)
(₹ in thousand)				
5 AGRICULTURE				
Revenue -				
Voted	92,69,15,40	93,52,98,90	..	83,83,50
<i>Charged</i>	..	..	..	..
Capital -				
Voted	3,41,71,00	11,61,12	3,30,09,88	..
<i>Charged</i>	..	..	..	..
6 ANIMAL RESOURCES DEVELOPMENT				
Revenue -				
Voted	9,94,83,63	8,45,24,12	1,49,59,51	..
<i>Charged</i>	..	..	..	..
Capital -				
Voted	2,22,94,02	3,19,25,85	..	96,31,83 (96,31,83,176)
<i>Charged</i>	..	..	..	..
7 BACKWARD CLASSES WELFARE				
Revenue -				
Voted	21,70,51,26	18,19,17,76	3,51,33,50	..
<i>Charged</i>	..	..	..	..
Capital -				
Voted	72,07,56	2,53,45	69,54,11	..
<i>Charged</i>	..	..	..	..
8 COOPERATION				
Revenue -				
Voted	4,88,08,95	4,04,21,09	83,87,86	..
<i>Charged</i>	34,03,27	25,63,16	8,40,11	..
Capital -				
Voted	75,09,98	43,95,33	31,14,65	..
<i>Charged</i>	69,96,00	69,93,51	2,49	..

**Summary of Appropriation Accounts
2023-2024**

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess (Actual Excess in ₹)
(1)	(2)	(3)	(4)	(5)
(₹ in thousand)				
10 CONSUMER AFFAIRS				
Revenue -				
Voted	1,14,07,73	91,45,63	22,62,10	..
Charged	..	..	..	..
Capital -				
Voted	11,50,00	1,13,37	10,36,63	..
Charged	..	..	..	..
11 MICRO, SMALL & MEDIUM ENTERPRISES AND TEXTILES				
Revenue -				
Voted	5,18,72,63	2,69,68,36	2,49,04,27	..
Charged	3,40,00	1,38,32	2,01,68	..
Capital -				
Voted	7,07,99,32	2,80,23,08	4,27,76,24	..
Charged	8,60,96	7,26,89	1,34,07	..
14 MASS EDUCATION EXTENSION & LIBRARY SERVICES				
Revenue -				
Voted	3,89,15,75	2,05,87,75	1,83,28,00	..
Charged	..	..	..	..
Capital -				
Voted	7,25,01	14,65	7,10,36	..
Charged	..	..	..	..
15 SCHOOL EDUCATION				
Revenue -				
Voted	3,66,30,06,45	3,18,67,50,70	47,62,55,75	..
Charged	..	..	..	..
Capital -				
Voted	4,45,00,03	3,04,48,23	1,40,51,80	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2023-2024**

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess (Actual Excess in ₹)
(1)	(2)	(3)	(4)	(5)
(₹ in thousand)				
16 ENVIRONMENT				
Revenue -				
Voted	94,39,26	39,49,75	54,89,51	..
Charged	..	..	..	..
Capital -				
Voted	6,90,76	80	6,89,96	..
Charged	..	..	..	..
18 FINANCE				
Revenue -				
Voted	2,75,73,90,15	2,57,40,04,30	18,33,85,85	..
Charged	4,29,17,50,39	4,26,78,29,24	2,39,21,15	..
Capital -				
Voted	1,61,65,00	48,89,26	1,12,75,74	..
Charged	6,05,21,20,17	3,02,44,91,62	3,02,76,28,55	..
19 FIRE & EMERGENCY SERVICES				
Revenue -				
Voted	3,32,66,36	3,31,17,35	1,49,01	..
Charged	39,05	39,05	..	..
Capital -				
Voted	1,24,12,60	29,70,03	94,42,57	..
Charged	3,53	3,52	1	..
20 FISHERIES				
Revenue -				
Voted	4,32,16,60	2,51,28,40	1,80,88,20	..
Charged	2,45,00	88,33	1,56,67	..
Capital -				
Voted	67,00,00	33,63,10	33,36,90	..
Charged	6,73,00	4,04,93	2,68,07	..
21 FOOD & SUPPLIES				
Revenue -				
Voted	1,17,06,13,27	70,63,00,09	46,43,13,18	..
Charged	..	..	..	..
Capital -				
Voted	1,67,62,20	13,14,17	1,54,48,03	..
Charged	3,41,86	..	3,41,86	..

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2023-2024**

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess (Actual Excess in ₹)
(1)	(2)	(3)	(4)	(5)
(₹ in thousand)				
22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE				
Revenue -				
Voted	2,13,94,98	1,25,86,32	88,08,66	..
Charged	..	..	..	..
Capital -				
Voted	23,50,00	11,65,25	11,84,75	..
Charged	..	..	..	..
23 FORESTS				
Revenue -				
Voted	8,35,11,35	7,09,14,43	1,25,96,92	..
Charged	..	..	..	..
Capital -				
Voted	1,91,31,50	85,32,22	1,05,99,28	..
Charged	..	..	..	..
24 HEALTH & FAMILY WELFARE				
Revenue -				
Voted	1,59,24,50,92	1,56,91,90,29	2,32,60,63	..
Charged	5,00,00	..	5,00,00	..
Capital -				
Voted	28,87,18,52	13,50,72,91	15,36,45,61	..
Charged	..	..	..	..
25 PUBLIC WORKS				
Revenue -				
Voted	15,97,65,67	18,17,89,98	..	2,20,24,31 (2,20,24,31,462)
Charged	10,83,73	10,36,54	47,19	..
Capital -				
Voted	70,32,40,47	64,13,91,25	6,18,49,22	..
Charged	28,61,41	28,54,53	6,88	..

**Summary of Appropriation Accounts
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Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess (Actual Excess in ₹)
(1)	(2)	(3)	(4)	(5)
(₹ in thousand)				
28 HOUSING				
Revenue -				
Voted	1,99,10,83	2,65,26,57	..	66,15,74
				(66,15,74,330)
<i>Charged</i>	65	..	65	..
Capital -				
Voted	1,32,50,10	1,44,18,31	..	11,68,21
				(11,68,21,304)
<i>Charged</i>	15,50	..	15,50	..
30 INFORMATION & CULTURAL AFFAIRS				
Revenue -				
Voted	8,11,53,83	5,87,91,93	2,23,61,90	..
<i>Charged</i>	..	..	..	..
Capital -				
Voted	1,03,55,01	7,50,56	96,04,45	..
<i>Charged</i>	..	..	..	..
31 INFORMATION TECHNOLOGY & ELCTRONICS				
Revenue -				
Voted	2,02,42,77	68,21,69	1,34,21,08	..
<i>Charged</i>	..	..	..	..
Capital -				
Voted	65,00,00	55,01,89	9,98,11	..
<i>Charged</i>	..	..	..	..
32 IRRIGATION & WATERWAYS				
Revenue -				
Voted	12,75,50,20	9,44,33,63	3,31,16,57	..
<i>Charged</i>	1,34,12	1,25,71	8,41	..
Capital -				
Voted	29,40,06,10	21,55,28,62	7,84,77,48	..
<i>Charged</i>	4,13,09	50,55	3,62,54	..

**Summary of Appropriation Accounts
2023-2024**

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess (Actual Excess in ₹)
(1)	(2)	(3)	(4)	(5)
(₹ in thousand)				
33	CORRECTIONAL ADMINISTRATION			
	Revenue -			
	Voted	3,27,12,98	3,38,93,60	..
				11,80,62
				(11,80,61,855)
	<i>Charged</i>	..	..	..
	Capital -			
	Voted	44,85,00	39,00,58	5,84,42
	<i>Charged</i>	..	..	..
34	JUDICIAL			
	Revenue -			
	Voted	9,14,08,15	8,69,51,98	44,56,17
	<i>Charged</i>	3,21,17,35	2,69,85,70	51,31,65
	Capital -			
	Voted	1,61,86,01	1,62,16,72	..
				30,71
				(30,71,380)
	<i>Charged</i>	6,00	..	6,00
35	LABOUR			
	Revenue -			
	Voted	11,27,23,56	10,52,89,89	74,33,67
	<i>Charged</i>	..	..	..
	Capital -			
	Voted	25,00,00	6,91,81	18,08,19
	<i>Charged</i>	..	..	..
37	LAW			
	Revenue -			
	Voted	19,92,48	17,99,07	1,93,41
	<i>Charged</i>	..	..	..
	Capital -			
	Voted	50,00	..	50,00
	<i>Charged</i>	..	..	..

**Summary of Appropriation Accounts
2023-2024**

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess (Actual Excess in ₹)
(1)	(2)	(3)	(4)	(5)
(₹ in thousand)				
38 MINORITY AFFAIRS & MADRASAH EDUCATION				
Revenue -				
Voted	33,66,82,47	26,56,85,66	7,09,96,81	..
Charged	..	..	..	..
Capital -				
Voted	18,00,17,00	4,11,94,85	13,88,22,15	..
Charged	..	..	..	..
40 PANCHAYATS & RURAL DEVELOPMENT				
Revenue -				
Voted	2,43,87,60,40	1,60,93,87,97	82,93,72,43	..
Charged	20,00,00	2,56,82	17,43,18	..
Capital -				
Voted	55,16,77,10	49,65,46,25	5,51,30,85	..
Charged	..	..	..	..
41 PARLIAMENTARY AFFAIRS				
Revenue -				
Voted	21,12,83	3,54,47	17,58,36	..
Charged	..	..	..	..
Capital -				
Voted	..	2,51	..	2,51
				(2,51,221)
Charged	..	..	..	..
42 PERSONNEL & ADMINISTRATIVE REFORMS				
Revenue -				
Voted	3,05,36,60	2,45,28,04	60,08,56	..
Charged	11,50	16,82	..	5,32
				(5,31,635)
Capital -				
Voted	82,40,00	41,01,14	41,38,86	..
Charged	1,00	25,12	..	24,12
				(24,12,000)

**Summary of Appropriation Accounts
2023-2024**

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess (Actual Excess in ₹)
(1)	(2)	(3)	(4)	(5)
(₹ in thousand)				
43 POWER				
Revenue -				
Voted	18,00,38,54	29,11,49,50	..	11,11,10,96 (11,11,10,95,615)
<i>Charged</i>	<i>11,00,00</i>	<i>2,61,40</i>	<i>8,38,60</i>	..
Capital -				
Voted	20,80,66,00	24,82,48,89	..	4,01,82,89 (4,01,82,88,478)
<i>Charged</i>	<i>22,95,00</i>	<i>22,28,94</i>	<i>66,06</i>	..
45 PUBLIC HEALTH ENGINEERING				
Revenue -				
Voted	13,94,27,68	18,10,79,29	..	4,16,51,61 (4,16,51,60,850)
<i>Charged</i>	<i>9,45</i>	<i>9,45</i>	..	..
Capital -				
Voted	46,67,78,61	63,16,68,80	..	16,48,90,19 (16,48,90,19,050)
<i>Charged</i>	<i>15,16</i>	<i>15,15</i>	<i>1</i>	..
49 YOUTH SERVICES AND SPORTS				
Revenue -				
Voted	5,55,58,75	1,17,32,37	4,38,26,38	..
<i>Charged</i>	..	..	..	..
Capital -				
Voted	2,32,72,49	17,93,97	2,14,78,52	..
<i>Charged</i>	..	..	..	..
50 SUNDERBAN AFFAIRS				
Revenue -				
Voted	85,65,33	67,73,70	17,91,63	..
<i>Charged</i>	..	..	..	..
Capital -				
Voted	5,23,50,00	2,53,51,16	2,69,98,84	..
<i>Charged</i>	<i>3,75</i>	<i>3,75</i>	..	..

**Summary of Appropriation Accounts
2023-2024**

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess (Actual Excess in ₹)
(1)	(2)	(3)	(4)	(5)
(₹ in thousand)				
51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT				
Revenue -				
Voted	10,69,90,26	6,51,35,25	4,18,55,01	..
Charged	..	..	..	..
Capital -				
Voted	2,60,99,80	81,02,74	1,79,97,06	..
Charged	..	..	..	..
52 TOURISM				
Revenue -				
Voted	2,52,69,81	78,16,40	1,74,53,41	..
Charged	3,62,23	3,62,22	1	..
Capital -				
Voted	2,39,00,01	44,66,22	1,94,33,79	..
Charged	..	..	..	..
53 TRANSPORT				
Revenue -				
Voted	11,87,05,70	11,42,80,34	44,25,36	..
Charged	..	..	..	..
Capital -				
Voted	10,04,35,85	4,83,75,02	5,20,60,83	..
Charged	..	..	..	..
55 WATER RESOURCES INVESTIGATION & DEVELOPMENT				
Revenue -				
Voted	6,24,12,44	5,58,01,74	66,10,70	..
Charged	..	..	..	..
Capital -				
Voted	9,80,90,97	4,94,44,68	4,86,46,29	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2023-2024**

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess (Actual Excess in ₹)
(1)	(2)	(3)	(4)	(5)
(₹ in thousand)				
58 PASCHIMANCHAL UNNAYAN AFFAIRS				
Revenue -				
Voted	20,97,66	8,11,00	12,86,66	..
Charged	..	..	..	..
Capital -				
Voted	7,01,81,25	1,83,26,49	5,18,54,76	..
Charged	..	..	..	..
59 SELF-HELP GROUPS & SELF-EMPLOYMENT				
Revenue -				
Voted	7,29,10,58	56,26,10	6,72,84,48	..
Charged	..	..	..	..
Capital -				
Voted	25,00,00	8,74	24,91,26	..
Charged	..	..	..	..
61 CHIEF MINISTER'S OFFICE				
Revenue -				
Voted	11,34,41	9,40,92	1,93,49	..
Charged	..	..	..	..
Capital -				
Voted	..	..	..	..
Charged	..	..	..	..
62 NORTH BENGAL DEVELOPMENT				
Revenue -				
Voted	20,96,95	13,23,79	7,73,16	..
Charged	..	..	..	..
Capital -				
Voted	8,37,32,00	4,60,88,49	3,76,43,51	..
Charged	..	..	..	..
65 TRIBAL DEVELOPMENT				
Revenue -				
Voted	8,60,43,03	5,82,19,60	2,78,23,43	..
Charged	..	..	..	..
Capital -				
Voted	2,78,48,00	81,83,11	1,96,64,89	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2023-2024**

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess (Actual Excess in ₹)
(1)	(2)	(3)	(4)	(5)
(₹ in thousand)				
68 HOME AND HILL AFFAIRS				
Revenue -				
Voted	1,27,43,93,95	1,22,22,11,16	5,21,82,79	..
Charged	5,09,69	4,48,01	61,68	..
Capital -				
Voted	9,41,12,29	2,28,97,12	7,12,15,17	..
Charged	2,90,00	2,50,93	39,07	..
69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION				
Revenue -				
Voted	12,63,24,30	10,29,71,51	2,33,52,79	..
Charged	75	..	75	..
Capital -				
Voted	2,25,19,00	12,85,60	2,12,33,40	..
Charged	1,56,39	1,54,58	1,81	..
70 HIGHER EDUCATION				
Revenue -				
Voted	65,85,24,61	59,22,91,46	6,62,33,15	..
Charged	..	..	..	..
Capital -				
Voted	3,27,54,30	1,36,53,00	1,91,01,30	..
Charged	..	..	..	..
71 PLANNING AND STATISTICS				
Revenue -				
Voted	5,02,87,21	4,30,04,18	72,83,03	..
Charged	..	..	..	..
Capital -				
Voted	52,00,00	23,89	51,76,11	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2023-2024**

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess (Actual Excess in ₹)
(1)	(2)	(3)	(4)	(5)
(₹ in thousand)				
72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS				
Revenue -				
Voted	99,50,02,79	96,66,10,11	2,83,92,68	..
Charged	16,00,00	6,62,08	9,37,92	..
Capital -				
Voted	40,66,27,00	15,20,48,43	25,45,78,57	..
Charged	..	..	..	..
73 DISASTER MANAGEMENT AND CIVIL DEFENCE				
Revenue -				
Voted	32,88,02,87	20,85,68,73	12,02,34,14	..
Charged	1,33,72,62	3,12,99,62	..	1,79,27,00 (1,79,26,99,927)
Capital -				
Voted	2,23,82,36	20,47,43	2,03,34,93	..
Charged	25,58	25,58	..	..
74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE				
Revenue -				
Voted	2,57,97,45,18	2,56,62,26,16	1,35,19,02	..
Charged	..	..	..	..
Capital -				
Voted	1,79,07,08	1,03,84,37	75,22,71	..
Charged	..	..	..	..
75 INDUSTRY, COMMERCE AND ENTERPRISES				
Revenue -				
Voted	3,97,01,22	90,61,79	3,06,39,43	..
Charged	..	..	..	..
Capital -				
Voted	10,00,13,16	2,49,35,70	7,50,77,46	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2023-2024**

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess (Actual Excess in ₹)
(1)	(2)	(3)	(4)	(5)
(₹ in thousand)				
76	SCIENCE AND TECHNOLOGY AND BIOTECHNOLOGY			
	Revenue -			
	Voted	75,31,54	32,13,55	43,17,99
	<i>Charged</i>	..	..	..
	Capital -			
	Voted	..	..	..
	<i>Charged</i>	..	..	..
77	PROGRAMME MONITORING			
	Revenue -			
	Voted	4,77,57	..	4,77,57
	<i>Charged</i>	..	..	..
	Capital -			
	Voted	..	..	..
	<i>Charged</i>	..	..	..
78	NON-CONVENTIONAL AND RENEWABLE ENERGY SOURCES			
	Revenue -			
	Voted	71,47,78	5,32,68	66,15,10
	<i>Charged</i>	..	..	..
	Capital -			
	Voted	45,87,92	39,32,34	6,55,58
	<i>Charged</i>	..	..	..
79	PUBLIC ENTERPRISES AND INDUSTRIAL RECONSTRUCTION			
	Revenue -			
	Voted	25,40,82	24,87,76	53,06
	<i>Charged</i>	..	..	..
	Capital -			
	Voted	61,48,96	19,26,85	42,22,11
	<i>Charged</i>	6,50	16,18	9,68
				(9,68,366)

**Summary of Appropriation Accounts
2023-2024**

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving	Excess (Actual Excess in ₹)
(1)	(2)	(3)	(4)	(5)
		(₹ in thousand)		
Total -				
Voted -				
Revenue:	21,17,95,80,47	18,51,12,51,36	2,85,92,95,85	19,09,66,74
				(19,09,66,74,052)
Capital :	4,27,12,78,40	3,02,72,91,31	1,45,98,93,43	21,59,06,34
				(21,59,06,34,609)
Total : Voted	25,45,08,58,87	21,53,85,42,67	4,31,91,89,28	40,68,73,08
				(40,68,73,08,661)
Charged -				
Revenue:	4,35,07,05,83	4,33,34,02,75	3,52,35,40	1,79,32,32
				(1,79,32,31,562)
Capital :	6,06,71,56,30	3,03,82,45,78	3,02,89,44,32	33,80
				(33,80,366)
Total : Charged	10,41,78,62,13	7,37,16,48,53	3,06,41,79,72	1,79,66,12
				(1,79,66,11,928)
Grand Total :	35,86,87,21,00	28,91,01,91,20	7,38,33,69,00	42,48,39,20
				(42,48,39,20,589)

Notes:

During the year 2023-2024, Government of West Bengal has incurred an amount of ₹1,15,87,95,08,524 under 215 nos. of New Service heads of account and ₹3,34,53,16,534 under 345 nos. of New Instrument of Service heads of account. Such expenditures are unauthorised as per provision of Article 205 of the Constitution of India and Para 382 of the West Bengal Financial Rules. Lists of such expenditures are given at pages from 629 to 663.

Summary of Appropriation Accounts

2023-2024

The excesses over the following voted grants require regularisation:-

Revenue Portion

Number and Name of the grant

5	AGRICULTURE
25	PUBLIC WORKS
28	HOUSING
33	CORRECTIONAL ADMINISTRATION
43	POWER
45	PUBLIC HEALTH ENGINEERING

Capital Portion

Number and Name of the grant

6	ANIMAL RESOURCES DEVELOPMENT
28	HOUSING
34	JUDICIAL
41	PARLIAMENTARY AFFAIRS
43	POWER
45	PUBLIC HEALTH ENGINEERING

The excesses over the following charged appropriations require regularisation:-

Revenue Portion

Number and Name of the grant

42	PERSONNEL & ADMINISTRATIVE REFORMS
73	DISASTER MANAGEMENT AND CIVIL DEFENCE

Capital Portion

Number and Name of the grant

42	PERSONNEL & ADMINISTRATIVE REFORMS
79	PUBLIC ENTERPRISES AND INDUSTRIAL RECONSTRUCTION

Summary of Appropriation Accounts

2023-2024

The expenditure shown in the summary of Appropriation Accounts does not include ₹52,97,87 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	Date of Sanction (₹ in thousand)	Expenditure from the advance	Date of recoupment of advance in the subsequent year
1	2235 Social Security and Welfare	68	6,13	31.01.2024	6,13	Not yet recouped
		Total - 2235	6,13		6,13	
2	2711 Flood Control and Drainage	32	2,15	22.06.2023	2,15	Not yet recouped
3	2711 Flood Control and Drainage	32	14,38	19.09.2023	14,38	Not yet recouped
4	2711 Flood Control and Drainage	32	8,07	13.10.2023	8,07	Not yet recouped
5	2711 Flood Control and Drainage	32	51	19.01.2024	51	Not yet recouped
6	2711 Flood Control and Drainage	32	81	25.01.2024	81	Not yet recouped
		Total - 2711	25,92		25,92	
7	4059 Capital Outlay on Public Works	25	6,51,07	25.01.2024	6,51,07	Not yet recouped
8	4059 Capital Outlay on Public Works	25	5,96,46	23.02.2024	5,96,46	Not yet recouped
9	4059 Capital Outlay on Public Works	73	66,24	18.03.2024	66,24	Not yet recouped
		Total - 4059	13,13,77		13,13,77	
10	4235 Capital Outlay on Social Security and Welfare	69	78,19	06.07.2023	78,19	Not yet recouped
11	4235 Capital Outlay on Social Security and Welfare	69	78,19	25.07.2023	78,19	Not yet recouped
12	4235 Capital Outlay on Social Security and Welfare	69	48,08	25.01.2024	48,08	Not yet recouped
		Total - 4235	2,04,46		2,04,46	
13	4404 Capital Outlay on Dairy Development	6	81,43	28.03.2024	81,43	Not yet recouped
		Total - 4404	81,43		81,43	

Summary of Appropriation Accounts

2023-2024

Sl. No.	Major Head	Grant / Appropriation No.	Amount of advance	Date of Sanction (₹ in thousand)	Expenditure from the advance	Date of recoupment of advance in the subsequent year
14	4408 Capital Outlay on Food Storage and Warehousing	21	46,50	02.06.2023	46,50	Not yet recouped
		Total - 4408	46,50		46,50	
15	4700 Capital Outlay on Major Irrigation	32	1,79	30.03.2024	1,79	Not yet recouped
		Total - 4700	1,79		1,79	
16	4701 Capital Outlay on Medium Irrigation	32	3,09	02.03.2023	3,09	Not yet recouped
17	4701 Capital Outlay on Medium Irrigation	32	11,24	22.03.2023	11,24	Not yet recouped
		Total - 4701	14,33		14,33	
18	4711 Capital Outlay on Flood Control Projects	32	17	31.03.2023	17	Not yet recouped
		Total - 4711	17		17	
19	5054 Capital Outlay on Roads and Bridges	25	2,25	06.12.2021	2,25	Not yet recouped
20	5054 Capital Outlay on Roads and Bridges	25	5,77	12.05.2022	5,77	Not yet recouped
21	5054 Capital Outlay on Roads and Bridges	25	1,12,45	14.07.2022	1,12,45	Not yet recouped
22	5054 Capital Outlay on Roads and Bridges	25	2,30,00	16.08.2022	2,30,00	Not yet recouped
23	5054 Capital Outlay on Roads and Bridges	25	72,73	09.06.2023	72,73	Not yet recouped
24	5054 Capital Outlay on Roads and Bridges	25	13,32	09.06.2023	13,32	Not yet recouped
25	5054 Capital Outlay on Roads and Bridges	25	36,61	12.06.2023	36,61	Not yet recouped
26	5054 Capital Outlay on Roads and Bridges	25	6,46	23.07.2023	6,46	Not yet recouped
27	5054 Capital Outlay on Roads and Bridges	25	16,00,00	04.03.2024	16,00,00	Not yet recouped
28	5054 Capital Outlay on Roads and Bridges	25	2,27,75	05.03.2024	2,27,75	Not yet recouped
29	5054 Capital Outlay on Roads and Bridges	25	12,96,03	14.03.2024	12,96,03	Not yet recouped
		Total - 5054	36,03,37		36,03,37	
Grand Total :			52,97,87		52,97,87*	

* Amounts of advances drawn from the Contingency Fund but remained un-recouped till the close of the year 2023-2024. Out of such un-recouped amount, ₹2,25 thousand (Sl. No. 18) relates to the year 2021-2022, ₹3,62,72 thousand (Sl. No. 15,16,17,19,20 & 21) relates to the year 2022-2023 and ₹49,32,90 thousand (Sl. No. 1,2,3,4,5,6,7,8,9,10,11,12,13,14,22,23,24,25,26,27,28 & 29) relates to the year 2023-2024.

Summary of Appropriation Accounts

2023-2024

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 2023-2024 and that shown in the Finance Accounts for the year is shown below :-

	Revenue		Capital	
	(₹ in thousand)			
	Voted	Charged	Voted	Charged
Total expenditure according to the Appropriation Accounts	18,51,12,51,36	4,33,34,02,75	3,02,72,91,31	3,03,82,45,78
Deduct - Total of Recoveries shown in Appendix	24,85,85,85	1,20,85	5,46,73,68	..
Net total expenditure as shown in Statement No. 11 of the Finance Accounts	18,26,26,65,51	4,33,32,81,90	2,97,26,17,63	3,03,82,45,78

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

Report of the Comptroller and Auditor General of India

Audit of the Appropriation Accounts of the Government of West Bengal

Opinion

The Appropriation Accounts of the Government of West Bengal for the year ended 31 March 2024, present 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 financial position along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2024 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.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of West Bengal being presented separately for the year ended 31 March 2024.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. 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. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of West Bengal are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Accountant General (Accounts and Entitlements) of West Bengal for compilation and preparation of the Appropriation Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Accountant General (Accounts and Entitlements) of West Bengal functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of West Bengal and the statements received from the Reserve Bank of India.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit-I), 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.

The Office of the Principal Accountant General (Audit-I), West Bengal and the Office of the Accountant General (Accounts and Entitlements), West Bengal are independent organisations with distinct cadres, separate reporting lines and management structure.

Emphasis of Matter

I want to draw attention to the following issues which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

- (i) There was an excess disbursement of ₹4,248.39 crore over the authorisation in respect of 12 grants during the financial year 2023-24. Excess disbursement of ₹53,015.23 crore in respect of 54 grants pertaining to the years 2009-10 to 2022-23 is yet to be regularised by the State Legislature.

[Summary of Appropriation Accounts]

- (ii) According to Para 14 of the West Bengal Budget Manual, "Expenditure for which no provision has been made in the Budget estimate of the current year should rarely, if ever, be incurred". The Memorandum No. 3229(47)-FB dated 26.05.1981 issued by the Finance Department, Government of West Bengal while prescribing the criteria for treating an expenditure as a New Service/New Instrument of Service, also emphasized that such expenditure should not be incurred without obtaining specific approval of the Legislature in the form of Supplementary Demands for Grants. It was however seen that expenditure of ₹11,587.95 crore has been incurred under 34 Grants on items attracting criteria for New Service and ₹334.53 crore has been incurred under 46 Grants on items attracting criteria for New Instrument of Service without the available budget provision during 2023-24.

My opinion on the Appropriation Accounts is not modified due to the Emphasis of Matter section.



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

Date: 19 NOV 2024

Place: New Delhi

Grant No. 1 LEGISLATIVE ASSEMBLY SECRETARIAT

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

2011 Parliament/ State/ Union Territory Legislatures

2059 Public Works

Voted -

Original	76,41,54				
Supplementary	..	76,41,54	67,92,63	(-) 8,48,91	
Amount surrendered during the year (31 March 2024)				Nil	

Charged -

Original	37,21				
Supplementary	92	38,13	36,94	(-) 1,19	
Amount surrendered during the year (31 March 2024)				Nil	

CAPITAL -

Major Head

4059 Capital Outlay on Public Works

Voted -

Original	23,10,00				
Supplementary	..	23,10,00	4,35,28	(-) 18,74,72	
Amount surrendered during the year (31 March 2024)				Nil	

Notes and Comments -

Revenue (Voted)

- (i) The grant closed with a saving of ₹848.91 lakh (11.11 per cent of the total budget provision).
- (ii) Out of such saving no portion was surrendered by the department during the year.

Grant No. 1 LEGISLATIVE ASSEMBLY SECRETARIAT

(iii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2011 Parliament/ State/ Union Territory Legislatures				
	02 State/Union Territory Legislatures			
	101 Legislative Assembly			
Administrative Expenditure				
1.	001 Establishment of the Members of Legislative Assembly [LA]			
	O	3,525.15	2,714.85	(-) 810.30

Reasons for saving in the above sub-head have not been intimated (June 2024).

Revenue (Charged)

(i) The appropriation closed with a saving of ₹1.19 lakh (3.12 per cent of the total budget provision) which is less than the permissible limit of 5 per cent.

Capital (Voted)

(i) The grant closed with a saving of ₹1,874.72 lakh (81.16 per cent of the total budget provision).

(ii) Out of such saving, no portion was surrendered by the department during the year.

(iii) Similar persistent saving was noticed in the grant during last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	1,584.82	72.04
2021-2022	1,265.03	60.24
2020-2021	1,730.00	86.50
2019-2020	1,477.91	84.40
2018-2019	1,429.72	84.10

(iv) Saving occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works				
	01 Office Buildings			
	051 Construction			
State Development Schemes				
2.	058 Legislative Assembly Secretariat [LA]			
	O	2,310.00	435.28	(-) 1,874.72

Reasons for saving in the above sub-head have not been intimated (June 2024).

Appropriation No. 2 GOVERNOR'S SECRETARIAT (All Charged)

Section and Major Head	Total appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

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

Charged -

Original	20,87,90	}	20,87,90	12,43,34	(-) 8,44,56
Supplementary	..				
Amount surrendered during the year (31 March 2024)					Nil

CAPITAL -

Major Head

4059 Capital Outlay on Public Works

Charged -

Original	71,40	}	71,40	..	(-) 71,40
Supplementary	..				
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

Revenue (Charged)

- (i) The appropriation closed with a saving of ₹844.56 lakh (40.45 per cent of the total budget provision).
- (ii) Out of such saving no portion was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the appropriation during last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	673.51	32.70
2021-2022	485.78	26.24
2020-2021	395.25	23.96
2019-2020	637.59	36.99
2018-2019	258.98	18.70

Appropriation No. 2 GOVERNOR'S SECRETARIAT

(iv) Saving occurred mainly under:

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2012 President, Vice-President/Governor/Administrator of Union Territories				
	03 Governor / Administrator of Union Territories			
	800 Other Expenditure			
Administrative Expenditure				
1.	001 Other Expenditure [GS]			
	<i>O</i> 50.00	50.00	..	(-) 50.00
 No specific reason for non-utilization of the entire budgetary allocation has been intimated by the Department (June 2024).				
 2012 President, Vice-President/Governor/Administrator of Union Territories				
	03 Governor / Administrator of Union Territories			
	090 Secretariat			
Administrative Expenditure				
2.	001 Governors Secretariat [GS]			
	<i>O</i> 495.85	495.85	347.55	(-) 148.30
	101 Emoluments and Allowances of the Governor/Administrator of Union Territories			
Administrative Expenditure				
3.	001 Emoluments and Allowances of H.E. the Governor [GS]			
	<i>O</i> 102.00	102.00	25.06	(-) 76.94
	102 Discretionary Grants			
Administrative Expenditure				
4.	001 Discretionary [GS]			
	<i>O</i> 25.11	25.11	10.72	(-) 14.39
	103 Household Establishment			
Administrative Expenditure				
5.	001 Governors (Household) Secretariat [GS]			
	<i>O</i> 920.99	920.99	515.40	(-) 405.59
6.	002 Maintenance of Furnishing of Official Residences [GS]			
	<i>O</i> 80.84	80.84	49.85	(-) 30.99

Appropriation No. 2 GOVERNOR'S SECRETARIAT

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	105 Medical Facilities			
	Administrative Expenditure			
7.	001 Surgeon to the Governor [GS]			
	<i>O</i> 105.71	105.71	63.73	(-) 41.98
	106 Entertainment Expenses			
	Administrative Expenditure			
8.	001 Hospitality Expenses [GS]			
	<i>O</i> 80.00	80.00	59.89	(-) 20.11
	107 Expenditure from Contract Allowance			
	Administrative Expenditure			
9.	001 Expenditure from Contract Allowance [GS]			
	<i>O</i> 155.00	155.00	116.94	(-) 38.06
	108 Tour Expenses			
	Administrative Expenditure			
10.	001 Tour Expenses [GS]			
	<i>O</i> 60.00	60.00	44.97	(-) 15.03

Department stated that saving in the above sub-heads are mainly attributable to savings under the heads like 'Salaries', 'Medical Reimbursements', 'Telephones' etc.

Capital (Charged)

(i) Entire provision of ₹71.40 lakh in the appropriation remained un-utilized and un-surrendered at the close of the year.

(ii) Similar persistent non-utilization and non-surrender of entire appropriation was noticed under this section during last three years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	71.40	100
2021-2022	71.40	100
2020-2021	70.00	100

Appropriation No. 2 GOVERNOR'S SECRETARIAT

(iii) Saving occurred mainly under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	052 Machinery and Equipment			
	Administrative Expenditure			
11.	001 Other Expenditure [GS]			
	O 61.20	61.20	..	(-) 61.20
	80 General			
	001 Direction and Administration			
	Administrative Expenditure			
12.	001 Governors Secretariat [GS]			
	O 10.20	10.20	..	(-) 10.20

No specific reason for non-utilization of entire appropriation in the above sub-heads has been intimated (June 2024).

Grant No. 3 COUNCIL OF MINISTERS (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2013 Council of Ministers			
Voted -			
Original	51,83,56		
Supplementary	10,49,90		
Amount surrendered during the year (31 March 2024)			
	62,33,46	60,25,41	(-) 2,08,05
			Nil

Notes and Comments -

Revenue (Voted)

(i) The grant closed with a saving of ₹208.05 lakh (3.34 per cent of the total budget provision) which is less than the permissible limit of 5 per cent. However, variations between budget provision and expenditure were noticed in the following sub-head.

(ii) Saving occurred as under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2013 Council of Ministers			
	00			
	800 Other Expenditure			
	Administrative Expenditure			
1.	001 Other Expenditure [CL]			
	O 290.61	240.61	155.83	(-) 84.78
	R (-) 50.00			

The department stated that an amount of ₹ 50.00 lakh was re-appropriated from this sub-head to the head of account "03-2013-00-101-001-01-01-V" for payment of arrear salary bills of HMICs. However, reasons for final saving in the above sub-head have not been communicated by the department (June 2024).

Grant No. 4 AGRICULTURAL MARKETING (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2401 Crop Husbandry			
2408 Food, Storage and Warehousing			
2435 Other Agricultural Programmes			
3451 Secretariat-Economic Services			
Voted -			
Original	96,76,97		
Supplementary	6		
	96,77,03	35,04,51	(-) 61,72,52
Amount surrendered during the year (31 March 2024)			Nil

CAPITAL -

Major Head

4401 Capital Outlay on Crop Husbandry
4435 Capital Outlay on other Agricultural Programmes

Voted -

Original	3,16,67,00		
Supplementary	6		
	3,16,67,06	97,75,68	(-) 2,18,91,38
Amount surrendered during the year (31 March 2024)			Nil

Notes and Comments -

(i) The data extracted from PFMS revealed that an amount of ₹8 thousand was lying unspent in the Single Nodal Agency bank account of the department as on 31.03.2024.

(ii) During the year department incurred an amount of ₹3,56 thousand which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹6,172.52 lakh (63.79 per cent total budget provision).
- (ii) Out of such saving no portion was surrendered by the department during the year.
- (iii) Supplementary provision of ₹0.06 lakh was stated to be required for financing some new schemes opened during the year.
- (iv) The department paid ₹409.09 lakh as subsidy that constitutes 11.67 per cent of the total Revenue (Voted) expenditure of the year. Similar subsidy payment of ₹230 lakh was noticed during 2022-2023 that constituted 4.22 per cent of the total expenditure of ₹5,450.95 lakh under this section.
- (v) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	5,927.12	52.09
2021-2022	8,054.10	70.99
2020-2021	7,994.37	72.73
2019-2020	6,660.37	60.74
2018-2019	4,100.75	38.45

Grant No. 4 AGRICULTURAL MARKETING

(vi) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2401 Crop Husbandry			
	00			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
1.	092 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY) [AM]			
	O 200.00	200.00	11.66	(-) 188.34
	State Development Schemes			
2.	093 Rastriya Krishi Vikash Yojana (RKVY) (State Share) (RKVY) [AM]			
	O 133.25	133.25	7.78	(-) 125.47
	796 Tribal Area Sub-Plan			
	State Development Schemes (Central Assistance)			
3.	078 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY) [AM]			
	O 120.00	120.00	2.59	(-) 117.41
	800 Other Expenditure			
	State Development Schemes (Central Assistance)			
4.	009 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY) [AM]			
	O 480.00	480.00	28.94	(-) 451.06
	State Development Schemes			
5.	024 Rastriya Krishi Vikash Yojana (RKVY)(State Share) (RKVY) [AM]			
	O 319.80	319.80	19.30	(-) 300.50
	2408 Food, Storage and Warehousing			
	02 Storage and Warehousing			
	001 Direction and Administration			
	State Development Schemes			
6.	001 Scheme for Processing and Preservation of Fruits and Vegetables [AM]			
	O 800.00	800.00	106.21	(-) 693.79
	003 Training			
	State Development Schemes			
7.	001 Farmers Training in Post-Harvest Technology [AM]			
	O 500.00	500.00	66.69	(-) 433.31
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
8.	005 Farmers Training in Post-Harvest Technology [AM]			
	O 300.00	300.00	22.60	(-) 277.40

Grant No. 4 AGRICULTURAL MARKETING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	800 Other Expenditure			
State Development Schemes				
9.	011 Strengthening and Supervision of Cold Storages [AM]			
	O 400.00	400.00	24.45	(-) 375.55
2435 Other Agricultural Programmes				
	01 Marketing and Quality Control			
	101 Marketing Facilities			
Administrative Expenditure				
10.	001 Marketing Department [AM]			
	O 1,169.63	1,169.63	989.01	(-) 180.62
State Development Schemes				
11.	005 Scheme for Development of Farm to Market link Roads [AM]			
	O 500.00	500.00	4.81	(-) 495.19
12.	017 Training of Marketing Officials and Others [AM]			
	O 100.00	100.00	3.23	(-) 96.77
13.	019 Marketing of Vegetables produced in West Bengal [AM]			
	O 650.00	650.00	409.09	(-) 240.91
	800 Other Expenditure			
State Development Schemes				
14.	002 Scheme for Export Promotion of Agricultural commodities [AM]			
	O 200.00	200.00	3.36	(-) 196.64
15.	008 Agricultural Marketing Information, Publicity and Exhibition farm produce marketing [AM]			
	O 1,100.00	1,100.00	345.48	(-) 754.52
Reasons for final saving in the above sub-heads have not been intimated by the department (June 2024).				

Grant No. 4 AGRICULTURAL MARKETING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2435 Other Agricultural Programmes			
	01 Marketing and Quality Control			
	101 Marketing Facilities			
	State Development Schemes			
16.	006 Development of Rural and Primary Markets - [AM]			
	O 200.00	200.00	..	(-) 200.00
17.	018 Subsidy for Marketing of Potato's produced in West Bengal [AM]			
	O 300.00	300.00	..	(-) 300.00
	190 Assistance to Public Sector and Other Undertakings [AM]			
	State Development Schemes			
18.	002 Subsidy to Bullock Cart Users [AM]			
	O 200.00	200.00	..	(-) 200.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
19.	001 Scheme for Development of Farm to Market Link Roads [AM]			
	O 300.00	300.00	..	(-) 300.00
20.	002 Development of Rural and Primary Markets [AM]			
	O 100.00	100.00	..	(-) 100.00
21.	006 Subsidy to Bullock cart users [AM]			
	O 100.00	100.00	..	(-) 100.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
22.	002 Scheme for Development of Farm to Market Link Roads [AM]			
	O 100.00	100.00	..	(-) 100.00
	Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2024).			

Grant No. 4 AGRICULTURAL MARKETING

(vii) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2401 Crop Husbandry

00

800 Other Expenditure

State Development Schemes (Central Assistance)

23. 053 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) [AM]

S	0.01	0.01	170.72	+170.71

State Development Schemes

24. 054 Rastriya Krishi Vikash Yojana (RKVY) (State Share) [AM]

S	0.01	0.01	113.81	+113.80

Creation of fund through supplementary provision was stated to be required for providing a token supplementary grant for Central and State Share under Rastriya Krishi Vikash Yojana. However, reasons for final excess in the above sub-heads have not been intimated (June 2024).

Capital (Voted)

(i) The grant closed with a saving of ₹21,891.38 lakh (69.13 per cent of the total budget provision). No portion of the saving was surrendered by the department during the year.

(ii) Supplementary provision of ₹0.06 lakh was stated to be required for financing some new schemes opened during the year.

(iii) Similar persistent saving was noticed in the grant during the last five years under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	22,280.79	76.96
2021-2022	22,291.81	80.04
2020-2021	22,350.82	84.98
2019-2020	15,523.73	62.11
2018-2019	9,761.32	41.99

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4401 Capital Outlay on Crop Husbandry

00

104 Agricultural Farms

State Development Schemes (Central Assistance)

25. 003 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) [AM]

O	2,520.00	2,520.00	541.66	(-) 1,978.34

State Development Schemes

26. 013 Rastriya Krishi Vikash Yojana (RKVY) (State Share) [AM]

O	1,680.00	1,680.00	361.10	(-) 1,318.90

Grant No. 4 AGRICULTURAL MARKETING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
27.	005 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) [AM]			
	O 1,050.00	1,050.00	252.94	(-) 797.06
	State Development Schemes			
28.	006 Rastriya Krishi Vikash Yojana (RKVY) (State Share) [AM]			
	O 700.00	700.00	168.62	(-) 531.38
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
29.	005 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) [AM]			
	O 630.00	630.00	62.21	(-) 567.79
	State Development Schemes			
30.	006 Rastriya Krishi Vikash Yojana (RKVY) (State Share) [AM]			
	O 420.00	420.00	41.47	(-) 378.53
	4435 Capital Outlay on other Agricultural Programmes			
	01 Marketing and Quality Control			
	101 Marketing Facilities			
	State Development Schemes			
31.	005 Development of Regulated Markets [AM]			
	O 5,667.00	5,667.00	244.60	(-) 5,422.40
32.	007 Infrastructural facilities for Agricultural Marketing Programme under RIDF [AM]			
	O 1,800.00	1,800.00	1,440.67	(-) 359.33
33.	012 Construction of Market Link Road and Other Marketing Infrastructure [AM]			
	O 10,000.00	10,000.00	720.04	(-) 9,279.96
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
34.	002 Development of Regulated markets [AM]			
	O 3,500.00	3,500.00	5.45	(-) 3,494.55
35.	003 Infrastructural facilities for Agricultural Marketing Programme under RIDF [AM]			
	O 700.00	700.00	597.42	(-) 102.58
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
36.	002 Infrastructural facilities for Agricultural Marketing Programme under RIDF [AM]			
	O 500.00	500.00	360.17	(-) 139.83
	Reasons for final saving in the above sub-heads have not been intimated by the department (June 2024).			

Grant No. 4 AGRICULTURAL MARKETING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4435 Capital Outlay on other Agricultural Programmes			
	01 Marketing and Quality Control			
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
37.	001 Market Development [AM]			
	O	2,500.00	2,500.00	..
				(-) 2,500.00

Reasons for non-utilization of the entire budget provision in the above sub-head have not been intimated (June 2024).

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4401 Capital Outlay on Crop Husbandry			
	00			
	104 Agricultural Farms			
	State Development Schemes (Central Assistance)			
38.	021 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) [AM]			
	S	0.01	0.01	1,933.76
				+1,933.75
	State Development Schemes			
39.	022 Rastriya Krishi Vikash Yojana (RKVY) (State Share) [AM]			
	S	0.01	0.01	1,289.18
				+1,289.17
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
40.	015 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) [AM]			
	S	0.01	0.01	851.94
				+851.93
	State Development Schemes			
41.	016 Rastriya Krishi Vikash Yojana (RKVY) (State Share) [AM]			
	S	0.01	0.01	567.96
				+567.95

Grant No. 4 AGRICULTURAL MARKETING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

796 Tribal Areas Sub-Plan

State Development Schemes (Central Assistance)

42. 015 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) [AM]

S	0.01	0.01	201.90	+201.89

State Development Schemes

43. 016 Rastriya Krishi Vikash Yojana (RKVY) (State Share) [AM]

S	0.01	0.01	134.59	+134.58

Creation of fund through supplementary provision was stated to be required for providing a token supplementary grant for Central and State Share under Rastriya Krishi Vikash Yojana. However, reasons for final excess in the above sub-heads have not been intimated (June 2024).

Grant No. 5 AGRICULTURE (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

2235	Social Security and Welfare
2236	Nutrition
2245	Relief on Account of Natural Calamities
2401	Crop Husbandry
2402	Soil and Water Conservation
2415	Agricultural Research and Education
2435	Other Agricultural Programmes
2515	Other Rural Development Programmes
2551	Hill Areas
2851	Village and Small Industries
3451	Secretariat-Economic Services

Voted -

Original	92,69,14,90	}	92,69,15,40	93,52,98,90	+83,83,50
Supplementary	50				
Amount surrendered during the year (31 March 2024)					4,25,06

CAPITAL -

Major Head

4401	Capital Outlay on Crop Husbandry
4415	Capital Outlay on Agricultural Research and Education
4702	Capital Outlay on Minor Irrigation
4851	Capital Outlay on Village and Small Industries
6401	Loans for Crop Husbandry

Voted -

Original	3,41,71,00	}	3,41,71,00	11,61,12	(-) 3,30,09,88
Supplementary	..				
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

- (i) Data extracted from PFMS disclosed that an amount of ₹1,29,84,58 thousand was lying unspent in the SNA Bank Accounts of the department as on 31.03.2024.
- (ii) During the year department incurred an amount of ₹65,69,36 thousand which falls under New Service and an amount of ₹65,36 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.
- (iii) The department stated that an amount of ₹48,52,46 thousand was lying unspent in the DDO's Bank Account at the close of the year.

Grant No. 5 AGRICULTURE

Revenue (Voted)

- (i) The grant closed with an excess of ₹8,383.50 lakh (actual: ₹83,83,49,940) that requires regularization by the State Legislature.
- (ii) In view of the excess of ₹8,383.50 lakh the surrender of ₹425.06 lakh transpires to be inappropriate.
- (iii) Token supplementary provision of ₹0.50 lakh was obtained to finance some new schemes opened during the year.
- (iv) Department paid ₹1,54,680.30 lakh as subsidy during the year that constitutes 16.54 per cent of total revenue expenditure of 2023-2024. Similar payment of subsidy was noted during last three years as under :

Year	Amount of subsidy (₹ in lakh)	Percentage to Revenue (Voted) expenditure
2022-2023	1,20,521.59	15.10
2021-2022	1,10,229.32	50.62
2020-2021	73,322.83	25.08

- (v) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2401 Crop Husbandry			
00			
800 Other Expenditure			
State Development Schemes			
1. 007 e-Governance in agriculture [AG]			
O 700.00	640.53	317.12	(-) 323.41
R (-) 59.47			

Fund was surrendered towards Annual Maintenance Contract (AMC) of Cloud Server Rent for Matir Katha portal and allied services maintained by WBEIDC for 2023-24 and procurement of computer/printer for official use of the Secretariat office of the Hon'ble MIC of WBLA. Reasons for final saving have not been intimated (June 2024).

2235 Social Security and Welfare

60 Other Social Security and Welfare Programmes

102 Pensions under Social Security Schemes

State Development Schemes

2. 017 Old Age Pension Scheme for Farmers under Jai Bangla [AG]

O	9,800.00	9,800.00	8,837.62	(-) 962.38

Grant No. 5 AGRICULTURE

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2401 Crop Husbandry				
00				
001	Direction and Administration			
	Administrative Expenditure			
3.	003 Strengthening of the Directorate Organisation including Agricultural Extension and Administration [AG]			
	O 881.35	881.35	727.27	(-) 154.08
4.	005 World Bank Project on Agricultural Development -- Improvement of Agricultural Extension and Research [AG]			
	O 9,667.38	9,667.38	8,362.89	(-) 1,304.49
102	Food Grain Crops			
	State Development Schemes			
5.	001 Financial Support to Krishak Bandhu [AG]			
	O 2,68,400.00	2,68,400.00	2,62,357.37	(-) 6,042.63
103	Seeds			
	Administrative Expenditure			
6.	001 Establishment of Seed Farms and Seed Stores including Seed Certification Agencies [AG]			
	O 785.64	785.64	678.92	(-) 106.72
7.	002 Establishment of Jute Seed Multiplication Farms at Bhajanghat and Goaltore [AG]			
	O 445.70	445.70	272.99	(-) 172.71
104	Agricultural Farms			
	Administrative Expenditure			
8.	001 Experimental Farms [AG]			
	O 7,822.79	7,822.79	7,253.77	(-) 569.02
105	Manures and Fertilizers			
	State Development Schemes			
9.	012 Infrastructure Development of Soil and Fertilizers Testing Facility [AG]			
	O 200.00	200.00	6.48	(-) 193.52
107	Plant Protection			
	Administrative Expenditure			
10.	001 Plant Protection Including Control of Wild Animals as well as Quality Control of Pesticides [AG]			
	O 2,139.34	2,139.34	1,838.77	(-) 300.57
	State Development Schemes			
11.	008 Bio-Village Demonstration Camp [AG]			
	O 120.00	120.00	33.59	(-) 86.41

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	108 Commercial Crops			
State Development Schemes				
12.	048 Sugarcane and Sugarbeet Development [AG]			
	O 200.00	200.00	30.00	(-) 170.00
13.	057 Potato Development Scheme [AG]			
	O 1,000.00	1,000.00	421.69	(-) 578.31
	109 Extension and Farmer's Training			
Administrative Expenditure				
14.	004 Intensive Agricultural Programme [AG]			
	O 1,814.45	1,814.45	1,588.80	(-) 225.65
15.	006 Agricultural Training Centers Including Farmer's Training [AG]			
	O 1,444.73	1,444.73	1,256.93	(-) 187.80
State Development Schemes (Central Assistance)				
16.	031 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY) [AG]			
	O 10,502.00	10,502.00	5,610.36	(-) 4,891.64
State Development Schemes				
17.	015 Agricultural Information Publicity-cum-Demonstration Camp [AG]			
	O 700.00	700.00	416.74	(-) 283.26
18.	024 Distribution of Improved High Yielding/Hybrid Varieties of Seeds and other inputs through Demonstration programme [AG]			
	O 7,000.00	7,000.00	1,448.05	(-) 5,551.95
19.	028 Diversified Cropping Programme under Dryland/Rainfed Condition [AG]			
	O 18,800.00	18,800.00	2,008.31	(-) 16,791.69
20.	032 Rastriya Krishi Vikash Yojana (RKVY) (State Share) [AG]			
	O 6,910.00	6,910.00	3,730.20	(-) 3,179.80
21.	033 Strengthening of Functionary System in Agriculture for Capacity Building (RKVY) [AG]			
	O 400.00	400.00	101.00	(-) 299.00
22.	043 Agriculture Extension (Krishonnati Yojana)(State Share) ((OCASPS))[AG]			
	O 2,200.00	2,200.00	1,956.98	(-) 243.02
	111 Agricultural Economics and Statistics			
Administrative Expenditure				
23.	004 Farm Management Studies [AG]			
	O 597.43	597.43	516.74	(-) 80.69
State Development Schemes				
24.	013 Scheme for Development of Agricultural Meteorological Network of the State [AG]			
	O 300.00	300.00	10.36	(-) 289.64

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
113	Agricultural Engineering			
State Development Schemes				
25.	004 Farm Mechanization including one time assistance to farmers for Electrification of Agri pump sets [AG]			
	O 6,010.00	6,010.00	2,944.04	(-) 3,065.96
114	Development of Oil Seeds			
State Development Schemes (Central Assistance)				
26.	003 Edible Oil-Oilseeds (Krishonnati Yojana) (Central Share) (OCASPS) [AG]			
	O 3,620.00	3,620.00	1,487.14	(-) 2,132.86
State Development Schemes				
27.	004 Edible Oil-Oilseeds (Krishonnati Yojana) (State Share) [AG]			
	O 2,335.00	2,335.00	991.43	(-) 1,343.57
131	Technological Advancement			
State Development Schemes (Central Assistance)				
28.	001 Digital Agriculture (Krishionnati Yojana)(Central Share) (OCASPS) [AG]			
	O 140.00	140.00	56.73	(-) 83.27
State Development Schemes				
29.	002 Digital Agriculture (Krishionnati Yojana)(State Share) (OCASPS) [AG]			
	O 134.00	134.00	37.82	(-) 96.18
789	Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
30.	113 Edible Oil-Oilseeds (Krishonnati Yojana) (Central Share) (OCASPS) [AG]			
	O 1,200.00	1,200.00	494.29	(-) 705.71
31.	115 Agriculture Extension (Krishonnati Yojana)(Central Share) (OCASPS) [AG]			
	O 1,300.00	1,300.00	975.72	(-) 324.28
State Development Schemes				
32.	021 Distribution of Improved, High Yielding/Hybrid Varieties of Seeds and other inputs through Demonstration programme [AG]			
	O 5,000.00	5,000.00	974.59	(-) 4,025.41
33.	045 Bio-Village Demonstration Camp [AG]			
	O 120.00	120.00	25.20	(-) 94.80
34.	046 Diversified Cropping Programme under Dryland / Rainfed Condition [AG]			
	O 3,600.00	3,600.00	321.20	(-) 3,278.80
35.	114 Edible Oil-Oilseeds (Krishonnati Yojana) (State Share) (OCASPS) [AG]			
	O 800.00	800.00	329.53	(-) 470.47

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Area Sub-Plan			
State Development Schemes (Central Assistance)				
36.	051 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY) [AG]			
	O 1,052.00	1,052.00	831.77	(-) 220.23
37.	095 Edible Oil-Oilseeds (Krishonnati Yojana) (Central Share) [AG]			
	O 500.00	500.00	122.00	(-) 378.00
38.	096 Agriculture Extension (Krishonnati Yojana)(Central Share)[AG]			
	O 500.00	500.00	240.82	(-) 259.18
State Development Schemes				
39.	023 Distribution of improved high yielding/hybrid varieties of seeds and other inputs through Demonstration programme. [AG]			
	O 5,000.00	5,000.00	978.22	(-) 4,021.78
40.	037 Bio-Village Demonstration Camp [AG]			
	O 120.00	120.00	23.25	(-) 96.75
41.	038 Diversified Cropping Programme under Dryland / Rainfed condition [AG]			
	O 3,600.00	3,600.00	333.19	(-) 3,266.81
42.	052 Rastriya Krishi Vikash Yojana (RKVY) (State Share) (RKVY) [AG]			
	O 694.00	694.00	545.57	(-) 148.43
43.	094 Edible Oil-Oilseeds (Krishonnati Yojana) (State Share) [AG]			
	O 400.00	400.00	81.33	(-) 318.67
44.	097 Agriculture Extension (Krishonnati Yojana) (State Share) (OCASPS) [AG]			
	O 300.00	300.00	160.54	(-) 139.46
2402 Soil and Water Conservation				
00				
101 Soil Survey and Testing				
Administrative Expenditure				
45.	004 Integrated Scheme for Re-organization and Extension of Soil Survey in West Bengal [AG]			
	O 315.09	315.09	218.75	(-) 96.34
102 Soil Conservation				
State Development Schemes				
46.	028 Scheme for Extension of Soil Conservation Work on Waste Lands and Agricultural Lands on watershed basis in plains and hills [AG]			
	O 945.00	945.00	27.00	(-) 918.00
789 Special Component Plan for Scheduled Castes				
State Development Schemes				
47.	001 Scheme for Extension of Soil Conservation Work on Waste Lands and Agricultural Lands on watershed basis in plains and hills [AG]			
	O 2,835.00	2,835.00	51.19	(-) 2,783.81

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2415 Agricultural Research and Education			
	01 Crop Husbandry			
	004 Research			
	Administrative Expenditure			
48.	001 Agricultural Experiments and Research [AG]			
	O 1,136.05	1,136.05	999.17	(-) 136.88
	277 Education			
	Administrative Expenditure			
49.	001 Bidhan Chandra Krishi Viswa Vidyalaya [AG]			
	O 17,876.90	17,876.90	12,802.79	(-) 5,074.11
50.	005 Uttar Banga Krishi Vishwa Vidyalaya [AG]			
	O 5,943.99	5,943.99	5,624.77	(-) 319.22
	State Development Schemes			
51.	003 Uttar Banga Krishi Viswavidyalaya [AG]			
	O 220.00	220.00	29.66	(-) 190.34
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
52.	002 Uttar Banga Krishi ViswaVidyalaya [AG]			
	O 220.00	220.00	2.43	(-) 217.57
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
53.	002 Uttar Banga Krishi ViswaVidyalaya [AG]			
	O 220.00	220.00	2.43	(-) 217.57
	2851 Village and Small Industries			
	00			
	107 Sericulture Industries			
	Administrative Expenditure			
54.	038 Scheme for Sericulture Industries [AG]			
	O 3,691.84	3,691.84	2,601.22	(-) 1,090.62
55.	040 Intensive Sericulture Developmental Scheme [AG]			
	O 204.44	204.44	93.89	(-) 110.55
56.	042 Directorate of Sericulture Industries [AG]			
	O 1,612.88	1,612.88	1,301.22	(-) 311.66

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
57.	043 Other Development Scheme for Sericulture Industries [AG]			
	O 2,501.00	2,501.00	1,132.89	(-) 1,368.11
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
58.	058 Other Development Schemes for Sericulture [AG]			
	O 1,100.00	1,100.00	160.36	(-) 939.64
	796 Tribal Areas Sub-Plan			
State Development Schemes				
59.	048 Other Development Scheme for Sericulture [AG]			
	O 600.00	600.00	72.98	(-) 527.02
	Reasons for final saving in the above sub-heads have not been intimated by the department (June 2024).			
	2245 Relief on Account of Natural Calamities			
	02 Floods, Cyclones etc.			
	114 Assistance to Farmers for purchase of Agricultural inputs			
State Development Schemes				
60.	004 Assistance to Farmers in case of Natural Calamities [AG]			
	O 30,801.00	30,801.00	..	(-) 30,801.00
	2401 Crop Husbandry			
	00			
	103 Seeds			
State Development Schemes				
61.	017 Development of Seed Testing Laboratories [AG]			
	O 700.00	700.00	..	(-) 700.00
	105 Manures and Fertilizers			
State Development Schemes				
62.	032 Renewable Plant Nutrient Resources for organic Manures [AG]			
	O 700.00	700.00	..	(-) 700.00
	108 Commercial Crops			
State Development Schemes				
63.	012 Intensive Jute Development Programme [AG]			
	O 270.00	270.00	..	(-) 270.00

Grant No. 5 AGRICULTURE

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	109	Extension and Farmer's Training		
State Development Schemes				
64.	027	Support to State Extension Programme for Extension Reforms (ATMA) [AG]		
	O	200.00	200.00	.. (-) 200.00
	113	Agricultural Engineering		
State Development Schemes (Central Assistance)				
65.	021	Implementation of seed village programme under seeds and planting Material (Krishonnati Yojana) (Central Share) [AG]		
	O	100.00	100.00	.. (-) 100.00
2402 Soil and Water Conservation				
	00			
	101	Soil Survey and Testing		
State Development Schemes				
66.	003	Establishment of Central Remote Sensing Laboratory for Introducing Remote Sensing Technique in Soil Conservation [AG]		
	O	190.00	190.00	.. (-) 190.00
2415 Agricultural Research and Education				
	01	Crop Husbandry		
	004	Research		
State Development Schemes				
67.	006	Assistance to Research Projects adopted by Adaptive Research Council [AG]		
	O	100.00	100.00	.. (-) 100.00

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2551 Hill Areas				
60	Other Hill Areas			
191	Assistance to the Darjeeling Gorkha Autonomous Hill Council			
State Development Schemes				
68.	040 Agriculture Sector [AG]			
	O 220.00	220.00	..	(-) 220.00
199	Assistance to Other Non-Government Institutions			
State Development Schemes				
69.	040 Agricultural Sector [AG]			
	O 300.00	300.00	..	(-) 300.00
789	Special Component Plan for Scheduled Castes			
State Development Schemes				
70.	006 Agriculture Sector [AG]			
	O 200.00	200.00	..	(-) 200.00
796	Tribal Areas Sub-Plan			
State Development Schemes				
71.	001 Agriculture Sector [AG]			
	O 200.00	200.00	..	(-) 200.00
Reasons for non-utilization of the entire budgetary allocation and final saving in the above sub-heads have not been intimated by the department (June 2024).				
2401 Crop Husbandry				
00				
789	Special Component Plan for Scheduled Castes			
State Development Schemes				
72.	106 Bangla Krishi Sech Yojana [AG]			
	O 1,300.00	800.00	679.34	(-) 120.66
	R (-) 500.00			
796	Tribal Area Sub-Plan			
State Development Schemes				
73.	087 Bangla Krishi Sech Yojana [AG]			
	O 1,300.00	575.07	174.34	(-) 400.73
	R (-) 724.93			
Reduction of fund by way of re-appropriation was done to release fund under head of account '05-2401-00-115-001-33-05-V' towards the payment of subsidy under Bangla Krishi Sech Yojana for 3rd installment for 2023-2024. Reasons for final saving in the above sub-heads have not been intimated by department (June 2024).				

Grant No. 5 AGRICULTURE

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2851 Village and Small Industries			
	00			
	107 Sericulture Industries			
	State Development Schemes			
74.	056 Sustainable Sericulture Development Project [AG]			
	O 1,100.00 } R (-) 322.48 }	777.52	144.55	(-) 632.97
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
75.	063 Sustainable Sericulture Development Project [AG]			
	O 600.00 } R (-) 26.13 }	573.87	11.85	(-) 562.02
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
76.	057 Sustainable Sericulture Development Project [AG]			
	O 400.00 } R (-) 16.98 }	383.02	12.80	(-) 370.22
	Fund was surrendered for release of the equivalent amount as State Share for implementation of Integrated scheme for Development of Silk Industry. Reasons for final saving in the above sub-heads have not been intimated by department (June 2024).			

Grant No. 5 AGRICULTURE

(vi) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2401 Crop Husbandry				
00				
115 Scheme of Small/ Marginal farmers and agricultural labour				
State Development Schemes				
77.	001 Bangla Krishi Sech Yojana [AG]			
	O 5,800.00	7,024.93	7,919.70	+894.77
	R 1,224.93			
Enhancement of fund by way of re-appropriation was done towards the payment of subsidy under Bangla Krishi Sech Yojana for 3 rd installment of 2023-2024. Reasons for final excess have not been intimated (June 2024).				
2235 Social Security and Welfare				
02 Social Welfare				
200 Other Programmes				
State Development Schemes				
78.	036 One Time Grant to the Family of Deceased Farmer under Krishak Bondhu [AG]			
	O 60,000.00	60,000.00	75,001.00	+15,001.00
2401 Crop Husbandry				
00				
104 Agricultural Farms				
State Development Schemes (Central Assistance)				
79.	004 Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145)(Central Share) (RKVY) [AG]			
	O 25.00	25.00	1,048.00	+1,023.00
State Development Schemes				
80.	005 Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145)(State Share) (RKVY) [AG]			
	O 20.00	20.00	698.34	+678.34
110 Crop Insurance				
State Development Schemes				
81.	001 Crop Insurance Scheme [AG]			
	O 1,12,511.00	1,12,511.00	1,42,671.92	+30,160.92

Grant No. 5 AGRICULTURE

Sl. Head No.	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)	
113	Agricultural Engineering				
State Development Schemes (Central Assistance)					
82.	023	Submission on Agricultural Mechanization(SMAM) under RKVY (9145) Central Share) (RKVY) [AG]			
	O	10.00	10.00	1,219.00	+1,209.00
State Development Schemes					
83.	024	Submission on Agricultural Mechanization (SMAM) under RKVY (9145) (State Share) (RKVY) [AG]			
	O	8.00	8.00	812.67	+804.67
114	Development of Oil Seeds				
State Development Schemes (Central Assistance)					
84.	005	Targeting Rice Fallow Area (TRFA) under Edible Oil (Central Share) (Gen) (4034) (OCASPS) [AG]			
	O	20.00	20.00	1,749.06	+1,729.06
State Development Schemes					
85.	006	Targeting Rice Fallow Area (TRFA) under Edible Oil (State Share) (Gen) (4034) (OCASPS) [AG]			
	O	15.00	15.00	1,166.04	+1,151.04
789	Special Component Plan for Scheduled Castes				
State Development Schemes (Central Assistance)					
86.	067	Rastriya Krishi Vikash Yojana (RKVY)(Central Share)(RKVY) [AG]			
	O	1,052.00	1,052.00	3,174.17	+2,122.17
87.	122	Submission on Agricultural Mechanization (SMAM) under RKVY (9145) (Central Share) (RKVY) [AG]			
	O	20.00	20.00	620.00	+600.00
88.	124	Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145)(Central Share) (RKVY) [AG]			
	O	30.00	30.00	532.00	+502.00
89.	126	Targeting Rice Fallow Area (TRFA) under Edible Oil (Central Share)(4034) (OCASPS) [AG]			
	O	30.00	30.00	581.39	+551.39
State Development Schemes					
90.	074	Rastriya Krishi Vikash Yojana (RKVY)(State Share)(RKVY) [AG]			
	O	694.00	694.00	2,124.81	+1,430.81
91.	105	Financial Support to "Krishak bandhu" (SCP) [AG]			
	O	2,20,400.00	2,20,400.00	2,60,270.00	+39,870.00
92.	123	Submission on Agricultural Mechanization (SMAM) under RKVY (9145) (State Share) (RKVY) [AG]			
	O	15.00	15.00	413.67	+398.67

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
93.	125 Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145)(State Share) [AG]				
	O	25.00	25.00	354.34	+329.34
94.	127 Targeting Rice Fallow Area (TRFA) under Edible Oil (State Share)(4034) (OCASPS) [AG]				
	O	25.00	25.00	387.59	+362.59
	796 Tribal Area Sub-Plan				
State Development Schemes (Central Assistance)					
95.	103 Submission on Agricultural Mechanization(SMAM) under RKVY (9145) (Central Share) [AG]				
	O	20.00	20.00	161.00	+141.00
96.	105 Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145)(Central Share) [AG]				
	O	20.00	20.00	137.00	+117.00
97.	107 Targeting Rice Fallow Area (TRFA) under Edible Oil (Central Share)(4034) (OCASPS) [AG]				
	O	30.00	30.00	143.50	+113.50
State Development Schemes					
98.	086 Financial Support to "Krishak bandhu"(TSP) [AG]				
	O	31,200.00	31,200.00	40,911.00	+9,711.00
99.	104 Submission on Agricultural Mechanization(SMAM) under RKVY (9145) (State Share) [AG]				
	O	15.00	15.00	107.67	+92.67
2435 Other Agricultural Programmes					
	60 Others				
	103 Special Initiatives for development of Agriculture and Allied Sectors				
State Development Schemes (Central Assistance)					
100.	001 Food and Nutrition Security (Krishionnati Yojana) (Central Share) (OCASPS) [AG]				
	O	2,000.00	2,000.00	4,543.77	+2,543.77
State Development Schemes					
101.	002 Food and Nutrition Security (Krishionnati Yojana) (State Share) (OCASPS) [AG]				
	O	1,200.00	1,200.00	3,029.18	+1,829.18
	789 Special Component Plan for Scheduled Castes				
State Development Schemes (Central Assistance)					
102.	001 Food and Nutrition Security (Krishionnati Yojana) (Central Share) (OCASPS) [AG]				
	O	700.00	700.00	1,510.36	+810.36

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
103.	002 Food and Nutrition Security (Krishionnati Yojana) (State Share) (OCASPS) [AG]			
	O 500.00	500.00	1,006.91	+506.91
2515 Other Rural Development Programmes				
	00			
	103 Dry Land Development Programme			
State Development Schemes (Central Assistance)				
104.	003 Rainfed Area Development (RAD) Programme under Rashtriya Krishi Vikas Yojana(RKVY)(9145)(Central Share) (RKVY) [AG]			
	O 18.00	18.00	640.00	+622.00
State Development Schemes				
105.	004 Rainfed Area Development (RAD) Programme under Rashtriya Krishi Vikas Yojana(RKVY)(9145)(State Share) (RKVY) [AG]			
	O 14.00	14.00	427.01	+413.01
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
106.	023 Rainfed Area Development (RAD) Programme under Rashtriya Krishi Vikas Yojana(RKVY)(9145)(Central Share) (RKVY) [AG]			
	O 20.00	20.00	324.00	+304.00
State Development Schemes				
107.	024 Rainfed Area Development (RAD) Programme under Rashtriya Krishi Vikas Yojana(RKVY)(9145)(State Share) (RKVY) [AG]			
	O 15.00	15.00	216.00	+201.00
Reasons for final excess in the above sub-heads have not been intimated by department (June 2024).				
2402 Soil and Water Conservation				
	00			
	102 Soil Conservation			
State Development Schemes (Central Assistance)				
108.	038 Soil Health & Fertility Scheme (CSS) under 'RKVY'(PFMS Code : 9145) (Central Share) [AG]			
	..	608.00	+608.00	
State Development Schemes				
109.	039 Soil Health & Fertility Scheme (CSS) under 'RKVY'(PFMS Code : 9145)(State Share) [AG]			
	..	405.00	+405.00	
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
110.	010 Soil Health & Fertility Scheme (CSS) under 'RKVY' (PFMS Code : 9145) (Central Share) [AG]			
	..	308.00	+308.00	

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
111.	011 Soil Health & Fertility Scheme (CSS) under 'RKVY' (PFMS Code : 9145)(State Share) [AG]	..	205.01	+205.01
Reasons for incurring expenditure without any budgetary allocation in the above sub-heads have not been intimated by the department (June 2024).				
2402 Soil and Water Conservation				
00				
102 Soil Conservation				
State Development Schemes (Central Assistance)				
112.	023 Integrated Watershed Management Programme (IWMP)(Central Share) (OCASPS) [AG]	..	1,842.00	+1,842.00
State Development Schemes				
113.	014 Implementation of Integrated Watershed Management Programme (IWMP) (State Share) [AG]	..	1,228.00	+1,228.00
789 Special Component Plan for Scheduled Castes				
State Development Schemes (Central Assistance)				
114.	005 Implementation of Integrated Watershed Management Programme (IWMP) (Central Share) (OCASPS) [AG]	..	700.00	+700.00
State Development Schemes				
115.	006 Integrated Watershed Management Programme (IWMP) (State Share) (OCASPS) [AG]	..	466.00	+466.00
796 Tribal Areas Sub-Plan				
State Development Schemes (Central Assistance)				
116.	007 Implementation of Integrated Watershed Management Programme (IWMP) (Central Share) [AG]	..	140.00	+140.00

Grant No. 5 AGRICULTURE

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
117.	008	Implementation of Integrated Watershed Management Programme (IWMP) (State Share) (OCASPS) [AG]		
		..	94.00	+94.00
	2851	Village and Small Industries		
	00			
	107	Sericulture Industries		

State Development Schemes

118.	057	Integrated Scheme for Development of Sericulture Industry (Silk Samagra) (State Share) OTHER [AG]	..	318.23	+318.23

Reasons for incurring expenditure without any budgetary allocation in the above sub-heads have not been intimated by the department (June 2024).

2401 Crop Husbandry

00

119 Horticulture and Vegetable Crops

State Development Schemes (Central Assistance)

119.	086	Per Drop More Crop under RKVY (Central Share) RKVY [AG]			
	S	0.01	0.01	1,830.00	+1,829.99

State Development Schemes

120.	087	Per Drop More Crop under RKVY (State Share) RKVY [AG]			
	S	0.01	0.01	1,219.67	+1,219.66
	789	Special Component Plan for Scheduled Castes			

State Development Schemes (Central Assistance)

121.	130	Per Drop More Crop under RKVY (Central Share) RKVY [AG]			
	S	0.01	0.01	929.00	+928.99

122.	131	Per Drop More Crop under RKVY (State Share) RKVY [AG]			
	S	0.01	0.01	619.33	+619.32

796 Tribal Area Sub-Plan

State Development Schemes (Central Assistance)

123.	111	Per Drop More Crop under RKVY (Central Share) RKVY [AG]			
	S	0.01	0.01	241.00	+240.99

State Development Schemes

124.	112	Per Drop More Crop under RKVY (State Share) RKVY [AG]			
	S	0.01	0.01	160.67	+160.66

Supplementary grant was required for new Heads of Account for Central and State Share under Rastriya Krishi Vikash Yojana and Krisinnoti Yojana. Reasons for excess in the above sub-heads have not been intimated by the department (June 2024).

Grant No. 5 AGRICULTURE

Capital (Voted)

(i) The grant closed with a saving of ₹33,009.88 lakh (96.60 per cent of the total budgetary allocation of the year).

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

(iii) Persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	34,391.36	96.75
2021-2022	36,640.63	89.51
2020-2021	97,475.58	94.70
2019-2020	52,913.00	79.57
2018-2019	36,232.59	66.56

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4401 Capital Outlay on Crop Husbandry			
	00			
	104 Agricultural Farms			
	State Development Schemes			
125.	002 Modernisation and Development of Agricultural Seed Farms [AG]			
	O 1,500.00	1,500.00	161.19	(-) 1,338.81
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
126.	002 Modernisation and Development of Agricultural Seed Farms [AG]			
	O 700.00	700.00	114.52	(-) 585.48
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
127.	002 Modernisation and Development of Agricultural Seed Farms [AG]			
	O 700.00	700.00	111.56	(-) 588.44
	800 Other Expenditure			
	State Development Schemes			
128.	005 Construction of Office Buildings in the Districts [AG]			
	O 3,500.00	3,500.00	181.55	(-) 3,318.45
	4415 Capital Outlay on Agricultural Research and Education			
	01 Crop Husbandry			
	004 Research			
	State Development Schemes			
129.	002 Development of Commodity Research Station [AG]			
	O 800.00	800.00	9.81	(-) 790.19
	277 Education			
	State Development Schemes			
130.	001 Agricultural College [AG]			
	O 400.00	400.00	152.90	(-) 247.10
131.	002 Uttar Banga Krishi Viswavidyalaya [AG]			
	O 488.00	488.00	67.00	(-) 421.00

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
789	Special Component Plan for Scheduled Castes			
	State Development Schemes			
132.	001 Bidhan Chandra Krishi Viswavidyalaya (BCKV) [AG]			
	O 350.00	350.00	113.90	(-) 236.10
133.	002 Uttar Banga Krishi Viswavidyalaya [AG]			
	O 375.00	375.00	67.00	(-) 308.00
796	Tribal Areas Sub-Plan			
	State Development Schemes			
134.	001 Bidhan Chandra Krishi Viswavidyalaya (BCKV) [AG]			
	O 350.00	350.00	114.71	(-) 235.29
135.	002 Uttar Banga Krishi Viswavidyalaya [AG]			
	O 375.00	375.00	67.00	(-) 308.00
	Reasons for final saving in the above sub-heads have not been intimated by the department (June 2024).			
4401	Capital Outlay on Crop Husbandry			
00				
104	Agricultural Farms			
	State Development Schemes (Central Assistance)			
136.	004 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY) [AG]			
	O 4,510.00	4,510.00	..	(-) 4,510.00
	State Development Schemes			
137.	014 Rastriya Krishi Vikash Yojana (RKVY) (State Share) (RKVY) [AG]			
	O 3,111.00	3,111.00	..	(-) 3,111.00
789	Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
138.	003 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY) [AG]			
	O 2,631.00	2,631.00	..	(-) 2,631.00
	State Development Schemes			
139.	001 Infrastructural facilities on Agricultural Programmes under R.I.D.F. (RKVY) [AG]			
	O 1,125.00	1,125.00	..	(-) 1,125.00
140.	004 Rastriya Krishi Vikash Yojana (RKVY) (State Share) [AG]			
	O 1,736.00	1,736.00	..	(-) 1,736.00
796	Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
141.	003 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY) [AG]			
	O 380.00	380.00	..	(-) 380.00

Grant No. 5 AGRICULTURE

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes					
142.	001	Infrastructural facilities on Agricultural Programmes under R.I.D.F.(RIDF) [AG]			
	O	1,125.00	1,125.00	..	(-) 1,125.00
143.	004	Rastriya Krishi Vikash Yojana (RKVY) (State Share) (RKVY) [AG]			
	O	253.00	253.00	..	(-) 253.00
	800	Other Expenditure			
State Development Schemes					
144.	007	Infrastructural facilities on Agricultural Programmes under R.I.D.F. (RIDF) [AG]			
	O	2,750.00	2,750.00	..	(-) 2,750.00
	4702	Capital Outlay on Minor Irrigation			
	00				
	101	Surface water			
State Development Schemes					
145.	047	Implementation of schemes under Micro Irrigation Fund (MIF) [AG]			
	O	5,000.00	5,000.00	..	(-) 5,000.00
	789	Special Component Plan for Scheduled Castes			
State Development Schemes					
146.	053	Implementation of schemes under Micro Irrigation Fund (MIF) [AG]			
	O	1,500.00	1,500.00	..	(-) 1,500.00
	796	Tribal Areas Sub-Plan			
State Development Schemes					
147.	066	Implementation of schemes under Micro Irrigation Fund (MIF) [AG]			
	O	500.00	500.00	..	(-) 500.00
Reasons for non-utilization of the entire budgetary allocation and final saving in the above sub-heads have not been intimated by the department (June 2024).					

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT(All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2235	Social Security and Welfare		
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	9,94,83,53	9,94,83,63	8,45,24,12
Supplementary	10		
Amount surrendered during the year (31 March 2024)			2,82,73

CAPITAL -

Major Head

4403	Capital Outlay on Animal Husbandry
4404	Capital Outlay on Dairy Development

Voted -					
Original	2,22,94,00	}	2,22,94,02	3,19,25,85	+96,31,83
Supplementary	2				
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

- (i) During the year department incurred an amount of ₹19,21,63 thousand which falls under New Service and an amount of ₹1,56,05 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.
- (ii) The expenditure in the appropriation excludes of ₹81,43 thousand sanctioned during March 2024 incurred from Contingency Fund that remained un-recouped at the close of the year.
- (iii) As per PFMS, at the close of the year, an amount of ₹13,43,74 thousand remained unspent in the bank account of Single Nodal Agency under this department.

Revenue (Voted)

- (i) The grant closed with a saving of ₹14,959.51 lakh (15.04 per cent of the total budget provision). Out of such saving, the department surrendered only ₹282.73 lakh during the year.

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

(ii) Out of total expenditure of ₹84,524.12 lakh under this section, the department paid an amount of ₹5,105.03 lakh as subsidy which constituted 6.04 per cent of Revenue voted expenditure. Similar subsidy payment of ₹2,964.43 lakh, ₹1,817.82 lakh and ₹2,547.97 lakh which constituted 3.62 per cent, 2.19 per cent and 3.64 per cent of Revenue voted expenditure were noticed under this section during 2022-2023, 2021-2022 and 2020-2021 respectively.

(iii) Similar persistent saving was noticed in the grant during the last five years as under:

Saving		
Year	Amount (₹ in lakh)	Percentage
2022-2023	23,082.21	21.97
2021-2022	20,903.95	20.09
2020-2021	33,519.59	32.36
2019-2020	33,868.02	34.59
2018-2019	30,012.79	30.24

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2404	Dairy Development			
00				
102	Dairy Development Projects			

Administrative Expenditure

1. 001 Dairy Development Establishment [AD]

O	4,316.02	}	4,316.79	3,318.20	(-) 998.59
R	0.77				

Augmentation of fund through re-appropriation was stated to be required towards payment of salary arrears for the officers of Central Dairy and Haringhata Dairy. However, reasons for overall saving have not been intimated (June 2024).

2403 Animal Husbandry

00

001 Direction and Administration

Administrative Expenditure

2. 001 Animal Husbandry [AD]

O	20,292.35	}	20,292.44	19,467.74	(-) 824.70
R	0.09				

3. 002 Veterinary Services [AD]

O	25,648.14	}	25,648.05	23,861.82	(-) 1,786.23
R	(-) 0.09				

Re-appropriation of fund from '2403-00-001-002' to '2403-00-001-001' was stated to be required towards meeting up Hill allowance of an UDC of Directorate Headquarter servicing at GTA, Kalimpong. However, reasons for overall saving in the above sub-heads have not been intimated (June 2024).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2403 Animal Husbandry			
	00			
	001 Direction and Administration			
	State Development Schemes (Central Assistance)			
4.	017 Livestock Census & Integrated Sample Survey [Central Share] [AD]			
	O 100.00	100.00	..	(-) 100.00
	106 Other Livestock Development			
	Administrative Expenditure			
5.	003 Compensation to the owners for loss of cattle, buffalo, sheep & goat due to natural calamity [AD]			
	O 220.00	220.00	..	(-) 220.00
	2404 Dairy Development			
	00			
	191 Assistance to Co-operative and Other Bodies			
	State Development Schemes			
6.	001 Development of Milk Co-operatives [AD]			
	O 305.00	305.00	..	(-) 305.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
7.	001 Development of Milk Co-operatives [AD]			
	O 210.00	210.00	..	(-) 210.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
8.	001 Development of Milk Co-operatives [AD]			
	O 105.00	105.00	..	(-) 105.00
	Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2024).			

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2403 Animal Husbandry				
	00				
	001 Direction and Administration				
	State Development Schemes				
9.	003 Extension & Communication Campaign [AD]				
	O	3,750.00	3,750.00	2,951.90	(-) 798.10
10.	011 Strengthening of Head Quarter and Regional Offices [AD]				
	O	215.00	215.00	99.35	(-) 115.65
	101 Veterinary Services and Animal Health				
	State Development Schemes				
11.	024 Strengthening of existing Veterinary Diagnostic/ Pathological Labs [AD]				
	O	149.90	149.90	19.06	(-) 130.84
12.	042 Strengthening and Expansion of Biological Products Division [AD]				
	O	280.00	280.00	53.93	(-) 226.07
	102 Cattle and Buffalo Development				
	State Development Schemes				
13.	014 Procurement of Bulls/Heifer/ Cattle & Buffalo etc. for maintenance in the Govt. Farm [AD]				
	O	750.00	750.00	492.01	(-) 257.99
	103 Poultry Development				
	State Development Schemes				
14.	009 Poultry Development in West Bengal [AD]				
	O	6,353.00	6,353.00	3,557.42	(-) 2,795.58
15.	010 Establishment/Development/Strengthening of Poultry Farms [AD]				
	O	250.00	250.00	66.29	(-) 183.71
16.	011 Financial Assistance to the beneficiaries & Entrepreneurship Development [AD]				
	O	3,200.00	3,200.00	791.30	(-) 2,408.70
	104 Sheep and Wool Development				
	State Development Schemes				
17.	009 Sheep & Goat Development in West Bengal [AD]				
	O	3,075.00	3,075.00	1,973.95	(-) 1,101.05
	109 Extension and Training				
	State Development Schemes				
18.	037 In-service training and training of farmers [AD]				
	O	250.00	250.00	29.94	(-) 220.06

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
789	Special Component Plan for Scheduled Castes			
State Development Schemes				
19.	026 Purchase of Medicines & Surgical requisites [AD]			
	O 730.00	730.00	219.27	(-) 510.73
20.	031 Extension & Communication Campaign [AD]			
	O 250.00	250.00	51.80	(-) 198.20
21.	032 Poultry & Small Animal Development in West Bengal [AD]			
	O 2,297.00	2,297.00	1,393.21	(-) 903.79
796	Tribal Areas Sub-Plan			
State Development Schemes				
22.	025 Purchase of Medicines & Surgical requisites [AD]			
	O 840.00	840.00	276.15	(-) 563.85
23.	031 Poultry & Small Animal Development in West Bengal [AD]			
	O 2,900.00	2,900.00	1,698.85	(-) 1,201.15
800	Other Expenditure			
Administrative Expenditure				
24.	015 West Bengal University of Animal and Fishery Sciences [AD]			
	O 6,500.00	6,500.00	6,231.16	(-) 268.84
State Development Schemes				
25.	012 Assistance to West Bengal University of Animal and Fishery Sciences [AD]			
	O 845.00	845.00	200.71	(-) 644.29
Reasons for overall saving in the above sub-heads have not been intimated (June 2024).				
2404 Dairy Development				
00				
192	Greater Kolkata Milk Supply			
Administrative Expenditure				
26.	002 Procurement [AD]			
	O 424.70	381.34	260.95	(-) 120.39
	R (-) 43.36			
Reduction of fund through re-appropriation was stated to be required towards payment of salary arrears for the officers of Central Dairy and Haringhata Dairy and to meet wages of 14 nos of personnel of Central Dairy. However, reasons for overall saving have not been intimated (June 2024).				

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2551 Hill Areas				
	60 Other Hill Areas			
	191 Assistance to the Darjeeling Gorkha Autonomous Hill Council			
State Development Schemes				
27.	027 Animal Resources Development Sector [AD]			
	O 525.00	297.23	..	(-) 297.23
	R (-) 227.77			
Reduction of fund through re-appropriation was stated to be required towards grant of subsidy for supply of eggs to KMC for MAA kitchen. However, reasons for non-utilization of entire fund after re-appropriation have not been intimated (June 2024).				
2403 Animal Husbandry				
	00			
	001 Direction and Administration			
State Development Schemes				
28.	004 Strengthening & infrastructure dev. of HQ & Regional/other offices including procurement & maintenance of IT components [AD]			
	O 335.00	232.27	61.79	(-) 170.48
	R (-) 102.73			
Surrender of fund was stated to be required for procurement of various IT product through Gem Portal. However, reasons for overall saving have not been intimated (June 2024).				

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2403 Animal Husbandry

00

107 Fodder and Feed Development

State Development Schemes

29.	002	Strengthening of State Fodder Seed Production Farms Including Seed Testing Facilities [AD]		
	O	380.00	200.00	156.01
	R	(-) 180.00		(-) 43.99

Surrender of fund was stated to be required towards implementation of the new scheme 'Distribution of Fodder Minikits, setting of Fodder Demonstration Plots and Azolla Units. However, reasons for overall saving have not been intimated (June 2024).

(v) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2403 Animal Husbandry

00

001 Direction and Administration

State Development Schemes

30.	019	Subsidy to WBLDC Ltd for supplying Eggs to KMC for MAA Kitchen [AD]		
	S	0.01	227.78	340.13
	R	227.77		+112.35

Creation of fund through supplementary and augmentation of fund through re-appropriation was stated to be required for payment of subsidy to WBLDC Ltd for supplying Eggs to KMC for MAA Kitchen. However, reason for overall excess has not been intimated (June 2024).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2403	Animal Husbandry			
	00			
	101	Veterinary Services and Animal Health		
		State Development Schemes (Central Assistance)		
31.	088	Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (CSS)(4123) (Central Share) (OCASPS) [AD] [AD]		
	S	0.01	892.86	+892.85
		State Development Schemes		
32.	089	Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (CSS)(4123) (State Share) (OCASPS) [AD] [AD]		
	S	0.01	595.24	+595.23
	789	Special Component Plan for Scheduled Castes		
		State Development Schemes (Central Assistance)		
33.	062	Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (CSS)(4123) (Central Share) (OCASPS) [AD] [AD]		
	S	0.01	250.92	+250.91
		State Development Schemes		
34.	063	Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (CSS)(4123) (State Share) (OCASPS) [AD] [AD]		
	S	0.01	167.28	+167.27
	796	Tribal Areas Sub-Plan		
		State Development Schemes (Central Assistance)		
35.	056	Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (CSS)(4123) (Central Share) (OCASPS) [AD] [AD]		
	S	0.01	128.38	+128.37
		State Development Schemes		
36.	057	Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (CSS)(4123) (State Share) (OCASPS) [AD] [AD]		
	S	0.01	85.59	+85.58
		Creation of fund through supplementary was stated to be required for establishment and strengthening of veterinary Hospitals and Dispensaries- Mobile veterinary units under LHDCP. However, reasons for not covering the overall excess of the above sub-heads from saving available in this section have not been intimated (June 2024).		
2403	Animal Husbandry			
	00			
	101	Veterinary Services and Animal Health		
		State Development Schemes (Central Assistance)		
37.	029	National Livestock Health and Disease Control Programme (Central Share) [AD]		
		..	501.10	+501.10
		State Development Schemes		
38.	028	National Livestock Health and Disease Control Programme (State Share) [AD]		
		..	334.07	+334.07

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
789	Special Component Plan for Scheduled Castes		
State Development Schemes (Central Assistance)			
39.	053 National Livestock Health and Disease Control Programme (Central Share) [AD]		
	..	111.24	+111.24

Reasons for expenditure without budget provision in the above sub-heads have not been intimated (June 2024).

Capital (Voted)

- (i) The grant closed with excess of ₹9,631.83 lakh (actual: ₹96,31,83,176) which requires regularisation.
- (ii) Token supplementary provision of ₹0.02 lakh was obtained to fund two newly opened schemes during the year.
- (iii) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4403	Capital Outlay on Animal Husbandry		
	00		
	104 Sheep and Wool Development		
State Development Schemes			
40.	001 Establishment/Development of Sheep/Goat/Rabbit/Dist. Composite Farms in the State [AD]		
	O 210.00	210.00	..
			(-) 210.00
	796 Tribal Areas Sub-Plan		
State Development Schemes			
41.	007 Establishment/ Repair & Maintenance/ Strengthening of Poultry/ Livestock Farms. [AD]		
	O 430.00	430.00	..
			(-) 430.00

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4404 Capital Outlay on Dairy Development				
	00				
	110 Greater Calcutta Milk Supply Scheme				
	State Development Schemes				
42.	001 Greater Calcutta Milk Supply [AD]				
	O	144.00	144.00	..	(-) 144.00
	190 Investments in Public Sector and Other Undertakings				
	State Development Schemes				
43.	001 Investment in Share Capital [AD]				
	O	105.00	105.00	..	(-) 105.00
	Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2024).				
	4403 Capital Outlay on Animal Husbandry				
	00				
	101 Veterinary Services and Animal Health				
	State Development Schemes				
44.	004 Construction, Repair, Maintenance of Vety Units, Laboratories & IAH & VB [AD]				
	O	905.00	905.00	163.00	(-) 742.00
	102 Cattle and Buffalo Development				
	State Development Schemes				
45.	001 Strengthening of AI Centre [AD]				
	O	4,200.00	4,200.00	625.80	(-) 3,574.20
	103 Poultry Development				
	State Development Schemes				
46.	003 Establishment/Repair & Maintenance/Strengthening of Poultry Farms [AD]				
	O	1,850.00	1,850.00	550.96	(-) 1,299.04
	109 Extension and Training				
	State Development Schemes				
47.	001 Infrastructure Development for Training Centre [AD]				
	O	700.00	700.00	62.93	(-) 637.07

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

796 Tribal Areas Sub-Plan

State Development Schemes

48. 008 Rural Infrastructure Development Fund (RIDF) [AD]

O	600.00	600.00	300.00	(-) 300.00

4404 Capital Outlay on Dairy Development

00

789 Special Component Plan for Scheduled Castes

State Development Schemes

49. 004 Development/Modernization of Govt. Dairies [AD]

O	2,900.00	2,900.00	170.94	(-) 2,729.06

Reasons for overall saving in the above sub-heads have not been intimated (June 2024).

4403 Capital Outlay on Animal Husbandry

00

800 Other Expenditure

State Development Schemes

50. 001 Assistance to West Bengal University of Animal and Fishery Sciences [AD]

O	3,100.00	}	2,300.00	188.51	(-) 2,111.49
R	(-) 800.00				

Reduction of fund through re-appropriation was stated to be required as grant of share capital fund from the Government for smooth running of the West Bengal Live Stock Development Corporation Ltd. However, reasons for overall saving have not been intimated (June 2024).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4404 Capital Outlay on Dairy Development

00

796 Tribal Areas Sub-Plan

State Development Schemes

51.	002	Infrastructure facilities for Dairy Development Programme under R.I.D.F. [AD]			
		O 800.00	372.82	310.82	(-) 62.00
		R (-) 427.18			

Reduction of fund through re-appropriation was stated to be required for the project up-gradation of the Mother Dairy Plant at Dankuni, Hooghly. However, reasons for overall saving have not been intimated (June 2024).

(iv) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4403 Capital Outlay on Animal Husbandry

00

190 Investments in Public Sector and Other Undertakings

State Development Schemes

52.	001	Investment in Share Capital [AD]			
		R 800.00	800.00	800.00	..

Creation of fund through re-appropriation was stated to be required as grant of Share Capital Fund from the Government for smooth running of WBLDCL. The fund was not created through Annual Financial Statement, Demands for Supplementary Grants or by drawing advance from Contingency Fund of the state.

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4404	Capital Outlay on Dairy Development			
		00			
		102	Dairy Development Projects		
			State Development Schemes		
53.	005	Infrastructure facilities for Dairy Development Programme under RIDF (RIDF) [AD]			
		S	0.01	300.01	3,391.00
		R	300.00		
					+3,090.99
		789	Special Component Plan for Scheduled Castes		
			State Development Schemes		
54.	005	Infrastructure facilities for Dairy Development Programme under RIDF (RIDF) [AD]			
		S	0.01	127.19	1,413.29
		R	127.18		
					+1,286.10
		Creation of fund through supplementary grant was stated to be required for Implementation of Dairy Development Programme under RIDF. Augmentation of fund through re-appropriation was stated to be required for the ongoing project-up-gradation of the Mother Dairy Plant at Dankuni, Hooghly. However, reasons for overall excess in the above sub-heads have not been intimated (June 2024).			
	4403	Capital Outlay on Animal Husbandry			
		00			
		102	Cattle and Buffalo Development		
			State Development Schemes		
55.	002	Infrastructure facilities for Animal Husbandry Programme under RIDF [AD]			
		O	5,000.00	5,000.00	22,657.01
					+17,657.01
		789	Special Component Plan for Scheduled Castes		
			State Development Schemes		
56.	011	Rural Infrastructure Development Fund (RIDF) [AD]			
		O	600.00	600.00	800.81
					+200.81
		Reasons for excess in the above sub-heads have not been intimated (June 2024).			

Grant No. 7 BACKWARD CLASSES WELFARE (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
2235 Social Security and Welfare			
2251 Secretariat-Social Services			
Voted -			
Original	21,70,51,24		
Supplementary	2		
	21,70,51,26	18,19,17,76	(-) 3,51,33,50
Amount surrendered during the year (31 March 2024)			55,79

CAPITAL -

Major Head

4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

Voted -			
Original	72,07,56		
Supplementary	..		
	72,07,56	2,53,45	(-) 69,54,11
Amount surrendered during the year (31 March 2024)			Nil

Notes and Comments -

(i) During the year department incurred an amount of ₹21,72,78 thousand which falls under New Service and an amount of ₹39,47 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

(ii) At the close of the year an amount of ₹2,36,46,02 thousand unspent in the DDO's bank account.

(iii) As per PFMS, up to close of the year, a balance amounting to ₹1,96,09,98 thousand remained unspent in the SNA bank accounts under the department.

Revenue (Voted)

(i) The grant closed with a saving of ₹35,133.50 lakh (16.19 per cent of total budgetary allocation). Out of such savings, the department surrendered ₹55.79 lakh only during the year.

(ii) Similar saving of ₹11,793.14 lakh (5.55 per cent of total budgetary allocation) was noticed in the grant during 2022-2023.

Grant No. 7 BACKWARD CLASSES WELFARE

(iii) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

80 General

800 Other Expenditure

State Development Schemes

1. 032 Setting up of Mangar Development Board for the Mangar people of West Bengal [SC]

O	200.00	}	..	..	..
R	(-) 200.00	}			

Withdrawal of entire fund through re-appropriation was stated to be made to make fund available for three development/cultural boards.

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

80 General

800 Other Expenditure

State Development Schemes

2. 043 The West Bengal Rajbanshi Development and Cultural Board [SC]

O	200.00	200.00	100.00	(-) 100.00

2251 Secretariat-Social Services

00

090 Secretariat

Administrative Expenditure

3. 019 Department of Backward Classes Welfare [SC]

O	791.76	791.76	633.73	(-) 158.03

Department stated that due to no demand/no further requirement of fund overall saving has been made.

Grant No. 7 BACKWARD CLASSES WELFARE

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	03 <i>Welfare of Backward Classes</i>			
	277 Education			
	State Development Schemes (Central Assistance)			
4.	014 Post Matric Scholarship for OBCs, EBCs and DNTs- PM YASASVI (Central Share) [SC]			
	O 4,000.00	4,000.00	..	(-) 4,000.00
5.	016 Pre Matric Scholarship for OBCs, EBCs and DNTs- PM YASASVI (Central Share) (OCASPS) [SC]			
	O 3,695.00	3,695.00	..	(-) 3,695.00
	Department stated that due to non-receipt of allocation from FD, entire budget were not utilized in the above sub-heads.			
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	01 <i>Welfare of Scheduled Castes</i>			
	102 Economic Development			
	State Development Schemes			
6.	011 West Bengal Namasudra Welfare Board [SC]			
	O 200.00	200.00	..	(-) 200.00
7.	013 Development and Welfare purposes for Matua communities [SC]			
	O 200.00	200.00	..	(-) 200.00
	277 Education			
	State Development Schemes			
8.	017 Petty maintenance works and management of all hostels including central hostels for SC and OBC students [SC]			
	O 200.00	200.00	..	(-) 200.00

Grant No. 7 BACKWARD CLASSES WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	80 General			
	800 Other Expenditure			
State Development Schemes				
09.	036 West Bengal Sarki Development and Cultural Board [SC]			
	O 200.00	200.00	..	(-) 200.00
10.	037 West Bengal Damai Development and Cultural Board [SC]			
	O 200.00	200.00	..	(-) 200.00
11.	038 West Bengal Kamai Development and Cultural Board [SC]			
	O 200.00	200.00	..	(-) 200.00
12.	042 West Bengal Gurung Development and Cultural Board [SC]			
	O 200.00	200.00	..	(-) 200.00
13.	044 The Terai, Dooars, Siliguri Development and Cultural Board (Gorkha Communities) [SC]			
	O 200.00	200.00	..	(-) 200.00
14.	065 The West Bengal Thami Development & Cultural Board [SC]			
	O 200.00	200.00	..	(-) 200.00

Department stated that due to non-requirement of fund in the above sub-heads entire budget provision was not utilized.

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

01 Welfare of Scheduled Castes

277 Education

State Development Schemes

15.	002 Hostel charges [SC]			
	O 2,500.00	2,500.00	1,458.59	(-) 1,041.41

Department stated that though fund was received from FD, district authorities failed to utilize the fund fully resulting in saving in above sub-head.

80 General

001 Direction and Administration

Administrative Expenditure

16.	001 Headquarters Establishment [SC]			
	O 1,237.85	1,237.85	690.33	(-) 547.52
17.	002 District Organisation [SC]			
	O 9,417.43	9,417.43	5,821.95	(-) 3,595.48

Department stated that saving was due to no further requirement of funds.

Grant No. 7 BACKWARD CLASSES WELFARE

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
01 Welfare of Scheduled Castes			
277 Education			
State Development Schemes			
18.	016 Sikhshashree [SC]		
	O 10,000.00 } R (-) 50.00 }	9,950.00	7,700.82
			(-) 2,249.18
Reason for surrender has not been intimated by the department. Department stated that saving was made in the sub-head due to non-utilisation of fund by district offices and also less demand as compared to total allocation received from FD.			
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
01 Welfare of Scheduled Castes			
001 Direction and Administration			
State Development Schemes			
19.	031 Scheme for giving Relief to the victims of atrocities, Protection to SCs & STs and for giving Incentive for inter-caste marriages (State Share) [SC]		
	O 400.00	400.00	318.06
			(-) 81.94

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 7 BACKWARD CLASSES WELFARE

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2225	Welfare of Scheduled Castes Scheduled Tribes, Other Backward Classes and Minorities		
80	General		
800	Other Expenditure		

State Development Schemes

20.	039	West Bengal Bhujel Development and Cultural Board [SC]			
	O	200.00	..	..	..
	R	(-) 200.00			

Withdrawal of entire fund through re-appropriation was stated to be made to make fund available for three dev/cultural boards.

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

01 Welfare of Scheduled Castes

800 Other Expenditure

State Development Schemes

21.	006	Promotion of cultural activities [SC]			
	O	870.00	833.16	509.66	(-) 323.50
	R	(-) 36.84			

Reduction of fund through re-appropriation was stated to be required for payment to NCSM for pre examination training of SC/ST candidates preparing for JEE/WBJEE/NEET. Department stated that saving was made due to no further requirement of funds.

Grant No. 7 BACKWARD CLASSES WELFARE

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
01 Welfare of Scheduled Castes			
277 Education			
Administrative Expenditure			
22. 003 Hostel Charges [SC]			
O 2,201.93 }	1,993.89	..	(-) 1,993.89
R (-) 208.04 }			

Reduction of fund through re-appropriation was stated to be required towards maintenance cost of Ashram Hostel for SC students. However, no specific reason has been intimated by the department for non-utilization of entire residual fund in the sub-head (June 2024).

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

80 General

800 Other Expenditure

State Development Schemes

23. 034 Setting up of West Bengal Khambhu Rai Development Board [SC]			
O 200.00 }	100.00	..	(-) 100.00
R (-) 100.00 }			
24. 040 West Bengal Newar Development and Cultural Board [SC]			
O 200.00 }	100.00	..	(-) 100.00
R (-) 100.00 }			

Reason for reduction of fund through re-appropriation was stated to be made to make fund available for three dev/cultural boards.

Department stated that due to non-requirement of fund residual budget provision was not utilized in above sub-heads.

Grant No. 7 BACKWARD CLASSES WELFARE

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	01 Welfare of Scheduled Castes			
	102 Economic Development			
	State Development Schemes			
25.	014 Taposili Bandhu-Old Age Pension Scheme to Scheduled Castes under Jai Bangla [SC]			
	O 1,27,300.00	1,27,300.00	1,23,668.37	(-) 3,631.63
	277 Education			
	State Development Schemes (Central Assistance)			
26.	048 Pre-Matric Scholarship for SC Students (Central Share) [SC]			
	O 5,280.00	5,280.00	27.20	(-) 5,252.80
27.	050 Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY) (Central Share) [SC]			
	O 9,000.00	9,000.00	3,321.16	(-) 5,678.84
	State Development Schemes			
28.	047 Post-Matric Scholarship for SC Students (State Share) [SC]			
	O 9,500.00	9,500.00	6,076.33	(-) 3,423.67
29.	049 Pre-Matric Scholarship for SC Students (State Share) [SC]			
	O 3,500.00	3,500.00	2,458.50	(-) 1,041.50
	03 Welfare of Backward Classes			
	277 Education			
	State Development Schemes			
30.	017 Pre Matric Scholarship for OBCs, EBCs and DNTs- PM YASASVI (State Share) [SC]			
	O 1,900.00	1,900.00	1,565.68	(-) 334.32

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 7 BACKWARD CLASSES WELFARE

(iv) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

04 Welfare of Minorities

102 Economic Development

State Development Schemes

31.	001 The West Bengal Nashya Sekh Development Board [SC]				
	S	0.02	0.02	200.00	+199.98

Token Supplementary provision was stated to be required for funding the newly opened scheme West Bengal Nashya Sekh Development Board. However, reasons for overall excess have not been intimated (June 2024).

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

01 Welfare of Scheduled Castes

277 Education

State Development Schemes

32.	018 Procurement and distribution of Bi-cycle to Scheduled Castes students [SC]				
	O	13,424.00	13,424.00	14,624.00	+1,200.00

03 Welfare of Backward Classes

277 Education

State Development Schemes

33.	008 Procurement and distribution of Bi-cycle to Other Backward Classes students [SC]				
	O	300.00	300.00	932.73	+632.73

Department stated that due to much more demand than actual budget excess was occurred (June 2024).

Grant No. 7 BACKWARD CLASSES WELFARE

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities					
	01	Welfare of Scheduled Castes			
	277	Education			
Administrative Expenditure					
34.	007	Maintenance of Ashram Hostels [SC]			
	O	271.58	479.62	436.70	(-) 42.92
	R	208.04			
Enhancement of fund through re-appropriation was stated to be required towards maintenance cost of Ashram Hostel for SC students. Department stated that saving was due to non-utilisation of fund by district offices.					
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities					
	80	General			
	800	Other Expenditure			
State Development Schemes					
35.	045	The West Bengal Kurmi Development and Cultural Board [SC]			
	O	200.00	500.00	500.00	..
	R	300.00			
36.	073	The West Bengal Bagdi Cultural Board [SC]			
	O	200.00	500.00	500.00	..
	R	300.00			
Reasons for augmentation of fund through re-appropriation based on actual expenditure have not been intimated (June 2024).					

Grant No. 7 BACKWARD CLASSES WELFARE

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

03 Welfare of Backward Classes

277 Education

State Development Schemes

37. 018 Medhasree Scholarship for OBC Students Studying in Classes V-VIII [SC]

..	2,172.78	+2,172.78

Reasons for incurring expenditure without any budget provision have not been intimated (June 2024).

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

01 Welfare of Scheduled Castes

001 Direction and Administration

State Development Schemes (Central Assistance)

38. 030 Scheme for giving Relief to the victims of atrocities, Protection to SCs & STs and for giving Incentive for inter-caste marriages (Central Assistance) [SC]

O	200.00	200.00	393.14	+193.14

Reasons for overall excess have not been intimated (June 2024).

Capital (Voted)

(i) The grant closed with a saving of ₹6,954.11 lakh (96.48 per cent of the total budgetary allocation).

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

(iii) Similar persistent saving was observed in the grant during last five years as under:

Year	Amount (₹ in lakh)	Saving
		Percentage
2022-2023	4,597.96	84.65
2021-2022	46,250.76	99.47
2020-2021	2,777.07	6.67
2019-2020	4,887.55	73.15
2018-2019	4,919.52	67.29

Grant No. 7 BACKWARD CLASSES WELFARE

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	<i>01 Welfare of Scheduled Castes</i>			
	277 Education			
State Development Schemes				
39.	012 Infrastructure Development Programme [SC]			
	O	5,500.00	5,500.00	253.45 (-) 5,246.55

Department stated that due to no demand of fund overall saving occurred in the sub-head.

	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	<i>01 Welfare of Scheduled Castes</i>			
	190 Investments in Public Sector and Other Undertakings			
State Development Schemes				
40.	001 Share Capital Contribution to the West Bengal Scheduled Castes, Scheduled Tribes & Other Backward Classes Development and Finance Corporation (State Share) (OCASPS) [SC]			
	O	100.00	100.00	.. (-) 100.00

Department stated that due to non-allotment of fund by FD, entire budget provision remained unutilized.

Grant No. 7 BACKWARD CLASSES WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
	<i>01 Welfare of Scheduled Castes</i>			
	796 Tribal Area sub plan			
Administrative Expenditure				
41.	002 Ambedkar Centre for Excellence[SC]			
	O 104.04	104.04	..	(-) 104.04
State Development Schemes				
42.	001 Road, Bridges and Culverts [SC]			
	O 1,250.00	1,250.00	..	(-) 1,250.00
Department stated that due to no demand against allotment of fund in the above sub-heads entire budget provision remained unutilized.				
 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
	<i>01 Welfare of Scheduled Castes</i>			
	277 Education			
State Development Schemes				
43.	001 Construction of Hostels for Schools [SC]			
	O 250.00	250.00	..	(-) 250.00
Department stated that the entire fund remained un-utilized due to district offices failed to utilize an amount of ₹13.39 lakh allotted to them and there was also no demand of fund.				

Grant No. 8 COOPERATION

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
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	4,63,77,75	4,88,08,95	4,04,21,09
Supplementary	24,31,20		
Amount surrendered during the year (31 March 2024)			(-) 83,87,86
			30,69
Charged -			
Original	34,02,47	34,03,27	25,63,16
Supplementary	80		
Amount surrendered during the year (31 March 2024)			(-) 8,40,11
			Nil
CAPITAL -			
Major Head			
4425 Capital Outlay on Co-operation			
6003 Internal Debt of the State Government			
6425 Loans for Co-operation			
Voted -			
Original	64,67,00	75,09,98	43,95,33
Supplementary	10,42,98		
Amount surrendered during the year (31 March 2024)			(-) 31,14,65
			Nil
Charged -			
Original	68,50,00	69,96,00	69,93,51
Supplementary	1,46,00		
Amount surrendered during the year (31 March 2024)			(-) 2,49
			Nil
Notes and Comments -			
(i) As per data extracted from PFMS, at the close of the year, a balance amounting to ₹40,15,68 thousand remained unspent in the SNA bank accounts under the department.			
(ii) During the year department incurred an amount of ₹15,00,00 thousand which falls under New Service and an amount of ₹1,38 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.			

Grant No. 8 COOPERATION

Revenue (Voted)

(i) The grant closed with a saving of ₹8,387.86 lakh (17.19 per cent of the total budget provision) at the close of year. Out of such saving, department surrendered an amount of ₹30.69 lakh only during the year.

(ii) In view of such saving, supplementary grant of ₹2,431.20 lakh proved to be unnecessary.

(iii) Department paid ₹6,255.72 lakh as subsidy during the year which constitutes 15.48 per cent of total expenditure under Revenue (Voted) section.

(iv) Similar subsidy was paid by the department under this section during last three years as under :

Year	Amount (₹ in lakh)	Percentage of Revenue (Voted) Expenditure
2022-2023	6,016.50	16.67
2021-2022	7,854.34	22.56
2020-2021	1,448.50	6.06

(v) Similar saving of ₹7,046.57 lakh (16.34 per cent of the total budget provision) was also noticed in the grant during 2022-2023.

(vi) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2425 Co-operation			
	00			
	001 Direction and Administration			

Administrative Expenditure

1.	001 Direction and Administration [CO]			
	O 6,723.23	7,068.26	6,804.83	(-) 263.43
	S 345.03			
	101 Audit of Co-operatives			

Administrative Expenditure

2.	001 Audit of Co-operative [CO]			
	O 4,055.84	4,070.40	3,769.24	(-) 301.16
	S 14.56			

106 Assistance to Multipurpose Rural Co-operatives

State Development Schemes

3.	013 Processing Co-operative-Establishment of Cold Storages [CO]			
	O 140.00	280.00	92.40	(-) 187.60
	S 140.00			
	107 Assistance to Credit Co-operatives			

State Development Schemes

4.	057 Computerization of PACs (State Share) [CO]			
	O 1,333.00	1,400.00	748.67	(-) 651.33
	S 67.00			

Augmentation of fund through supplementary grant in the above sub-heads was stated to be required for payment of establishment charges related to Co-operation Department and assistance to Co- operatives. Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 8 COOPERATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3451 Secretariat-Economic Services			
	00			
	090 Secretariat			
	Administrative Expenditure			
5.	007 Department of Co-operation [CO]			
	O 723.30 } R 6.60 }	729.90	634.63	(-) 95.27
Enhancement of fund through re-appropriation was required for maintenance/POL hiring charges and payment of pending bills relating to office expenses, annual maintenance charges etc. Reasons for saving have not been intimated (June 2024).				
	2216 Housing			
	02 Urban Housing			
	104 Housing Co-operatives			
	State Development Schemes			
6.	002 Development of Housing Cooperatives [CO]			
	O 100.00	100.00	..	(-) 100.00

Reasons for non-utilization of entire budget provision have not been intimated (June 2024).

Grant No. 8 COOPERATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2425 Co-operation			
	00			
	003 Training			
	State Development Schemes			
7.	003 Training for Capacity Building of the SHGs (Genl., Women and Minorities) [CO]			
	O 700.00	700.00	461.39	(-) 238.61
	101 Audit of Co-operatives			
	State Development Schemes			
8.	002 Additional Departmental Staff and Equipment [CO]			
	O 175.00	175.00	78.16	(-) 96.84
	105 Information and Publicity			
	State Development Schemes			
9.	001 Seminar, Publicity, Audio-Visual Units, Exhibition / Co-opp Week/Fair, Workshop, Services by CSCs (Tathya Mitra) at PACS etc. [CO]			
	O 250.00	250.00	80.68	(-) 169.32
	106 Assistance to Multipurpose Rural Co-operatives			
	State Development Schemes			
10.	016 Consumers Co-operative-Development of Consumers Co-operatives [CO]			
	O 245.00	245.00	105.73	(-) 139.27
11.	020 Consumers Co-operative-Distribution of Consumers Articles in Rural Areas [CO]			
	O 210.00	210.00	121.09	(-) 88.91
	107 Assistance to Credit Co-operatives			
	State Development Schemes (Central Assistance)			
12.	056 Computerization of PACs (Central Share) [CO]			
	O 2,000.00	2,000.00	1,123.00	(-) 877.00
	State Development Schemes			
13.	001 Special Bad Debt Reserve (Risk Fund) of Central Co-operative Banks [CO]			
	O 2,100.00	2,100.00	1,350.23	(-) 749.77
14.	004 Strengthening of Central Co-operative Banks [CO]			
	O 2,240.00	2,240.00	1,400.00	(-) 840.00
15.	007 Special Bad Debt Reserve (Risk Fund) of Primary Credit Society [CO]			
	O 4,200.00	4,200.00	2,700.45	(-) 1,499.55

Grant No. 8 COOPERATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
16.	021 Supply of Long term Credit [CO]			
	O 840.00	840.00	335.68	(-) 504.32
17.	024 Development of Urban Credit Co-operatives [CO]			
	O 400.00	400.00	94.30	(-) 305.70
18.	033 Assistance for offsetting imbalances in A.R.D.B. [CO]			
	O 4,000.00	4,000.00	2,640.00	(-) 1,360.00
	108 Assistance to other Co-operatives			

Administrative Expenditure

19.	007 Grants to Co-operative Societies for Enhancement of Emoluments of their Employee [CO]			
	O 1,890.00	1,890.00	1,808.75	(-) 81.25
	789 Special Component Plan for Scheduled Castes			

State Development Schemes

20.	007 Strengthening of Central Co-operative Banks [CO]			
	O 768.00	768.00	480.00	(-) 288.00
21.	008 Special Bad Debt Reserve (Risk Fund) of Central Co-operative Banks [CO]			
	O 720.00	720.00	462.93	(-) 257.07
22.	010 Special Bad Debt Reserve (Risk Fund) of PACS [CO]			
	O 1,440.00	1,440.00	925.87	(-) 514.13
23.	014 Supply of long term Credit [CO]			
	O 288.00	288.00	115.09	(-) 172.91
24.	018 Training for Capacity Building of the SHGs (SCP) [CO]			
	O 240.00	240.00	158.19	(-) 81.81
	796 Tribal Areas Sub-Plan			

State Development Schemes

25.	006 Special Bad Debt Reserve (Risk Fund) of Primary Agricultural Credit Societies [CO]			
	O 360.00	360.00	231.47	(-) 128.53

2515 Other Rural Development Programmes

00

102 Community Development

Administrative Expenditure

26.	014 Block Establishments for Co-Operation Department [CO]			
	O 1,904.43	1,904.43	1,590.43	(-) 314.00

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 8 COOPERATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2425 Co-operation

00

105 Information and Publicity

State Development Schemes

27.	002	Computerised Management of Co-operative Data and Records. [CO]		
	O	200.00	179.31	8.63
	R	(-) 20.69		(-) 170.68

Reduction of fund through surrender was done to finance head of account "08-3451-00-090-007-50-00-V" towards SITC of Network Security Firewall and Allied infrastructure for the Co-operation Department and meeting Hall (Room No.14) of Co-operation Department. Reasons for saving have not been intimated (June 2024).

2425 Co-operation

00

001 Direction and Administration

State Development Schemes

28.	003	Additional Departmental Staff and Equipment [CO]		
	O	200.00	183.40	89.27
	R	(-) 16.60		(-) 94.13

Reduction of fund through re-appropriation and surrender was done for payment of maintenance / POL, hiring charges, pending bills etc. under Head of Account "3451-00-090-007". Reasons for saving have not been intimated (June 2024).

Grant No. 8 COOPERATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2425 Co-operation

00

107 Assistance to Credit Co-operatives

State Development Schemes

29. 012 Strengthening of PACS [CO]

O	140.00	} 54.74	4.49	(-) 50.25
R	(-) 85.26			

Reduction of fund through re-appropriation was done to finance sub-head at Sl. No. 31 for the reason mentioned thereon. Reason for saving have not been intimated (June 2024).

(vii) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2425 Co-operation

00

107 Assistance to Credit Co-operatives

Administrative Expenditure

30. 045 Interest Subvention to Co-operative Banks relating to financing to Crop Loans to Farmers [CO]

O	4,000.00	} 4683.99	6,219.00	+1,535.01
S	683.99			

Augmentation of fund through supplementary grant was stated to be required for payment of establishment charges related to assistance to co-operatives. Reasons for excess have not been intimated (June 2024).

Grant No. 8 COOPERATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2425 Co-operation			
	00			
	108 Assistance to other Co-operatives			
	Administrative Expenditure			
31.	012 West Bengal Co-operative Operation [CO]			
	O 104.82 } R 121.73 }	226.55	279.56	+53.01
	Enhancement of fund through re-appropriation was required for payment of pending bills relating to professional fees i.r.o. state advocates engaged for defending the Department, Directorate, Co-operative Election Commission in different Courts and Tribunals. Reasons for excess have not been intimated (June 2024).			
	2401 Crop Husbandry			
	00			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
32.	143 Rastriya Krishi Vikash Yojana (RKVY) (Central Share)[CO]			
	S 10.00	10.00	176.14	+166.14
	State Development Schemes			
33.	144 Rastriya Krishi Vikash Yojana (RKVY) (State Share)[CO]			
	S 10.00	10.00	117.43	+107.43
	800 Other Expenditure			
	State Development Schemes (Central Assistance)			
34.	055 Rastriya Krishi Vikash Yojana (RKVY) (Central Share)[CO]			
	S 20.00	20.00	346.60	+326.60
	State Development Schemes			
35.	056 Rastriya Krishi Vikash Yojana (RKVY) (State Share)[CO]			
	S 20.00	20.00	231.07	+211.07
	In case of above sub-heads, creation of fund through supplementary grant was stated to be required for Central and State Share under the Scheme "Rastriya Krishi Vikash Yojana". Reasons for excess in the above sub-heads have not been intimated (June 2024).			

Grant No. 8 COOPERATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2425 Co-operation

00

003 Training

State Development Schemes

36. 004 Scheme for Co-operative Training and Education [CO]

O	190.00	190.00	420.59	+230.59

106 Assistance to Multipurpose Rural Co-operatives

State Development Schemes

37. 029 Development of Apex Consumer Co-operative Society [CO]

O	200.00	200.00	595.61	+395.61

Reasons for excess in the above sub-heads have not been intimated (June 2024).

Revenue (Charged)

(i) The appropriation closed with a saving of ₹840.11 lakh (24.69 per cent of the total appropriation).

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

(iii) In view of the saving, supplementary provision of ₹0.80 lakh proved to be unnecessary.

(iv) Similar saving and non-surrender of ₹2,562.50 lakh (43.41 per cent of total budget provision) and ₹1,545.38 lakh (27.10 per cent of total budget provision) was noticed in this section during 2022-2023 and 2021-2022 respectively.

(v) Saving occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2049 Interest Payments

01 Interest on Internal Debt

200 Interest on Other Internal Debts

Administrative Expenditure

38. 001 Loans from NCDC [CO]

O	3,400.00	3,400.00	2,562.72	(-) 837.28

Reasons of saving have not been intimated (June 2024).

Capital (Voted)

(i) The grant closed with a saving of ₹3,114.65 lakh (41.47 per cent of the total budget provision). No portion of the saving was surrendered by the department during the year.

(ii) In view of such saving, supplementary grant of ₹1,042.98 lakh obtained during the year proved to be unnecessary.

Grant No. 8 COOPERATION

(iii) Similar saving and non-surrender of ₹1,286.12 lakh (14.45 per cent of the total budget provision) was also noticed in the grant during 2022-2023.

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4425 Capital Outlay on Co-operation

00

001 Direction and Administration

State Development Schemes

39.	004 Implementation of Schemes under RIDF/WIF [CO]				
	O	4,200.00	5,000.00	2,008.80	(-) 2,991.20
	S	800.00			

789 Special Component Plan for Scheduled Castes

State Development Schemes

40.	007 Implementation of Schemes under RIDF/WIF [CO]				
	O	1,440.00	1,682.98	621.89	(-) 1,061.09
	S	242.98			

In case of above sub-heads, augmentation of fund through supplementary grant was stated to be required for implementation of RIDF. Reasons for saving in the above sub-heads have not been intimated (June 2024).

4425 Capital Outlay on Co-operation

00

001 Direction and Administration

State Development Schemes

41.	001 Construction of Office Buildings [CO]				
	O	300.00	300.00	84.65	(-) 215.35

796 Tribal Areas Sub-Plan

State Development Schemes

42.	013 Implementation of Schemes under RIDF/WIF [CO]				
	O	360.00	360.00	180.00	(-) 180.00

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 8 COOPERATION

(v) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4425 Capital Outlay on Co-operation			
	00			
	107 Investments in Credit Co-operatives			
State Development Schemes				
43.	001 Investment in Shares of Co-operative Organisations [CO]			
		..	1,500.00	+1,500.00

Reasons for incurring expenditure without any budget provision have not been intimated (June 2024).

Capital (*Charged*)

(i) The appropriation closed with a saving of ₹2.49 lakh (0.04 per cent of total budget provision) which is well below the permissible limit of 5 per cent.

Grant No. 10 CONSUMER AFFAIRS (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

2052 Secretariat-General Services

3456 Civil Supplies

3475 Other General Economic Services

Voted -

Original	1,13,24,26	}	1,14,07,73	91,45,63	(-) 22,62,10
Supplementary	83,47				
Amount surrendered during the year (31 March 2024)					Nil

CAPITAL -

Major Head

4059 Capital Outlay on Public Works

5475 Capital Outlay on other General Economic Services

Voted -

Original	11,50,00	}	11,50,00	1,13,37	(-) 10,36,63
Supplementary	..				
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

(i) During the year department incurred an amount of ₹7 thousand which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹2,262.10 lakh (19.83 per cent of the budget provision).
- (ii) Out of such saving no portion was surrendered by the department during the year.
- (iii) In view of such saving, supplementary provision of ₹83.47 lakh proved to be necessary.
- (iv) Similar persistent saving was noticed in the grant during last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	2,128.03	19.78
2021-2022	3,340.16	32.14
2020-2021	3,425.66	31.67
2019-2020	2,891.59	26.36
2018-2019	2,180.78	20.69

Grant No. 10 CONSUMER AFFAIRS

(v) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

3456 Civil Supplies

00

104 Consumer Welfare Fund

Administrative Expenditure

1.	001 State Matching Liability towards Consumer welfare Fund [CA]			
	O 96.60	96.60	..	(-) 96.60

Reasons for non-utilization of the entire budgetary allocation in the above sub-head have not been intimated (June 2024).

3475 Other General Economic Services

00

106 Regulation of Weights and Measures

State Development Schemes

2.	004 Change over to the Metric System of Weights and Measures [CA]			
	O 370.00	370.00	253.11	(-) 116.89

Reasons for savings in the above sub-head have not been intimated (June 2024).

3456 Civil Supplies

00

800 Other Expenditure

State Development Schemes

3.	011 Interface Development and Organising awareness programme etc [CA]			
	O 3,000.00	2,880.37	1,063.00	(-) 1,817.37
	R (-) 119.63			

Reduction of fund through re-appropriation from this sub-head to other head of accounts was stated to be required for payment of pending telephone bills, payment of wages of the daily rated Gr.-D staffs, meeting the expenditure of the office vehicles and meeting the expenditure towards POL and office expenses of the Admin Department. However, reasons for final saving in the above sub-head have not been intimated (June 2024).

Grant No. 10 CONSUMER AFFAIRS

(vi) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3456 Civil Supplies			
00			
001 Direction and Administration			
Administrative Expenditure			
4. 004 Directorate of Consumers Affairs [CA]			
O 2,987.70	3,029.15	3,207.29	+178.14
S 1.57			
R 39.88			

Enhancement of fund through Supplementary provision was stated to be required for payment of establishment charges of Directorate of Consumer Affairs Department. Further enhancement of fund through re-appropriation was required for meeting the expenditure towards travelling expenses, electricity expenses, renovation and painting works of Washrooms and other office expenses. However, reasons for final excess in the above sub-head have not been intimated (June 2024).

Capital (Voted)

(i) The grant closed with a saving of ₹1,036.63 lakh (90.14 per cent of the total budget provision).

(ii) Out of such saving no amount was surrendered by the department during the year.

Grant No. 10 CONSUMER AFFAIRS

(iii) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction			
State Development Schemes			
5. 106 Construction of Integrated Buildings of Consumer Affairs Department in different Districts [CA]			
O 1,050.00	1,050.00	24.82	(-) 1,025.18

Reasons for saving in the above sub-head have not been intimated (June 2024).

Grant No. 11 MICRO, SMALL AND MEDIUM ENTERPRISES AND TEXTILES

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2049 Interest Payments			
2235 Social Security and Welfare			
2401 Crop Husbandry			
2551 Hill Areas			
2851 Village and Small Industries			
2852 Industries			
3451 Secretariat-Economic Services			
Voted -			
Original	5,18,72,56		
Supplementary	7		
Amount surrendered during the year (31 March 2024)			1,33,69
	5,18,72,63	2,69,68,36	(-) 2,49,04,27
Charged -			
Original	3,40,00		
Supplementary	..		
Amount surrendered during the year (31 March 2024)			Nil
	3,40,00	1,38,32	(-) 2,01,68
CAPITAL -			
Major Head			
4070 Capital Outlay on other Administrative Services			
4851 Capital Outlay on Village and Small Industries			
6003 Internal Debt of the State Government			
6851 Loans for Village and Small Industries			
6860 Loans for Consumer Industries			
Voted -			
Original	7,07,99,32		
Supplementary	..		
Amount surrendered during the year (31 March 2024)			9,54,92
	7,07,99,32	2,80,23,08	(-) 4,27,76,24
Charged -			
Original	8,16,00		
Supplementary	44,96		
Amount surrendered during the year (31 March 2024)			Nil
	8,60,96	7,26,89	(-) 1,34,07
Notes and Comments -			
(i) During the year department incurred an amount of ₹5,33,96 thousand which falls under New Service and an amount of ₹3,34,13 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.			

Grant No. 11 MICRO, SMALL AND MEDIUM ENTERPRISES AND TEXTILES

Revenue (Voted)

(i) The grant closed with a saving of ₹24,904.27 lakh (48.01 per cent of total budget provision). Out of such saving department surrendered ₹133.69 lakh during the year.

(ii) Token supplementary provision of ₹0.07 lakh was obtained by the department to finance some newly opened heads of account during the year.

(iii) Out of total revenue voted expenditure of ₹26,968.36 lakh, department paid subsidy of ₹4,146.99 lakh which constitutes 15.38 per cent of total expenditure under this section. Department also paid subsidy of ₹521.21 lakh (1.90 per cent of revenue voted expenditure) and ₹1,830.95 lakh (7.78 per cent of revenue voted expenditure) during 2022-2023 and 2021-2022 respectively.

(iv) Similar persistent saving was noticed in the grant during last five years as under :

Saving		
Year	Amount (₹ in lakh)	Percentage
2022-2023	29,265.34	51.67
2021-2022	42,559.99	64.40
2020-2021	37,315.97	64.10
2019-2020	24,007.33	43.83
2018-2019	35,338.41	49.16

(v) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2851 Village and Small Industries			
	00			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
	039 Scheme for Development of SSI [CS]			
	O 465.00	355.00	142.68	(-) 212.32
	R (-) 110.00			
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
2.	032 Scheme for Development of SSI [CS]			
	O 355.50	207.41	91.06	(-) 116.35
	R (-) 148.09			

Fund has been re-appropriated to the head of account "2851-00-102-017" for meeting expenditure related to observance of MSME month scheduled involving multifarious activities, Value Chain Mapping of 4 nos. of potential GI items viz. (i) Magrahat Silver filigree (ii) Imitation Jewellery; Singur and (iii) Joynagar Moya (iv) Sweetmeat; Chandannagar by Indian Institute of Foreign Trade (IIFT) 2023-2024. ₹0.27 lakh was also surrendered to provide additional fund under head of account '2851-00-001-004' for meeting five days residential training programme of 27 officers at NSATI. Reasons for saving in the above sub-heads have not been intimated (June 2024).

2851 Village and Small Industries
00
001 Direction and Administration

Administrative Expenditure

3.	004 Directorate of M.& S.S.E. [CS]			
	O 3,016.07	3,016.07	2,684.87	(-) 331.20

Grant No. 11 MICRO, SMALL AND MEDIUM ENTERPRISES AND TEXTILES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	101 Industrial Estates			
State Development Schemes				
4.	001 Upgradation/Renovation/Maintenance of existing CETP & its Network at Calcutta Leather Complex [CS]			
	O 1,520.00	1,520.00	147.71	(-) 1,372.29
	102 Small Scale Industries			
Administrative Expenditure				
5.	008 Scheme for S.S.I. [CS]			
	O 2,189.45	2,189.45	1,980.33	(-) 209.12
State Development Schemes				
6.	013 Incentive for encouraging the setting up of new enterprises & expansion of existing enterprises [CS]			
	O 7,500.00	7,500.00	35.04	(-) 7,464.96
7.	033 Karma Sathi Prakalpa [CS]			
	O 1,200.00	1,200.00	9.13	(-) 1,190.87
	104 Handicraft Industries			
State Development Schemes				
8.	007 Development Schemes for Handicrafts Industries [CS]			
	O 360.00	360.00	191.69	(-) 168.31
9.	015 State Export Promotion Society [CS]			
	O 3,050.00	3,050.00	2,554.19	(-) 495.81
	105 Khadi and Village Industries			
Administrative Expenditure				
10.	002 Assistance to Khadi Board- [CS]			
	O 2,998.80	2,998.80	2,759.95	(-) 238.85
State Development Schemes				
11.	006 Marketing assistance programme for K&VI [CS]			
	O 1,396.00	1,396.00	1,255.06	(-) 140.94
12.	007 Development Scheme for K&VI [CS]			
	O 2,500.00	2,500.00	933.51	(-) 1,566.49
13.	008 Industrial Infrastructure Development of Khadi & Village Industries under W.B. Entry Tax Fund(WBETF)(CS) [CS]			
	O 300.00	300.00	103.05	(-) 196.95
	110 Composite Village and Small Industries and Co-operatives			
State Development Schemes				
14.	046 Tailors/Artisans Cluster Development [CS]			
	O 300.00	300.00	124.27	(-) 175.73
15.	051 Special Expo [CS]			
	O 460.00	460.00	319.56	(-) 140.44
16.	067 Incentives to the PWCSS/Handloom Clusters/Handloom SHG/ Handloom Fabrics exporters etc. under Textiles policy 2013-18 in the State of W.B. [CS]			
	O 700.00	700.00	500.60	(-) 199.40

Grant No. 11 MICRO, SMALL AND MEDIUM ENTERPRISES AND TEXTILES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
17.	002 Development Scheme for Handcraft Industries [CS]			
	O 242.00	242.00	100.20	(-) 141.80
18.	036 Development Scheme for K&VI [CS]			
	O 1,750.00	1,750.00	218.28	(-) 1,531.72
19.	046 Entrepreneurship Development Programme [CS]			
	O 105.00	105.00	10.78	(-) 94.22
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
20.	006 Marketing assistance programme for K&VI [CS]			
	O 400.00	400.00	133.91	(-) 266.09
21.	029 Development Scheme for K&VI [CS]			
	O 1,450.00	1,450.00	498.79	(-) 951.21
	In the cases of above sub-heads, department has not intimated the reasons for saving (June 2024).			
	2851 Village and Small Industries			
	00			
	110 Composite Village and Small Industries and Co-operatives			
	State Development Schemes			
22.	043 Introduction on Silk Weaving [CS]			
	O 300.00	300.00	..	(-) 300.00
23.	045 Handloom Export Cluster Development [CS]			
	O 500.00	500.00	..	(-) 500.00
24.	079 4% Additional Interest Subvention Scheme on Mudra Loan for Handloom Weavers [CS]			
	O 100.00	100.00	..	(-) 100.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
25.	016 Incentive for encouraging the setting up of new enterprises & expansion of existing enterprises [CS]			
	O 5,500.00	5,500.00	..	(-) 5,500.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
26.	010 Incentive for encouraging the setting up of new enterprises & expansion of existing enterprises [CS]			
	O 3,000.00	3,000.00	..	(-) 3,000.00
	Reasons for non-utilization of entire provision in above sub-heads have not been communicated (June 2024).			

Grant No. 11 MICRO, SMALL AND MEDIUM ENTERPRISES AND TEXTILES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2851 Village and Small Industries			
	00			
	103 Handloom Industries			
State Development Schemes				
27.	008 Scheme for Development of Handloom Industries through Expansion and Promotional Activities [CS]			
	O 2,610.00	2,593.19	430.38	(-) 2,162.81
	R (-) 16.81			

789 Special Component Plan for Scheduled Castes

State Development Schemes

28.	009 Marketing assistance programme for K&VI [CS]			
	O 600.00	483.39	444.07	(-) 39.32
	R (-) 116.61			

The department stated that fund was surrendered from this sub-head to provide additional fund for payment of rent of DO (Handloom), Barasat, meeting administrative expenditure of Directorate of Textiles, W.B., to meet up salary, wages bills etc. of Tantushree and organizing district level Khadi Mela by WBK&VI Board. However, the reasons for saving in above sub-heads have not been intimated (June 2024).

(vi) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2852 Industries			
	80 General			
	001 Direction and Administration			
Administrative Expenditure				
29.	007 Administrative & Other Incidental Expenses for Companies under Process of Liquidation [CS]			
	S 0.01	0.01	1,540.01	+1,540.00

Department obtained token supplementary budget of ₹0.01 lakh considering the availability of adequate saving within the section. No fund was re-appropriated to this sub-head leading to huge excess expenditure reasons for which have not been intimated (June 2024).

Grant No. 11 MICRO, SMALL AND MEDIUM ENTERPRISES AND TEXTILES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2851 Village and Small Industries			
	00			
	103 Handloom Industries			
	State Development Schemes			
30.	019 Rehabilitation of West Bengal Co-Operative Spinning Mills Ltd (NCDC) ((NCDC) [CS]			
		..	93.56	+93.56
31.	020 Rehabilitation of Tamralipta Co-Operative Spinning Mills Ltd (NCDC) (NCDC) [CS]			
		..	201.54	+201.54
	110 Composite Village and Small Industries and Co-operatives			

State Development Schemes

32.	063 National Handloom Development Programme (State Share) [CS]			
		..	188.38	+188.38

For above sub-heads, reasons for incurring expenditure without any budget provision have not been intimated (June 2024).

2851 Village and Small Industries

00

102 Small Scale Industries

State Development Schemes

33.	034 West Bengal Bhavisyat Credit Card [CS]			
	S 0.04			
	R 29.08	29.12	3,428.87	+3,399.75

Token supplementary provision of ₹0.04 lakh was obtained for financing the newly opened WB Bhavisyat credit card scheme. In spite of huge saving in other schemes in this section, fund was re-appropriated to this head only to meet up expenditure for payment of salary of contractual data entry operator, for remuneration of Head of the State Level Project Monitoring Unit, for meeting up the cost towards digitization of offline applications & data and movement of officials at district levels in connection with West Bengal Bhavisyat Credit Card Scheme. Reasons for excess have not been intimated (June 2024).

Revenue (Charged)

(i) The charged appropriation closed with a saving of ₹201.68 lakh (59.32 per cent of total provision). No portion of the saving was surrendered by the department during 2023-2024.

(ii) Persistent saving was noticed in the appropriation during the last four years as under:

Saving

Year	Amount (₹ in lakh)	Percentage
2022-2023	106.02	32.62
2021-2022	50.69	14.91
2020-2021	183.71	37.49
2019-2020	91.61	18.70

Grant No. 11 MICRO, SMALL AND MEDIUM ENTERPRISES AND TEXTILES

(iii) Saving occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2049 Interest Payments			
	01 Interest on Internal Debt			
	200 Interest on Other Internal Debts			
	Administrative Expenditure			
34.	025 Loans from NCDC [CS]			
	O 340.00	340.00	138.32	(-) 201.68

In cases of above sub-head, department has not intimated the reasons for saving (June 2024).

Capital (Voted)

(i) Saving of ₹42,776.24 lakh (60.42 per cent of total provision) was noticed under this section at the close of 2023-2024. Out of such saving, department surrendered only ₹954.92 lakh during the year.

(ii) Similar persistent saving was noticed in this section during last four years as under:

	Saving	
Year	Amount (₹ in lakh)	Percentage
2022-2023	32,617.34	55.99
2021-2022	40,553.95	73.39
2020-2021	41,151.49	68.62
2019-2020	34,380.99	60.40

(iii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	6860 Loans for Consumer Industries			
	01 Textiles			
	190 Loans to Public Sector and Other Undertakings			
	Administrative Expenditure			
35.	001 Kalyani Spinning Mill [CS]			
	O 4,080.00	3,390.76	2,230.96	(-) 1,159.80
	R (-) 689.24			
36.	003 West Dinajpur Spinning Mill [CS]			
	O 1,636.00	1,370.32	551.27	(-) 819.05
	R (-) 265.68			

Fund was surrendered from the above sub-heads to provide additional amount for payment of retirement benefits to one contractual employee, payment of pending electricity bills, salaries, wages, PF etc. of Kalyani and West Dinajpur Spinning mills involving some other heads of account. However, reasons for saving in above sub-heads have not been intimated (June 2024).

Grant No. 11 MICRO, SMALL AND MEDIUM ENTERPRISES AND TEXTILES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4851 Capital Outlay on Village and Small Industries			
	00			
	101 Industrial Estates			
	State Development Schemes			
37.	002 Setting up of CETP & its Network at Calcutta Leather Complex [CS]			
	O 16,126.00	16,126.00	8,250.05	(-) 7,875.95
	102 Small Scale Industries			
	State Development Schemes			
38.	022 Scheme for Development of SSI [CS]			
	O 2,860.00	2,860.00	1,722.67	(-) 1,137.33
39.	023 Infrastructure Development and Cluster Development out of WBCETF [CS]			
	O 1,000.00	1,000.00	341.44	(-) 658.56
	Reasons for saving in the above sub-heads have not been intimated (July 2024).			
	<u>West Bengal Compensatory Entry Tax Fund (WBCETF)</u>			
	The West Bengal Compensatory Entry Tax Fund was created vide GO. No.766-F.B. dated 24.07.2012 to provide for the levy and collection of taxes on the entry of certain goods into a local area of the State of West Bengal for consumption, use or sale therein and to provide for matters connected therewith or incidental thereto for the purpose by creating a Compensatory Entry Tax Fund. During 2023-2024 a sum of ₹341.44 lakh has been deduct debited from the head of account 4851-00-902-002-70-01 by contra debit to the head of account 8229- Development and Welfare Funds-00-200-Other Development and Welfare Funds-012-WBCETF in terms of Finance Department, Government of WB, Memo No. 63 (Sanc)-FB dated 26.06.2024.			
40.	027 Infrastructural Development Schemes under SIDBI Cluster Development Fund (SCDF) [CS]			
	O 8,700.00	8,700.00	1,235.63	(-) 7,464.37
	103 Handloom Industries			
	State Development Schemes			
41.	014 Infrastructure Development for Handloom Industries [CS]			
	O 5,531.00	5,531.00	3,340.34	(-) 2,190.66
	104 Handicraft Industries			
	State Development Schemes			
42.	002 Biswa Bangla Marketing Corporation [CS]			
	O 1,500.00	1,500.00	284.57	(-) 1,215.43

Grant No. 11 MICRO, SMALL AND MEDIUM ENTERPRISES AND TEXTILES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	108 Power loom Industries			
	State Development Schemes			
43.	001 Infrastructure Development for Power loom Industries [CS]			
	O 556.10	556.10	208.77	(-) 347.33
	109 Composite Village and Small Industries Co-operatives			
	State Development Schemes			
44.	003 Share Capital in the West Bengal State Handloom Weavers Co-operative Society Ltd. [CS]			
	O 2,400.00	2,400.00	2,000.00	(-) 400.00
45.	006 Share Participation in Paschimbanga Resham Silpi Samabaya Mahasangha [CS]			
	O 350.00	350.00	231.00	(-) 119.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
46.	017 Scheme for Development of SSI [CS]			
	O 2,620.00	2,620.00	1,292.03	(-) 1,327.97
47.	026 Infrastructural Development Schemes under SIDBI Cluster Development Fund (SCDF) [CS]			
	O 2,400.00	2,400.00	1,063.23	(-) 1,336.77
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
48.	020 Scheme for Development of SSI [CS]			
	O 1,440.00	1,440.00	290.00	(-) 1,150.00
49.	030 Infrastructural Development Schemes under SIDBI Cluster Development Fund (SCDF) [CS]			
	O 1,900.00	1,900.00	245.24	(-) 1,654.76
	6860 Loans for Consumer Industries			
	01 Textiles			
	101 Loans to Co-operative Spinning Mills			
	Administrative Expenditure			
50.	002 Loans to West Bengal Co-operative spinning Mills Ltd. [CS]			
	O 565.00	565.00	419.25	(-) 145.75
	190 Loans to Public Sector and Other Undertakings			
	Administrative Expenditure			
51.	006 Tamralipta Spinning Mill [CS]			
	O 1,020.00	1,020.00	719.96	(-) 300.04
52.	007 Loans to Kangsabati Spinning Mill [CS]			
	O 610.00	610.00	504.66	(-) 105.34
	In cases of above sub-heads, department has not intimated the reasons for saving (June 2024).			

Grant No. 11 MICRO, SMALL AND MEDIUM ENTERPRISES AND TEXTILES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4851 Capital Outlay on Village and Small Industries			
	00			
	102 Small Scale Industries			
	State Development Schemes			
53.	002 West Bengal Small Industries Corporation Ltd. [CS]			
	O 6,750.00	6,750.00	..	(-) 6,750.00
	109 Composite Village and Small Industries Co-operatives			
	State Development Schemes			
54.	001 State Participation in Share Capital of Co-operative Spinning Mills at Serampur [CS]			
	O 450.00	450.00	..	(-) 450.00
55.	004 State Participation in Share Capital of Primary Societies [CS]			
	O 1,000.00	1,000.00	..	(-) 1,000.00
56.	061 Tant Hat [CS]			
	O 500.00	500.00	..	(-) 500.00
57.	067 Equity Participation for Kangsabati Co-operative Spinning Mill [CS]			
	O 500.00	500.00	..	(-) 500.00
58.	068 Equity Participation for Tamralipta Co-operative Spinning Mill [CS]			
	O 700.00	700.00	..	(-) 700.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
59.	029 Implementation of the schemes under RIDF [CS]			
	O 200.00	200.00	..	(-) 200.00
	6851 Loans for Village and Small Industries			
	00			
	102 Small Scale Industries			
	Administrative Expenditure			
60.	006 Loans to M/S Silpa Barta Press [CS]			
	O 200.00	200.00	..	(-) 200.00

Grant No. 11 MICRO, SMALL AND MEDIUM ENTERPRISES AND TEXTILES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

6860 Loans for Consumer Industries

01 Textiles

101 Loans to Co-operative Spinning Mills

State Development Schemes

61.	001 Loans To West Bengal Cooperative Spinning Mills [CS]			
	O	800.00	800.00	..
				(-) 800.00
	190 Loans to Public Sector and Other Undertakings			

State Development Schemes

62.	018 Modernisation of Tamralipta Co-operative Spinning Mills Ltd. [CS]			
	O	1,200.00	1,200.00	..
				(-) 1,200.00

Reasons for non-utilization of entire provision in above sub-heads have not been communicated (June 2024).

Capital (Charged)

(i) In view of saving of charged appropriation of ₹134.07 lakh (15.57 per cent of total provision), supplementary provision of ₹44.96 lakh obtained by the department proved to be unnecessary.

(ii) Entire saving remained un-surrendered at the close of the year.

(iii) Persistent saving was noticed in this section during last three years as under:

Saving		
Year	Amount (₹ in lakh)	Percentage
2022-2023	73.11	9.14
2021-2022	73.11	9.14
2020-2021	67.68	8.46

(iv) Saving occurred mainly under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

6003 Internal Debt of the State Government

00

108 Loans from National Co-operative Development Corporation

Administrative Expenditure

63.	011 Loans from National Co-operative Development Corporation [CS]			
	O	816.00	816.00	726.89
				(-) 89.11

In cases of above sub-heads, department has not intimated the reasons for saving (June 2024).

Grant No. 11 MICRO, SMALL AND MEDIUM ENTERPRISES AND TEXTILES

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4851 Capital Outlay on Village and Small Industries			
	00			
	101 Industrial Estates			
State Development Schemes				
64.	002 Setting up of CETP & its Network at Calcutta Leather Complex [CS]			
	S	44.96	44.96	..
				(-) 44.96

Supplementary provision was stated to be required for setting up of CETP and its network at Calcutta Leather Complex. Reasons for non-utilization of entire provision have not been communicated (June 2024).

Grant No. 14 MASS EDUCATION EXTENSION & LIBRARY SERVICES (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

2202	General Education
2205	Art and Culture
2235	Social Security and Welfare
2251	Secretariat-Social Services
2515	Other Rural Development Programmes

Voted -

Original	3,89,15,75	}	3,89,15,75	2,05,87,75	(-) 1,83,28,00
Supplementary	..				
Amount surrendered during the year (31 March 2024)					Nil

CAPITAL -

Major Head

4202	Capital Outlay on Education, Sports, Art and Culture
4235	Capital Outlay on Social Security and Welfare

Voted -

Original	7,25,00	}	7,25,01	14,65	(-) 7,10,36
Supplementary	1				
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

(i) During the year department incurred an amount of ₹1 thousand which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

(i) The grant closed with a saving of ₹18,328.00 lakh (47.10 per cent of the total budget provision). Out of such saving, no portion was surrendered by the department.

(ii) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	14,371.70	38.53
2021-2022	13,915.66	37.51
2020-2021	7,716.88	22.67
2019-2020	4,071.29	12.68
2018-2019	2,348.86	7.59

Grant No. 14 MASS EDUCATION EXTENSION & LIBRARY SERVICES

(iii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2205 Art and Culture

00

105 Public Libraries

State Development Schemes

1. 006 Development and expansion of Govt. Public Libraries [EM]

O	447.52	509.31	70.97	(-) 438.34
R	61.79			

Enhancement of fund through re-appropriation was due to payment of AMC of Electrical Installation at State Central Library, Kolkata. However, reasons for overall saving have not been intimated by the department (June 2024).

2235 Social Security and Welfare

02 Social Welfare

101 Welfare of Handicapped

State Development Schemes

2. 019 Award of Scholarship to the Physically Handicapped Students studying in Class - IX & above [EM]

O	600.00	776.22	104.68	(-) 671.54
R	176.22			

Enhancement of fund through re-appropriation was due to payment of scholarship to specially abled student under SAHANUBHUTI programme. However, reasons for overall saving have not been intimated by the department (June 2024).

Grant No. 14 MASS EDUCATION EXTENSION & LIBRARY SERVICES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2202 General Education			
	04 Adult Education			
	200 Other Adult Education Programmes			
	State Development Schemes (Central Assistance)			
3.	011 Critical Life Skills and Foundational Literacy and Numeracy (NILP) (Central Share) [EM]			
	O 184.00	184.00	..	(-) 184.00
	State Development Schemes			
4.	012 Critical Life Skills and Foundational Literacy and Numeracy (NILP) (State Share) [EM]			
	O 123.00	123.00	..	(-) 123.00
	05 Language Development			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
5.	001 Development of Institutions for education of the Handicapped [EM]			
	O 125.00	125.00	..	(-) 125.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
6.	001 Development of Institutions for education of the handicapped [EM]			
	O 100.00	100.00	..	(-) 100.00
	2205 Art and Culture			
	00			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
7.	002 Development and expansion of Government Sponsored and Government Aided Public Libraries (Other than Govt. Libraries) [EM]			
	O 423.00	423.00	..	(-) 423.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
8.	002 Development and expansion of Government Sponsored and Government Aided Public Libraries (Other than Govt. Libraries) [EM]			
	O 345.75	345.75	..	(-) 345.75
	Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2024).			

Grant No. 14 MASS EDUCATION EXTENSION & LIBRARY SERVICES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2202 General Education			
	04 Adult Education			
	001 Direction and Administration			
	State Development Schemes			
9.	003 Strengthening of Administrative Structure [EM]			
	O 357.96	357.96	46.15	(-) 311.81
	05 Language Development			
	102 Promotion of Modern Indian Languages and Literature			
	Administrative Expenditure			
10.	015 Development of Institutions for Education of Handicapped [EM]			
	O 9,250.00	9,250.00	5,579.84	(-) 3,670.16
	2235 Social Security and Welfare			
	02 Social Welfare			
	104 Welfare of Aged, Infirm and Destitute			
	State Development Schemes			
11.	004 Development and Expansion of Social Welfare Homes [EM]			
	O 1,766.23	1,766.23	836.85	(-) 929.38
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
12.	033 Development and Expansion of Social Welfare Homes [EM]			
	O 878.11	878.11	325.08	(-) 553.03
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
13.	035 Development and Expansion of Social Welfare Homes [EM]			
	O 409.39	409.39	120.16	(-) 289.23
	Reasons for saving in the above sub-heads have not been intimated (June 2024).			

Grant No. 14 MASS EDUCATION EXTENSION & LIBRARY SERVICES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2202 General Education			
	05 Language Development			
	800 Other Expenditure			
	State Development Schemes			
14.	001 Development of Institutions for education of the Handicapped [EM]			
	O 825.00	648.78	190.26	(-) 458.52
	R (-) 176.22			

Reduction of fund through re-appropriation was due to payment of scholarship to specially abled student under SAHANUBHUTI programme. However, reasons for overall saving have not been intimated by the department (June 2024).

2205 Art and Culture

00

105 Public Libraries

Administrative Expenditure

15.	001 Government Sponsored Public Libraries [EM]			
	O 14,150.00	14,090.00	8,434.80	(-) 5,655.20
	R (-) 60.00			

Reduction of fund through re-appropriation was made for the purpose of payment of salaries of employees of Govt. aided Public Libraries and Honorarium of Organizer of CLICs. However, reasons for overall saving have not been intimated by the department (June 2024).

Grant No. 14 MASS EDUCATION EXTENSION & LIBRARY SERVICES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2205 Art and Culture			
	00			
	105 Public Libraries			
State Development Schemes				
16.	005 Development and expansion of Government Sponsored and Government Aided Public Libraries (Other than Govt. Libraries) [EM]			
	O 3,900.00	3,838.21	153.43	(-) 3,684.78
	R (-) 61.79			

Reduction of fund through re-appropriation was done for payment of AMC of Electrical Installation at State Central Library, Kolkata. However, reasons for overall saving have not been intimated by the department (June 2024).

2235 Social Security and Welfare

02 Social Welfare

104 Welfare of Aged, Infirm and Destitute

Administrative Expenditure

17.	009 Development and Expansion of Social Welfare Homes [EM]			
	O 220.42	219.09	45.04	(-) 174.05
	R (-) 1.33			

Reduction of fund through re-appropriation was due to payment of LTC for Deputy Director of MEE. However, reasons for overall saving have not been intimated by the department (June 2024).

Grant No. 14 MASS EDUCATION EXTENSION & LIBRARY SERVICES

(iv) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2515 Other Rural Development Programmes			
	00			
	102 Community Development			
	Administrative Expenditure			
18.	013 Block Establishments for M.E.E. Department [EM]			
	O	1,373.98	1,532.78	+158.80

Reasons for excess have not been intimated (June 2024).

Capital (Voted)

(i) The grant closed with a saving of ₹710.36 lakh (97.98 per cent of the total budget provision). Token supplementary provision of ₹0.01 lakh was obtained by the department to finance a new scheme opened during the year.

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

(iii) Similar persistent saving was noticed in the grant during the last five years as under:

Saving		
Year	Amount (₹ in lakh)	Percentage
2022-2023	1,327.50	92.39
2021-2022	941.04	88.87
2020-2021	1,191.69	96.84
2019-2020	787.01	68.40
2018-2019	626.49	54.48

(iv) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	001 Direction and Administration			
	State Development Schemes			
19.	001 Strengthening of Social Education Service [EM]			
	O	150.00	..	(-) 150.00

Reasons for non-utilization of entire budget provision in the above sub-head have not been intimated (June 2024).

Grant No. 14 MASS EDUCATION EXTENSION & LIBRARY SERVICES

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4202 Capital Outlay on Education, Sports, Art and Culture					
	04	Art and Culture			
	105	Public Libraries			
State Development Schemes					
20.	001	Development and Expansion of Library Services- (MEE) [EM]			
	O	375.00	375.00	1.57	(-) 373.43
4235 Capital Outlay on Social Security and Welfare					
	02	Social Welfare			
	102	Child Welfare			
State Development Schemes					
21.	007	Construction of Welfare Home [EM]			
	O	200.00	200.00	13.08	(-) 186.92

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 15 SCHOOL EDUCATION (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

2202 General Education

2204 Sports and Youth Services

2251 Secretariat-Social Services

2551 Hill Areas

Voted -

Original	3,66,30,06,43		3,66,30,06,45	3,18,67,50,70	(-) 47,62,55,75
Supplementary	2				
Amount surrendered during the year (31 March 2024)					Nil

CAPITAL -

Major Head

4202 Capital Outlay on Education, Sports, Art and Culture

Voted -

Original	4,45,00,00		4,45,00,03	3,04,48,23	(-) 1,40,51,80
Supplementary	3				
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

- (i) As per data extracted from PFMS, an amount of ₹36,96,12,90 thousand remained unspent in the Bank Accounts of Single Nodal Agency under this department as on 31.03.2024.
- (ii) During the year department incurred an amount of ₹3,87,27,75 thousand which falls under New Service and an amount of ₹39 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹4,76,255.75 lakh (13 per cent of the total budget provision).
- (ii) Out of such saving no amount was surrendered by the department during the year.
- (iii) Token supplementary provision of ₹0.02 lakh was obtained for funding two new schemes opened during the year.

Grant No. 15 SCHOOL EDUCATION

(iv) Saving occurred mainly under :

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202 General Education				
	<i>01 Elementary Education</i>			
	789 Special Component Plan for Scheduled Castes [ES]			
State Development Schemes				
1.	029 Strengthening of PTTIs as per NCTE norms [ES]			
	O	371.43	371.43	.. (-) 371.43
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
2.	036 National Programme Nutritional Support to Primary Education (Mid-day Meal) (Central Share) [ES]			
	O	8,085.00	8,085.00	.. (-) 8,085.00
State Development Schemes				
3.	022 Development of Academic Infrastructure [ES]			
	O	771.43	771.43	.. (-) 771.43
4.	029 Strengthening of PTTIs as per NCTE norms [ES]			
	O	142.85	142.85	.. (-) 142.85
	800 Other Expenditure			
State Development Schemes				
5.	031 Development of Academic Infrastructure [ES]			
	O	6,142.86	6,142.86	.. (-) 6,142.86
	<i>02 Secondary Education</i>			
	101 Inspection			
State Development Schemes				
6.	005 Strengthening of Administrative and Supervisory Staff [ES]			
	O	2,520.00	2,520.00	.. (-) 2,520.00
	110 Assistance to Non-Government Secondary Schools			
State Development Schemes				
7.	033 Strengthening of Science Laboratories in Secondary Schools [ES]			
	O	4,540.54	4,540.54	.. (-) 4,540.54
8.	034 Improvement of Libraries, Reading Rooms, etc. in Secondary Schools [ES]			
	O	2,709.68	2,709.68	.. (-) 2,709.68

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
9.	001 Strengthening of Science Laboratories in Secondary Schools [ES]			
	O 1,054.06	1,054.06	..	(-) 1,054.06
10.	002 Improvement of Libraries, Reading Rooms etc. in Secondary Schools [ES]			
	O 967.74	967.74	..	(-) 967.74
11.	014 Setting up of State Open School [ES]			
	O 132.00	132.00	..	(-) 132.00
12.	027 Inclusive Education of the Disabled at the secondary Stages [ES]			
	O 140.00	140.00	..	(-) 140.00
	796 Tribal Areas Sub-Plan			
State Development Schemes				
13.	009 Improvement of Libraries, Reading Rooms etc in Secondary Schools [ES]			
	O 322.58	322.58	..	(-) 322.58
14.	017 Strengthening of Science Laboratories in Secondary Schools [ES]			
	O 405.41	405.41	..	(-) 405.41
15.	022 Provision for Improvement of School Environment and Creation of Assets [ES]			
	O 734.26	734.26	..	(-) 734.26
	800 Other Expenditure			
State Development Schemes				
16.	023 West Bengal School Service Commission for the Recruitment of Teachers in Non-govt. Secondary Schools [ES]			
	O 650.00	650.00	..	(-) 650.00
17.	048 Inclusive Education of the Disabled at the Secondary Stage [ES]			
	O 507.50	507.50	..	(-) 507.50
	2204 Sports and Youth Services			
	00			
	101 Physical Education			
State Development Schemes				
18.	008 Grants to District School Sports Association [ES]			
	O 85.00	85.00	..	(-) 85.00
19.	014 Holding of Two National Meets (All India Competition) [ES]			
	O 100.00	100.00	..	(-) 100.00
Department stated that due to less requirement, entire budget provision could not be utilized in the above sub-heads.				

Grant No. 15 SCHOOL EDUCATION

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202 General Education				
	01 Elementary Education			
	101 Government Primary Schools			
Administrative Expenditure				
20.	001 Government Primary Schools [ES]			
	O 491.05	491.05	407.40	(-) 83.65
	107 Teachers Training			
State Development Schemes				
21.	006 Strengthening of PTTIs as per NCTE norms [ES]			
	O 3,385.72	3,385.72	66.14	(-) 3,319.58
	108 Text Books			
State Development Schemes				
22.	004 Printing of Nationalised Text Books for Children at Primary Stage [ES]			
	O 30,534.35	30,534.35	19,800.84	(-) 10,733.51
	109 Scholarships and Incentives			
State Development Schemes				
23.	008 Provision for incentive to the Development of Elementary Education [ES]			
	O 87,060.00	87,060.00	73,806.76	(-) 13,253.24
	112 Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)			
State Development Schemes (Central Assistance)				
24.	008 National Programme Nutritional Support to Primary Education (Mid-Day Meal) (Central Share) [ES]			
	O 88,906.76	88,906.76	601.67	(-) 88,305.09
State Development Schemes				
25.	001 Mid-Day Meal for Children (State Share) [ES]			
	O 60,679.80	60,679.80	25,061.23	(-) 35,618.57
26.	009 Special Assistance to Programme of Mid-Day Meals in School [ES]			
	O 14,084.51	14,084.51	9,000.00	(-) 5,084.51
27.	013 Construction of Dining Hall for Mid-Day Meal [ES]			
	O 1,000.00	1,000.00	328.28	(-) 671.72
	113 Samagra Shiksha			
State Development Schemes (Central Assistance)				
28.	001 Samagra Shiksha Abhiyan (Elementary Education) (Central Share) [ES]			
	O 1,08,319.51	1,08,319.51	16,715.64	(-) 91,603.87

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
29.	002 Samagra Shiksha Abhiyan (Elementary Education) (State Share) [ES]			
	O 61,594.52	61,594.52	49,101.43	(-) 12,493.09
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
30.	036 National Programme Nutritional Support to Primary Education (Mid-day Meal) (Central Share) [ES]			
	O 33,008.24	33,008.24	221.29	(-) 32,786.95
31.	050 Samagra Shiksha Abhiyan (Elementary Education) (Central Share) [ES]			
	O 36,807.76	36,807.76	6,316.80	(-) 30,490.96
State Development Schemes				
32.	001 Improvement of Building of Existing Primary Schools [ES]			
	O 10,000.00	10,000.00	4,244.09	(-) 5,755.91
33.	013 Mid-Day Meal for Children (State Share) [ES]			
	O 20,775.30	20,775.30	10,194.66	(-) 10,580.64
34.	022 Development of Academic Infrastructure [ES]			
	O 3,085.71	3,085.71	344.11	(-) 2,741.60
35.	024 Printing of Nationalised Text Book for Children at Primary Stage [ES]			
	O 10,772.52	10,772.52	7,099.99	(-) 3,672.53
36.	038 Special Assistance to Programme of Mid-Day Meals in Schools [ES]			
	O 4,436.62	4,436.62	2,439.95	(-) 1,996.67
37.	051 Samagra Shiksha Abhiyan (Elementary Education) (State Share) [ES]			
	O 35,164.17	35,164.17	23,504.75	(-) 11,659.42
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
38.	043 Samagra Shiksha Abhiyan (Elementary Education) (Central Share) [ES]			
	O 9,272.73	9,272.73	1,412.68	(-) 7,860.05
State Development Schemes				
39.	013 Mid-Day Meal for Children (State Share) [ES]			
	O 5,244.90	5,244.90	2,656.57	(-) 2,588.33
40.	024 Printing of Nationalised Text Book for Children at Primary Stage [ES]			
	O 2,693.13	2,693.13	1,167.76	(-) 1,525.37
41.	038 Special Assistance to Programme of Mid-Day Meals in School [ES]			
	O 1,478.87	1,478.87	1,000.00	(-) 478.87
42.	044 Samagra Shiksha Abhiyan (Elementary Education) (State Share) [ES]			
	O 6,175.31	6,175.31	4,267.21	(-) 1,908.10

Grant No. 15 SCHOOL EDUCATION

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	02 Secondary Education			
	001 Direction and Administration			
	Administrative Expenditure			
43.	003 Directorate of School Education [ES]			
	O 1,088.15	1,088.15	974.02	(-) 114.13
	State Development Schemes			
44.	012 Procurement and distribution of Bi-Cycle to General Category Students [ES]			
	O 13,400.00	13,400.00	12,964.70	(-) 435.30
	101 Inspection			
	Administrative Expenditure			
45.	001 Men's Branch [ES]			
	O 6,548.06	6,548.06	5,927.45	(-) 620.61
	105 Teachers Training			
	Administrative Expenditure			
46.	005 Training Schools [ES]			
	O 151.97	151.97	71.21	(-) 80.76
	106 Text Books			
	State Development Schemes			
47.	001 Printing and Delivery of Text books for students at Secondary Stage [ES]			
	O 20,000.00	20,000.00	17,083.80	(-) 2,916.20
	107 Scholarships			
	State Development Schemes			
48.	001 Provision for award of Prizes to the meritorious students in secondary schools. [ES]			
	O 1,200.00	1,200.00	790.93	(-) 409.07
	109 Government Secondary Schools			
	State Development Schemes			
49.	001 Development of Government Secondary Schools [ES]			
	O 5,500.00	5,500.00	758.84	(-) 4,741.16
	110 Assistance to Non-Government Secondary Schools [ES]			
	Administrative Expenditure			
50.	002 School for Boys and Girls (Anglo Indian) [ES]			
	O 1,666.03	1,666.03	1,050.36	(-) 615.67
51.	004 Teaching and Educational Facilities for Children of Age Group 11-14 years [ES]			
	O 4,402.18	4,402.18	4,029.22	(-) 372.96
	State Development Schemes			
52.	010 Assistance for Computer Education in Non - Govt. Secondary Schools. [ES]			
	O 33,304.96	33,304.96	12,382.75	(-) 20,922.21

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	113 Samagra Shiksha			
	State Development Schemes (Central Assistance)			
53.	003 Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (Central Share) [ES]			
	O 360.19	360.19	187.72	(-) 172.47
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
54.	042 Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (Central Share) [ES]			
	O 180.10	180.10	69.27	(-) 110.83
	State Development Schemes			
55.	012 Improvement of Buildings of Secondary Schools [ES]			
	O 22,173.79	22,173.79	7,332.07	(-) 14,841.72
56.	013 Provision for Incentive to the Development of Secondary Education [ES]			
	O 28,798.50	28,798.50	19,007.97	(-) 9,790.53
57.	021 Provision for Computer Education in Non-Govt. Secondary Schools [ES]			
	O 14,956.03	14,956.03	9,652.75	(-) 5,303.28
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
58.	038 Samagra Shiksha Abhiyan (Secondary Education) (Central Share) [ES]			
	O 601.39	601.39	452.57	(-) 148.82
	State Development Schemes			
59.	012 Improvement of Buildings of Secondary Schools [ES]			
	O 7,552.00	7,552.00	663.72	(-) 6,888.28
60.	025 Provision for Computer Education in Non-Govt. Secondary Schools [ES]			
	O 3,739.01	3,739.01	2,193.07	(-) 1,545.94
61.	042 Provision for Incentive to the Development of Secondary Education [ES]			
	O 7,200.00	7,200.00	4,428.50	(-) 2,771.50
	800 Other Expenditure			
	Administrative Expenditure			
62.	013 The West Bengal Board of Secondary Education [ES]			
	O 4,951.35	4,951.35	4,364.10	(-) 587.25
	State Development Schemes			
63.	004 Establishment of State Council of Educational Research and Training, West Bengal [ES]			
	O 200.00	200.00	6.94	(-) 193.06

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
64.	007 Development of West Bengal Council of Higher Secondary Education [ES]				
	O	1,100.00	1,100.00	600.77	(-) 499.23
65.	029 Improvement of Buildings of Jr. High Schools [ES]				
	O	2,274.20	2,274.20	39.77	(-) 2,234.43
66.	037 Provision for Improvement of School Environment and Creation of Assets [ES]				
	O	6,695.81	6,695.81	1,468.26	(-) 5,227.55
	80 General				
	001 Direction and Administration				
	State Development Schemes				
67.	003 Setting up of Monitoring Unit [ES]				
	O	500.00	500.00	50.00	(-) 450.00
68.	004 Implementation of e-Governance [ES]				
	O	4,258.65	4,258.65	1,586.85	(-) 2,671.80
69.	005 Development of School Management System [ES]				
	O	1,570.00	1,570.00	43.90	(-) 1,526.10
	789 Special Component Plan for Scheduled Castes				
	State Development Schemes				
70.	001 Implementation of e-Governance [ES]				
	O	1,275.78	1,275.78	7.08	(-) 1,268.70
	796 Tribal Areas Sub-Plan				
	State Development Schemes				
71.	001 Implementation of e-Governance [ES]				
	O	465.57	465.57	1.16	(-) 464.41
	2204 Sports and Youth Services				
	00				
	101 Physical Education				
	Administrative Expenditure				
72.	002 Youth Welfare Works under Physical Education Directorate [ES]				
	O	403.35	403.35	298.00	(-) 105.35

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
73.	018 Establishment of Sports Schools [ES]			
	O	141.50	141.50	48.54
				(-) 92.96
74.	019 Development / Construction to Create Sports and Games Facilities for the Children of Secondary Schools [ES]			
	O	160.00	160.00	53.46
				(-) 106.54
75.	029 State committee for School Games & Sports [ES]			
	O	300.00	300.00	62.51
				(-) 237.49

2551 Hill Areas

60 Other Hill Areas

191 Assistance to the Darjeeling Gorkha Autonomous Hill Council

State Development Schemes

76.	046 School Education Sector [ES]			
	O	700.00	700.00	133.84
				(-) 566.16

Department stated that due to less requirement saving in the above sub-heads have been occurred.

2202 General Education

02 Secondary Education

789 Special Component Plan for Scheduled Castes

State Development Schemes

77.	018 Provision for Improvement of School Environment an Creation of Assets [ES]			
	O	2,569.93		
	R	(-) 417.75	2,152.18	182.87
				(-) 1,969.31

Reduction of fund through re-appropriation was stated to be required towards participation of West Bengal State School Contingents in 67th National School Games, 2023-2024 and to meet various expenditure towards organizing Inter School Pre-Subroto Cup State Level Football Championship. Department stated that due to less requirement, overall saving was occurred.

Grant No. 15 SCHOOL EDUCATION

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2202 General Education			
	01 Elementary Education			
	107 Teachers Training			
	Administrative Expenditure			
78.	001 Primary Teachers' Training Institute- (Government, Government Sponsored and Non-Govt. Aided) [ES]			
	O 1,507.86	1,506.60	1,200.07	(-) 306.53
	R (-) 1.26			

800 Other Expenditure

Administrative Expenditure

79.	044 District Primary Schools Council / Board [ES]			
	O 4,529.00	4,318.00	3,588.12	(-) 729.88
	R (-) 211.00			

Reduction of fund through re-appropriation was stated to be required for remuneration of contractual staff of WBCROS, payment of wages, advertisement and publicity and routine allotment for non salary expenditure in favour of the District Primary School Councils/Boards etc. Department stated that due to less requirement saving in the above sub-heads have been occurred.

2202 General Education

02 Secondary Education

110 Assistance to Non-Government Secondary Schools

Administrative Expenditure

80.	001 Secondary Schools for Boys and Girls [ES]			
	O 16,18,255.02	16,18,162.65	15,88,933.15	(-) 29,229.50
	R (-) 92.37			

Reduction of fund through re-appropriation was stated to be required for other grants of WBCSSC, for making payment of salary of West Bengal Board of Primary Education and for payment of arrear claim bonus in the context of Court Case of non-government aided Primary Institutions Department stated that due to less requirement saving was occurred.

Grant No. 15 SCHOOL EDUCATION

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202 General Education			
01 Elementary Education			
800 Other Expenditure			
State Development Schemes			
81. 024 Development of District Primary School Council [ES]			
O 2,800.00	2,327.02	..	(-) 2,327.02
R (-) 472.98			

Reduction of fund through re-appropriation was stated to be required to meet various expenditure in connection with conducting State Level Annual Sports Meet (Primary). Department stated that due to less requirement, residual budget provision remained unutilized.

2202 General Education			
02 Secondary Education			
110 Assistance to Non-Government Secondary Schools			
State Development Schemes			
82. 042 Provision for incentive to the Development of Secondary Education [ES]			
O 84,000.00	77,720.96	70,706.22	(-) 7,014.74
R (-) 6,279.04			

Reduction of fund through re-appropriation was stated to be required towards defraying various expenses of SSK and MSK and reimbursement of contingent expenditure and remuneration for evaluation of answer scripts of Madhyamik Pariksha. Department stated that due to less requirement, overall saving was occurred.

Grant No. 15 SCHOOL EDUCATION

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202 General Education				
01 Elementary Education				
001 Direction and Administration				
State Development Schemes				
83.	003 Assistance for running Sishu Shiksha Kendra (SSK) [ES]			
	O 100.00	4,031.85	4,031.85	..
	R 3,931.85			
800 Other Expenditure				
State Development Schemes				
84.	004 Establishment of a Board for Primary Education [ES]			
	O 1,200.00	1,672.98	1,672.98	..
	R 472.98			
02 Secondary Education				
001 Direction and Administration				
State Development Schemes				
85.	013 Assistance for running Madhya Shiksha Karmasuchi (MSK) [ES]			
	O 100.00	780.00	780.00	..
	R 680.00			
2204 Sports and Youth Services				
00				
101 Physical Education				
State Development Schemes				
86.	009 National School Games - Participation of West Bengal State [ES]			
	O 150.00	349.88	349.88	..
	R 199.88			
87.	030 Holding of Subrata Mukharjee Cup Football Tournament in the State and participation in National level Tournament [ES]			
	O 75.00	292.88	292.88	..
	R 217.88			
Based on actual expenditure fund was re-appropriated to above sub-heads for defraying expenses of SSK & MSK, to meet various expenditure with conducting State Level Annual Sp (Primary) and towards participation of West Bengal State School contingents in 67 th Nation Games.				

Grant No. 15 SCHOOL EDUCATION

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202 General Education			
02 Secondary Education			
110 Assistance to Non-Government Secondary Schools			
Administrative Expenditure			
88.	007 Sainik School [ES]		
	O 157.91		
	R 31.46		
		189.37	246.86
			+57.49
 2251 Secretariat-Social Services			
00			
090 Secretariat			
Administrative Expenditure			
89.	007 Department of School Education [ES]		
	O 1,103.44		
	R 35.78		
		1,139.22	1,291.12
			+151.90

Augmentation of fund through re-appropriation was stated to be required towards diet charges, maintenance/POL of office vehicle, WBHS 2008 and Other Office Expenses, for sinking a new riverbed tube well in respect of Sainik School, Purulia, to meet salary, non-salary expenditure and payment of wages for secretariat social service. Department stated that excess expenditure was made to meet up actual requirement.

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2202 General Education			
	02 Secondary Education			
	800 Other Expenditure			
	State Development Schemes			
90.	003 Development of W.B. Board of Secondary Education [ES]			
	O 2,500.00	4,167.19	3,723.98	(-) 443.21
	R 1,667.19			
	2204 Sports and Youth Services			
	00			
	102 Youth Welfare Programmes for Students			
	Administrative Expenditure			
91.	031 Jai Hind Bahini(JHB)[ES]			
	O 5.00	216.00	152.65	(-) 63.35
	R 211.00			
	Augmentation of fund through re-appropriation was stated to be required towards reimbursement of contingent expenditure and remuneration for evaluation of answer scripts of Madhyamik Pariksha, towards payment of wages and Advertising & Publicity. Department stated that due to less requirement overall saving was occurred in the above sub-heads.			
	2202 General Education			
	01 Elementary Education			
	107 Teachers Training			
	Administrative Expenditure			
92.	015 Development including Teacher Training and Adult Education [ES]			
	O 674.62	674.62	1,171.29	+496.67
	02 Secondary Education			
	001 Direction and Administration			
	Administrative Expenditure			
93.	010 The West Bengal Council of Higher Secondary Education [ES]			
	O 1,801.69	1,801.69	2,467.62	+665.93

Grant No. 15 SCHOOL EDUCATION

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
113	Samagra Shiksha			
State Development Schemes (Central Assistance)				
94.	001 Samagra Shiksha Abhiyan (Secondary Education) (Central Share) [ES]			
	O	3,608.26	3,608.26	5,302.08
				+1,693.82
State Development Schemes				
95.	002 Samagra Shiksha Abhiyan (Secondary Education) (State Share) [ES]			
	O	2,400.00	2,400.00	6,815.49
				+4,415.49
789	Special Component Plan for Scheduled Castes			
State Development Schemes				
96.	041 Samagra Shiksha Abhiyan (Secondary Education) (State Share) [ES]			
	O	1,200.00	1,200.00	6,044.57
				+4,844.57
796	Tribal Areas Sub-Plan			
State Development Schemes				
97.	039 Samagra Shiksha Abhiyan (Secondary Education) (State Share) [ES]			
	O	400.00	400.00	825.55
				+425.55
80	General			
001	Direction and Administration			
Administrative Expenditure				
98.	017 Setting up of Monitoring Unit [ES]			
	O	7,546.67	7,546.67	8,343.88
				+797.21
	Department stated that excess expenditure was made in the above sub-heads due to actual requirement.			
2202	General Education			
01	Elementary Education			
797	Transfer to Reserve Fund/Deposit Account			
Administrative Expenditure				
99.	001 West Bengal Board of Primary Education Fund [ES]			
		..	38,727.43	+38,727.43

West Bengal Board of Primary Education Fund:

The West Bengal Primary Education Act, 1973 was introduced with the intention to make better provision for the development, expansion, management, and control of primary education with a view to making it universal, free and compulsory. Section 32 of the said Act proposed creation of the West Bengal Board of Primary Education Fund. Accordingly, a fund to be called “West Bengal Board of Primary Education Fund” has been created in January 2024 under School Education Department.

During the year 2023-2024, the Government collected ₹387.27 crore being the collection of Education Cess under West Bengal Primary Education Act, 1973 under the major head “0029-Land Revenue”. The entire amount of cess so collected has been transferred to the head of account “8229-00-101-002- West Bengal Board of Primary Education Fund” by debiting the head ‘2202-01-797-001- West Bengal Board of Primary Education Fund - 63-00 by the State Government.

Grant No. 15 SCHOOL EDUCATION

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202 General Education				
	01 Elementary Education			
	102 Assistance to Non Government Primary Schools			
Administrative Expenditure				
100.	001 Schools for Boys and Girls [ES]			
	O 10,24,074.07	10,24,050.71	10,32,973.45	+8,922.74
	R (-) 23.36			
	02 Secondary Education			
	109 Government Secondary Schools			
Administrative Expenditure				
101.	004 Government Secondary Schools [ES]			
	O 18,682.24	18,673.22	19,083.90	+410.68
	R (-) 9.02			

Reduction of fund through re-appropriation was stated to be required for diet charges, sinking a new river bed tube well at Kansai river in respect of Sainik School, Purulia and for payment of arrear claim and arrear bonus in context of court case of non-Govt. aided Primary Institutions, towards Mid-day Tiffin facility for the Girls Students in 13 Govt. High Schools of the State Department stated that in above cases excess expenditure was made to meet up actual requirement.

Capital (Voted)

- (i) The grant closed with a saving of ₹14,051.80 lakh (31.58 per cent of the total budget provision).
- (ii) Out of such saving, no amount was surrendered by the department during the year.
- (iii) Token supplementary provision of ₹0.03 lakh was obtained for funding three new schemes opened during the year.
- (iv) Similar persistent saving was noticed in the grant during the last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	13,585.84	43.53
2021-2022	13,902.79	68.83
2020-2021	14,573.68	77.93
2019-2020	53,183.88	90.76
2018-2019	18,235.41	28.67

Grant No. 15 SCHOOL EDUCATION

(v) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	202 Secondary Education			
	State Development Schemes			
102.	005 Girls Hostel [ES]			
	O	315.00	315.00	..
				(-) 315.00

Department stated that due to less requirement, entire budget provision remained unutilized.

	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	201 Elementary Education			
	State Development Schemes			
103.	001 Strengthening of administrative and supervisory staff (including accommodation, etc.) [ES]			
	O	7,800.00	7,800.00	269.42
				(-) 7,530.58
104.	002 Improvement of Teachers Training Facilities [ES]			
	O	5,385.00	5,385.00	647.91
				(-) 4,737.09
	202 Secondary Education			
	State Development Schemes			
105.	002 Development of Government Secondary Schools [ES]			
	O	11,000.00	11,000.00	1,361.66
				(-) 9,638.34
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
106.	001 Infrastructure Facilities for Elementary / Secondary Education Programme under RIDF [ES]			
	O	5,000.00	5,000.00	597.40
				(-) 4,402.60
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
107.	001 Infrastructure Facilities for Elementary / Secondary Education Programme under RIDF [ES]			
	O	2,000.00	2,000.00	515.35
				(-) 1,484.65

Grant No. 15 SCHOOL EDUCATION

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

800 Other Expenditure

State Development Schemes

108.	005	Infrastructure Facilities for Elementary / Secondary Education Programme under RIDF [ES]		
	O	13,000.00	13,000.00	551.94 (-) 12,448.06

Department stated that due to less requirement saving in the above sub-heads have been occurred.

(vi) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4202 Capital Outlay on Education, Sports, Art and Culture

01 General Education

201 Elementary Education

State Development Schemes

109.	010	Special Infrastructure Project [ES]		
	S	0.01	0.01	19,084.67 +19,084.66

789 Special Component Plan for Scheduled Castes

State Development Schemes

110.	008	Special Infrastructure Project [ES]		
	S	0.01	0.01	5,831.34 +5,831.33

796 Tribal Areas Sub-Plan

State Development Schemes

111.	008	Special Infrastructure Project [ES]		
	S	0.01	0.01	1,588.55 +1,588.54

Creation of fund through supplementary grants was stated to be required for new Heads of Accounts under the scheme Special Infrastructure Projects for implementation of the project Augmentation of School Infrastructure under part-I of the schemes for special Assistance to states for Capital Investment. However, proper reasons for overall excess in the above sub-heads have not been intimated (June 2024).

Grant No. 16 ENVIRONMENT (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2215 Water Supply and Sanitation			
2251 Secretariat-Social Services			
3425 Other Scientific Research			
3435 Ecology and Environment			
Voted -			
Original	94,39,26		
Supplementary	..		
Amount surrendered during the year (31 March 2024)			
	94,39,26	39,49,75	(-) 54,89,51
			Nil

CAPITAL -

Major Head

4059 Capital Outlay on Public Works

Voted -			
Original	6,90,76		
Supplementary	..		
Amount surrendered during the year (31 March 2024)			
	6,90,76	80	(-) 6,89,96
			Nil

Notes and Comments –

- (i) Department stated that an amount of ₹ 15,34,39 thousand was lying unspent in the DDO's Bank account as on 31.03.2024.
- (ii) As per PFMS database, an amount of ₹ 2,08,45 thousand was lying unspent in the SNA bank accounts of the department at the close of the year.
- (iii) During the year department incurred an amount of ₹9,00,37 thousand which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹ 5,489.51 lakh (58.16 per cent of the total budget provision). No portion of such saving was surrendered by the department during 2023-2024.
- (ii) Similar persistent saving was noticed in the grant during the last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	6,491.56	68.89
2021-2022	5,790.18	62.96
2020-2021	6,381.62	72.05
2019-2020	3,747.81	46.08
2018-2019	3,430.00	36.22

Grant No. 16 ENVIRONMENT

(iii) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3435 Ecology and Environment			
	03 <i>Environmental Research and Ecological Regeneration</i>			
	102 Environmental Planning and Coordination			
	State Development Schemes			
1.	003 Office cum laboratory of WBPCB [EN]			
	O	1,015.00	1,015.00	900.37 (-) 114.63

Budget provision of ₹1,015.00 lakh was made under detail head '31-02-GIA General'. Out of which, ₹900.37 lakh was re-appropriated to detail head '35-00-Grants for creation of Capital Assets' which was entirely expended (June 2024).

3435 Ecology and Environment

03 *Environmental Research and Ecological Regeneration*

101 Conservation Programmes

State Development Schemes (Central Assistance)

2.	008 Conservation of Aquatic Ecosystems- Implementation of East Kolkata Wetlands Management Action Plan 2021-26 (Central Share) [EN]			
	O	100.00	100.00	.. (-) 100.00

Reasons for non-utilization of entire budget provision in the above sub-head have not been intimated (June 2024).

Grant No. 16 ENVIRONMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3435 Ecology and Environment			
	03 <i>Environmental Research and Ecological Regeneration</i>			
	003 Environmental Education/Training/ Extension			
	State Development Schemes			
3.	001 Environmental Awareness including Exhibition, Parks etc. [EN]			
	O 1,643.04	1,643.04	371.19	(-) 1,271.85
4.	002 Information, Training and Documentation [EN]			
	O 133.60	133.60	13.50	(-) 120.10
5.	003 Climate Change Studies. [EN]			
	O 150.00	150.00	3.16	(-) 146.84
	101 Conservation Programmes			
	State Development Schemes			
6.	001 Conservation of Bio-diversity in Non-forest Areas [EN]			
	O 552.05	552.05	327.69	(-) 224.36
	102 Environmental Planning and Coordination			
	State Development Schemes			
7.	001 Environmental Research and Development [EN]			
	O 355.75	355.75	74.93	(-) 280.82
8.	002 Wetland interpretation centre [EN]			
	O 409.50	409.50	76.96	(-) 332.54
	103 Research and Ecological Regeneration			
	State Development Schemes			
9.	001 Research, Training and Awareness [EN]			
	O 166.25	166.25	85.50	(-) 80.75
	04 <i>Prevention and Control of Pollution</i>			
	103 Prevention of Air and Water Pollution			
	State Development Schemes			
10.	006 Installation of Rooftop SPV Power Plants in Schools, Institutions and Office Buildings [EN]			
	O 600.00	600.00	304.59	(-) 295.41
	800 Other Expenditure			
	State Development Schemes			
11.	002 Waste Management Programme including Hazardous Chemicals, Waste and Plastics [EN]			
	O 605.00	605.00	38.95	(-) 566.05
	Reasons for saving in the above sub-heads have not been intimated (June 2024).			

Grant No. 16 ENVIRONMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

3435 Ecology and Environment

04 Prevention and Control of Pollution

103 Prevention of Air and Water Pollution

State Development Schemes

12. 004 Environmental Survey, Monitoring and Management for Air, Land and Water Pollution [EN]

O	1,935.05	1,935.05	329.82	(-) 1,605.23

The Department intimated that the saving occurred due to less demand under relevant head of account during 2023-2024.

Capital (Voted)

(i) The grant closed with a savings of ₹689.96 lakh (99.88 per cent of the total budget provision). No portion of such saving was surrendered by the department during 2023-2024.

(ii) Similar persistent saving was noticed in the grant during the last four years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	391.49	81.99
2021-2022	362.50	65.91
2020-2021	275.00	55.00
2019-2020	300.00	60.00

(iii) Saving occurred as under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4059 Capital Outlay on Public Works

01 Office Buildings

051 Construction

State Development Schemes

13. 086 Construction of Office Buildings [EN]

O	690.76	690.76	0.80	(-) 689.96

Reasons for saving in the above sub-head have not been intimated (June 2024).

Grant No. 18 FINANCE

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
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			
2039 State Excise			
2040 Taxes on Sales, Trade etc.			
2043 Collection Charges under State Goods and Services 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			
2070 Other Administrative Services			
2071 Pensions and Other Retirement benefits			
2075 Miscellaneous General Services			
2235 Social Security and Welfare			
2245 Relief on Account of Natural Calamities			
2250 Other Social Services			
3475 Other General Economic Services			
Voted -			
Original 2,75,73,90,07	}	2,75,73,90,15	2,57,40,04,30
Supplementary 8			
Amount surrendered during the year (31 March 2024)			20,00,00,60
Charged -			
Original 4,29,17,48,88	}	4,29,17,50,39	4,26,78,29,24
Supplementary 1,51			
Amount surrendered during the year (31 March 2024)			Nil

Grant No. 18 FINANCE

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4070 Capital Outlay on other Administrative Services			
4235 Capital Outlay on Social Security and Welfare			
4885 Other 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 1,43,83,30 } Supplementary 17,81,70 }	1,61,65,00	48,89,26	(-) 1,12,75,74
Amount surrendered during the year (31 March 2024)			Nil
Charged -			
Original 6,04,32,21,01 } Supplementary 88,99,16 }	6,05,21,20,17	3,02,44,91,62	(-) 3,02,76,28,55
Amount surrendered during the year (31 March 2024)			Nil
Notes and Comments -			

(i) During the year department incurred an amount of ₹7,90,24,54 thousand which falls under New Service and an amount of ₹14,51,04 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

(i) The grant closed with a saving of ₹1,83,385.85 lakh (6.65 per cent of total budget provision). In view of such saving, surrender of ₹2,00,000.60 lakh proved to be injudicious.

(ii) Token supplementary provision of ₹0.08 lakh was obtained for funding four newly opened schemes during the year.

Grant No. 18 FINANCE

(iii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2235 Social Security and Welfare				
60 Other Social Security and Welfare Programmes				
200 Other Programmes				
State Development Schemes				
1.	095 New Programmes for Development of the State [FD]			
	O 1,47,250.00	5,250.00	..	(-) 5,250.00
	R (-) 1,42,000.00			
789 Special Component Plan for Scheduled Castes				
State Development Schemes				
2.	024 New Programmes for Development of the State [FD]			
	O 50,000.00	1,800.00	..	(-) 1,800.00
	R (-) 48,200.00			
796 Tribal Areas Sub-Plan				
State Development Schemes				
3.	026 New Programmes for Development of the State [FD]			
	O 10,000.00	200.00	..	(-) 200.00
	R (-) 9,800.00			
Fund was surrendered from these sub-heads to provide additional fund for “Pathashree-Rastashree Scheme” for construction and upgradation of rural roads across the State. However, reasons for non-utilization of residual fund in above sub-heads have not been intimated (June 2024).				
2052 Secretariat-General Services				
00				
090 Secretariat				
State Development Schemes (Central Assistance)				
4.	041 West Bengal Public Finance Management Reforms Program funded by ADB (EAP) [FD]			
	O 17,500.00	17,500.00	..	(-) 17,500.00
State Development Schemes				
5.	043 West Bengal Public Finance Management Reforms Programme funded by ADB (State Share) (EAP) [FD]			
	O 7,500.00	7,500.00	..	(-) 7,500.00

Grant No. 18 FINANCE

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2070 Other Administrative Services				
	00				
	003 Training				
	Administrative Expenditure				
6.	021 Centre of Fiscal Policy & Public Finance, West Bengal [FD]				
	O	134.40	134.40	..	(-) 134.40
	Reasons for non-utilization of entire provision in above sub-heads have not been intimated (June 2024).				
	2020 Collection of Taxes on Income and Expenditure				
	00				
	104 Collection Charges-Agricultural Income-tax				
	Administrative Expenditure				
7.	001 Collection of Charges on Agricultural Income Tax [FD]				
	O	654.69	654.69	408.02	(-) 246.67
	2030 Stamps and Registration				
	02 Stamps-Non-Judicial				
	101 Cost of Stamps				
	Administrative Expenditure				
8.	001 Cost of Stamps Supplied by Central Stamps Stores [FD]				
	O	5,814.00	5,814.00	5,687.95	(-) 126.05
	03 Registration				
	001 Direction and Administration				
	Administrative Expenditure				
9.	002 District Charges [FD]				
	O	10,034.10	10,034.10	9,062.70	(-) 971.40

Grant No. 18 FINANCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	800 Other Expenditure			
	State Development Schemes			
10.	001 Computerization of the process of registration [FD]			
	O 1,000.00	1,000.00	708.76	(-) 291.24
	2040 Taxes on Sales, Trade etc.			
	00			
	001 Direction and Administration			
	Administrative Expenditure			
11.	001 Commercial Taxes Directorate [FD]			
	O 5,577.52	5,577.52	4,932.89	(-) 644.63
12.	002 Bureau of Investigation [FD]			
	O 2,236.52	2,236.52	1,532.64	(-) 703.88
	State Development Schemes			
13.	005 Computerisation for Sales Tax Complex at Baleghata, Calcutta [FD]			
	O 2,305.00	2,305.00	1,855.36	(-) 449.64
	2043 Collection Charges under State Goods and Services Tax			
	00			
	101 Collection Charges			
	Administrative Expenditure			
14.	001 General Establishment [FD]			
	O 22,760.52	22,760.52	18,702.06	(-) 4,058.46

Grant No. 18 FINANCE

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2052 Secretariat-General Services			
	00			
	090 Secretariat			
	Administrative Expenditure			
15.	007 Finance Department [FD]			
	O 11,703.14	11,703.14	10,126.15	(-) 1,576.99
16.	042 5th State Finance Commission [FD]			
	O 197.40	197.40	74.60	(-) 122.80
	State Development Schemes			
17.	004 Finance Department - Data Processing Centre (DPC) [FD]			
	O 280.00	280.00	173.89	(-) 106.11
18.	005 Finance Department-Data Processing Centre (DPC)-Integrated Financial Management System (IFMS) [FD]			
	O 3,600.00	3,600.00	884.77	(-) 2,715.23
	2054 Treasury and Accounts Administration			
	00			
	095 Directorate of Accounts and Treasuries			
	Administrative Expenditure			
19.	001 Directorate of Accounts and Treasuries [FD]			
	O 1,060.26	1,060.26	640.21	(-) 420.05
	096 Pay and Accounts Offices			
	Administrative Expenditure			
20.	001 Calcutta Pay and Accounts Office [FD]			
	O 2,414.67	2,414.67	1,989.81	(-) 424.86
	097 Treasury Establishment			
	Administrative Expenditure			
21.	001 Other Treasuries [FD]			
	O 10,485.60	10,485.60	8,846.51	(-) 1,639.09
	State Development Schemes			
22.	006 Computerization of Treasuries [FD]			
	O 300.00	300.00	217.53	(-) 82.47
	098 Local Fund Audit			
	Administrative Expenditure			
23.	002 Establishment charges payable to the Government of India for the cost of Local Fund Audit [FD]			
	O 4,500.00	4,500.00	2,886.18	(-) 1,613.82

Grant No. 18 FINANCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	800 Other Expenditure			
	Administrative Ex enditure			
24.	004 Directorate of Pension, Provident Fund and Group Insurance [FD]			
	O 931.42	931.42	731.07	(-) 200.35
	2070 Other Administrative Services			
	00			
	800 Other Expenditure			
	Administrative Ex enditure			
25.	014 State Lotteries [FD]			
	O 228.25	228.25	147.56	(-) 80.69
	2071 Pensions and Other Retirement benefits			
	01 Civil			
	102 Commuted value of Pensions			
	Administrative Expenditure			
26.	001 Fund Required for Payment of Commuted Value of Pension [FD]			
	O 1,29,732.00	1,29,732.00	1,17,029.96	(-) 12,702.04
	104 Gratuities			
	Administrative Expenditure			
27.	003 Retiring gratuity [FD]			
	O 1,01,873.00	1,01,873.00	98,896.40	(-) 2,976.60
28.	008 Payment of Gratuity to Contractual/Casual/Daily rated Workers engaged in Government Offices [FD]			
	O 761.00	761.00	332.75	(-) 428.25
29.	009 Payment of Terminal Benefit to Anganwadi Workers & Anganwadi Helpers [FD]			
	O 6,530.53	6,530.53	4,902.00	(-) 1,628.53

Grant No. 18 FINANCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	105 Family Pension			
	Administrative Expenditure			
30.	001 Requirement of Fund for Payment of Family Pension [FD]			
	O 2,40,081.00	2,40,081.00	2,35,861.73	(-) 4,219.27
	109 Pensions to Employees of State aided Educational Institutions			
	Administrative Expenditure			
31.	001 Pensions to Employees of Primary, Secondary School, other Educational Institutions/Organisation, Colleges Pensions. Commuted Value of Pensions to Emp.of State-Aided Educational Institution, Ad-hoc Relief [FD]			
	O 9,85,966.00	9,85,966.00	9,84,707.85	(-) 1,258.15
	110 Pensions of Employees of Local Bodies			
	Administrative Expenditure			
32.	001 Provision for Payment of Pension to Employees of Local Bodies [FD]			
	O 55,470.00	55,470.00	46,795.78	(-) 8,674.22
33.	002 Payment of pension to the Employees of Panchayat Bodies [FD]			
	O 41,962.00	41,962.00	36,743.16	(-) 5,218.84
34.	003 Pension to the employees of WBCADC [FD]			
	O 3,072.00	3,072.00	2,238.74	(-) 833.26
	111 Pensions to legislators			
	Administrative Expenditure			
35.	001 Fund for Payment for Pension to Legislators [FD]			
	O 1,400.00	1,400.00	1,044.22	(-) 355.78
	800 Other Expenditure			
	Administrative Expenditure			
36.	002 Re-imbursement of Medical Expenses to Pensioners [FD]			
	O 9,006.00	9,006.00	7,016.59	(-) 1,989.41
	2075 Miscellaneous General Services			
	00			
	103 State Lotteries			
	Administrative Expenditure			
37.	001 State Lotteries [FD]			
	O 2,840.23	2,840.23	0.17	(-) 2,840.06

Grant No. 18 FINANCE

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
048 Compensation under the Victim Compensation Scheme			
Administrative Expenditure			
38. 001 Compensation under the Victim Compensation Scheme [FD]			
O	3,000.00	3,000.00	808.99 (-) 2,191.01

Reasons for saving in above sub-heads have not been intimated by the department (June 2024).

(iv) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2075 Miscellaneous General Services			
00			
797 Transfer to/from Reserve Fund and Deposit Account			
Administrative Expenditure			
39. 001 Contribution to Guarantee Redemption Fund [FD]			
	..	5,000.00	+5,000.00

Guarantee Redemption Fund:

The Twelfth Finance Commission recommended opening of Guarantee Redemption Fund (GRF) for discharging the liability of the Government towards invocation of the guarantees extended by it on borrowings by various parastatals. The State Government has constituted the Guarantee Redemption Fund, vide notification bearing No. 1240-FB dated 02.01.2015. In terms of the guidelines of the fund, the State Government is required to make minimum annual contributions to the Fund at the rate of 0.5 per cent of the outstanding guarantees at the end of the previous year. The total accumulation of the Fund was ₹85,704.49 lakh as on 31.03.2023. The principal amount credited to the GRF Account was ₹5,000.00 lakh and interest accrued for ₹6,710.08 lakh was credited to the fund during the year. The entire amount has been invested by RBI. Transactions in the fund are depicted under head 8235-00-117 in Statements 21 & 22 of Finance Accounts.

The entire amount transferred to the Fund was booked as Voted expenditure whereas budget provision of ₹5,000.00 lakh was made under Charged section in the relevant year's budget publication. This resulted in exhibition of expenditure without budget provision in above sub-head.

Grant No. 18 FINANCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2039 State Excise			
	00			
	001 Direction and Administration			
	Administrative Expenditure			
40.	001 Superintendence [FD]			
	O 3,371.31 } R (-) 80.00 }	3,291.31	3,610.73	+319.42
41.	002 District Charges [FD]			
	O 14,566.13 } R 80.00 }	14,646.13	24,270.60	+9,624.47
Fund was transferred through re-appropriation for meeting up expenditures for payment of Hiring Charges Bills of the 33 Excise Districts. Reasons for excess in above sub-heads have not been intimated (June 2024).				
	2047 Other Fiscal Services			
	00			
	103 Promotion of Small Savings			
	Administrative Expenditure			
42.	001 Promotion of Small Savings [FD]			
	O 927.79	927.79	1,062.62	+134.83
	2071 Pensions and Other Retirement benefits			
	01 Civil			
	101 Superannuation and Retirement allowances			
	Administrative Expenditure			
43.	005 Other pensions [FD]			
	O 7,06,256.00	7,06,256.00	7,86,882.94	+80,626.94

Grant No. 18 FINANCE

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	104	Gratuities			
		Administrative Expenditure			
44.	004	Death gratuity [FD]			
	O	11,614.00	11,614.00	11,883.28	+269.28
	115	Leave Encashment Benefits			
		Administrative Expenditure			
45.	001	Fund Required for Payment on Leave Encashment Benefits [FD]			
	O	73,294.00	73,294.00	75,875.31	+2,581.31
	117	Govt Contribution for Defined Contribution Pension Scheme			
		Administrative Expenditure			
46.	001	Government Contribution for AIS New Pension Scheme (NPS) [FD]			
	O	545.33	545.33	753.27	+207.94
	200	Other Pensions			
		Administrative Expenditure			
47.	001	Fund Required for Payment of Other Pension [FD]			
	O	360.00	360.00	496.31	+136.31
	800	Other Expenditure			
		Administrative Expenditure			
48.	001	Fund Required for Meeting Other Expenditure [FD]			
	O	7,903.12	7,903.12	8,969.49	+1,066.37
49.	004	Payment to the Health Care Organisations for cashless medical facility [FD]			
	O	13,603.00	13,603.00	18,269.93	+4,666.93
	2075	Miscellaneous General Services			
	00				
	800	Other Expenditure			
		Administrative Expenditure			
50.	004	Payment to Health Care Organisations for cashless medical facility [FD]			
	O	14,400.00	14,400.00	18,724.23	+4,324.23
	2235	Social Security and Welfare			
	60	Other Social Security and Welfare Programmes			
	200	Other Programmes			
		Administrative Expenditure			
51.	015	Other Ex-gratia Payments [FD]			
	O	102.00	102.00	376.53	+274.53

Reasons for excess in above sub-heads have not been intimated (June 2024).

Grant No. 18 FINANCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2052 Secretariat-General Services			
	00			
	090 Secretariat			
State Development Schemes				
52.	045 Expenditure relating to Implementation of Integrated Financial Management System (IFMS)(State Share of EAP-ADB) EAP [FD]			
	S 0.03	0.03	1,742.04	+1,742.01
	2070 Other Administrative Services			
	00			
	800 Other Expenditure			
Administrative Expenditure				
53.	043For Settlement of Old Discrepancies pertained to RBD (State) prior to October-1987 [FD]			
	S 0.01	0.01	202.02	+202.01

The amount ₹ 202.02 lakh, shown at Sl. No. 53 is related to the old discrepant items pertaining to RBD (State) prior to October 1987 that has been written-off in January 2024. The settlement was effected during 2023-2024 by crediting the Head of Account “8675-Deposit with RBI-00-106-State-00-Central Accounts Section-RBI-20-Receipt/Adjustment” and contra debit to the Head of Account “2070-00-800-043-64-00-V” vide Finance (Budget) Department, Government of West Bengal Memo No. 89(Sanc)-FB dated 13.07.2023.

Token supplementary provision was obtained in above two new schemes for expenditure relating to Implementation of IFMS pertaining to the ADB funded EAP “West Bengal Development Finance Programme-II” and for Settlement of Old Discrepancies pertained to RBD (State) prior to October 1987. As saving was available within this section, reasons for not covering excess in above sub-heads through re-appropriation have not been communicated (June 2024).

Grant No. 18 FINANCE

Revenue (*Charged*)

(i) The charged appropriation under this section closed with a saving of ₹23,921.15 lakh (0.56 per cent of total provision) which is within the permissible limit of 5 per cent. However, in some sub-heads, considerable variations between budget provision and expenditure have been noticed as detailed below :

(ii) Saving occurred mainly under :

Sl. Head No.	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
115 Interest on Ways & Means Advances from R.B.I.			
Administrative Expenditure			
54. 001	Cash Credit and Ways and Means Advances- Interest on Ways and Means Advances from RBI [FD]		
	O 1,800.00	1,800.00	.. (-) 1,800.00
55. 002	Cash Credit and Ways and Means Advances- Interest on Shortfall and Overdraft [FD]		
	O 360.00	360.00	.. (-) 360.00

The entire provision under above sub-heads remained unutilized as government was able to maintain minimum balance with RBI throughout the year and thus was able to avoid payment of interest on Ways and Means advance / overdraft during the year.

101 Interest on Market Loans (Charged)

Administrative Expenditure

56. 050	8.00 per cent West Bengal Loan (New Loan) [FD]		
	O 4,35,600.00	4,35,600.00	.. (-) 4,35,600.00

200 Interest on Other Internal Debts

Administrative Expenditure

57. 043	Loans from Fisheries and Aquaculture Infrastructure Development Fund (FIDF)[FD]		
	O 15.00	15.00	.. (-) 15.00
60	Interest on Other Obligations		
101	Interest on Deposits		

Administrative Expenditure

58. 012	Provident Fund Deposits of Unorganised Workers (SASPFUW) [FD]		
	O 485.00	485.00	.. (-) 485.00
Reasons for non-utilization of entire provision in above sub-heads have not been intimated (June 2024).			

Grant No. 18 FINANCE

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2075 Miscellaneous General Services			
	00			
	797 Transfer to/from Reserve Fund and Deposit Account			
	Administrative Expenditure			
59.	001 Contribution to Guarantee Redemption Fund [FD]			
	O 5,000.00	5,000.00	..	(-) 5,000.00
	The entire amount transferred to the Guarantee Redemption Fund was booked as Voted expenditure whereas budget provision of ₹ 5,000.00 lakh was made under Charged section in the relevant year's budget publication. This resulted in exhibition of non-utilization of entire provision made for Guarantee Redemption Fund.			
	2049 Interest Payments			
	01 Interest on Internal Debt			
	101 Interest on Market Loans (Charged)			
	Administrative Expenditure			
60.	162 9.42 per cent West Bengal Govt. Stock 2023 received on 06.11.2013 [FD]			
	O 14,130.00	14,130.00	14,077.65	(-) 52.35
61.	284 7.35 per cent West Bengal SDL 2030 received on 31.03.2020 [FD]			
	O 29,400.00	29,400.00	14,700.00	(-) 14,700.00
62.	313 6.99 per cent West Bengal SDL, 2036 issued on 31.03.2021 [FD]			
	O 32,713.20	32,713.20	16,356.60	(-) 16,356.60
	123 Interest on Special Securities issued to NSSF of the Central Govt by the State Govt.			
	Administrative Expenditure			
63.	004 10.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2002 [FD]			
	O 18,729.77	18,729.77	18,647.36	(-) 82.41
64.	005 9.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2003 [FD]			
	O 22,291.52	22,291.52	18,635.78	(-) 3,655.74
65.	014 10.50 per cent Government of West Bengal (NSSF)(Non-transferable) Special Securities 2000 [FD]			
	O 8,092.44	8,092.44	6,798.80	(-) 1,293.64
66.	015 10.50 per cent Government of West Bengal (NSSF)(Non-transferable) Special Securities 1999 [FD]			
	O 4,791.33	4,791.33	3,674.09	(-) 1,117.24

Grant No. 18 FINANCE

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
67.	017 10.50 per cent Government of West Bengal (NSSF)(Non-transferable) Special Securities 2001 [FD] <i>O</i> 12,682.59	12,682.59	11,991.79	(-) 690.80
68.	022 9.50 per cent Government of West Bengal (NSSF)(Non-transferable) Special Securities 2014-15 [FD] <i>O</i> 26,851.60	26,851.60	26,454.32	(-) 397.28
69.	024 9.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities 2016 [FD] <i>O</i> 20,876.82	20,876.82	20,674.33	(-) 202.49
	02 Interest on External Debt			
	216 Interest on Loans from the International Bank for Reconstruction and Development			
Administrative Expenditure				
70.	002 West Bengal Accelerated Development of Minor Project [8090-IN] [FD] <i>O</i> 1,450.00	1,450.00	624.82	(-) 825.18
	217 Interest on Loans from the Government of Japan			
Administrative Expenditure				
71.	001 Purulia Pumped Storage Project (III)[IDP-167] [FD] <i>O</i> 625.00	625.00	604.57	(-) 20.43
72.	003 West Bengal Piped Water Supply Project (Purulia) [IDP-231] [FD] <i>O</i> 1,062.00	1,062.00	250.08	(-) 811.92
	03 Interest on Small Savings, Provident Funds etc.			
	104 Interest on State Provident Funds (Charged)			
Administrative Expenditure				
73.	001 General Provident Fund [FD] <i>O</i> 1,98,500.00	1,98,500.00	1,71,946.36	(-) 26,553.64
74.	004 All India Service Provident Fund [FD] <i>O</i> 1,047.00	1,047.00	945.69	(-) 101.31
	108 Interest on Insurance and Pension Fund (Charged)			
Administrative Expenditure				
75.	002 West Bengal State Government Employees Group Insurance Scheme of 1987 : Interest on Savings Fund [FD] <i>O</i> 52.00	52.00	15.04	(-) 36.96
	04 Interest on Loans and Advances from Central Government			
	101 Interest on Loans for State/Union Territory Plan Schemes (Charged)			
Administrative Expenditure				
76.	001 Block Loans- Int.on (1)Loan SP Sch.(C) (2)Addl. central asst. IDA/IBRD asstd.sch.SP(C),(3) Areas(C).(5) Adv.Pl. asst Flood Relief (c)Spl.adv.assit.Irr.Prj.(C),(4)Spl. Loan accl.Dev.H. [FD] <i>O</i> 9,000.00	9,000.00	8,061.30	(-) 938.70

Grant No. 18 FINANCE

Sl. Head No.		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	60 Interest on Other Obligations			
	101 Interest on Deposits			
Administrative Expenditure				
77.	011 Provident Fund Deposits of Landless Agricultural Labourers (PROFLAL) [FD]			
	O 1,975.00	1,975.00	1,795.25	(-) 179.75
 2051 Public Service Commission				
	00			
	102 State Public Service Commission			
Administrative Expenditure				
78.	001 Establishment of State Public Service Commission [FD]			
	O 3,820.80	3,820.80	3,449.19	(-) 371.61
 2071 Pensions and Other Retirement benefits				
	01 Civil			
	106 Pensionary charges in respect of High Court Judges			
Administrative Expenditure				
79.	001 Provision for Pensionary Charges in respect of Court Judges [FD]			
	O 5,060.48	5,060.48	158.79	(-) 4,901.69
80.	002 Provision for post retiral benefits of retired Chief Justices and retired High Court Judges [FD]			
	O 1,405.41	1,405.41	808.80	(-) 596.61

Reasons for saving in above sub-heads have not been intimated by the department (June 2024).

Grant No. 18 FINANCE

(iii) Excess occurred mainly under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2049 Interest Payments				
	05 Interest on Reserve Funds			
	105 Interest on General and other Reserve Funds			
Administrative Expenditure				
81.	003 State Compensatory Afforestation Fund (SCAF) [FD]			
	O 802.43	802.43	2,280.40	+1,477.97
2049 Interest Payments				
	01 Interest on Internal Debt			
	123 Interest on Special Securities issued to NSSF of the Central Govt by the State Govt.			
Administrative Expenditure				
82.	023 9.50 per cent Government of West Bengal (NSSF)(Non-transferable) Special Securities 2015-16 [FD]			
	O 15,680.46	15,680.46	15,700.33	+19.87
	200 Interest on Other Internal Debts			
Administrative Expenditure				
83.	020 Loans from Rural Infrastructure Development Fund (RIDF) [FD]			
	O 27,800.00	27,800.00	27,874.01	+74.01
	305 Management of Debt (Charged)			
Administrative Expenditure				
84.	002 Management of Debt [FD]			
	O 10,500.00	10,500.00	11,384.26	+884.26

Grant No. 18 FINANCE

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	02 Interest on External Debt			
	213 Interest on Loans from the International Development Association			
Administrative Expenditure				
85.	001 West Bengal Institutional Strengthening of Gram Panchayat Project [4758-IN] [FD]			
	O	700.00	794.92	+94.92
	216 Interest on Loans from the International Bank for Reconstruction and Development			
Administrative Expenditure				
86.	001 Coal Fired Generation Rehabilitation Project [7687-IN] [FD]			
	O	370.00	1,905.03	+1,535.03
87.	003 Interest on West Bengal Support to Institutional Strengthening of the Gram Panchayats Phase-II(from IBRD)[8723-IN] [FD]			
	O	4,315.00	10,231.43	+5,916.43
88.	004 West Bengal Major Irrigation and Flood Management Project [9025-IN] [FD]			
	O	875.00	3,519.41	+2,644.41
89.	005 West Bengal Inland Water Transport, Logistics and Spatial Development Project [9176-IN] [FD]			
	O	700.00	818.08	+118.08
	249 Interest on Loans from Asian Development Bank			
Administrative Expenditure				
90.	001 Kolkata Environmental Improvement Project Supplementary [2293- IN] [FD]			
	O	590.00	1,297.69	+707.69
91.	002 West Bengal Development Finance Programme[2926-IN] [FD]			
	O	2,800.00	9,441.12	+6,641.12
92.	003 Kolkata Environment Improvement Investment Programme [3053- IN] [FD]			
	O	1,305.00	3,173.96	+1,868.96
93.	004 Kolkata Environmental Improvement Investment Programme Project-2 (3413-IND) [FD]			
	O	3,950.00	6,245.65	+2,295.65
94.	005 Interest on 2nd West Bengal Development Finance Programme (from ADB)[3563-IND] [FD]			
	O	5,100.00	11,612.34	+6,512.34
95.	006 Kolkata Environment Improvement Investment Programme-(KEIIP)- Tranch 3 [3689-IND] [FD]			
	O	1,600.00	2,753.41	+1,153.41
96.	007 SASEC Road Connectivity Investment Programme [3118--IND] [FD]			
	O	3,630.00	5,576.61	+1,946.61
97.	008 West Bengal Drinking Water Sector Improvement Project [3696IND] [FD]			
	O	4,487.00	6,247.78	+1,760.78

Grant No. 18 FINANCE

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
98.	009 West Bengal Public Finance Management Reform Programme [4004-IND] [FD]			
	<i>O</i> 922.00	922.00	1,225.32	+303.32
254	Interest on Loans from Asian Infrastructure Investment Bank (AIIB)			
Administrative Expenditure				
99.	001 West Bengal Major Irrigation and Flood Management Project (L0054A-IND) [FD]			
	<i>O</i> 2,870.00	2,870.00	3,609.34	+739.34
60	Interest on Other Obligations			
101	Interest on Deposits			
Administrative Expenditure				
100.	002 Provident Fund Deposits of Employees of 1.Universities, 2.Non-Govt. Arts,Sc,Com Teachers Trg. Colle., 3.Non-Govt. G-I-A/Spl. Sec.Sch., 4. Pry.Sch., 5. Muncp. Corpn., 6. Muncp, 7.Panch. Bodies (C) [FD]			
	<i>O</i> 1,47,900.00	1,47,900.00	1,96,021.22	+48,121.22
Reasons for excess in above sub-heads have not been intimated (June 2024).				
2049 Interest Payments				
	01 Interest on Internal Debt			
123	Interest on Special Securities issued to NSSF of the Central Govt by the State Govt.			
Administrative Expenditure				
101.	018 10.50 per cent Government of West Bengal (NSSF)(Non-transferable) Special Securities 2003 [FD]			
		..	3,655.73	+3,655.73
	02 Interest on External Debt			
209	Interest on Loans from the Government of Federal Republic of Germany			
Administrative Expenditure				
102.	001 Renewable Energy Power Plant (WB) [19826865E] [FD]			
		..	55.85	+55.85
217	Interest on Loans from the Government of Japan			
Administrative Expenditure				
103.	008 Project for Forest and Biodiversity Conservation for climate Change Response in West Bengal [IDP-311] [FD]			
		..	104.85	+104.85

Grant No. 18 FINANCE

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	60	<i>Interest on Other Obligations</i>		
101	Interest on Deposits			
Administrative Expenditure				
104.	017 Building and other Construction Workers Welfare Fund [FD]			
		..	14,310.48	+14,310.48
105.	018 West Bengal Transport Workers Welfare Fund [FD]			
		..	1,116.87	+1,116.87

Reasons for incurring expenditure without any budget provision in above sub-heads have not been intimated (June 2024).

2049 Interest Payments

- 60 *Interest on Other Obligations*
- 701 Miscellaneous

Administrative Expenditure

106.	001 Compensation Money payable to claimants on various grounds [FD]			
	<i>O</i>	5,700.00	}	
	<i>S</i>	1.16		
		5,701.16	6,759.33	+1,058.17

Supplementary provision was stated to be required for payment of interest on compensation money paid to the claimants for various grounds. Reasons for excess in above sub-head have not been intimated (June 2024).

Grant No. 18 FINANCE

Sl. No.	Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2075	Miscellaneous General Services			
	00				
	800	Other Expenditure			
	Administrative Expenditure				
107.	005	Clearance of suspense balances for payments made directly from the Cash balance of the State [FD]			
	S	0.01	0.01	16,605.34	+16,605.33
	The Reserve Bank of India, Nagpur has paid ₹16,605.33 lakh directly from the Cash Balance of the State of West Bengal towards court case decretal payments for the period from 2004-2005 to 2019-2020. The settlement was effected by debiting the Head of Account “2075-00-800-005-50-C” and minus debiting the Head of Account “8658-00-110-001-51-00-C” vide Finance (Budget) Department, Government of West Bengal Memo No. 1084-FB dated 27.12.2023. Token supplementary provision was stated to be required for a newly opened scheme for clearance of Suspense balances for payments made directly from the Cash Balance of the State by RBI, Nagpur. Reasons for excess have not been intimated (June 2024).				
	2049	Interest Payments			
	01	Interest on Internal Debt			
	101	Interest on Market Loans (Charged)			
	Administrative Expenditure				
108.	361	7.74 per cent West Bengal SGS-2039, issued on October 19, 2022 [FD]			
	S	0.01	0.01	19,350.00	+19,349.99
109.	362	7.93 per cent West Bengal SGS-2037, issued on October 27, 2022 [FD]			
	S	0.01	0.01	11,895.00	+11,894.99
110.	363	7.95 per cent West Bengal SGS-2039, issued on October 27, 2022 [FD]			
	S	0.01	0.01	15,900.00	+15,899.99
111.	364	7.64 per cent West Bengal SGS-2032, issued on December 21, 2022 [FD]			
	S	0.01	0.01	7,640.00	+7,639.99
112.	365	7.67 per cent West Bengal SGS-2037, issued on December 21, 2022 [FD]			
	S	0.01	0.01	15,340.00	+15,339.99
113.	366	7.67 per cent West Bengal SGS-2039, issued on December 28, 2022 [FD]			
	S	0.01	0.01	15,340.00	+15,339.99
114.	367	7.67 per cent West Bengal SGS-2041, issued on December 28, 2022 [FD]			
	S	0.01	0.01	15,340.00	+15,339.99
115.	368	7.64 per cent West Bengal SGS-2042, issued on January 04, 2023 [FD]			
	S	0.01	0.01	15,280.00	+15,279.99
116.	369	7.66 per cent West Bengal SGS-2039, issued on January 25, 2023 [FD]			
	S	0.01	0.01	15,320.00	+15,319.99

Grant No. 18 FINANCE

Sl. No.	Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
117.	370	7.71 per cent West Bengal SGS-2039, issued on February 01, 2023 [FD]			
	S	0.01	0.01	7,710.00	+7,709.99
118.	371	7.69 per cent West Bengal SGS-2039, issued on March 01, 2023 [FD]			
	S	0.01	0.01	15,380.00	+15,379.99
119.	372	7.69 per cent West Bengal SGS-2042, issued on March 01, 2023 [FD]			
	S	0.01	0.01	19,225.00	+19,224.99
120.	373	7.75 per cent West Bengal SGS-2039, issued on March 08, 2023 [FD]			
	S	0.01	0.01	15,500.00	+15,499.99
121.	374	7.79 per cent West Bengal SGS-2042, issued on March 08, 2023 [FD]			
	S	0.01	0.01	19,475.00	+19,474.99
122.	375	7.74 per cent West Bengal SGS-2041, issued on March 23, 2023 [FD]			
	S	0.01	0.01	9,675.00	+9,674.99
123.	376	7.74 per cent West Bengal SGS-2043, issued on March 23, 2023 [FD]			
	S	0.01	0.01	29,025.03	+29,025.02
124.	377	7.89 per cent West Bengal SGS-2040, issued on March 29, 2023 [FD]			
	S	0.01	0.01	27,615.00	+27,614.99
125.	378	7.85 per cent West Bengal SGS-2042, issued on March 29, 2023 [FD]			
	S	0.01	0.01	27,475.00	+27,474.99
126.	379	7.47 per cent West Bengal SGS-2043, issued on May 03, 2023 [FD]			
	S	0.01	0.01	7,470.00	+7,469.99
127.	380	7.46 per cent West Bengal SGS-2046, issued on May 03, 2023 [FD]			
	S	0.01	0.01	3,730.00	+3,729.99
128.	381	7.36 per cent West Bengal SGS-2043, issued on May 31, 2023 [FD]			
	S	0.01	0.01	7,360.00	+7,359.99
129.	382	7.36 per cent West Bengal SGS-2041, issued on July 26, 2023 [FD]			
	S	0.01	0.01	5,520.00	+5,519.99
130.	383	7.41 per cent West Bengal SGS-2039, issued on August 30, 2023 [FD]			
	S	0.01	0.01	7,410.00	+7,409.99
131.	384	7.40 per cent West Bengal SGS-2042, issued on August 30, 2023 [FD]			
	S	0.01	0.01	9,250.00	+9,249.99
132.	385	7.41 per cent West Bengal SGS-2042, issued on September 22, 2023 [FD]			
	S	0.01	0.01	9,262.50	+9,262.49
133.	386	7.46 per cent West Bengal SGS-2039, issued on September 27, 2023 [FD]			
	S	0.01	0.01	7,460.00	+7,459.99
134.	387	7.44 per cent West Bengal SGS-2042, issued on September 27, 2023 [FD]			
	S	0.01	0.01	7,440.00	+7,439.99
	200	Interest on Other Internal Debts			

Administrative Expenditure

135.	045	Loan from Small Industries Development Bank of India under Cluster Development fund [SIDBI-SCDF] [FD]			
	S	0.01	0.01	119.06	+119.05

Grant No. 18 FINANCE

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	<i>02 Interest on External Debt</i>			
216	Interest on Loans from the International Bank for Reconstruction and Development			
Administrative Expenditure				
136.	006 West Bengal Electricity Distribution Grid Modernisation Project (9301-IN) [FD]			
	S 0.02	0.02	2,204.00	+2,203.98
137.	007 West Bengal State Capability for inclusive Social Protection Operation (9329-IN) [FD]			
	S 0.02	0.02	494.78	+494.76
	254 Interest on Loans from Asian Infrastructure Investment Bank (AIIB)			

Administrative Expenditure

138.	002 West Bengal Electricity Distribution Grid Modernisation Project [L0454A-IND] [FD]			
	S 0.02	0.02	1,293.31	+1,293.29

Token supplementary provision was stated to be required for payment of interest on various market loans and loans from SIDBI under cluster Development Fund, payment of interest on loan and commitment charges from IBRD for WB Electricity Distribution Grid Modernisation Project (9301-IN), WB State capability for inclusive Social Protection Operation (9329-IN).

As saving was available within this section, reasons for not covering excess in above sub-heads through re-appropriation have not been communicated (June 2024).

Consolidated Sinking Fund

The West Bengal Government set up the consolidated sinking Fund for amortization of loans in terms of the recommendation of the Twelfth Finance Commission. According to the guidelines of the RBI, States are required to contribute a minimum 0.5 per cent of their outstanding liabilities (public debt + public account) as at the end of the previous year, to the consolidated Sinking Fund. During the year the State Government contributed ₹1,126.33 crore (fresh contribution: ₹200 crore, re-investment of interest earned: ₹926.33 crore) to the fund against the required amount of ₹2,925.84 crore. (0.5 per cent of the total outstanding liabilities of the Government of W. B on 31.03.2023, i.e., ₹5,85,168.95 crore). The fund balance stood at ₹13,265.37 crore lakh as on 31.03.2024. Details of Fund balance and investment thereof are given in statements 21 & 22 of Finance accounts. Reasons for non-transfer of requisite fund to the CSF have not been intimated (June 2024).

Capital (Voted)

(i) In view of saving of ₹11,275.74 lakh (69.75 per cent of total provision), supplementary grant of ₹1,781.70 lakh obtained during the year proved unnecessary.

(ii) Entire saving remained un-surrendered at the close of the year.

Grant No. 18 FINANCE

(iii) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4885 Other Capital Outlay on Industries and Minerals			
01 Investments in Industrial Financial Institutions			
190 Investments in Public Sector and Other Undertakings			
State Development Schemes			
139.	001 West Bengal Financial Corporation Ltd [FD]		
	O 3,200.00	3,200.00	.. (-) 3,200.00
140.	003 West Bengal Infrastructure Development Finance Corporation Ltd [FD]		
	O 100.00	100.00	.. (-) 100.00
Reasons for non-utilization of entire provision in above sub-heads have not been intimated (June 2024).			
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction			
State Development Schemes			
141.	005 State Excise [FD]		
	O 700.00	700.00	14.30 (-) 685.70
142.	007 Treasuries and Accounts - Treasury Construction [FD]		
	O 1,200.00	1,200.00	486.42 (-) 713.58
143.	076 Construction of Buildings under the Directorate of Registration and Stamp Revenue [FD]		
	O 315.00	315.00	55.48 (-) 259.52
5465 Investments in General Financial and Trading Institutions			
01 Investments in General Financial Institutions			
190 Investments in Public Sector and Other Undertakings Banks, etc.			
State Development Schemes			
144.	001 Rural Banks in West Bengal [FD]		
	O 6,000.00	6,000.00	2,134.70 (-) 3,865.30

Grant No. 18 FINANCE

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	7610 Loans to Government Servants, etc.			
	00			
	201 House Building Advances			
Administrative Expenditure				
145.	002 House Buildings Advances to AIS Officers [FD]			
	O	1,224.00	1,224.00	76.00 (-) 1,148.00

Reasons for saving in above sub-heads have not been intimated by the department (June 2024).

4070 Capital Outlay on other Administrative Services

00

001 Direction and Administration

State Development Schemes

146.	018 Creation of IT Infrastructure (State Share of EAP(ADB) EAP [FD]			
	S	1,200.00	1,200.00	16.43 (-) 1,183.57

Supplementary provision was stated to be required for funding the newly opened scheme “Creation of IT Infrastructure” pertaining to the ADB funded EAP “West Bengal Development Finance Programme-II”. Reasons for saving have not been intimated (June 2024).

Capital (Charged)

(i) The appropriation closed with a saving of ₹30,27,628.55 lakh (50.03 per cent of total provision). So, the supplementary provision of ₹8,899.16 lakh obtained during the year proved to be unnecessary.

(ii) Out of above saving, nothing was surrendered by the department during the year.

(iii) Persistent saving was noticed in the appropriation during last four years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	30,69,630.50	50.86
2021-2022	29,96,370.20	48.80
2020-2021	21,49,740.25	44.53
2019-2020	9,82,033.43	19.57

Grant No. 18 FINANCE

(iv) Saving occurred mainly under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
6003 Internal Debt of the State Government				
	<i>00</i>			
	101 Market Loans			
Administrative Expenditure				
147.	179 8.26 per cent West Bengal Loan 2023 received on 25.04.2013 [FD]			
	<i>O</i> 1,00,000.00	1,00,000.00	..	(-) 1,00,000.00
148.	180 7.63 per cent West Bengal Loan 2023 received on 22.05.2013 [FD]			
	<i>O</i> 1,00,000.00	1,00,000.00	..	(-) 1,00,000.00
149.	181 7.82 per cent West Bengal Loan 2023 received on 19.06.2013 [FD]			
	<i>O</i> 2,00,000.00	2,00,000.00	..	(-) 2,00,000.00
150.	182 7.98 per cent West Bengal Loan 2023 received on 03.07.2013 [FD]			
	<i>O</i> 1,00,000.00	1,00,000.00	..	(-) 1,00,000.00
151.	183 9.48 per cent West Bengal Loan 2023 received on 17.07.2013 [FD]			
	<i>O</i> 1,00,000.00	1,00,000.00	..	(-) 1,00,000.00
152.	184 9.72 per cent West Bengal Loan 2023 received on 01.08.2013 [FD]			
	<i>O</i> 1,00,000.00	1,00,000.00	..	(-) 1,00,000.00
153.	185 9.84 per cent West Bengal Loan 2023 received on 28.08.2013 [FD]			
	<i>O</i> 93,358.00	93,358.00	..	(-) 93,358.00
154.	186 9.94 per cent West Bengal Loan 2023 received on 25.09.2013 [FD]			
	<i>O</i> 1,50,000.00	1,50,000.00	..	(-) 1,50,000.00
155.	187 9.35 per cent West Bengal Loan 2023 received on 09.10.2013 [FD]			
	<i>O</i> 1,00,000.00	1,00,000.00	..	(-) 1,00,000.00
156.	188 9.35 per cent West Bengal Loan 2023 received on 23.10.2013 [FD]			
	<i>O</i> 56,642.00	56,642.00	..	(-) 56,642.00
157.	189 9.42 per cent West Bengal Loan 2023 received on 06.11.2013 [FD]			
	<i>O</i> 1,50,000.00	1,50,000.00	..	(-) 1,50,000.00
158.	190 9.42 per cent West Bengal Loan 2023 received on 20.11.2013 [FD]			
	<i>O</i> 1,00,000.00	1,00,000.00	..	(-) 1,00,000.00
159.	191 9.37 per cent West Bengal Loan 2023 received on 04.12.2013 [FD]			
	<i>O</i> 50,000.00	50,000.00	..	(-) 50,000.00
160.	192 9.54 per cent West Bengal Loan 2023 received on 18.12.2013 [FD]			
	<i>O</i> 1,00,000.00	1,00,000.00	..	(-) 1,00,000.00

Grant No. 18 FINANCE

Sl. Head No.		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
161.	193 9.40 per cent West Bengal Loan 2024 received on 01.01.2014 [FD]			
	O 80,000.00	80,000.00	..	(-) 80,000.00
162.	194 9.26 per cent West Bengal Loan 2024 received on 15.01.2014 [FD]			
	O 1,20,000.00	1,20,000.00	..	(-) 1,20,000.00
163.	195 9.42 per cent West Bengal Loan 2024 received on 29.01.2014 [FD]			
	O 1,00,000.00	1,00,000.00	..	(-) 1,00,000.00
164.	196 9.72 per cent West Bengal Loan 2024 received on 11.02.2014 [FD]			
	O 1,00,000.00	1,00,000.00	..	(-) 1,00,000.00
165.	197 9.85 per cent West Bengal Loan 2024 received on 25.02.2014 [FD]			
	O 1,00,000.00	1,00,000.00	..	(-) 1,00,000.00
166.	198 9.70 per cent West Bengal Loan 2024 received on 11.03.2014 [FD]			
	O 1,00,000.00	1,00,000.00	..	(-) 1,00,000.00

Exhibition of non-utilization of entire provision in above sub-heads occurred as sub-head codes representing receipts of such Market Loans are different from the sub-head codes shown in budget publication of Demand No. 18 for repayment of corresponding Market Loans. Expenditures of the above schemes are depicted under this section in Sl. No. 194 to 213.

6003 Internal Debt of the State Government

00

110 Ways and Means Advances from the Reserve Bank of India

Administrative Expenditure

167.	001 Ways and Means Advances from the Reserve Bank of India - Normal [FD]			
	O 5,00,000.00	5,00,000.00	..	(-) 5,00,000.00
168.	002 Ways & Means Advances from the Reserve Bank of India – Special [FD]			
	O 20,00,000.00	20,00,000.00	..	(-) 20,00,000.00
169.	004 Ways & Means Advances from the Reserve Bank of India - Overdraft [FD]			
	O 5,00,000.00	5,00,000.00	..	(-) 5,00,000.00

The entire provision in above sub-heads remained unutilized as government was able to maintain minimum balance with RBI throughout the year and had not to resort to Ways and Means advance / overdraft during the year.

111 Special Securities issued to National Small Savings Fund of the Central Government

Administrative Expenditure

170.	002 10.50 per cent Government of West Bengal(NSSF)(Non-transferable) Special Securities 1999 [FD]			
	O 17,745.65	17,745.65	..	(-) 17,745.65
171.	004 10.50 per cent Government of West Bengal (NSSF)(Non-transferrable) Special Securities 2000 [FD]			
	O 22,435.60	22,435.60	..	(-) 22,435.60
172.	019 9.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities 2014 [FD]			
	O 31,480.90	31,480.90	..	(-) 31,480.90

Reasons for non-utilization of entire provision in above sub-heads have not been intimated (June 2024).

Grant No. 18 FINANCE

Sl. No.	Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	6003	Internal Debt of the State Government			
	00				
	109	Loans from other Institutions			
		Administrative Expenditure			
173.	013	Loans from the Rural Infrastructure Development Fund [FD]			
	O	1,48,189.84	1,48,189.84	1,17,115.53	(-) 31,074.31
		6004 Loans and Advances from the Central Government			
	01	Non-Plan Loans			
	102	Share of Small Savings Collections			
		Administrative Expenditure			
174.	001	Share of Small Savings Collections [FD]			
	O	43,167.49	43,167.49	17,266.99	(-) 25,900.50
	09	Other Loans for States/Union Territory with Legislature Schemes			
	101	Block Loans			
		Administrative Expenditure			
175.	001	Loans for State Plan Schemes [FD]			
	O	23,764.20	23,764.20	4,556.87	(-) 19,207.33
176.	002	ACA for EAP [FD]			
	O	94,100.00	94,100.00	87,360.31	(-) 6,739.69

Reasons for saving in above sub-heads have not been intimated by the department (June 2024). The head of account “6004-01-102-001” has since been deleted from LMMHA. Budget provision as well as expenditure should have been placed under the head of account “6004-09-800-001”

Grant No. 18 FINANCE

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	6003 Internal Debt of the State Government			
	<i>00</i>			
	111 Special Securities issued to National Small Savings Fund of the Central Government			
	Administrative Expenditure			
177.	007 9.50 per cent Government of West Bengal(NSSF)(Non-transferable) Special Securities 2003 [FD] <i>O</i> 32,694.35 32,694.35		17,495.65	(-) 15,198.70
	Reasons for saving have not been intimated (June 2024).			
178.	008 9.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities 2004 [FD] <i>O</i> 51,367.30 51,367.30		22,685.60	(-) 28,681.70
179.	009 9.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities 2005 [FD] <i>O</i> 52,667.40 52,667.40		6,963.30	(-) 45,704.10
180.	010 9.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities 2006 [FD] <i>O</i> 47,883.05 47,883.05		32,694.35	(-) 15,188.70
181.	014 9.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities 2009 [FD] <i>O</i> 28,810.95 28,810.95		17,527.45	(-) 11,283.50
182.	015 9.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities 2010 [FD] <i>O</i> 65,277.45 65,277.45		5,161.10	(-) 60,116.35
183.	018 9.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities 2013 [FD] <i>O</i> 20,735.33 20,735.33		18,292.25	(-) 2,443.08
184.	020 9.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities 2015 [FD] <i>O</i> 76,173.20 76,173.20		31,480.90	(-) 44,692.30

Saving in above sub-heads occurred as sub-head codes representing receipts of such Special Securities are different from the sub-head codes shown in budget publication of Demand No. 18 for repayment of corresponding securities. Actual expenditures of the above schemes are depicted under this section in Sl. No. 186 to 193.

Grant No. 18 FINANCE

(v) Excess occurred mainly under :

Sl. No.	Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
6004 Loans and Advances from the Central Government					
	02	Loans for State/Union Territory Plan Schemes			
	101	Block Loans			
Administrative Expenditure					
185.	001	Loans for State Plan Schemes [FD]			
	S	8,899.16	8,899.16	9,505.68	+606.52
Creation of fund through supplementary provision was stated to be required for repayment of block loan. Reasons for excess have not been intimated (June 2024).					
6003 Internal Debt of the State Government					
	00				
	111	Special Securities issued to National Small Savings Fund of the Central Government			
Administrative Expenditure					
186.	011	9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2004 [FD]			
	O	17,527.45	17,527.45	51,367.30	+33,839.85
187.	012	9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2005 [FD]			
	O	6,963.30	6,963.30	52,667.40	+45,704.10
188.	013	9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2006 [FD]			
	O	5,161.10	5,161.10	47,883.05	+42,721.95
189.	016	9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2009 [FD]			
	O	18,292.25	18,292.25	34,771.90	+16,479.65
190.	017	9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2010 [FD]			
			..	59,316.50	+59,316.50
191.	021	9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2015 [FD]			
	O	72,541.50	72,541.50	76,173.20	+3,631.70
192.	022	9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2016 [FD]			
			..	72,541.50	+72,541.50

Grant No. 18 FINANCE

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
193.	023 9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2013 [FD]	..	20,735.33	+20,735.33

Excess / expenditure without any budget provision in above sub-heads occurred as sub-head codes representing receipts of such Special Securities are different from the sub-head codes shown in budget publication of Demand No. 18 for repayment of corresponding securities. Actual budget provisions against the above schemes are depicted under this section in Sl. No. 178 to 184.

6003 Internal Debt of the State Government

00

101 Market Loans

Administrative Expenditure

194.	144 8.26 per cent W.B.G.S - 2023 [FD]	..	1,00,000.00	+1,00,000.00
195.	145 7.63 per cent W.B.G.S - 2023 [FD]	..	1,00,000.00	+1,00,000.00
196.	146 7.82 per cent W.B.G.S - 2023 [FD]	..	2,00,000.00	+2,00,000.00
197.	147 7.98 per cent W.B.G.S - 2023 [FD]	..	1,00,000.00	+1,00,000.00
198.	148 9.48 per cent W.B.G.S - 2023 [FD]	..	1,00,000.00	+1,00,000.00
199.	149 9.72 per cent W.B.G.S - 2023 [FD]	..	1,00,000.00	+1,00,000.00
200.	150 9.84 per cent W.B.G.S - 2023 [FD]	..	93,358.00	+93,358.00
201.	151 9.94 per cent W.B.G.S - 2023 [FD]	..	1,50,000.00	+1,50,000.00
202.	152 9.35 per cent W.B.G.S - 2023 [FD]	..	1,00,000.00	+1,00,000.00

Grant No. 18 FINANCE

Sl. No.	Head No.				Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
203.	153	9.35	per cent	W.B.G.S - 2023 [FD]	..	56,642.00	+56,642.00
204.	154	9.42	per cent	W.B.G.S - 2023 [FD]	..	1,50,000.00	+1,50,000.00
205.	155	9.42	per cent	West Bengal SDL-2023 [FD]	..	1,00,000.00	+1,00,000.00
206.	156	9.37	per cent	West Bengal SDL-2023 [FD]	..	50,000.00	+50,000.00
207.	157	9.54	per cent	West Bengal SDL-2023 [FD]	..	1,00,000.00	+1,00,000.00
208.	158	9.4	per cent	W.B.G.S - 2024 [FD]	..	80,000.00	+80,000.00
209.	159	9.26	per cent	W.B.G.S - 2024 [FD]	..	1,20,000.00	+1,20,000.00
210.	160	9.42	per cent	W.B.G.S - 2024 [FD]	..	1,00,000.00	+1,00,000.00
211.	161	9.72	per cent	West Bengal SDL-2024 [FD]	..	1,00,000.00	+1,00,000.00
212.	162	9.85	per cent	West Bengal SDL-2024 [FD]	..	1,00,000.00	+1,00,000.00
213.	163	9.7	per cent	West Bengal SDL-2024, issued on 12.03.2014 [FD]	..	1,00,000.00	+1,00,000.00

Exhibition of expenditure without budget provision in above sub-heads occurred as sub-head codes representing receipts of such Market Loans are different from the sub-head codes shown in budget publication of Demand No. 18 for repayment of corresponding Market Loans. Budget provisions against the above schemes are depicted under this section in Sl. No. 147 to 166.

6004 Loans and Advances from the Central Government

02 Loans for State/Union Territory Plan Schemes

101 Block Loans

Administrative Expenditure

214.	005	ACA for EAP [FD]	..	19,084.62	+19,084.62

09 Other Loans for States/Union Territory with Legislature Schemes

800 Other Loans

Administrative Expenditure

215.	001	Share of Small Savings Collections [FD]	..	35,602.13	+35,602.13

Reasons for incurring expenditure without any budget provision in above sub-heads have not been intimated (June 2024).

Grant No. 19 FIRE & EMERGENCY SERVICES

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

2052 Secretariat-General Services

2059 Public Works

2070 Other Administrative Services

2250 Other Social Services

Voted -

Original	3,31,03,92				
Supplementary	1,62,44				
		3,32,66,36	3,31,17,35	(-) 1,49,01	
Amount surrendered during the year (31 March 2024)					Nil

Charged -

Original	..				
Supplementary	39,05				
		39,05	39,05	..	
Amount surrendered during the year (31 March 2024)					Nil

CAPITAL -

Major Head

4059 Capital Outlay on Public Works

4070 Capital Outlay on other Administrative Services

Voted -

Original	1,24,12,60				
Supplementary	..				
		1,24,12,60	29,70,03	(-) 94,42,57	
Amount surrendered during the year (31 March 2024)					Nil

Charged -

Original	..				
Supplementary	3,53				
		3,53	3,52	(-) 1	
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

(i) During the year department incurred an amount of ₹5,26 thousand which falls under New Service and an amount of ₹1,78 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

(ii) Department stated that there was no unspent amount lying in DDO's Bank Account.

Revenue (Voted)

(i) The grant closed with a saving of ₹149.01 lakh (0.45 per cent of the budget provision) which is less than the permissible limit of 5 per cent. However, variations between budget provision and expenditure have been noticed in some sub-heads under this section.

Grant No. 19 FIRE & EMERGENCY SERVICES

(ii) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2070 Other Administrative Services			
00			
108 Fire Protection and Control			
State Development Schemes			
1. 005 Scheme for Fire Prevention & Creation of Fire Safety Awareness [FE]			
O 550.00	550.00	138.96	(-) 411.04

Reasons for saving have not been intimated (June 2024).

2070 Other Administrative Services			
00			
108 Fire Protection and Control			
State Development Schemes			
2. 002 Scheme for Setting up of a Training Centre and Upgradation of the Fire Services [FE]			
O 2,370.00	2,068.53	698.07	(-) 1,370.46
R (-) 301.47			

Reduction of fund through re-appropriation from this sub-head to the other heads of account was stated to be required for meeting the expenditure towards POL of the operational Vehicles, for clearing the electricity bills of the department etc. However, reasons for final saving in the above sub-head have not been intimated (June 2024).

Grant No. 19 FIRE & EMERGENCY SERVICES

(iii) Excess occurred mainly under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2070 Other Administrative Services

00

108 Fire Protection and Control

Administrative Expenditure

3. 001 Direction and Administration [FE]

O	23,261.93	}	23,399.87	24,702.45	+1,302.58
R	137.94				

Enhancement of fund through re-appropriation was stated to be required for meeting the establishment expenditure under the Department of Fire Services. However, reasons for final excess in the above sub-head have not been intimated (June 2024).

2070 Other Administrative Services

00

106 Civil Defence

Administrative Expenditure

4. 001 Fire Fighting [FE]

O	6,561.13	}	6,881.03	7,230.43	+349.40
S	158.93				
R	160.97				

Enhancement of fund through supplementary provision was stated to be required for establishment charges under the Department of Fire Services. Further, enhancement of fund through re-appropriation was also meant for payment of salaries of the employees of the department. However, reasons for final excess in the above sub-head have not been intimated (June 2024).

Revenue (Charged)

(i) Entire amount of charged supplementary provision was remained unutilized as on 31.03.2024.

Capital (Voted)

(i) The grant closed with a saving of ₹9,442.57 lakh (76.07 per cent of the total budget provision).

(ii) Out of such saving no portion was surrendered by the department during the year.

(iii) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	10,771.96	82.69
2021-2022	10,886.62	85.86
2020-2021	8,003.88	68.38
2019-2020	6,907.69	66.02
2018-2019	12,935.32	58.99

Grant No. 19 FIRE & EMERGENCY SERVICES

(iv) Saving occurred mainly under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4070 Capital Outlay on other Administrative Services			
00			
001 Direction and Administration			
State Development Schemes			
5. 012 Procurement of Motor Vehicles for Fire & Emergency Services Department [FE]			
O 1,700.00	1,700.00	..	(-) 1,700.00

Reasons for non-utilization of the entire budget provision in the above sub-head have not been communicated (June 2024).

4059 Capital Outlay on Public Works

01 Office Buildings

051 Construction

State Development Schemes

6. 104 Construction and Up-gradation of Fire Stations [FE]			
O 7,010.00	7,010.00	556.86	(-) 6,453.14
60 Other Buildings			
051 Construction			

State Development Schemes

7. 020 Construction & Upgradation of Fire Stations [FE]			
O 3,700.00	3,700.00	2,413.17	(-) 1,286.83

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Capital (Charged)

(i) The appropriation closed with a saving of ₹0.01 lakh (0.28 per cent of the total budget provision) that is less than the permissible limit of 5 per cent.

Grant No. 20 FISHERIES

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2049 Interest Payments			
2235 Social Security and Welfare			
2405 Fisheries			
2415 Agricultural Research and Education			
2515 Other Rural Development Programmes			
2551 Hill Areas			
3451 Secretariat-Economic Services			
Voted -			
Original	4,32,16,59		
Supplementary	1		
Amount surrendered during the year (31 March 2024)			
	4,32,16,60	2,51,28,40	(-) 1,80,88,20
Charged -			
Original	2,45,00		
Supplementary	..		
Amount surrendered during the year (31 March 2024)			
	2,45,00	88,33	(-) 1,56,67
			Nil
CAPITAL -			
Major Head			
4405 Capital Outlay on Fisheries			
6003 Internal Debt of the State Government			
6405 Loans for Fisheries			
Voted -			
Original	67,00,00		
Supplementary	..		
Amount surrendered during the year (31 March 2024)			
	67,00,00	33,63,10	(-) 33,36,90
Charged -			
Original	6,12,00		
Supplementary	61,00		
Amount surrendered during the year (31 March 2024)			
	6,73,00	4,04,93	(-) 2,68,07
			Nil
Notes and Comments -			
(i) As per PFMS data, an amount of ₹53,51,99 thousand remained unspent in the bank account of Single Nodal Agency under this Department at the close of the year.			
(ii) During the year department incurred an amount of ₹1,12,29 thousand which falls under New Service and an amount of ₹18,57 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.			

Revenue (Voted)

- (i) The grant closed with a saving of ₹18,088.20 lakh (41.85 per cent of the total budget provision).
- (ii) Token Supplementary provision of ₹0.01 lakh was obtained by the department to finance a newly opened head of account during the year.

Grant No. 20 FISHERIES

(iii) Out of such saving the department surrendered an amount of ₹99.71 lakh during the year.

(iv) Out of total expenditure of ₹25,128.40 lakh under this section, the department paid ₹236.29 lakh as subsidy that constitutes 0.94 per cent of the total expenditure under this section.

(v) Similar persistent saving was noticed in the grant during the last five years as under:

Saving		
Year	Amount (₹ in lakh)	Percentage
2022-2023	20,185.54	49.15
2021-2022	20,677.99	52.63
2020-2021	19,827.90	48.74
2019-2020	12,384.51	32.76
2018-2019	12,084.42	34.06

(vi) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2405 Fisheries

00

001 Direction and Administration

Administrative Expenditure

1. 001 Directorate of Fisheries [FI]

O	2,797.93	2,798.97	2,597.91	(-) 201.06
R	1.04			

Enhancement of fund through re-appropriation was stated to be required for Consultancy Service/Professional Fees for the health assessment and the structural repair and restoration scheme for the existing Meen Bhavan building of Directorate of Fisheries at Salt Lake. However, the reasons for final saving have not been communicated (June 2024).

2405 Fisheries

00

001 Direction and Administration

Administrative Expenditure

2. 004 Acquisition & Management of properties for Administrative Unit [FI]

O	515.18	515.18	97.41	(-) 417.77

State Development Schemes

3. 002 Acquisition and Management of properties for Administrative Unit [FI]

O	300.00	300.00	6.33	(-) 293.67

101 Inland Fisheries

Administrative Expenditure

4. 007 State contribution as grants to SFDC / WBFC for Piscicultural Operation [FI]

O	3,094.37	3,094.37	2,285.02	(-) 809.35

5. 008 Development of Aquaculture (FFDA) (Formerly World Bank Project) and in production of aerators for enhanced fish production [FI]

O	961.95	961.95	811.41	(-) 150.54

State Development Schemes

6. 001 Project on Brackish Water Fish Farming through Brackish Water Fish Farmers Development Agency [FI]

O	460.00	460.00	158.63	(-) 301.37

Grant No. 20 FISHERIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
7.	003 Distribution of Minikits, Water Conditioner etc. and development of Social Fisheries [FI] O 2,000.00	2,000.00	204.08	(-) 1,795.92
8.	009 Development of Reservoir Fisheries, Sewage-fed Fisheries and Air Breathing Fish Culture [FI] O 980.00	980.00	111.25	(-) 868.75
9.	012 State grants to SFDC/ WBFC for Piscicultural Operation [FI] O 1,000.00	1,000.00	562.62	(-) 437.38
	105 Processing, Preservation and Marketing			
State Development Schemes				
10.	001 Diversified production of fish byproducts [FI] O 550.00	550.00	104.23	(-) 445.77
11.	002 Introduction of Cold Chain System [FI] O 1,000.00	1,000.00	179.25	(-) 820.75
	109 Extension and Training			
State Development Schemes				
12.	001 Training of fish farmers and unemployed fishermen, holding of fish farmers field day, educational tour etc. [FI] O 1,000.00	1,000.00	307.79	(-) 692.21
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
13.	001 Assistance to Seed Collectors in Brackish Water Fisheries Sector [FI] O 160.00	160.00	59.26	(-) 100.74
14.	003 Distribution of Minikits, Water Conditioner etc., and Development of Social Fisheries and Integrated Fishing [FI] O 5,500.00	5,500.00	2,128.64	(-) 3,371.36
15.	004 Subsidy for fishing nets and fishery requisites in inland fisheries sector [FI] O 234.00	234.00	147.17	(-) 86.83
16.	007 Development of Infrastructural Facilities in Inland Fishing Villages [FI] O 900.00	900.00	112.26	(-) 787.74
17.	010 Project for reclamation of beels for enhanced fish production [FI] O 3,000.00	3,000.00	127.42	(-) 2,872.58
18.	012 Introduction of cold chain system for preservation of fish and improvement of transport supply in insulated boxes for preservation of fish [FI] O 870.00	870.00	3.83	(-) 866.17
19.	027 Development of infrastructural facilities in marine fishing villages [FI] O 500.00	500.00	32.20	(-) 467.80
20.	028 Minor Fishing Harbour and Fish Landing Centres [FI] O 1,000.00	1,000.00	176.89	(-) 823.11

Grant No. 20 FISHERIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Areas Sub-Plan			
State Development Schemes				
21.	001 Economic upliftment of Tribal people through operation of piscicultural development [FI]			
	O 1,450.00	1,450.00	167.11	(-) 1,282.89
22.	003 Socio Economic Upliftment of Tribal People through operation of Pisciculture Development Scheme in Tribal Areas by providing dwelling houses to the Tribal People [FI]			
	O 1,000.00	1,000.00	335.50	(-) 664.50
2415 Agricultural Research and Education				
	05 Fisheries			
	004 Research			
State Development Schemes				
23.	001 Studies on Ecological and Environment Conditions in relation to Fishes and on Different Cultural Methods [FI]			
	O 200.00	200.00	27.85	(-) 172.15
24.	002 Operation of Fish Farms for Adaptive Trials of New Technology and Production of Quality Fish Seeds in Govt. Fish Farm [FI]			
	O 427.00	427.00	133.17	(-) 293.83
Reasons for final saving in the above sub-heads have not been communicated by the department (June 2024).				
2405 Fisheries				
	00			
	101 Inland Fisheries			
State Development Schemes				
25.	002 Introduction of cold chain system & supply of insulated boxes for preservation of fish and fish by-products [FI]			
	O 160.00	160.00	..	(-) 160.00
26.	035 Setting up of District Level and State Level Laboratories for conducting research activities related to Aquaculture [FI]			
	O 100.00	100.00	..	(-) 100.00
27.	060 Swarna Matsya Yojana-Project on brackish water fish farming [FI]			
	O 1,000.00	1,000.00	..	(-) 1,000.00

Grant No. 20 FISHERIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	103 Marine Fisheries			
State Development Schemes (Central Assistance)				
28.	007 Development of Marine Fisheries, Infrastructure and Post Harvest Operations under PMMSY(Central Share) [FI]			
	O 765.00	765.00	..	(-) 765.00
State Development Schemes				
29.	008 Development of Marine Fisheries, Infrastructure and Post Harvest Operations under PMMSY(State Share) [FI]			
	O 517.40	517.40	..	(-) 517.40
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
30.	017 Development of transit and terminal market including retail outlets [FI]			
	O 168.00	168.00	..	(-) 168.00
31.	025 Marine Resources Survey, Standardisation of Crafts and Gears, Training at different Centres for Operation of Mechanised Crafts and Gears [FI]			
	O 420.00	420.00	..	(-) 420.00
Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2024).				
2405 Fisheries				
	00			
	101 Inland Fisheries			
State Development Schemes				
32.	015 Setting up of District Level and State Level Laboratories for conducting research activities related to Aquaculture [FI]			
	O 400.00	366.43	35.94	(-) 330.49
	R (-) 33.57			
Reduction of fund through re-appropriation was stated to be required for implementation of the project SITC of Silent Diesel Generator etc., UPS and AC machines along with related EI work at the Aquaculture Pathology Laboratory, Government Fish Technological Section (GFTS) Junput, Purba Medinipur. However, reasons for final saving in the above sub-head have not been intimated (June 2024).				

Grant No. 20 FISHERIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	102 Pensions under Social Security Schemes			
	State Development Schemes			
33.	016 Old Age Pension Scheme for Fishermen under Jai Bangla [FI]			
	O 4,000.00 } R (-) 74.00 }	3,926.00	2,328.62	(-) 1,597.38
	Reduction of fund through surrender was meant for payment of death benefit to the claimants under the Matsyajibi Bandhu (Death Benefit) Scheme under Head of Account "20-2405-00-121-001-31-02-V". However, reasons for final saving in the above sub-head have not been intimated (June 2024).			
	2405 Fisheries			
	00			
	101 Inland Fisheries			
	State Development Schemes			
34.	057 Construction and management of Echo-hatchery, setting up of Bundh Breeding Fish Farms and Portable Hatcheries in different Districts of the State [FI]			
	O 150.00 } R (-) 25.71 }	124.29	..	(-) 124.29
	Reduction of fund through surrender was stated to be required for enhancement of the provision under the Capital Head of Account "20-4405-00-101-009-53-00-V" for construction of breeding and rearing and hatching units with overhead tank and submersible pump for production of deshimagur, pabda etc. at FFRTC. However, reasons for non-utilization of residual fund have not been communicated (June 2024).			

Grant No. 20 FISHERIES

(vii) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2405 Fisheries			
	00			
	121 Welfare scheme for Fishermen			
State Development Schemes				
35.	001 State Contribution as grants to Fishermen for Matsyajeebi Bandhu (Death Benefit) Scheme [FI]			
	S 0.01	0.01	164.00	+163.99
Creation of fund through supplementary provision was stated to be required for making provision in a new service Head of Account for "State contribution as grants to Fishermen for Matsyajeebi Bandhu (Death Benefit) Scheme". However, reasons for final excess have not been intimated (June 2024).				
	2405 Fisheries			
	00			
	101 Inland Fisheries			
State Development Schemes (Central Assistance)				
36.	061 Development of Inland Fisheries and Aquaculture under PMMSY (Central Share) [FI]			
	O 455.00	455.00	3,208.75	+2,753.75
State Development Schemes				
37.	062 Development of Inland Fisheries and Aquaculture under PMMSY (State Share) [FI]			
	O 286.80	286.80	2,139.17	+1,852.37
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
38.	045 Development of Inland Fisheries and Aquaculture under PMMSY (3890) (Central Share) [FI]			
	O 60.00	60.00	1,150.68	+1,090.68
State Development Schemes				
39.	046 Development of Inland Fisheries and Aquaculture under PMMSY (3890) (State Share) [FI]			
	O 50.00	50.00	767.12	+717.12
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
40.	006 Development of Inland Fisheries and Aquaculture under PMMSY (3890) (Central Share) [FI]			
	O 20.00	20.00	197.42	+177.42

Grant No. 20 FISHERIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

State Development Schemes

41.	007 Development of Inland Fisheries and Aquaculture under PMMSY (3890) (State Share) [FI]			
	O	10.00	10.00	131.61
				+121.61

Reasons for final excess in the above sub-heads have not been intimated (June 2024).

Revenue (Charged)

- (i) The appropriation closed with a saving of ₹156.67 lakh (63.95 per cent of the total budget provision).
- (ii) Entire saving remained un-surrendered at the close of the year.
- (iii) Persistent saving was noticed under this section for the last five years as under :

Savings

Year	Amount (₹ in lakh)	Percentage
2022-2023	227.40	61.71
2021-2022	171.68	49.05
2020-2021	158.00	39.55
2019-2020	144.43	30.09
2018-2019	110.88	23.34

- (iv) Saving occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2049 Interest Payments

01 Interest on Internal Debt

200 Interest on Other Internal Debts

Administrative Expenditure

42.	009 Loans from NCDC [FI]			
	O	245.00	245.00	88.33
				(-) 156.67

Reasons for final saving in the above sub-head have not been communicated by the department (June 2024).

Capital (Voted)

- (i) The grant closed with a saving of ₹3,336.90 lakh (49.80 per cent of the total budget provision).
- (ii) Out of such saving no portion was surrendered by the department during the year.

Grant No. 20 FISHERIES

(iii) Similar persistent saving was noticed in the grant during the last five years as under:

		Saving		
		Year	Amount (₹ in lakh)	Percentage
		2022-2023	5,711.74	73.00
		2021-2022	6,989.72	81.78
		2020-2021	4,186.14	61.26
		2019-2020	4,506.55	79.08
		2018-2019	2,985.63	67.86
(iv) Saving occurred mainly under :				
Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4405 Capital Outlay on Fisheries			
	00			
	101 Inland Fisheries			
State Development Schemes				
43.	008 Infrastructure facilities for Fisheries programme under FIDF [FI]			
	O 250.00	250.00	83.85	(-) 166.15
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
44.	005 Infrastructure facilities for Fisheries Programme under RIDF [FI]			
	O 1,900.00	1,900.00	1,697.32	(-) 202.68
45.	010 Development of Infrastructure Facilities in Marine Fishing Village [FI]			
	O 1,200.00	1,200.00	328.13	(-) 871.87
46.	011 Infrastructure facilities for Fisheries programme under FIDF [FI]			
	O 200.00	200.00	67.90	(-) 132.10
	796 Tribal Areas Sub-Plan			
State Development Schemes				
47.	001 Infrastructure facilities for Fisheries Programme under RIDF [FI]			
	O 1,100.00	1,100.00	977.79	(-) 122.21
Reasons for final saving in the above sub-heads have not been communicated by the department (June 2024).				
	6405 Loans for Fisheries			
	00			
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
48.	002 Primary / Central Fishermen's Co-operative Societies to avail NCDC assistance [FI]			
	O 300.00	300.00	..	(-) 300.00
	796 Tribal Areas Sub-Plan			
State Development Schemes				
49.	001 Primary / Central Fishermen's Co-operative [FI]			
	O 200.00	200.00	..	(-) 200.00
Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2024).				

Grant No. 20 FISHERIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4405 Capital Outlay on Fisheries

00

789 Special Component Plan for Scheduled Castes

State Development Schemes

50. 012 Development of infrastructural facilities in Inland fishing [FI]

O	1,500.00	1,388.71	95.82	(-) 1,292.89
R	(-) 111.29			

Reduction of fund through re-appropriation was required for payment under the newly opened Head of Account "20-4405-00-101-011-53-00-V" to enable the Fisheries department to release the same in favour of Transport Department for payment for Construction of Pantoon Jetty and Floating Buoy Walkway at Nayachar, Purba Medinipur under PM Gatishakti Scheme. Reasons for final saving have not been intimated (June 2024).

Capital (Charged)

(i) The appropriation closed with a saving of ₹268.07 lakh (39.83 per cent of the total budget provision).

(ii) Out of such saving no portion was surrendered by the department during the year.

(iii) In view of such saving, supplementary provision of ₹61.00 lakh proved to be unnecessary.

(iv) Similar persistent saving was noticed in the appropriation during the last five years as under:

Year	Savings	
	Amount (₹ in lakh)	Percentage
2022-2023	195.06	32.51
2021-2022	271.92	39.50
2020-2021	320.23	42.14
2019-2020	898.41	64.17
2018-2019	652.50	48.33

Grant No. 20 FISHERIES

(v) Saving occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	6003 Internal Debt of the State Government			
	<i>00</i>			
	108 Loans from National Co-operative Development Corporation			
	Administrative Expenditure			
51.	004 Loans from National Co-operative Development Corporation [FI]			
	<i>O</i> 612.00	673.00	404.93	(-) 268.07
	<i>S</i> 61.00			

Enhancement of fund through Supplementary provision was stated to be required for payment of loan taken from National Co-operative Development Corporation. Reasons for final saving in the above sub-head have not been intimated (June 2024).

Grant No. 21 FOOD & SUPPLIES

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

2052 Secretariat-General Services

2235 Social Security and Welfare

2408 Food, Storage and Warehousing

3456 Civil Supplies

Voted -

Original	93,93,75,40	}	1,17,06,13,27	70,63,00,09	(-) 46,43,13,18
Supplementary	23,12,37,87				
Amount surrendered during the year (31 March 2024)					16,75,00

CAPITAL -

Major Head

4059 Capital Outlay on Public Works

4408 Capital Outlay on Food, Storage and Warehousing

Voted -

Original		1,67,62,20	1,67,62,20	13,14,17	(-) 1,54,48,03
Supplementary					
Amount surrendered during the year (31 March 2024)					Nil

Charged -

Original	3,00,00	}	3,41,86	..	(-) 3,41,86
Supplementary	41,86				
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

- (i) At the close of the year an amount of ₹1,05 thousand remained unutilized in the DDO's Bank Account of the Department.
- (ii) During the year department incurred an amount of ₹20,00,20,10 thousand which falls under New Service and an amount of ₹1,06 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.
- (iii) The expenditure in the appropriation excludes ₹46,50 thousand incurred from Contingency Fund sanctioned in August, 2023 that remained un-recouped till close of the year.
- (iv) As per PFMS data, at the close of the year, ₹1,39,06,92 thousand was lying unspent in the SNA bank accounts of the department.

Grant No. 21 FOOD & SUPPLIES

Revenue (Voted)

- (i) The grant closed with a saving of ₹4,64,313.18 lakh (39.66 per cent of the total budget provision). Out of such saving the department surrendered only ₹1,675 lakh during the year.
- (ii) In view of such saving, supplementary provision ₹2,31,237.87 lakh proved to be unnecessary.
- (iii) Out of total expenditure of ₹7,06,300.09 lakh under this section, department paid ₹5,99,456.91 lakh as subsidy that constitutes 84.87 per cent of revenue voted expenditure. Similar subsidy payment of ₹13,20,058.17 lakh that constituted 91.19 per cent of total expenditure and ₹12,75,734.27 lakh that constituted 95.88 per cent of total revenue voted expenditure were also noticed during 2022-2023 and 2021-2022 respectively.
- (iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2408 Food, Storage and Warehousing			
	01 Food			
	001 Direction and Administration			
	Administrative Expenditure			
1.	005 Directorate of Transportation [FS]			
	O 1,047.97	1,067.21	713.93	(-) 353.28
	R 19.24			
	Augmentation of fund through re-appropriation was stated to be required for meeting expenditure related to maintenance/PoL for office vehicles and expenditure of Directorate of Transportation. Department stated that due to retirement and promotion of a quite number of employees, overall saving was occurred.			
	2408 Food, Storage and Warehousing			
	01 Food			
	101 Procurement and Supply			

State Development Schemes (Central Assistance)

2.	005 Assistance to State Agencies for Intra-State movement of Foodgrains and FPS Dealers Margin under NFSA (4048) (Central Share) [FS]			
	O 1,000.00	18,000.00	14,212.90	(-) 3,787.10
	S 17,000.00			

State Development Schemes

3.	006 Assistance to State Agencies for Intra-State movement of Foodgrains and FPS Dealers Margin under NFSA (4048) (State Share) [FS]			
	O 700.00	18,000.00	14,212.90	(-) 3,787.10
	S 17,300.00			

Augmentation of fund through supplementary provision was stated to be required for Assistance to State Agencies for Intra-State movement of Food Grains and FPS Dealers Margin under NFSA. However, proper reasons for overall saving have not been intimated (June 2024).

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2408 Food, Storage and Warehousing			
	01 Food			
	102 Food Subsidies			
	State Development Schemes			
4.	001 State Subsidy for Supply of Rice to the APL/BPL Families in the TPDS [FS]			
	O 1,65,703.05 } S 1,34,296.95 }	3,00,000.00	1,64,960.90	(-) 1,35,039.10

Augmentation of fund through supplementary provision was stated to be required for state subsidy for supply of Rice to the APL/BPL families in the TPDS. Department stated that expenditure has been made as per actual claims raised by various stake holders for PDS operation causing overall saving.

	2408 Food, Storage and Warehousing			
	01 Food			
	004 Research and Evaluation			
	Administrative Expenditure			
5.	001 World Food Day of FS [FS]			
	S 350.00	350.00	117.63	(-) 232.37

Creation of fund through supplementary grant in the above sub-head was stated to be required for funding World Food Day Scheme of FS. However, proper reasons for overall saving have not been intimated (June 2024).

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2408	Food, Storage and Warehousing			
	01	Food			
	004	Research and Evaluation			
	State Development Schemes				
6.	004	World Food Day of FS [FS]			
	S	200.00	200.00	110.55	(-) 89.45

Creation of fund through supplementary grant was stated to be required for World Food Day of FS. However, proper reason for overall saving has not been intimated (June 2024).

	2408	Food, Storage and Warehousing			
	01	Food			
	101	Procurement and Supply			
	State Development Schemes				
7.	009	Duare Ration Prakalpa [FS]			
	S	50,000.00	75,145.25	29,792.70	(-) 45,352.55
	R	25,145.25			

Creation of fund through supplementary grant was stated to be required for Duare Ration Prakalpa. Augmentation of fund through re-appropriation was stated to be required for payment of additional and fixed average monthly commission for FPS Dealer for the scheme. Department stated that expenditure has been made as per actual claim basis thus overall saving was occurred.

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2408 Food, Storage and Warehousing			
	01 Food			
	101 Procurement and Supply			
	State Development Schemes			
8.	007 Financial Assistance for Computerization of TPDS [FS]			
	S 1,800.00	1,800.00	1,214.50	(-) 585.50

Creation of fund through Supplementary provision was stated to be required for Financial Assistance for Computerization of TPDS. Department stated that as payment of this scheme was disbursed from SNA account, overall saving had been occurred.

	2408 Food, Storage and Warehousing			
	01 Food			
	004 Research and Evaluation			
	Administrative Expenditure			
9.	002 Mass Awareness Campaign for Improvement of TPDS [FS]			
	S 500.00	540.00	77.19	(-) 462.81
	R 40.00			

Creation of fund through supplementary grant and Augmentation of Fund through re-appropriation was stated to be required for meeting Advertisement and Publicity Expenses of F&S Department. related to Mass Awareness Campaign for Improvement of TPDS. Department stated that due to changes of Head of Account of the above scheme, overall saving was occurred.

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2408 Food, Storage and Warehousing			
	<i>01 Food</i>			
	101 Procurement and Supply			
	Administrative Expenditure			
10.	001 Subsidy to WBECSC Ltd for repayment of Institutional Finance [FS]			
	O 800.00	800.00	..	(-) 800.00
	Department stated that as no new scheme has been introduced during the year, entire budget provision has not been utilized.			
11.	008 Printing of Ration Cards and Other Charges Incidental to the issuance of Ration Cards [FS]			
	S 550.80	550.80	244.12	(-) 306.68
	Supplementary provision was stated to be required for printing of Ration Cards and other charges incidental to the issuance of Ration Cards. Department stated that as there was no unpaid bills of Saraswaty Press saving occurred.			
	2235 Social Security and Welfare			
	<i>60 Other Social Security and Welfare Programmes</i>			
	200 Other Programmes			
	State Development Schemes			
12.	009 World Food Day of FS [FS]			
	O 350.00	350.00	..	(-) 350.00
13.	011 State Subsidy for Supply of Rice to the APL/BPL Families in the TPDS [FS]			
	O 1,20,000.00	1,20,000.00	..	(-) 1,20,000.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
14.	017 State Subsidy for Supply of Rice to the APL/BPL Families in the TPDS (SCP) [FS]			
	O 2,00,000.00	2,00,000.00	..	(-) 2,00,000.00
	Department stated that due to change in Heads of Account in the above sub-heads, fund remained unutilized.			

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			
	State Development Schemes			
15.	002 Transport cost subsidy for carrying foodgrains throughout the State for smooth functioning of PDS [FS]			
	O 8,000.00	8,000.00	..	(-) 8,000.00

Department stated that as no requisition for fund released has been received, the entire fund was remained unutilized.

	2408 Food, Storage and Warehousing			
	01 Food			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
16.	003 State Subsidy for Supply of Rice to the APL/BPL Families in the TPDS [FS]			
	O 2,38,000.00	2,38,000.00	1,78,442.49	(-) 59,557.51

Department stated that expenditure has been made as per actual claims raised by various stake holders for PDS operation and thus overall saving has been occurred.

	2408 Food, Storage and Warehousing			
	01 Food			
	001 Direction and Administration			
	Administrative Expenditure			
17.	008 Office of the Senior Accounts Officer CDO/ CRO [FS]			
	O 473.85	473.90	386.08	(-) 87.82
	R 0.05			
	Fund was re-appropriated for payment of TA bill for staffs attached to O/o the Sr. A.O, F&S Department. Department stated that due to non-payment of anticipated DA and retirement of employees saving occurred under this head.			

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
18.	012 Differential Cost in the form of Subsidy for Non-procurement Related Activities by WBECSC Ltd. under PDS [FS]			
	S 4,600.00	4,679.58	4,305.82	(-) 373.76
	R 79.58			

Supplementary provision was stated to be required for subsidy on account of differential cost to WBECSE Ltd. for PDS. Fund was re-appropriated to this sub-head towards state subsidy for supply and distribution of subsidized Bengal Gram. No proper reason for saving has been intimated (June 2024).

2408 Food, Storage and Warehousing

01 Food

001 Direction and Administration

Administrative Expenditure

19.	006 Directorate of Storage [FS]			
	O 684.13	684.13	562.23	(-) 121.90

Department stated that due to retirement and promotion of a quite number of employees and due to less usage of other expenses overall saving occurred.

2408 Food, Storage and Warehousing

01 Food

001 Direction and Administration

Administrative Expenditure

20.	003 Kolkata (Including Industrial Area) Rationing [FS]			
	O 7,266.02	7,266.02	6,615.66	(-) 650.36

Proper reasons for overall saving have not been intimated (June 2024).

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3456 Civil Supplies				
	00				
	001 Direction and Administration				
	Administrative Expenditure				
21.	002 Directorate of Consumer Goods [FS]				
	O	736.64	733.14	610.93	(-) 122.21
	R	(-) 3.50			

Reduction of fund through re-appropriation was stated to be required for meeting various administrative expenditure. However, reason for overall saving has not been intimated (June 2024).

2235 Social Security and Welfare

60 Other Social Security and Welfare Programmes

200 Other Programmes

Administrative Expenditure

22.	066 Printing of Ration Cards and other charges incidental to the issuance of Ration Cards [FS]				
	O	550.80	380.51	6.40	(-) 374.11
	R	(-) 170.29			

Reduction of fund through re-appropriation and surrender was required towards payment of expenditure related to remuneration of PPH and expenditure of Directorate of Transportation. Department stated that overall saving was occurred due to opening of a new head of account and expenditure made from that head.

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2235 Social Security and Welfare

60 Other Social Security and Welfare Programmes

200 Other Programmes

Administrative Expenditure

23.	053	Transport Subsidy on Distribution of Rice and Wheat to APL and BPL Families at Subsidized Price [FS]			
	O	20,000.00	11,984.00	..	(-) 11,984.00
	R	(-) 8,016.00			

Reduction of fund through re-appropriation was required as state assistance for expenditure incurred and to be incurred on Transport Rebate. Department stated that non-utilization of residual budget provision happened as a new head of account has been opened by Finance Department and expenditure made from that head.

2235 Social Security and Welfare

60 Other Social Security and Welfare Programmes

200 Other Programmes

State Development Schemes

24.	010	Mass Awareness Campaign for improvement of TPDS [FS]			
	O	1,050.00	1,010.00	19.46	(-) 990.54
	R	(-) 40.00			

Reduction of fund through re-appropriation was required for meeting expenditure related to Mass Awareness Campaign Programme of the Department. Department stated that overall saving occurred due to change of Head of Account and expenditure from that head.

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			
	State Development Schemes			
25.	098 Duare Ration Prakaipa [FS]			
	O 43,000.00	17,854.75	..	(-) 17,854.75
	R (-) 25,145.25			

Reduction of fund through re-appropriation was required for payment of fixed average monthly commission and additional commission to Fair price shop dealers. Department stated that due to change of Head of Account the entire residual fund remained unutilized.

	2408 Food, Storage and Warehousing			
	01 Food			
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
26.	005 State Subsidy for Supply of Rice to the APL/BPL Families in the TPDS [FS]			
	O 1,00,000.00	92,016.00	42,465.85	(-) 49,550.15
	R (-) 7,984.00			

Reduction of fund through re-appropriation was stated to be required for Transport rebate to distributors on SKSY scheme including rebate on NFSA over SNA. Department stated that expenditure has been made as per actual claims raised by various stake holders for PDS operation and thus saving has been occurred.

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2408 Food, Storage and Warehousing			
	02 Storage and Warehousing			
	101 Rural Godowns Programme			
	State Development Schemes			
27.	001 Repair, Renovation and Maintenance of Food Storage Godown with allied Minor Works [FS]			
	O 300.00	299.78	11.02	(-) 288.76
	R (-) 0.22			

Reduction of fund through re-appropriation was stated to be required for meeting expenditure for completion of pending work at Khadya Bhavan, Siliguri. Department stated that minor works were executed for small number of schemes that resulted in overall saving.

2052 Secretariat-General Services

00

090 Secretariat

State Development Schemes

28.	006 Department of Food & Supplies - Implementation of e-Governance Programme and Computerization of TPDS [FS]			
	O 1,005.25	1,004.88	849.94	(-) 154.94
	R (-) 0.37			

Reduction of fund through re-appropriation was stated to be required for payment of TA Bills of officers and staff attached to Sr. A.O. The Department stated that overall saving occurred because no more IT related expenditure list was there for making payment (June 2024).

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			
	Administrative Expenditure			
29.	051 Differential Cost in the form of Subsidy for Non-procurement Related Activities by WBECSC Ltd. under PDS [FS]			
	O 5,000.00	4,920.42	344.01	(-) 4,576.41
	R (-) 79.58			
	Reduction of fund through re-appropriation was stated to be required towards state subsidy for supply and distribution of subsidized Bengal Gram. However, specific reasons for overall saving have not been stated (June 2024).			
	2052 Secretariat-General Services			
	00			
	090 Secretariat			
	Administrative Expenditure			
30.	015 Department of Food & Supplies [FS]			
	O 3,118.69	3,410.03	3,189.13	(-) 220.90
	S 168.86			
	R 122.48			

Supplementary provision is stated to be required for establishment charges of the Department. Enhancement of fund through re-appropriation was stated to be required for payment of Arrear DA bills of IAS of officers, facility services at Khadya Shree Bhawan, Payment of TA bills of officers and remuneration of PPH etc. However, proper reason for overall saving in the above sub-head has not been intimated (June 2024).

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3456 Civil Supplies			
	00			
	102 Civil Supplies Scheme			
State Development Schemes				
31.	002 Financial Assistance for Computerisation of TPDS [FS]			
	O 5,000.00	3,350.00	..	(-) 3,350.00
	R (-) 1,650.00			

Surrender was stated to be required for providing fund under newly opened head of account "2408-01-101- 007". However, reasons for non-utilization of remaining entire balance have not been intimated (June 2024).

(v) Excess occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2408 Food, Storage and Warehousing			
	01 Food			
	102 Food Subsidies			
Administrative Expenditure				
32.	002 Transport Subsidy on Distribution of Rice and Wheat to APL and BPL Families at Subsidised Price [FS]			
	S 2,582.69	18,582.69	8,937.83	(-) 9,644.86
	R 16,000.00			

Creation of fund through supplementary provision was stated to be required towards Transport subsidy on Distribution of Rice and Wheat to APL and BPL Families at Subsidized Price. Augmentation of fund through re-appropriation was stated to be required towards transport rebate to distributors on RKSYS scheme and NFSA over SNA. Department stated that expenditure had been made as per actual claim basis thus saving was made.

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2408 Food,Storage and Warehousing			
	01 Food			
	001 Direction and Administration			
	Administrative Expenditure			
33.	011 Reimbursement to DPL for the Employees deployed to F&S Department [FS]			
	S 1,800.00	1,800.00	1,927.99	+127.99
	Creation of fund through supplementary grant was stated to be required for reimbursement to DPL for employees deployed in F&S Department. However, proper reasons for overall excess have not been intimated (June 2024).			
	2408 Food, storage and Warehousing			
	01 Food			
	102 Food Subsidies			
	State Development Schemes			
34.	008 Advance Release by State for Central Pool Procurement of Paddy/Rice [FS]			
	..		2,00,000.00	+2,00,000.00
	Department stated that expenditure was made without any budget provision since GOI had not yet released fund for procurement of Paddy under Central Pool/NFSA.			
	2235 Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			
	State Development Schemes			
35.	096 One-time Assistance under FPS Dealer Bandhu (Death Benefit) Scheme 2021 [FS]			
	O 330.00	330.00	488.00	+158.00
	2408 Food,Storage and Warehousing			
	01 Food			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
36.	001 Assistance to State Agencies for Intra-State movement of Foodgrains and FPS Dealers Margin under NFSA (4048) (Central Share) [FS]			
	O 300.00	300.00	6,699.07	+6,399.07

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
37.	002 Assistance to State Agencies for Intra-State movement of Foodgrains and FPS Dealers Margin under NFSA (4048) (State Share) [FS]			
	O	200.00	200.00	6,699.07
				+6,499.07

796 Tribal Areas Sub-Plan

State Development Schemes (Central Assistance)

38.	003 Assistance to State Agencies for Intra-State movement of Foodgrains and FPS Dealers Margin under NFSA (4048) (Central Share) [FS]			
	O	200.00	200.00	1,720.03
				+1,520.03

State Development Schemes

39.	004 Assistance to State Agencies for Intra-State movement of Foodgrains and FPS Dealers Margin under NFSA (4048) (State Share) [FS]			
	O	100.00	100.00	1,720.03
				+1,620.03

Proper reasons for overall excess in the above sub-heads have not been intimated (June 2024).

2408 Food, Storage and Warehousing

01 Food

001 Direction and Administration

Administrative Expenditure

40.	004 District Distribution [FS]			
	O	11,049.81	11,049.31	11,539.95
	R	(-) 0.50		+490.64

Reduction of fund through re-appropriation was stated to be required to meet up TA bills of some officers and staff including head of account "2408-01-001-004". Department stated that excess expenditure was occurred due to increase in electricity bill of outlaying offices and arrear rent paid for two SCF & Ss (Tamluk & Haldia).

Capital (Voted)

- (i) The grants closed with a saving of ₹15,448.03 lakh (92.16 per cent of the total budget provision).
- (ii) No portion of saving was surrendered by the department during the year.
- (iii) Persistent saving was noticed in the grant during last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	13,463.06	78.84
2021-2022	5,882.16	40.22
2020-2021	18,136.51	57.85
2019-2020	22,025.11	59.67
2018-2019	4,298.15	21.17

Grant No. 21 FOOD & SUPPLIES

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4408 Capital Outlay on Food Storage and Warehousing			
	02 Storage and Warehousing			
	800 Other Expenditure			
	State Development Schemes			
41.	013 Infrastructural Upgradation & Creation of Storage Capacity by West Bengal Warehousing Corporation [FS]			
	O	900.00	900.00	..
				(-) 900.00

Department stated that as per observation issued by the Finance Department fund could not be utilized for WBSWC owned godown.

4408 Capital Outlay on Food Storage and Warehousing

01 Food

103 Food Processing

State Development Schemes

42.	001 Testing laboratory under F&S Department [FS]			
	O	210.00	210.00	..
				(-) 210.00

Department stated that as no scheme was introduced, entire budget provision could not be utilized.

4408 Capital Outlay on Food Storage and Warehousing

02 Storage and Warehousing

101 Rural Godown Programmes

State Development Schemes

43.	003 Special Infrastructure Projects [FS]			
	O	1,200.00	1,200.00	187.51
				(-) 1,012.49
44.	004 Construction / Re-construction / Renovation of Food Storage Godowns and allied works under RIDF [FS]			
	O	5,000.00	5,000.00	443.18
				(-) 4,556.82
45.	005 Construction, Reconstruction, Renovation with Repair of Food Storage Godown with Allied Works [FS]			
	O	4,000.00	4,000.00	281.08
				(-) 3,718.92

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	789	Special Component Plan for Scheduled Castes		
State Development Schemes				
46.	001	Construction/Re-construction/Repair of Food Storage Godowns and allied works [FS]		
	O	1,000.00	1,000.00	40.19 (-) 959.81
47.	003	Construction/Re-construction/Renovation of Food Storage Godowns and allied works under RIDF [FS]		
	O	1,000.00	1,000.00	142.56 (-) 857.44
	800	Other Expenditure		

State Development Schemes

48.	004	Creation of accommodation for the different offices of Food and Supplies Department. [FS]		
	O	3,000.00	3,000.00	85.35 (-) 2,914.65

The department stated that the above sub-heads are meant for construction/reconstruction/renovation of Khadya Bhavan, Guest House, Inspection Bungalow etc. and allied works across the state. But physical progress of the then ongoing construction of such godowns etc. was less comparing to the target as expected by the Department. Fund could not be released for completed projects as the defect liability period was not over and some projects could not be initiated due to various unavoidable reasons. These caused saving in above sub-heads.

4059 Capital Outlay on Public Works

01 Office Buildings

051 Construction

State Development Schemes

49.	110	Construction, Reconstruction, Renovation with Repair of Office Building & Allied Works [FS]		
	O	200.00	200.00	.. (-) 200.00

Proper reasons for non-utilization of entire budget provision have not been intimated (June 2024).

Capital (Charged)

- (i) The entire budget provision of ₹341.86 lakh including supplementary provision of ₹41.86 lakh remained unutilized and un-surrendered in the appropriation at the close of the year.
(ii) Persistent saving was noticed in the appropriation during last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	52.50	100.00
2021-2022	15.50	25.00
2020-2021	100.00	100.00
2019-2020	53.50	53.50
2018-2019	46.11	46.11

Grant No. 21 FOOD & SUPPLIES

(iii) Saving occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4408 Capital Outlay on Food Storage and Warehousing			
	02 Storage and Warehousing			
	800 Other Expenditure			
	State Development Schemes			
50.	001 Acquisition of land [FS]			
	<i>O</i> 300.00	341.86	..	(-) 341.86
	<i>S</i> 41.86			

Augmentation of fund through supplementary provision was stated for recoupment of advance amount drawn from the Contingency fund. Proper reasons for non-utilization of entire fund have not been intimated (June 2024).

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2401 Crop Husbandry			
2408 Food, Storage and Warehousing			
2551 Hill Areas			
2852 Industries			
3451 Secretariat-Economic Services			
Voted -			
Original	2,13,94,92		
Supplementary	6		
Amount surrendered during the year (31 March 2024)			
	2,13,94,98	1,25,86,32	(-) 88,08,66
			15,45

CAPITAL -	
Major Head	
4401 Capital Outlay on Crop Husbandry	
4408 Capital Outlay on Food Storage and Warehousing	
4860 Capital Outlay on Consumer Industries	

Voted -			
Original	23,50,00		
Supplementary	..		
Amount surrendered during the year (31 March 2024)			
	23,50,00	11,65,25	(-) 11,84,75
			Nil

Notes and Comments -

- (i) During the year department incurred an amount of ₹13,67,20 thousand which falls under New Service and an amount of ₹2,47,01 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.
- (ii) As per PFMS data, an amount of ₹ 20,81,37 thousand remained unspent in the bank accounts of Single Nodal Agencies of the department at the close of the year 2023-2024.

Revenue (Voted)

- (i) The grant closed with a saving of ₹8,808.66 lakh (41.17 per cent of the total budget provision). Out of such saving, the department surrendered an amount ₹15.45 lakh only during the year.
- (ii) Token supplementary provision of ₹0.06 lakh was obtained by the department to finance some newly opened heads of account during the year.
- (iii) Out of total expenditure of ₹12,586.32 lakh under this section, department paid ₹992.96 lakh as subsidy that constitutes 7.89 per cent of total expenditure under Revenue (Voted) Section.
- (iv) Similar persistent saving was noticed in the grant during last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	10,325.56	51.19
2021-2022	10,244.00	53.67
2020-2021	12,050.04	63.44
2019-2020	11,752.79	65.37
2018-2019	6,428.07	38.96

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

(v) Savings occurred mainly under :

Sl. Head No.	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2401 Crop Husbandry				
00				
119 Horticulture and Vegetable Crops				
State Development Schemes				
1.	072 Marketing and Price Support Scheme [FP]			
	O	250.00	250.00	.. (-) 250.00
2.	085 Additional Top-Up subsidy for schemes under Mission for Integrated Development of Horticulture (MIDH) [FP]			
	O	1,000.00	1,000.00	.. (-) 1,000.00
2852 Industries				
60 Others				
789 Special Component Plan for Scheduled Castes				
State Development Schemes				
3.	001 Assistance for formation of Food Processing Industries [FP]			
	O	250.00	250.00	.. (-) 250.00

Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2024).

2401 Crop Husbandry				
00				
119 Horticulture and Vegetable Crops				
State Development Schemes (Central Assistance)				
4.	077 Rashtriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY) [FP]			
	O	1,440.00	1,440.00	183.00 (-) 1,257.00
State Development Schemes				
5.	008 Assistance for Promotion of Horticultural Projects [FP]			
	O	3,174.00	3,174.00	1,755.09 (-) 1,418.91
6.	010 Special Area Programmes on Horticulture Including Spices Plantation Crops and Mushroom, Root crops, Aromatic and Medicinal Plant, Betel vine etc. [FP]			
	O	130.00	130.00	14.54 (-) 115.46

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
7.	013 Media Support Public Relation and Exhibition [FP]			
	O 370.00	370.00	116.98	(-) 253.02
8.	014 Development of Horticulture including Spices Plantation crops, Root Crops, Mushroom, Aromatic and Medicinal Plants, Betel vine etc [FP]			
	O 810.00	810.00	5.54	(-) 804.46
9.	056 Reorganisation of Horticulture Research and Dev. [FP]			
	O 1,000.00	1,000.00	104.03	(-) 895.97
10.	061 Modernisation of horticulture Farms [FP]			
	O 200.00	200.00	21.44	(-) 178.56
11.	078 Rashtriya Krishi Vikash Yojana (RKVY) (State Share) (RKVY) [FP]			
	O 964.80	964.80	132.00	(-) 832.80
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
12.	094 Rashtriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY) [FP]			
	O 460.00	460.00	128.20	(-) 331.80
State Development Schemes				
13.	002 Modernisation of Horticulture Farms [FP]			
	O 100.00	100.00	14.89	(-) 85.11
14.	007 Assistance for Horticultural Project [FP]			
	O 1,500.00	1,500.00	764.37	(-) 735.63
15.	095 Rashtriya Krishi Vikash Yojana (RKVY) (State Share) (RKVY) [FP]			
	O 308.20	308.20	82.10	(-) 226.10
	796 Tribal Area Sub-Plan			
State Development Schemes				
16.	005 Assistance for Horticulture [FP]			
	O 550.00	550.00	187.04	(-) 362.96
2551 Hill Areas				
	60 Other Hill Areas			
	101 Development of Hill Areas			
State Development Schemes				
17.	058 Diversification of Activities of the Directorate of Cinchona & Other Medicinal Plants [FP]			
	O 2,405.00	2,405.00	252.92	(-) 2,152.08

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2852 Industries			
	60 Others			
	102 Food and Beverages			
	State Development Schemes			
18.	001 Assistance for Promotion of Food Processing Industries [FP]			
	O	850.00	850.00	24.83
				(-) 825.17

Reasons for saving in the above sub-heads have not been intimated (June 2024).

(vi) Excess occurred mainly under :

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2401 Crop Husbandry			
	00			
	119 Horticulture and Vegetable Crops			
	State Development Schemes (Central Assistance)			
19.	088 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) [FP]			
	S	0.01	0.01	673.44
				+673.43
	State Development Schemes			
20.	089 Rastriya Krishi Vikash Yojana (RKVY) (State Share) [FP]			
	S	0.01	0.01	448.99
				+448.98
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
21.	139 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) [FP]			
	S	0.01	0.01	342.24
				+342.23
	State Development Schemes			
22.	140 Rastriya Krishi Vikash Yojana (RKVY) (State Share) [FP]			
	S	0.01	0.01	228.15
				+228.14

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Area Sub-Plan			
	State Development Schemes (Central Assistance)			
23.	120 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) [FP]			
	S	0.01	0.01	88.32
				+88.31

In case of above sub-heads, creation of fund through token supplementary grant was stated to be required for Central & State Share of Schemes under Rastriya Krishi Vikash Yojana (RKVY). Reasons for excess in the above sub-heads have not been intimated (June 2024).

2401 Crop Husbandry

00

119 Horticulture and Vegetable Crops

State Development Schemes (Central Assistance)

24.	083 Integrated Development of Horticulture under Krishionnati Yojana (Central Share) (OCASPS) [FP]			
	O	936.00	936.00	1,220.25
				+284.25

State Development Schemes

25.	084 Integrated Development of Horticulture under Krishionnati Yojana (State Share) (OCASPS) [FP]			
	O	619.20	619.20	813.50
				+194.30

789 Special Component Plan for Scheduled Castes

State Development Schemes (Central Assistance)

26.	120 Integrated Development of Horticulture under Krishionnati Yojana (Central Share) (OCASPS) [FP]			
	O	299.00	299.00	390.75
				+91.75

Reasons for excess in the above sub-heads have not been intimated (June 2024).

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2408 Food,Storage and Warehousing			
01 Food			
103 Food Processing			
State Development Schemes (Central Assistance)			
27. 002 PM Formalization of Micro Food Processing Enterprises(PMFME)(3887)(Central share) OCASPS [FP]	..	439.59	+439.59
State Development Schemes			
28. 003 PM Formalization of Micro Food Processing Enterprises(PMFME)(3887)(State share) OCASPS [FP]	..	272.97	+272.97
789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)			
29. 004 PM Formalization of Micro Food Processing Enterprises(PMFME)(3887)(Central share) OCASPS [FP]	..	150.72	+150.72
State Development Schemes			
30. 005 PM Formalization of Micro Food Processing Enterprises(PMFME)(3887)(State share) OCASPS [FP]	..	93.59	+93.59

Reasons for incurring expenditure without any budget provision in the above sub-heads have not been intimated (June 2024).

2401 Crop Husbandry

00

119 Horticulture and Vegetable Crops

Administrative Expenditure

31. 005 Horticulture Development [FP]			
O 2,069.93 }	2,060.16	2,205.16	+145.00
R (-) 9.77 }			

Reduction of fund through surrender an re-appropriation was required for incurring various administrative expenditure by the department, payment of security personnel and meet up the expenditure for LTC/HTC/operating of photo copier machines etc. of the staffs and so on. Reasons for excess have not been intimated (June 2024).

Capital (Voted)

(i) The grant closed with a saving of ₹1,184.75 lakh (50.41 per cent of the total budget provision). No portion of saving was surrendered by the department during the year.

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

(ii) Similar persistent saving was noticed in the grant during last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	2,440.57	77.48
2021-2022	2,819.80	93.99
2020-2021	1,853.38	92.67
2019-2020	894.88	58.51
2018-2019	1,821.30	95.80

(iii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4401 Capital Outlay on Crop Husbandry			
	00			
	104 Agricultural Farms			
	State Development Schemes			
32.	015 Construction of Model House for Plantation Labourers [FP]			
	O 300.00	300.00	40.08	(-) 259.92
33.	016 Infrastructural Development for Centre of Excellence for Vegetables [FP]			
	O 250.00	250.00	32.38	(-) 217.62
34.	018 Project for Development of Plantation Roads [FP]			
	O 400.00	400.00	264.00	(-) 136.00
	4860 Capital Outlay on Consumer Industries			
	60 Others			
	102 Foods and Beverages			
	State Development Schemes			
35.	006 Infrastructure development of Food Processing Industries & Horticulture [FP]			
	O 1,300.00	1,300.00	413.73	(-) 886.27

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

(iv) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4860 Capital Outlay on Consumer Industries			
60 Others			
102 Foods and Beverages			
State Development Schemes			
36. 001 Infrastructure facilities for Food Processing Industries Development Programme [FP]			
	..	246.21	+246.21

Reasons for incurring expenditure without any budget provision have not been intimated (June 2024).

Grant No. 23 FORESTS (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2402	Soil and Water Conservation		
2406	Forestry and Wild Life		
2415	Agricultural Research and Education		
2551	Hill Areas		
3451	Secretariat-Economic Services		
Voted -			
Original	8,35,11,26	8,35,11,35	7,09,14,43
Supplementary	9		(-) 1,25,96,92
Amount surrendered during the year (31 March 2024)			11,10,27

CAPITAL -			
Major Head			
4402	Capital Outlay on Soil and Water Conservation		
4406	Capital Outlay on Forestry and Wild Life		
4702	Capital Outlay on Minor Irrigation		
Voted -			
Original	1,91,31,50	1,91,31,50	85,32,22
Supplementary	..		(-) 1,05,99,28
Amount surrendered during the year (31 March 2024)			8,11,14

Notes and Comments

- (i) During the year department incurred an amount of ₹6,34,10 thousand which falls under New Service and an amount of ₹11,64 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.
- (ii) The department stated that there was no unspent balance laying in DDO's bank account at the close of the year.
- (iii) As per PFMS data, an amount of ₹62,91 thousand remained unspent in the bank account of Single Nodal Agencies under this department at the close of the year.

Revenue (Voted)

- (i) The grant closed with a saving of ₹12,596.92 lakh (15.08 per cent of the total budget provision).
- (ii) Out of such saving, department surrendered ₹1,110.27 lakh during the year.
- (iii) Token supplementary grant of ₹0.09 lakh was obtained to finance nine newly opened sub-heads of account during the year.
- (iv) Similar saving was noticed in the grant during the last five years as under :

Year	Saving	
	Amount (₹in lakh)	Percentage
2022-2023	23,570.01	29.19
2021-2022	22,766.77	29.47
2020-2021	25,519.77	32.95
2019-2020	28,250.35	34.73
2018-2019	12,124.61	16.26

Grant No. 23 FORESTS

(v) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2406 Forestry and Wild Life			
	01 Forestry			
	101 Forest Conservation, Development and Regeneration			
	State Development Schemes (Central Assistance)			
1.	021 Forest Fire Prevention and Management Scheme (Central Share) (OCASPS) [FR]			
	O 150.00	150.00	..	(-) 150.00
	State Development Schemes			
2.	004 Integrated Forest Protection Scheme (State Share) (OCASPS) [FR]			
	O 1,000.00	1,000.00	..	(-) 1,000.00
3.	022 Forest Fire Prevention and Management Scheme (State Share) (OCASPS)[FR]			
	O 100.00	100.00	..	(-) 100.00
	102 Social and Farm Forestry			
	State Development Schemes (Central Assistance)			
4.	044 Conservation of Aquatic Ecosystems (Central Share) (OCASPS)[FR]			
	O 200.00	200.00	..	(-) 200.00
	State Development Schemes			
5.	045 Conservation of Aquatic Ecosystems (State Share)(OCASPS) [FR]			
	O 133.00	133.00	..	(-) 133.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
6.	023 Integrated Forestry & Bio-Diversity Conservation(EAP) (EAP) [FR]			
	O 4,000.00	4,000.00	..	(-) 4,000.00
7.	036 National Mission for a Green India (Central Share) (OCASPS) [FR]			
	O 527.00	527.00	..	(-) 527.00
	State Development Schemes			
8.	037 National Mission for a Green India (State Share) (OCASPS) [FR]			
	O 351.00	351.00	..	(-) 351.00
	02 Environmental Forestry and Wild Life			
	110 Wild Life Preservation			
	State Development Schemes (Central Assistance)			
9.	049 PROJECT ELEPHANT [Central Share] (OCASPS) [FR]			
	O 100.00	100.00	..	(-) 100.00

Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2024).

Grant No. 23 FORESTS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2402 Soil and Water Conservation			
	00			
	102 Soil Conservation			
	Administrative Expenditure			
10.	002 Protective Afforestation and Erosion Control on Landsides, Slips, Steam banks Etc. in Forest Areas [FR]			
	O 765.93	765.93	625.52	(-) 140.41
	2406 Forestry and Wild Life			
	01 Forestry			
	001 Direction and Administration			
	Administrative Expenditure			
11.	001 General Direction [FR]			
	O 28,817.50	28,817.50	27,875.70	(-) 941.80
	005 Survey and Utilisation of Forest Resources			
	State Development Schemes			
12.	001 Forest Resources [FR]			
	O 340.00	340.00	130.94	(-) 209.06
	070 Communications and Buildings			
	State Development Schemes			
13.	001 Development of Forest Communications [FR]			
	O 470.00	470.00	277.68	(-) 192.32
14.	004 Buildings [FR]			
	O 1,500.00	1,500.00	955.47	(-) 544.53
	101 Forest Conservation, Development and Regeneration			
	State Development Schemes			
15.	010 Forest Protection [FR]			
	O 2,500.00	2,500.00	1,566.62	(-) 933.38
16.	012 Working Plan [FR]			
	O 200.00	200.00	97.00	(-) 103.00
17.	015 Management Information System [FR]			
	O 185.00	185.00	76.86	(-) 108.14

Grant No. 23 FORESTS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	102 Social and Farm Forestry			
	Administrative Expenditure			
18.	005 West Bengal Forestry Project [FR]			
	O 445.69	445.69	355.84	(-) 89.85
19.	007 Social Forestry Project [FR]			
	O 2,036.17	2,036.17	1,731.58	(-) 304.59
	State Development Schemes			
20.	026 Community Development [FR]			
	O 360.00	360.00	183.25	(-) 176.75
21.	027 Other Allied Works Component [FR]			
	O 290.00	290.00	112.23	(-) 177.77
	105 Forest Produce			
	Administrative Expenditure			
22.	014 Deputation of Staff to Kalimpong Forest Division by WBFDCL [FR]			
	O 450.00	450.00	337.50	(-) 112.50
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
23.	007 Forestry Treatment [FR]			
	O 1,040.00	1,040.00	580.85	(-) 459.15
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
24.	022 Other Expenditure - Economic Rehabilitation of Fringe Population [FR]			
	O 157.00	157.00	60.56	(-) 96.44
	800 Other Expenditure			
	State Development Schemes			
25.	004 Publicity-Cum-Extension [FR]			
	O 480.00	480.00	254.45	(-) 225.55
	02 Environmental Forestry and Wild Life			
	110 Wild Life Preservation			
	State Development Schemes (Central Assistance)			
26.	047 PROJECT TIGER [Central Share] (OCASPS) [FR]			
	O 850.00	850.00	138.23	(-) 711.77
	State Development Schemes			
27.	007 Control of Poaching and Illegal Trade in Wild Life with Special Reference to Inter-state and International Implication [FR]			
	O 1,440.00	1,440.00	751.99	(-) 688.01

Grant No. 23 FORESTS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
28.	027 Nature Conservation-Protection and Improvement of Wild Life [FR]			
	O 1,280.00	1,280.00	630.50	(-) 649.50
29.	048 PROJECT TIGER (State Share) (OCASPS) [FR]			
	O 695.00	695.00	105.25	(-) 589.75
	111 Zoological Park			
	Administrative Expenditure			
30.	003 North Bengal Wild Animal Park (Bengal Safari) Siliguri [FR]			
	O 511.51	511.51	413.00	(-) 98.51
	State Development Schemes			
31.	005 Improvement of Zoological Garden [FR]			
	O 1,000.00	1,000.00	568.07	(-) 431.93
32.	006 Extension of Zoological Garden [FR]			
	O 1,000.00	1,000.00	484.50	(-) 515.50
	112 Public Gardens			
	Administrative Expenditure			
33.	001 Parks and Gardens Wing [FR]			
	O 2,109.71	2,109.71	1,874.09	(-) 235.62
	State Development Schemes			
34.	007 Creation and improvement of parks and gardens [FR]			
	O 2,200.00	2,200.00	974.30	(-) 1,225.70
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
35.	007 Development of Eco-Tourism and Nature Education [FR]			
	O 750.00	750.00	222.48	(-) 527.52
36.	008 Elephant Conservation [FR]			
	O 2,550.00	2,550.00	1,346.59	(-) 1,203.41
	800 Other Expenditure			
	Administrative Expenditure			
37.	003 Compensation for Wildlife Depredation [FR]			
	O 1,595.11	1,595.11	1,296.34	(-) 298.77

Grant No. 23 FORESTS

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2415 Agricultural Research and Education				
	06 Forestry				
	004 Research				
	State Development Schemes				
38.	001 Forest Research [FR]				
	O	90.00	90.00	9.04	(-) 80.96
39.	002 Training of Staff [FR]				
	O	470.00	470.00	266.04	(-) 203.96

Reasons for saving in the above sub-heads have not been intimated (June 2024).

2406 Forestry and Wild Life					
04 Afforestation and Ecology Development					
103 State Compensatory Afforestation (SCA)					
State Development Schemes					
40.	001	Compensatory Afforestation [FR]			
		O 720.00	184.66	106.70	(-) 77.96
		R (-) 535.34			
41.	005	Interest [FR]			
		O 194.28	89.00	4.48	(-) 84.52
		R (-) 105.28			

Reduction of fund by way of surrender from these sub-heads to enhance the allocation of other heads of account was stated to be required for providing compensation in connection with the work Voluntary relocation of Bhutia Busti and Gangutia from inside Buxa Triger Reserve (BTR) to non-forest areas. However, reasons for final saving in the above sub-heads have not been intimated (June 2024).

Grant No. 23 FORESTS

(vi) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2406 Forestry and Wild Life				
	<i>01 Forestry</i>			
	101 Forest Conservation, Development and Regeneration			
State Development Schemes				
42.	023 Project for Forest and Biodiversity Conservation for Climate Resilience Enhancement in West Bengal (EAP-JICA) [FR]			
	S 0.01	0.01	2,500.00	+2,499.99
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
43.	024 Project for Forest and Biodiversity Conservation for Climate Resilience Enhancement in West Bengal (EAP-JICA) [FR]			
	S 0.01	0.01	1,000.00	+999.99
	796 Tribal Areas Sub-Plan			
State Development Schemes				
44.	038 Project for Forest and Biodiversity Conservation for Climate Resilience Enhancement in West Bengal (EAP-JICA) [FR]			
	S 0.01	0.01	500.00	+499.99
Creation of fund through token supplementary provision was stated to be required "for the externally aided project "Project for Forest and Biodiversity Conservation for Climate Resilience Enhancement in West Bengal" funded by JICA. However, reasons for final excess in the above sub-heads have not been intimated (June 2024).				
2406 Forestry and Wild Life				
	<i>02 Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
State Development Schemes (Central Assistance)				
45.	051 Project Tiger and Elephant (Central Share) [FR]			
	S 0.01	0.01	386.77	+386.76
State Development Schemes				
46.	052 Project Tiger and Elephant (State Share) [FR]			
	S 0.01	0.01	257.85	+257.84

Creation of fund through token supplementary provision was stated to be required for funding the Central and State Share under centrally Sponsored Scheme "Project Tiger and Elephant". However, reasons for final excess in the above sub-heads have not been intimated (June 2024).

Grant No. 23 FORESTS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2406 Forestry and Wild Life			
	01 Forestry			
	101 Forest Conservation, Development and Regeneration			
	Administrative Expenditure			
47.	003 Forest Protection [FR]			
	O 1,236.83	1,236.83	1,433.35	+196.52
	02 Environmental Forestry and Wild Life			
	110 Wild Life Preservation			
	Administrative Expenditure			
48.	001 Wild life Unit Protection and Improvement of Wild Life [FR]			
	O 2,269.00	2,269.00	2,355.74	+86.74
	Reasons for final excess in the above sub-heads have not been intimated (June 2024).			
	2406 Forestry and Wild Life			
	02 Environmental Forestry and Wild Life			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
49.	004 Integrated Development of Wild Life Habitat (Central Share) (OCASPS)[FR]			
	..		117.17	+117.17
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
50.	012 Integrated Development of Wild Life Habitat (Central Share) (OCASPS) [FR]			
	..		150.95	+150.95
	State Development Schemes			
51.	013 Integrated Development of Wild Life Habitat (State Share) (OCASPS) [FR]			
	..		100.63	+100.63
	Reasons for incurring expenditure without any budget provision in the above sub-heads have not been intimated (June 2024).			

Grant No. 23 FORESTS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2406 Forestry and Wild Life

04 Afforestation and Ecology Development

103 State Compensatory Afforestation (SCA)

State Development Schemes

52.	004 Net Present Value of Forest Land [FR]			
	O 1,720.00	1,298.35	4,024.94	+2,726.59
	R (-) 421.65			

The department stated no specific reason for surrendering an amount of ₹421.65 lakh from this sub-head. Reasons for final excess have not also been communicated by the department (June 2024).

Capital (Voted)

- (i) The grant closed with a saving of ₹10,599.28 lakh (55.40 per cent of the total budget provision).
- (ii) Out of such saving an amount ₹811.14 lakh was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under:

Saving

Year	Amount (₹ in lakh)	Percentage
2022-2023	9,785.09	60.20
2021-2022	7,999.30	50.65
2020-2021	7,443.57	51.51
2019-2020	5,148.17	35.43
2018-2019	2,768.86	51.30

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4406 Capital Outlay on Forestry and Wild Life

01 Forestry

101 Forest Conservation, Development and Regeneration

State Development Schemes

53.	004 Net Present Value of Forest Land [FR]			
	O 1,600.00	919.89	369.12	(-) 550.77
	R (-) 680.11			

Reduction of fund by way of surrender from this sub-head to enhance the allocation of other heads of account was stated to be required for providing compensation in connection with the work Voluntary relocation of Bhutia Busti and Gangutia from inside Buxa Triger Reserve (BTR) to non-forest areas. However, reasons for final saving in the above sub-head have not been intimated (June 2024).

Grant No. 23 FORESTS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4702 Capital Outlay on Minor Irrigation			
	00			
	101 Surface water			
	State Development Schemes			
54.	040 Schemes under Jalatirtha (JLT) [FR]			
	O 3,750.00	3,750.00	..	(-) 3,750.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
55.	034 Schemes under Jalatirtha (JLT) [FR]			
	O 1,200.00	1,200.00	..	(-) 1,200.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
56.	047 Schemes under Jalatirtha (JLT) [FR]			
	O 350.00	350.00	..	(-) 350.00
	Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2024).			
	4406 Capital Outlay on Forestry and Wild Life			
	01 Forestry			
	070 Communication and Buildings			
	State Development Schemes			
57.	001 Construction of Buildings [FR]			
	O 1,000.00	1,000.00	488.95	(-) 511.05
	101 Forest Conservation, Development and Regeneration			
	State Development Schemes			
58.	001 Forest Conservation and Regeneration [FR]			
	O 7,116.00	7,116.00	5,139.19	(-) 1,976.81
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
59.	002 Forest Conservation and Regeneration [FR]			
	O 1,300.00	1,300.00	757.54	(-) 542.46
60.	003 Decentralised People Nurseries [FR]			
	O 900.00	900.00	570.02	(-) 329.98

Grant No. 23 FORESTS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

796 Tribal Ares Sub-Plan

State Development Schemes

61.	002	Forest Conservation and Regeneration [FR]		
	O	1,300.00	1,300.00	1,020.94
				(-) 279.06

Reasons for saving in the above sub-heads have not been intimated (June 2024).

4406 Capital Outlay on Forestry and Wild Life

01 Forestry

103 State Compensatory Afforestation

State Development Schemes

62.	003	Integrated Wildlife Management Plan [FR]		
	O	600.00	443.95	153.81
	R	(-) 156.05		(-) 290.14

Reduction of fund by way of surrender from this sub-head to enhance the allocation of other heads of account was stated to be required for providing compensation in connection with the work Voluntary relocation of Bhutia Busti and Gangutia from inside Buxa Triger Reserve (BTR) to non-forest areas. However, reasons for final saving in the above sub-head have not been intimated (June 2024).

Grant No. 24 HEALTH & FAMILY WELFARE

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

2049	Interest Payments
2051	Public Service Commission
2210	Medical and Public Health
2211	Family Welfare
2235	Social Security and Welfare
2250	Other Social Services
2251	Secretariat-Social Services
2515	Other Rural Development Programmes
2551	Hill Areas

Voted -

Original	1,53,88,84,37	}	1,59,24,50,92	1,56,91,90,29	(-) 2,32,60,63
Supplementary	5,35,66,55				
Amount surrendered during the year (31 March 2024)					75,61

Charged -

Original	..	}	5,00,00	..	(-) 5,00,00
Supplementary	5,00,00				
Amount surrendered during the year (31 March 2024)					Nil

CAPITAL -

Major Head

4070	Capital Outlay on other Administrative Services
4210	Capital Outlay on Medical and Public Health
6210	Loans for Medical and Public Health

Voted -

Original	28,87,18,50	}	28,87,18,52	13,50,72,91	(-) 15,36,45,61
Supplementary	2				
Amount surrendered during the year (31 March 2024)					5,62,32

Notes and Comments -

(i) PFMS database disclosed that an amount of ₹9,06,26,48 thousand was lying unspent in the SNA Bank accounts under the department as on 31.03.2024.

(ii) During the year department incurred an amount of ₹3,89,66,38 thousand which falls under New Service and an amount of ₹16,71,84 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Grant No. 24 HEALTH & FAMILY WELFARE

Revenue (Voted)

(i) The grant closed with a saving of ₹23,260.63 lakh (1.46 per cent of the total budgetary allocation) which is less than the permissible limit of 5 per cent. However, in some sub-heads, considerable variation between total budgetary allocation and expenditure has been observed.

(ii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2210 Medical and Public Health

05 Medical Education, Training and Research

105 Allopathy

Administrative Expenditure

1.	006 Dental College [HF]				
	O	6,606.22			
	R	3.31			
			6,609.53	6,209.43	(-) 400.10

Enhancement of fund by way of re-appropriation was done for payment of bills relating to other charges of different dental colleges. Reasons for final saving have not been communicated by the department (June 2024).

2210 Medical and Public Health

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

Administrative Expenditure

2.	013 District and Sub-Divisional Hospitals [HF]				
	O	1,30,320.71			
	S	3,276.70			
	R	25.00			
			1,33,622.41	1,18,903.17	(-) 14,719.24

Enhancement of fund by way of re-appropriation was required to pay the electricity bills of different SSH (Rural) Hospital and payment of liabilities incurred for maintenance works of hospitals. Supplementary grant was required for meeting the expenditure for establishment charges of district Sub-divisional hospitals. Reasons for final saving have not been intimated by the department (June 2024). Out of above expenditure, department expended ₹1,886.44 lakh for payment of Scholarship & Stipend using object head '34-Scholarship & Stipend'. Such amount should have been booked under Head of Account "2210-05-Medical Education, Training & Research" as per LMMH.

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2210 Medical and Public Health

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

Administrative Expenditure

3.	037	Establishment of Super Speciality Hospitals (Located in Urban Areas) [HF]		
	O	10,116.38	11,141.53	9,750.53
	S	570.15		
	R	455.00		
				(-) 1,391.00

Enhancement of fund by way of re-appropriation was required towards the payment of outsourced operation and Maintenance work of 42 super speciality Hospitals for essential service like DG, lift Electrical Systems, etc. HVAV, Fire protection and detection systems, UPS, Solar system operation and maintenance of medical gas pipeline systems (MGPS) of 42 SSHIs) and operation pressure swing Absorption (PSA) of 67 RH/SGH/SDH/DH/SSH/ and for operating manpower and routine maintenance of assets, ELV and IT related work. Supplementary grant was required for meeting establishment charges of super speciality hospitals located in Urban Areas. Reasons for final saving have not been intimated by the department (June 2024).

2210 Medical and Public Health

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

Administrative Expenditure

4.	011	Other General Hospitals [HF]		
	O	29,903.33	31,212.48	30,864.78
	S	1,297.98		
	R	11.17		
				(-) 347.70

Enhancement of fund by way of re-appropriation was done to meet the demand from Fort Gloster State General Hospital Bauria Howrah and for incurring expenditure regarding outsourcing of services for Central Combined Laboratory, Kolkata. Supplementary grant was required to meet up the expenditure for establishment charges of other general hospitals. Reasons for final saving have not been intimated by the department (June 2024). Out of above expenditure, department expended ₹169.86 lakh for payment of Scholarship & Stipend using object head '34-Scholarship & Stipend'. Such amount should have been booked under Head of Account "2210-05-Medical Education, Training & Research" as per LMMH.

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2210 Medical and Public Health

05 Medical Education, Training and Research

105 Allopathy

State Development Schemes

5. 021 Nursing Education [HF]

O	474.18	426.82	124.01	(-) 302.81
R	(-) 47.36			

06 Public Health

001 Direction and Administration

Administrative Expenditure

6. 002 District Public Health Administration [HF]

O	1,847.47	1,846.30	1,309.21	(-) 537.09
R	(-) 1.17			

101 Prevention and Control of Diseases

Administrative Expenditure

7. 001 Malaria-Control and Eradication of Malaria [HF]

O	5,918.59	5,914.11	4,909.01	(-) 1,005.10
R	(-) 4.48			

For above sub-heads, no specific reason for reduction of fund by way of re-appropriation and final saving was offered by the department (June 2024).

2210 Medical and Public Health

80 General

004 Health Statistics and Evaluation

Administrative Expenditure

8. 001 Health Statistics and Vital Statistics [HF]

O	780.84	783.52	646.48	(-) 137.04
R	2.68			

No specific reason for enhancement of fund by way of re-appropriation or final saving was offered by the department (June 2024).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2210 Medical and Public Health			
	01 Urban Health Services-Allopathy			
	110 Hospital and Dispensaries			
	State Development Schemes (Central Assistance)			
9.	084 Capacity Building for Developing Trauma Care Facilities in Government Hospitals on National Highway under Tertiary Care Programs (Central Share) [HF]			
	O 600.00	600.00	..	(-) 600.00
10.	086 National Mental Health Programme under Tertiary Care Programs(Central Share) [HF]			
	O 200.00	200.00	..	(-) 200.00
11.	088 National Programme for Health Care of Elderly under Tertiary Care Programs (Central Share) [HF]			
	O 200.00	200.00	..	(-) 200.00
	State Development Schemes			
12.	058 Blood Transfusion Services [HF]			
	O 662.55	662.55	..	(-) 662.55
13.	085 Capacity Building for Developing Trauma Care Facilities in Government Hospitals on National Highway under Tertiary Care Programs (State Share) [HF]			
	O 100.00	100.00	..	(-) 100.00
	02 Urban Health Services-Other Systems of Medicine			
	101 Ayurveda			
	State Development Schemes			
14.	007 Setting up of a State Pharmacy of Ayurveda at Kalyani [HF]			
	O 102.59	102.59	..	(-) 102.59
	03 Rural Health Services-Allopathy			
	103 Primary Health Centres			
	State Development Schemes (Central Assistance)			
15.	004 Assistance for Diagnostic Infrastructure to Health Sub Centres / Primary Health Centres under recommendation of 15th Finance Commission [HF]			
	O 2,206.00	2,206.00	..	(-) 2,206.00
16.	005 Assistance for Conversion of Rural Health Sub Centres / Primary Health Centres into Health & Wellness Centres under recommendation of 15th Finance Commission [HF]			
	O 2,000.00	2,000.00	..	(-) 2,000.00

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	05 Medical Education, Training and Research			
	105 Allopathy			
State Development Schemes (Central Assistance)				
17.	036 Upgradation/Strengthening of Nursing Services under Human Resources in Health and Medical Education (Central Share) [HF]			
	O 200.00	200.00	..	(-) 200.00
State Development Schemes				
18.	075 Upgradation/Strengthening of Nursing Services under Human Resources in Health and Medical Education (State Share) [HF]			
	O 150.00	150.00	..	(-) 150.00
	06 Public Health			
	001 Direction and Administration			
State Development Schemes (Central Assistance)				
19.	019 Commodity Grant under NTEP under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) [HF]			
	O 600.00	600.00	..	(-) 600.00
20.	020 Commodity Grant under Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) [HF]			
	O 500.00	500.00	..	(-) 500.00
21.	021 Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) [HF]			
	O 7,000.00	7,000.00	..	(-) 7,000.00
	101 Prevention and Control of Diseases			
State Development Schemes				
22.	016 Assistance to state Blood Transfusion Council [HF]			
	O 935.00	935.00	..	(-) 935.00
23.	054 Scheme for Covid19 Vaccination of Citizens of West Bengal [HF]			
	O 1,500.00	1,500.00	..	(-) 1,500.00
	104 Drug Control			
State Development Schemes (Central Assistance)				
24.	007 State Drug Regulatory System (Central Share) [HF]			
	O 766.96	766.96	..	(-) 766.96
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
25.	015 State Drug Regulatory System (Central Share) [HF]			
	O 305.24	305.24	..	(-) 305.24
26.	031 Commodity Grant under Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) [HF]			
	O 350.00	350.00	..	(-) 350.00

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
27.	032 Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) [HF]			
	O 3,000.00	3,000.00	..	(-) 3,000.00
State Development Schemes				
28.	013 Prevention & Control of COVID19 [HF]			
	O 2,500.00	2,500.00	..	(-) 2,500.00
29.	016 State Drug Regulatory System (State Share) [HF]			
	O 81.00	81.00	..	(-) 81.00
30.	028 National Tuberculosis Elimination Programme (NTEP) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063)(State Share) [HF]			
	O 291.00	291.00	..	(-) 291.00
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
31.	029 Commodity Grant under Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) [HF]			
	O 150.00	150.00	..	(-) 150.00
32.	030 Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) [HF]			
	O 700.00	700.00	..	(-) 700.00
State Development Schemes				
33.	011 Prevention & Control of COVID19 [HF]			
	O 2,500.00	2,500.00	..	(-) 2,500.00

Reasons for non-utilization of the entire budgetary allocation and saving in the above sub-heads have not been intimated by the department (June 2024).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2210 Medical and Public Health			
	01 Urban Health Services-Allopathy			
	001 Direction and Administration			
	Administrative Expenditure			
34.	001 District Medical Establishment [HF]			
	O 6,436.07	6,424.07	5,829.53	(-) 594.54
	R (-) 12.00			
	104 Medical Stores Depots			
	Administrative Expenditure			
35.	001 Medical Stores Depots [HF]			
	O 9,997.05	9,881.95	9,474.76	(-) 407.19
	R (-) 115.10			
In above sub-heads, reasons for reduction of fund by way of re-appropriation and final saving have not been intimated by the department (June 2024).				
	2210 Medical and Public Health			
	01 Urban Health Services-Allopathy			
	001 Direction and Administration			
	Administrative Expenditure			
36.	002 Director of Health Services [HF]			
	O 18,261.42	18,261.42	16,094.13	(-) 2,167.29
37.	003 Organisation for maintenance, replacement and repair of Vehicles and Ambulances [HF]			
	O 1,233.17	1,233.17	1,050.77	(-) 182.40
	110 Hospital and Dispensaries			
	State Development Schemes			
38.	008 Grants to Non-Govt Medical Institutions [HF]			
	O 735.00	735.00	378.49	(-) 356.51
39.	030 Improvement of Information Technology in the Urban Health Sector [HF]			
	O 6,000.00	6,000.00	3,737.56	(-) 2,262.44

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	200 Other Health Schemes			
	State Development Schemes (Central Assistance)			
40.	015 Assistance for Diagnostic Infrastructure to Urban PHCs under recommendation of 15th Finance Commission [HF]			
	O 26,600.00	26,600.00	2,649.00	(-) 23,951.00
41.	016 Assistance for Urban Health and Wellness Centres (UHCWC) under the recommendation of 15th Finance Commission [HF]			
	O 29,564.00	29,564.00	17,704.00	(-) 11,860.00
	02 Urban Health Services-Other Systems of Medicine			
	101 Ayurveda			
	State Development Schemes			
42.	004 Development of Colleges and Hospitals under Ayurveda [HF]			
	O 788.75	788.75	146.00	(-) 642.75
	102 Homoeopathy			
	State Development Schemes			
43.	007 Development of Colleges and Hospitals under Homoeopathy [HF]			
	O 582.22	582.22	271.48	(-) 310.74
	03 Rural Health Services-Allopathy			
	110 Hospitals and Dispensaries			
	State Development Schemes			
44.	003 Medical Care facilities for Rural Population [HF]			
	O 47,294.02	47,294.02	44,386.83	(-) 2,907.19
	04 Rural Health Services - Other Systems of Medicine			
	101 Ayurveda			
	Administrative Expenditure			
45.	001 Ayurvedic Institution in Rural Areas [HF]			
	O 3,932.35	3,932.35	3,312.33	(-) 620.02
	198 Assistance to Gram Panchayats			
	State Development Schemes			
46.	003 Grants to Panchayati Raj Institution for Ayush Dispensaries (PRI) [HF]			
	O 2,026.50	2,026.50	1,218.01	(-) 808.49
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
47.	012 Grants to Panchayati Raj Institution for Ayush Dispensaries (PRI) [HF]			
	O 725.34	725.34	478.73	(-) 246.61

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	05 Medical Education, Training and Research			
	105 Allopathy			
Administrative Expenditure				
48.	018 Institute of Community Medical Services [HF]			
	O 479.87	479.87	235.48	(-) 244.39
State Development Schemes				
49.	015 Establishment of the West Bengal University of Health Sciences [HF]			
	O 6,000.00	6,000.00	4,980.00	(-) 1,020.00
50.	020 Medical Education. [HF]			
	O 1,362.75	1,362.75	883.51	(-) 479.24
51.	049 Dental Education [HF]			
	O 150.00	150.00	36.56	(-) 113.44
52.	052 Improvement of Library of Teaching Institutions [HF]			
	O 300.00	300.00	182.51	(-) 117.49
53.	066 Aids to Society for Health & Demographic Surveillance [HF]			
	O 411.05	411.05	243.40	(-) 167.65
	06 Public Health			
	001 Direction and Administration			
Administrative Expenditure				
54.	001 Director of Health Services [HF]			
	O 1,397.39	1,397.39	1,223.08	(-) 174.31
State Development Schemes (Central Assistance)				
55.	006 Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) [HF]			
	O 84,000.00	84,000.00	16,806.00	(-) 67,194.00
State Development Schemes				
56.	004 State Organ & Tissue Transplantation Organization [HF]			
	O 115.00	115.00	14.02	(-) 100.98
57.	011 Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) [HF]			
	O 289.00	289.00	125.72	(-) 163.28
58.	018 Infrastructure Maintenance(4064)(State Share) [HF]			
	O 15,000.00	15,000.00	10,936.42	(-) 4,063.58
	101 Prevention and Control of Diseases			
Administrative Expenditure				
59.	006 Kolkata Metropolitan Urban Health Organisation [HF]			
	O 1,109.72	1,109.72	879.44	(-) 230.28
60.	008 Prevention and Control of Visual Impairment and Blindness [HF]			
	O 2,947.31	2,947.31	2,158.09	(-) 789.22
61.	009 Provision for Bio-Medical Waste Management [HF]			
	O 3,300.00	3,300.00	2,644.37	(-) 655.63

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
62.	052 Prevention & Control of COVID19 [HF]			
	O 15,000.00	15,000.00	15.69	(-) 14,984.31
	113 Public Health Publicity			
Administrative Expenditure				
63.	003 Enforcement of Food Safety and Standards [HF]			
	O 123.63	123.63	30.91	(-) 92.72
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
64.	017 Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) [HF]			
	O 25,300.00	25,300.00	9,403.00	(-) 15,897.00
State Development Schemes				
65.	007 Other Diseases [HF]			
	O 210.00	210.00	61.87	(-) 148.13
66.	022 Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) [HF]			
	O 233.00	233.00	41.81	(-) 191.19
67.	029 Infrastructure Maintenance (4064)(State Share) [HF]			
	O 6,000.00	6,000.00	5,104.85	(-) 895.15
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
68.	015 Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) [HF]			
	O 9,328.00	9,328.00	1,735.00	(-) 7,593.00
State Development Schemes				
69.	006 Programme for Control of other Diseases in Tribal Areas [HF]			
	O 210.00	210.00	65.80	(-) 144.20
70.	020 Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) [HF]			
	O 100.00	100.00	10.31	(-) 89.69
71.	027 Infrastructure Maintenance (4064)(State Share) [HF]			
	O 2,700.00	2,700.00	1,033.60	(-) 1,666.40
	80 General			
	101 Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana (PMJAY)			
State Development Schemes (Central Assistance)				
72.	005 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (Central Share) [HF]			
	O 1,000.00	1,000.00	209.00	(-) 791.00

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
73.	006 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (State Share) [HF]			
	O 650.00	650.00	139.33	(-) 510.67
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
74.	005 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (Central Share) [HF]			
	O 400.00	400.00	68.00	(-) 332.00
State Development Schemes				
75.	006 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (State Share) [HF]			
	O 260.00	260.00	45.33	(-) 214.67
2211 Family Welfare				
	00			
	001 Direction and Administration			
Administrative Expenditure				
76.	002 District Family Welfare Bureau [HF]			
	O 129.13	129.13	34.15	(-) 94.98
State Development Schemes (Central Assistance)				
77.	019 Urban Family Welfare Centres under Infrastructure Maintenance (4064) (Central Share) [HF]			
	O 575.00	575.00	339.40	(-) 235.60
	101 Rural Family Welfare Services			
Administrative Expenditure				
78.	002 Establishment and Maintenance of Rural Family Welfare [HF]			
	O 8,739.56	8,739.56	7,640.92	(-) 1,098.64
79.	003 Establishment of Post Partum Unit [HF]			
	O 1,755.02	1,755.02	1,568.37	(-) 186.65
Reasons for saving in the above sub-heads have not been intimated by the department (June 2024).				

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2210 Medical and Public Health

03 Rural Health Services-Allopathy

110 Hospitals and Dispensaries

Administrative Expenditure

80.	005	Establishment of Super Speciality Hospitals (Located in Rural Areas) [HF]			
		O 12,943.46			
		R (-) 483.75	12,459.71	12,356.05	(-) 103.66

Reduction of fund by way of re-appropriation was required towards the payment of outsourced operation and Maintenance work of 42 super speciality hospitals for essential service like DG, lift Electrical system etc. HVAV, Fire protection and detection systems, UPS, solar system operation and maintenance of Medical gas operation system (MGPS) of 42 SSH(s) and operation pressure swing Absorption (PSA) of 67 RH/SGH/SDH/DH/SSH/ and for operation manpower and routine maintenance of assets ELV and IT related work. Reasons for final saving have not been intimated by the department (June 2024).

2210 Medical and Public Health

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

Administrative Expenditure

81.	009	T.B. Hospitals [HF]			
		O 2,882.55			
		R (-) 5.36	2,877.19	2,670.14	(-) 207.05

Reduction of fund by way of re-appropriation was done towards payment of bills relating to hiring of vehicles of Mental hospitals & other charges of different dental colleges. Reasons for final saving in the above sub-head were not intimated by the department (June 2024).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2210 Medical and Public Health

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

Administrative Expenditure

82.	010 Mental Hospitals [HF]				
	O	6,382.63			
	S	290.47			
	R	(-) 128.15			
			6,544.95	6,465.60	(-) 79.35

Reduction of fund by way of re-appropriation was done towards travel expense of Mental hospitals, payment of electricity charges of different health units and payment of bills relating to hiring charges of vehicles of Mental Hospitals. Supplementary grant was stated to be required for meeting the expenditure for establishment charges of Mental hospitals. Reasons for final saving have not been intimated by the department (June 2024).

2210 Medical and Public Health

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

Administrative Expenditure

83.	020 State Illness Assistance Fund [HF]				
	O	367.84			
	S	172.16			
			540.00	275.88	(-) 264.12

Supplementary grant was required for contribution to State Illness Assistance Fund. Reasons for final saving have not been intimated by the department (June 2024).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2211 Family Welfare

00

001 Direction and Administration

State Development Schemes (Central Assistance)

84.	018 Sub Centres under Infrastructure Maintenance (4064) (Central Share) [HF]			
	O 72,000.00	78,189.63	74,155.17	(-) 4,034.46
	S 6,189.63			

Supplementary grant was required for establishment charges related to sub-centres under infrastructure maintenance under National Health Mission. Reasons for final saving were not intimated by the department (June 2024).

2210 Medical and Public Health

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

State Development Schemes

85.	079 Free Diagnostic Expenses [HF]			
	O 8,400.00	9,000.00	7,503.35	(-) 1,496.65
	S 600.00			

Supplementary grant was required for free diagnostics and dialysis services. Reasons for final saving have not been intimated by the department (June 2024).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2210 Medical and Public Health

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

State Development Schemes

86.	018	Aid to Chittaranjan Cancer Hospital (State Share) [HF]		
	O	6,097.67	} 9,800.00	9,497.16 (-) 302.84
	S	3,702.33		

Supplementary grant was required for funding State Share for Chittaranjan Cancer Hospital. Reasons for final saving have not been intimated by the department (June 2024).

2210 Medical and Public Health

02 Urban Health Services-Other Systems of Medicine

102 Homoeopathy

Administrative Expenditure

87.	001	Homoeopathic Institution in Urban Areas [HF]		
	O	1,014.09	} 1,112.26	1,015.35 (-) 96.91
	S	98.17		

Supplementary grant was required for meeting the expenditure for establishment charges of Homeopathic Institutions in Urban Areas. Reasons for final saving were not intimated by the department (June 2024).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2210 Medical and Public Health			
	01 Urban Health Services-Allopathy			
	110 Hospital and Dispensaries			
	State Development Schemes			
88.	090 Repair, renovation and Maintenance Works in District, Sub-Division and other Urban Hospital [HF]			
	S 300.00	300.00	154.08	(-) 145.92

Supplementary grant was required for repair, renovation and Maintenance Works in District, Sub-Division and other Urban Hospital. Reasons for final saving have not been intimated by the department (June 2024).

	2210 Medical and Public Health			
	01 Urban Health Services-Allopathy			
	110 Hospital and Dispensaries			
	Administrative Expenditure			
89.	001 Kolkata Hospitals and Dispensaries [HF]			
	O 21,530.77	22,027.17	20,945.77	(-) 1,081.40
	S 496.40			

Supplementary grant was stated to be required for meeting expenditure for establishment charges of Kolkata Hospital and Dispensaries. Reasons for final saving in the above sub-head have not been intimated by the department (June 2024). Out of above expenditure, department expended ₹1,324.31 lakh for payment of Scholarship & Stipend using object head '34-Scholarship & Stipend'. Such amount should have been booked under Head of Account "2210-05-Medical Education, Training & Research" as per LMMH.

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2051 Public Service Commission

00

103 Staff Selection Commission

Administrative Expenditure

90.	002	Establishment of West Bengal Health Recruitment Board (WBHRB) [HF]			
		O 494.68	} 531.78	450.68	(-) 81.10
		S 37.10			

Supplementary grant was stated to be required for payment of establishment charges relating to West Bengal Health Recruitment Board (WBHRB). Reasons for final saving in the above sub-head have not been intimated by the Department (June 2024).

2235 Social Security and Welfare

02 Social Welfare

103 Women's Welfare

State Development Schemes

91.	082	Pradhan Mantri Matru Vandana Yojana (PMMVY) under SAMARTHYA (State Share) [HF]			
		O 0.01	} 94.49	..	(-) 94.49
		S 94.48			

Supplementary grant was required for implementation of Pradhan Mantri Matru Vandana Yajana under Samarthya Scheme. Reasons for non-utilization of the entire fund have not been intimated (June 2024).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2251 Secretariat-Social Services

00

090 Secretariat

Administrative Expenditure

92.	001	Department of HEALTH & FAMILY WELFARE [HF]			
		O 2,435.70	2,559.25	2,418.67	(-) 140.58
		S 123.55			

Supplementary grant was required for meeting the expenditure for establishment charges of Govt. Medical Colleges. No specific reason for reduction of fund by way of re-appropriation and final saving was intimated by the department (June 2024).

2211 Family Welfare

00

001 Direction and Administration

State Development Schemes (Central Assistance)

93.	017	Maintenance of State/District FW Bureaux under Infrastructure Maintenance (4064)(Central Share) [HF]			
		O 3,178.17	3,109.81	2,764.18	(-) 345.63
		R (-) 68.36			

Surrender of fund was done for providing additional amount required towards dearness allowances of employees of H & FW. Reasons for final saving were not offered by the department (June 2024).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2210 Medical and Public Health

05 Medical Education, Training and Research

105 Allopathy

State Development Schemes

94.	061 Training of Nurses [HF]			
	O	1,324.72		
	R	47.36		
		1,372.08	693.43	(-) 678.65

Reasons for enhancement of fund by way of re-appropriation and final saving were not offered by the department (June 2024).

(iii) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2210 Medical and Public Health

02 Urban Health Services-Other Systems of Medicine

101 Ayurveda

Administrative Expenditure

95.	001 Ayurvedic Institution in Urban Areas [HF]			
	O	3,232.50		
	R	90.00		
		3,322.50	3,512.46	+189.96

No specific reason for enhancement of fund by way of re-appropriation and final excess was offered by the department (June 2024). Out of above expenditure, department expended ₹1,147.63 lakh for payment of Scholarship & Stipend using object head '34-Scholarship & Stipend'. Such amount should have been booked under Head of Account "2210-05-Medical Education, Training & Research" as per LMMH.

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2210 Medical and Public Health

05 Medical Education, Training and Research

105 Allopathy

Administrative Expenditure

96.	019	Training of Nurses [HF]			
		O 6,252.54	6,252.61	7,473.15	+1,220.54
		R 0.07			

No specific reason for enhancement of fund by way of re-appropriation was offered by the department. Reasons for incurring final excess have not been intimated (June 2024).

2210 Medical and Public Health

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

State Development Schemes

97.	035	Medical Care Facilities for Urban Population [HF]			
		O 24,020.50	24,020.50	25,139.52	+1,119.02

Reasons for final excess in the above sub-head have not been intimated (June 2024).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2210 Medical and Public Health			
	06 Public Health			
	102 Prevention of Food Adulteration			
	State Development Schemes			
98.	006 Implementation of the Food Safety and Standards Act,2006 and Rules and Regulation of 2011 (State Contribution) [HF]			
	O 255.78	255.78	450.55	+194.77
	2210 Medical and Public Health			
	01 Urban Health Services-Allopathy			
	001 Direction and Administration			
	Administrative Expenditure			
99.	004 Director Of Medical Education. [HF]			
	O 1,640.69	1,640.69	1,887.41	+246.72
	03 Rural Health Services-Allopathy			
	103 Primary Health Centres			
	State Development Schemes Central Assistance			
100.	006 Assistance for Block Level Public Health Units under recommendation of 15th Finance Commission [HF]			
	O 930.00	930.00	2,584.30	+1,654.30
	04 Rural Health Services - Other Systems of Medicine			
	102 Homoeopathy			
	Administrative Expenditure			
101.	001 Homoeopathic Institution in Rural Areas [HF]			
	O 4,111.82	4,111.82	4,451.56	+339.74
	05 Medical Education, Training and Research			
	105 Allopathy			
	Administrative Expenditure			
102.	003 State Blood Transfusion Service [HF]			
	O 862.99	862.99	963.39	+100.40

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	200 Other Systems			
State Development Schemes (Central Assistance)				
103.	002 National Mission on Ayush including Mission on Medicinal Plants (Central Share) [HF]			
	O 300.00	300.00	1,453.95	+1,153.95
State Development Schemes				
104.	001 National Mission on Ayush including Mission on Medicinal Plants (State Share) [HF]			
	O 200.00	200.00	969.30	+769.30
	06 Public Health			
	001 Direction and Administration			
State Development Schemes				
105.	007 Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) [HF]			
	O 41,500.00	41,500.00	1,32,035.38	+90,535.38
106.	009 Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) [HF]			
	O 2,390.00	2,390.00	13,416.13	+11,026.13
	101 Prevention and Control of Diseases			
State Development Schemes				
107.	056 Prevention and Control of Dengue [HF]			
	O 9,500.00	9,500.00	9,703.06	+203.06
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
108.	030 Commodity Grant under NTEP under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) [HF]			
	O 500.00	500.00	990.21	+490.21
State Development Schemes				
109.	009 Improvement of Urban Health Services [HF]			
	O 50.00	50.00	2,413.42	+2,363.42
110.	018 Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) [HF]			
	O 7,900.00	7,900.00	36,085.59	+28,185.59
111.	020 Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) [HF]			
	O 1,596.00	1,596.00	3,280.28	+1,684.28

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

796 Tribal Areas Sub-Plan

State Development Schemes

112.	016	Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) [HF]			
	O	4,300.00	4,300.00	10,960.06	+6,660.06
113.	018	Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) [HF]			
	O	418.00	418.00	856.07	+438.07

2211 Family Welfare

00

003 Training

Administrative Expenditure

114.	001	Training and Employment of Multipurpose Workers [HF]			
	O	365.86	365.86	613.53	+247.67
	101	Rural Family Welfare Services			

State Development Schemes

115.	008	Village Health Guide Scheme [HF]			
	O	420.00	420.00	567.51	+147.51
116.	015	Accredited Social Health Activist (ASHA)Scheme [HF]			
	O	33,000.00	33,000.00	36,630.71	+3,630.71

Reasons for incurring excess expenditure in the above sub-heads have not been intimated by the department (June 2024).

2210 Medical and Public Health

06 Public Health

796 Tribal Areas Sub-Plan

State Development Schemes

117.	024	National Vector Borne Disease Control Programme (NVBDCP) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063)(State Share) [HF]		
		..	149.18	+149.18

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2211 Family Welfare			
	00			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
118.	010 Commodity Grant under Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share) [HF]	..	290.76	+290.76
	2210 Medical and Public Health			
	06 Public Health			
	101 Prevention and Control of Diseases			
	State Development Schemes (Central Assistance)			
119.	058 Commodity Grant Under NTEP under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) [HF]	..	1,706.05	+1,706.05
	2211 Family Welfare			
	00			
	001 Direction and Administration			
	State Development Schemes (Central Assistance)			
120.	011 Sub Centres under Infrastructure Maintenance under NRHM (Central Share) [HF]	..	3,976.41	+3,976.41
121.	013 Urban Revamping Scheme(Health Posts) under Infrastructure Maintenance under NRHM (Central Share) [HF]	..	164.73	+164.73
	101 Rural Family Welfare Services			
	Administrative Expenditure			
122.	004 Accredited Social Health Activist (ASHA)Scheme [HF]	..	84.95	+84.95

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

103 Maternity and Child Health

State Development Schemes (Central Assistance)

123.	006	Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share) [HF]	..	23,385.35	+23,385.35
124.	007	Commodity Grant under Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share) [HF]	..	874.24	+874.24

789 Special Component Plan for Scheduled Castes

State Development Schemes (Central Assistance)

125.	009	Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share) [HF]	..	6,315.16	+6,315.16

796 Tribal Areas Sub-Plan

State Development Schemes (Central Assistance)

126.	009	Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share) [HF]	..	1,557.98	+1,557.98

2210 Medical and Public Health

06 Public Health

001 Direction and Administration

State Development Schemes

127.	015	National Vector Borne Disease Control Programme (NVBDCP) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) [HF]	..	82.31	+82.31

Reasons for incurring expenditure without any budgetary allocation and final excess in the above sub-heads have not been intimated by the Department (June 2024).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2210 Medical and Public Health

05 Medical Education, Training and Research

105 Allopathy

Administrative Expenditure

128.	072 Govt. Medical College [HF]			
	O 95,497.67	95,577.44	99,093.87	+3,516.43
	S 79.77			

Supplementary grant was required for Govt. Medical College. Reasons for final excess have not been intimated (June 2024).

2210 Medical and Public Health

03 Rural Health Services-Allopathy

103 Primary Health Centres

Administrative Expenditure

129.	001 Health Units [HF]			
	O 1,37,515.29	1,48,185.55	1,50,777.41	+2,591.86
	S 10,523.16			
	R 147.10			

Supplementary grant was required for meeting expenditure for establishment charges of Health Units. Enhancement of fund by way of re-appropriation was done towards payment of electricity charges/other charges of different health units. Reasons for final excess were not offered by the department (June 2024).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2210 Medical and Public Health

02 Urban Health Services-Other Systems of Medicine

102 Homoeopathy

Administrative Expenditure

130. 021 Government Homeopathic Medical College & Hospital [HF]

O	3,813.39	}	4,305.12	4,439.22	+134.10
S	471.73				
R	20.00				

Supplementary grant was required for meeting expenditure for establishment charges of Govt. Homeopathic Medical College and Hospital. Enhancement of fund through re-appropriation was stated to be required for administrative charges, Procurement of Hospital Consumables etc. Reasons for final excess have not been communicated by the department (June 2024). Out of above expenditure, department expended ₹2,224.05 lakh for payment of Scholarship & Stipend using object head '34-Scholarship & Stipend'. Such amount should have been booked under Head of Account "2210-05-Medical Education, Training & Research" as per LMMH.

2210 Medical and Public Health

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

Administrative Expenditure

131. 082 Govt. Medical College Hospitals [HF]

O	1,80,722.78	}	2,04,964.01	2,08,840.44	+3,876.43
S	24,260.40				
R	(-) 19.17				

Supplementary grant was required for meeting the expenditure for establishment charges of Govt Medical Colleges. Fund was re-appropriated from this subhead to meet the demand of ₹ 19.17 lakh from Fort Gloster State General Hospital, Bauria. Reasons for final excess have not been intimated by the department (June 2024). Out of above expenditure, department expended ₹13,189.24 lakh for payment of Scholarship & Stipend using object head '34-Scholarship & Stipend'. Such amount should have been booked under Head of Account "2210-05-Medical Education, Training & Research" as per LMMH.

Revenue (Charged)

- (i) The entire appropriation of ₹500 lakh made through supplementary allocation remained un-utilized during the year.
- (ii) No portion of such saving was surrendered by the department during the year.
- (iii) Saving of ₹496.56 lakh (24.77 per cent of the total budgetary allocation of the year) was observed in this section during 2022-2023.

Grant No. 24 HEALTH & FAMILY WELFARE

(iv) Saving occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2049 Interest Payments			
	60 Interest on Other Obligations			
	101 Interest on Deposits			
	Administrative Expenditure			
132.	016 Interest on Finance Commission Grants relating to H.& F.W. Dept. [HF]			
	S 500.00	500.00	..	(-) 500.00

Supplementary grant was stated to be required for payment of Interest in Finance Commission grants for health sectors. The amount was intended to be utilized by State Govt. for rural and urban local bodies. However, reasons for non-utilization of the entire supplementary allocation and final saving have not been intimated by the department (June 2024).

Capital (Voted)

(i) The grant closed with a saving of ₹1,53,645.61 lakh (53.22 per cent of the total budgetary allocation of the year).

(ii) Out of such saving the department surrendered ₹562.32 lakh during the year.

(iii) Token supplementary provision of ₹0.02 lakh was obtained for funding two newly opened heads of account.

(iv) Similar saving of ₹22,113.54 lakh (9.21 per cent of total budgetary allocation) and ₹53,860.38 lakh (32.99 per cent of the total budgetary allocation) was also observed during 2022-2023 and 2021-2022 respectively.

(v) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4210 Capital Outlay on Medical and Public Health			
	01 Urban Health Services			
	110 Hospital and Dispensaries			
	State Development Schemes (Central Assistance)			
133.	017 Capacity Building for Developing Trauma Care Facilities in Government Hospitals on National Highway under Tertiary Care Programs (Central Share) [HF]			
	O 500.00	500.00	..	(-) 500.00
134.	019 National Programme for Prevention & Management of Burn Injuries (NPPMBI) under Tertiary Care Programs (Central Share) [HF]			
	O 300.00	300.00	..	(-) 300.00

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
135.	027 National Programme for Control of Blindness and Visual Impairment under Tertiary Care Programs (Central Share) [HF]			
	O 200.00	200.00	..	(-) 200.00
136.	029 National Programme for Health Care of Elderly under Tertiary Care Programs (Central Share) [HF]			
	O 300.00	300.00	..	(-) 300.00
	03 Medical Education, Training and Research			
105	Allopathy			
State Development Schemes (Central Assistance)				
137.	023 Upgradation/Strengthening of Nursing Services under Human Resources in Health and Medical Education (Central Share) [HF]			
	O 1,400.00	1,400.00	..	(-) 1,400.00
138.	032 Establishment of New Medical Colleges attached with District/Referral Hospitals (Central Share) (OCASPS) [HF]			
	O 31,000.00	31,000.00	..	(-) 31,000.00
139.	038 Upgradation of State Government Medical Colleges for increasing MBBS seats under Human Resources for Health & Medical Education (Central Share) [HF]			
	O 8,700.00	8,700.00	..	(-) 8,700.00
State Development Schemes				
140.	033 Establishment of New Medical Colleges attached with District/Referral Hospitals (State Share) (OCASPS) [HF]			
	O 15,251.00	15,251.00	..	(-) 15,251.00
141.	034 Upgradation/Strengthening of Nursing Services under Human Resources in Health and Medical Education (State Share) (OCASPS) [HF]			
	O 917.00	917.00	..	(-) 917.00
142.	039 Upgradation of State Government Medical Colleges for increasing MBBS seats under Human Resources for Health & Medical Education (State Share) [HF]			
	O 2,900.00	2,900.00	..	(-) 2,900.00
789	Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
143.	015 Upgradation of State Government Medical Colleges for increasing MBBS seats under Human Resources for Health & Medical Education (Central Share) [HF]			
	O 2,900.00	2,900.00	..	(-) 2,900.00
State Development Schemes				
144.	016 Upgradation of State Government Medical Colleges for increasing MBBS seats under Human Resources for Health & Medical Education (State Share) [HF]			
	O 1,900.00	1,900.00	..	(-) 1,900.00

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
145.	021 Upgradation of State Government Medical Colleges for increasing MBBS seats under Human Resources for Health & Medical Education (Central Share) [HF]			
	O 1,050.00	1,050.00	..	(-) 1,050.00
	State Development Schemes			
146.	022 Upgradation of State Government Medical Colleges for increasing MBBS seats under Human Resources for Health & Medical Education (State Share) [HF]			
	O 667.00	667.00	..	(-) 667.00
	04 Public Health			
	200 Other Programmes			
	State Development Schemes (Central Assistance)			
147.	007 State Drug Regulatory System (Central Share) [HF]			
	O 2,100.00	2,100.00	..	(-) 2,100.00
	State Development Schemes			
148.	008 State Drug Regulatory System (State Share) [HF]			
	O 1,460.23	1,460.23	..	(-) 1,460.23
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
149.	001 State Drug Regulatory System (Central Share) [HF]			
	O 700.00	700.00	..	(-) 700.00
	State Development Schemes			
150.	002 State Drug Regulatory System (State Share) [HF]			
	O 485.67	485.67	..	(-) 485.67
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
151.	001 State Drug Regulatory System (Central Share) [HF]			
	O 155.00	155.00	..	(-) 155.00
	State Development Schemes			
152.	002 State Drug Regulatory System (State Share) [HF]			
	O 119.30	119.30	..	(-) 119.30

Reasons for non-utilization of the entire budgetary allocation and saving in the above sub-heads have not been intimated by the department (June 2024).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4210 Capital Outlay on Medical and Public Health			
	01 Urban Health Services			
	110 Hospital and Dispensaries			
	Administrative Expenditure			
153.	001 Machinery & Equipment's for Hospitals in Urban Area [HF]			
	O 5,500.00	5,500.00	4,035.29	(-) 1,464.71
	State Development Schemes (Central Assistance)			
154.	015 National Mental Health Programme under Tertiary Care Programs (Central Share) [HF]			
	O 770.00	770.00	528.00	(-) 242.00
155.	023 Tertiary Care Cancer Centre (Central Share) [HF]			
	O 800.00	800.00	675.00	(-) 125.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
156.	007 National Mission on Ayush including Mission on Medicinal Plants (Central Share) [HF]			
	O 418.00	418.00	85.97	(-) 332.03
	State Development Schemes			
157.	008 National Mission on Ayush including Mission on Medicinal Plants (State Share) [HF]			
	O 286.00	286.00	57.31	(-) 228.69
	800 Other Expenditure			
	State Development Schemes			
158.	022 Improvement of District Level Health Administration [HF]			
	O 1,500.00	1,500.00	128.21	(-) 1,371.79
159.	038 Improvement of Homoeopathic Institution [HF]			
	O 1,105.50	1,105.50	410.43	(-) 695.07
160.	039 Improvement of Ayurvedic Institution [HF]			
	O 2,965.35	2,965.35	1,355.01	(-) 1,610.34
	03 Medical Education, Training and Research			
	105 Allopathy			
	Administrative Expenditure			
161.	031 Machinery & Equipment's for Medical Education, Training & Research [HF]			
	O 500.00	500.00	138.91	(-) 361.09
	State Development Schemes			
162.	005 Dental Education [HF]			
	O 2,300.00	2,300.00	871.87	(-) 1,428.13

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
163.	014 Nursing Education [HF]			
	O 5,600.95	5,600.95	1,629.23	(-) 3,971.72
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
164.	010 Medical Education [HF]			
	O 6,000.00	6,000.00	2,154.33	(-) 3,845.67
165.	011 Nursing Education [HF]			
	O 1,270.50	1,270.50	336.72	(-) 933.78
	796 Tribal Areas Sub-Plan			
State Development Schemes				
166.	001 Medical Education [HF]			
	O 4,000.00	4,000.00	1,529.90	(-) 2,470.10
167.	002 Nursing Education [HF]			
	O 381.15	381.15	202.92	(-) 178.23
	04 Public Health			
	107 Public Health Laboratories			
State Development Schemes				
168.	001 Improvement of State Drug and Research Laboratories [HF]			
	O 100.75	100.75	10.40	(-) 90.35
	06 Public Health			
	200 Other Programmes			
State Development Schemes				
169.	003 Improvement of Public Health Laboratories [HF]			
	O 310.00	310.00	113.61	(-) 196.39
	800 Other Expenditure			
State Development Schemes				
170.	001 Improvement of Health Transport Organisations [HF]			
	O 115.50	115.50	22.98	(-) 92.52
	80 General			
	001 Direction and Administration			
State Development Schemes				
171.	001 Implementation of Schemes under RIDF [HF]			
	O 7,500.00	7,500.00	3,647.91	(-) 3,852.09

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

789 Special Component Plan for Scheduled Castes

State Development Schemes

172. 003 Implementation of Schemes under RIDF [HF]

O	6,300.00	6,300.00	3,348.59	(-) 2,951.41

796 Tribal Areas Sub-Plan

State Development Schemes

173. 002 Implementation of Schemes under RIDF [HF]

O	6,200.00	6,200.00	4,171.93	(-) 2,028.07

Reasons for saving in the above sub-heads have not been intimated by the department (June 2024).

4210 Capital Outlay on Medical and Public Health

03 Medical Education, Training and Research

105 Allopathy

State Development Schemes

174. 013 Medical Education [HF]

O	35,437.35	32,474.90	16,891.07	(-) 15,583.83
R	(-) 2,962.45			

175. 016 Setting up of New Medical Colleges [HF]

O	34,800.00	30,800.00	4,891.29	(-) 25,908.71
R	(-) 4,000.00			

Reduction of fund by way of re-appropriation was done towards procurement of general equipment's for various Medical Colleges and hospitals. Reasons for final saving in above sub-heads have not been intimated (June 2024).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4210 Capital Outlay on Medical and Public Health

01 Urban Health Services

789 Special Component Plan for Scheduled Castes

State Development Schemes

176. 002 District, Sub-Divisional and Other Urban Hospitals [HF]

O	32,000.00	31,440.00	5,877.27	(-) 25,562.73
R	(-) 560.00			

Reduction of fund by way of surrender was done for taking and funding minor renovation works as GAP CLOSURE ACTIVITY OF NQAS for 166 facilities of 27 Health Districts out of which 46 are SDH/SGH/SSHS, 120 are CHC and also funding of expenditure relating to repair renovation/maintenance in different rural and urban hospitals. Reasons for saving have not been intimated (June 2024).

4210 Capital Outlay on Medical and Public Health

01 Urban Health Services

800 Other Expenditure

State Development Schemes

177. 021 Mental Hospitals [HF]

O	1,050.00	1,047.68	324.94	(-) 722.74
R	(-) 2.32			

Surrender of fund was done for the purpose of Checking, Rectification, Testify and Re-commissioning of Fire Detection and Alarm system of Institute of Mental Care, Purulia. Reasons for saving have not been intimated (June 2024).

Grant No. 24 HEALTH & FAMILY WELFARE

(vi) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4210 Capital Outlay on Medical and Public Health			
	01 Urban Health Services			
	110 Hospital and Dispensaries			
	State Development Schemes (Central Assistance)			
178.	021 National Mission on Ayush including Mission on Medicinal Plants (Central Share) [HF]			
	O 342.00	342.00	1,329.81	+987.81
	State Development Schemes			
179.	016 National Mental Health Programme under Tertiary Care Programs (State Share) [HF]			
	O 150.00	150.00	352.00	+202.00
180.	022 National Mission on Ayush including Mission on Medicinal Plants (State Share) [HF]			
	O 200.00	200.00	886.54	+686.54
181.	024 Tertiary Care Cancer Centre (State Share) [HF]			
	O 320.00	320.00	1,932.67	+1,612.67
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
182.	007 National Mission on Ayush including Mission on Medicinal Plants (Central Share) [HF]			
	O 174.25	174.25	292.34	+118.09
	State Development Schemes			
183.	008 National Mission on Ayush including Mission on Medicinal Plants (State Share) [HF]			
	O 118.20	118.20	207.32	+89.12
	03 Medical Education, Training and Research			
	105 Allopathy			
	State Development Schemes (Central Assistance)			
184.	036 Strengthening & Upgradation of State Government Medical Colleges for increasing PG Seats under Human Resources for Health & Medical Education (Central Share) [HF]			
	O 400.00	400.00	6,850.00	+6,450.00
	State Development Schemes			
185.	037 Strengthening & Upgradation of State Government Medical Colleges for increasing PG Seats under Human Resources for Health & Medical Education (State Share) [HF]			
	O 294.00	294.00	4,566.67	+4,272.67

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
186.	013 Strengthening & Upgradation of State Government Medical Colleges for increasing PG Seats under Human Resources for Health & Medical Education (Central Share) [HF]			
	O 200.00	200.00	2,498.00	+2,298.00
	State Development Schemes			
187.	014 Strengthening & Upgradation of State Government Medical Colleges for increasing PG Seats under Human Resources for Health & Medical Education (State Share) [HF]			
	O 140.40	140.40	1,665.33	+1,524.93
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
188.	019 Strengthening & Upgradation of State Government Medical Colleges for increasing PG Seats under Human Resources for Health & Medical Education (Central Share) [HF]			
	O 100.00	100.00	1,525.00	+1,425.00
	State Development Schemes			
189.	020 Strengthening & Upgradation of State Government Medical Colleges for increasing PG Seats under Human Resources for Health & Medical Education (State Share) [HF]			
	O 71.00	71.00	1,016.67	+945.67
	04 Public Health			
	200 Other Programmes			
	State Development Schemes			
190.	004 Blood Collection and Transportation Van (BCTV) [HF]			
	O 206.12	206.12	537.07	+330.95
	80 General			
	001 Direction and Administration			
	State Development Schemes (Central Assistance)			
191.	002 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (Central Share) [HF]			
	O 800.00	800.00	1,817.00	+1,017.00
	State Development Schemes			
192.	003 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (State Share) [HF]			
	O 600.00	600.00	1,211.33	+611.33
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
193.	004 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (Central Share) [HF]			
	O 260.00	260.00	616.00	+356.00
	State Development Schemes			
194.	005 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (State Share) [HF]			
	O 212.00	212.00	410.68	+198.68

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
195.	003 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (Central Share) [HF]			
	O 130.00	130.00	343.00	+213.00
	State Development Schemes			
196.	004 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (State Share) [HF]			
	O 85.00	85.00	228.67	+143.67

Reasons for incurring excess expenditure in the above sub-heads have not been intimated by the department (June 2024).

Grant No. 25 PUBLIC WORKS

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2052 Secretariat-General Services			
2059 Public Works			
2205 Art and Culture			
2216 Housing			
2250 Other Social Services			
3054 Roads and Bridges			
3451 Secretariat-Economic Services			
Voted -			
Original	15,97,65,65		
Supplementary	2		
Amount surrendered during the year (31 March 2024)		18,17,89,98	+2,20,24,31
Charged -			
Original	10,32,06		
Supplementary	51,67		
Amount surrendered during the year (31 March 2024)		10,36,54	(-) 47,19
			Nil
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4235 Capital Outlay on Social Security and Welfare			
5054 Capital Outlay on Roads and Bridges			
7075 Loans for Other Transport Services			
Voted -			
Original	60,68,18,90		
Supplementary	9,64,21,57		
Amount surrendered during the year (31 March 2024)		70,32,40,47	64,13,91,25
			(-) 6,18,49,22
Charged -			
Original	..		
Supplementary	28,61,41		
Amount surrendered during the year (31 March 2024)		28,54,53	(-) 6,88
			Nil

Grant No. 25 PUBLIC WORKS

Notes and Comments -

(i) During the year department incurred an amount of ₹9,83,03,39 thousand which falls under New Service and an amount of ₹1,41 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

(ii) The expenditure in the appropriation excludes ₹72,73 thousand and ₹13,32 thousand sanctioned on 09.06.2023, ₹36,61 thousand sanctioned on 12.06.2023, ₹6,46 thousand sanctioned on 23.07.2023, ₹16,00,00 thousand sanctioned on 04.03.2024, ₹2,27,75 thousand sanctioned on 05.03.2024, ₹12,96,03 thousand sanctioned on 14.03.2024 all under the major head 5054 and ₹6,51,07 thousand sanctioned on 25.01.2024 and ₹5,96,46 thousand on 23.02.2024 under major head 4059 incurred from Contingency Fund that remained un-recouped at the close of the year.

Revenue (Voted)

(i) The grant was closed with an excess of ₹22,024.31 lakh (actual : ₹2,20,24,31,462) that requires regularization by the State Legislature.

(ii) In view of such excess, surrender of fund of ₹294.38 lakh transpires to be injudicious.

(iii) Token supplementary grant of ₹0.02 lakh was obtained during the year to finance two newly opened heads of account.

(iv) Saving occurred mainly under :

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2059	Public Works			
80	General			
001	Direction and Administration			
Administrative Expenditure				
1.	003 Superintendence [PD]			
	O 3,864.62	3,882.04	3,543.92	(-) 338.12
	R 17.42			
Enhancement of fund by way of re-appropriation was done for meeting up the expenditure for payment of HTC/LTC claims for the employees of the circle office of PWD for 2023-24. Reasons for final saving have not been intimated (June 2024).				
3054	Roads and Bridges			
80	General			
001	Direction and Administration			
Administrative Expenditure				
2.	002 Public Works (Roads) Directorate [PD]			
	O 17,387.42	17,346.14	15,715.08	(-) 1,631.06
	R (-) 41.28			
Enhancement of fund (₹28,72,432) by way of re-appropriation was done for payment of unpaid bills, advertisement bills and expenses related to arbitration cases. Surrender of fund (₹70,00,000) was done for payment of electricity bills expenses and monthly wages of non-sanctioned part time sweeper. Reasons for final saving have not been intimated by the department (June 2024).				

Grant No. 25 PUBLIC WORKS

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2059 Public Works			
	01 Office Buildings			
	053 Maintenance and Repairs			
	Administrative Expenditure			
3.	001 Maintenance of Writers Building, etc. [PD]			
	O 2,041.45	2,041.45	1,735.48	(-) 305.97
	80 General			
	004 Planning and Research			
	Administrative Expenditure			
4.	001 Planning and Research			
	O 659.86	659.86	547.61	(-) 112.25
	053 Maintenance & Repairs			
	State Development Schemes			
5.	001 Work Charged Establishment Cost of PWD (Civil) [PD]			
	O 432.00	432.00	278.67	(-) 153.33
	2216 Housing			
	01 Government Residential Buildings			
	107 Police Housing			
	Administrative Expenditure			
6.	006 Maintenance and repairs of Government residential buildings of Police Housing Schemes by PWD (CB) [PD]			
	O 257.50	257.50	176.32	(-) 81.18
	3054 Roads and Bridges			
	03 State Highways			
	103 Maintenance and Repairs			
	State Development Schemes			
7.	001 Work Charged Establishment - Road Works under PW (Roads) Department [PD]			
	O 3,519.00	3,519.00	2,938.28	(-) 580.72
8.	002 Work Charged Establishment - Road Works under PWD (Civil) [PD]			
	O 435.00	435.00	285.58	(-) 149.42

Grant No. 25 PUBLIC WORKS

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	337 Road Works			
Administrative Expenditure				
9.	001 Road Works under P W (Roads) Department [PD]			
	O	1,843.70	1,843.70	1,648.57 (-) 195.13
	80 General			
	001 Direction and Administration			

Administrative Expenditure

10.	003 Development of State Roads (a) Establishment for development of State Roads (Other than Special Roads) [PD]			
	O	2,129.13	2,129.13	1,942.26 (-) 186.87
	797 Transfer to Reserve Funds/ Deposit Account			

Administrative Expenditure

11.	006 Transfer to West Bengal Transport Infrastructure Development Fund (WBTIDF) [PD]			
	O	23,255.00	23,255.00	19,304.00 (-) 3,951.00

The West Bengal Transport Infrastructure Development Fund

The West Bengal Transport Infrastructure Development Fund was established to create, develop, maintain, or improve transport infrastructure in West Bengal and for such purpose to levy and collect a cess on sale of motor spirit commonly known as petrol, high speed diesel oil and liquefied petroleum gas and to provide for matters connected therewith or incidental thereto.

₹19,304.00 lakh has been debited to the head of account 3054-80-797-006 by per contra credit to the head of account 8225-Roads and Bridges Funds-02-101-State Roads and Bridges Funds-Transfers from Revenue Account-002-WBTIDF-Roads and Bridges in terms of Finance Department, Government of WB, order No. 64(Sanc)-FB dated 26.06.2024.

The expenditure of ₹60,087.19 lakh was incurred against the available fund of ₹79,423.62 lakh (that includes an opening balance of ₹19,336.43 lakh (Cr.) and receipt of ₹60,087.19 lakh leaving a closing balance of ₹19,336.43 lakh (Cr.) in the Fund.

The opening balance and yearly transactions of the fund are detailed in Statement No. 21 of the Finance Accounts for 2023-2024.

Reasons for saving in the above sub-heads have not been intimated by the department (June 2024).

2059 Public Works

80 General

051 Construction

State Development Schemes

12.	001 Construction of Crematorium under 'Baitarini Project' [PD]			
	O	2,750.57	2,750.57	.. (-) 2,750.57

Reasons for non-utilization of the entire budgetary allocation have not been intimated by the department (June 2024).

Grant No. 25 PUBLIC WORKS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2059 Public Works			
01 Office Buildings			
800 Other Expenditure			
Administrative Expenditure			
13. 001 Works related to system for Data, Voice, Internet connectivity and ICT Services [PD]			
O 505.40	228.09	223.93	(-) 4.16
R (-) 277.31			

Reduction of fund by way of Re-appropriation (₹52,93,306) was done towards internet leased port link service of bandwidth 350 MBps of State Secretariat building, Nabanna under Howrah division PWD and meeting up liabilities incurred against works related to system for Data, Voice, Internet Connectivity and ICT service for 2023-24. Surrender of fund (₹2,24,38,000) was done for works related to system for Data, Voice, Internet Connectivity and ICT Services etc. Reasons for final saving have not been intimated by the department (June 2024).

3054 Roads and Bridges

04 District and Other Roads

800 Other Expenditure

Administrative Expenditure

14. 002 Other Expenditure under P W (Roads) Department [PD]			
O 13,802.00	13,369.31	11,849.91	(-) 1,519.40
R (-) 432.69			

Reduction of fund by way of re-appropriation was done for payment of liabilities to be incurred for repairing of different National Highways, payment of bills pertaining to repair and maintenance works of different roads under Diamond Harbour Highway division in connection with Gangasagar Mela 2023-2024. Reasons for final saving have not been intimated by the department (June 2024).

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2059 Public Works			
	80 General			
	001 Direction and Administration			
	Administrative Expenditure			
15.	004 Execution [PD]			
	O 39,416.98	39,399.56	31,545.43	(-) 7,854.13
	R (-) 17.42			

Reduction of fund by way of re-appropriation was done for meeting up the expenditure for HTC/LTC claims of the employees of the circle offices of PWD during 2023-24. Reasons for final saving have not been intimated (June 2024).

3054 Roads and Bridges

80 General

001 Direction and Administration

State Development Schemes

16.	001 Development of State Roads Establishment for Development of State Roads (Other than Special Roads) [PD]			
	O 446.55	421.54	227.39	(-) 194.15
	R (-) 25.01			

Reduction of fund by way of re-appropriation was done to meet up the expenditure incurred for induction level training for newly recruited AEs (Civil) of this department from 03.04.2023 to 29.04.2023. Reasons for final saving have not been intimated by the department (June 2024).

Grant No. 25 PUBLIC WORKS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2059 Public Works			
01 Office Buildings			
051 Construction			
Administrative Expenditure			
17. 011 Public Works Department [PD]			
O 160.00	..	..	..
R (-) 160.00			

Withdrawal of entire budgetary allocation through re-appropriation was done for payment towards arrangement of observance of Independence Day at City Division, Kolkata for 2023-2024.

(v) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2250 Other Social Services			
00			
800 Other Expenditure			
Administrative Expenditure			
18. 031 Expenditure in connection with Gangasagar Mela [PD]			
O 1,339.00	1,434.92	1,423.84	(-) 11.08
R 95.92			

Enhancement of fund by way of re-appropriation was required for payments of bills pertaining to repair and maintenance work of different roads under Diamond Harbour Highway Division in connection with Gangasagar Mela 2024. Reasons for final saving have not been intimated (June 2024).

Grant No. 25 PUBLIC WORKS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3054 Roads and Bridges			
80 General			
800 Other Expenditure			
Administrative Expenditure			
19. 009 Decorative arrangement for important days and Persons Republic Day Parade [PD]			
O 206.00	392.07	425.11	+33.04
R 186.07			

Enhancement of fund by way of re-appropriation was done for payment towards arrangement of observance of Independence Day by City division Kolkata for 2023-2024. Reasons for final excess have not been intimated by the department (June 2024).

2059 Public Works

 01 Office Buildings

 001 Direction and Administration

Administrative Expenditure

20. 001 Works related to system for Data Voice, Internet connectivity and ICT Services [PD]			
S 0.02	52.95	351.45	+298.50
R 52.93			

Token supplementary grant was stated to be required for newly opened head of account for works related to system for Data, Voice, Internet connectivity and ICT Services. Further enhancement of fund by way of re-appropriation was required for internet leased Pvt. link service and meet up the liabilities incurred for internet services. Reasons for final excess have not been intimated by the department (June 2024).

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3054 Roads and Bridges			
	80 General			
	797 Transfer to Reserve Funds/ Deposit Account			
	Administrative Expenditure			
21.	001 Transfer to State Bridge Fund [PD]	..	29,808.00	+29,808.00
Reasons for expenditure without budgetary allocation have not been intimated by the department (June 2024).				
	2059 Public Works			
	01 Office Buildings			
	053 Maintenance and Repairs			
	Administrative Expenditure			
22.	003 Maintenance of other Government non-residential buildings by PWD (Civil) [PD]			
	O 8,400.00	8,400.00	9,873.31	+1,473.31
23.	014 Maintenance of other Govt. non-residential Buildings by PWD (Electrical) [PD]			
	O 3,815.15	3,815.15	9,592.40	+5,777.25
24.	019 Special Repairs to existing Electrical Wiring in different Government Buildings by PWD (Electrical) [PD]			
	O 144.20	144.20	366.67	+222.47
25.	025 Special Repairs of existing Old Lifts in different Government Buildings by PWD(Electrical) [PD]			
	O 124.00	124.00	298.37	+174.37
26.	031 Payment of electricity charges associated with maintenance of Buildings by PWD (Electrical) [PD]			
	O 652.80	652.80	1,286.24	+633.44
27.	050 Maintenance and repairs of State Secretariat Building at Nabanna [PD]			
	O 1,565.60	1,565.60	1,834.99	+269.39

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2216	Housing			
	01 Government Residential Buildings			
	106 General Pool Accommodation			
	Administrative Expenditure			
28.	002 Maintenance and repairs Government residential buildings by PWD (Civil) [PD]			
	O 1,545.00	1,545.00	1,708.45	+163.45
	3054 Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	Administrative Expenditure			
29.	001 Other Expenditure under P W Department [PD]			
	O 6,592.00	6,592.00	7,582.33	+990.33
	80 General			
	800 Other Expenditure			
	Administrative Expenditure			
30.	010 Decorative arrangement for important days and Persons Barricading on important roads during Durgapuja and Muharram [PD]			
	O 659.20	659.20	884.71	+225.51
31.	011 Decorative arrangement for important days and Persons Construction of rostum barricade etc. for visit and tour of V.V.I.Ps [PD]			
	O 5,273.60	5,273.60	7,529.78	+2,256.18
	Reasons for final excess in the above sub-heads have not been intimated by the department (June 2024).			
	3054 Road and Bridge			
	01 National Highways			
	337 Road Works			
	Administrative Expenditure			
32.	003 Expenditure on repairing and maintenance of National Highways			
	O 401.70	738.47	732.96	(-) 5.51
	R 336.77			
	Fund was re-appropriated to this sub-head for payment of liabilities to be incurred for repairing of different National Highways under Public Works (Roads) Directorate during the current financial year 2023-2024. However, reasons for final saving have not been communicated by the department (June 2024).			

Grant No. 25 PUBLIC WORKS

(vi) **Suspense:** Consequent upon the abolition of the 'LOC' system of drawal of fund by works department the operation of suspense head has been dispensed with from 2014-2015. The position of the outstanding balance not yet cleared has been summarized below-

Major Head and Detailed Units	Opening Balance Debit (+) Credit(-)	Debit	Credit (₹ in lakh)	Net Actuals	Closing Balance Debit(+) Credit (-)
2059 Public Works					
01 Office Buildings					
799 Suspense					
Non Plan					
001 Public Works Department (Construction Board) [PD]					
65 Cash Settlement Suspense Account	+500.50	+0.00	+0.00	+0.00	+500.50
75 Purchase	(-)1,917.70	+0.00	+0.00	+0.00	(-)1,917.70
89 Stock	+2,339.50	+0.00	+0.00	+0.00	+2,339.50
90 Miscellaneous Works	+4,170.16	+0.00	+0.00	+0.00	+4,170.16
Total	+5,092.46	+0.00	+0.00	+0.00	+5,092.46
002 Public Works Directorate [PD]					
65 Cash Settlement Suspense Account	+56,569.20	+0.00	+0.00	+0.00	+56,569.20
75 Purchase	(-)23,996.91	+0.00	+0.00	+0.00	(-)23,996.91
89 Stock	+66,892.19	+0.00	+0.00	+0.00	+66,892.19
90 Miscellaneous Works	+14,890.07	+0.00	+0.00	+0.00	+14,890.07
Total	+1,14,354.55	+0.00	+0.00	+0.00	+1,14,354.55
3054 Roads and Bridges					
80 General					
799 Suspense					
Non Plan					
001 Suspense[PD]					
89 Stock	+9.14	+0.00	+0.00	+0.00	+9.14
Total	+9.14	+0.00	+0.00	+0.00	+9.14

Revenue (Charged)

(i) The appropriation closed with a saving of ₹47.19 lakh (4.35 per cent of the total budgetary allocation for the year) which is less than the permissible ceiling of 5 per cent.

(ii) However, deviations between expenditure and budget provision have been noted in some of the sub-heads as noted below.

(iii) Saving occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2059	Public Works			
80	General			
001	Direction and Administration			
Administrative Expenditure				
33.	004 Execution [PD]			
	O	553.98	553.98	500.29
				(-) 53.69

Reasons for final saving in the above sub-head have not been intimated by the department (June 2024).

Grant No. 25 PUBLIC WORKS

(iv) Excess occurred as under :

Sl. Head No.		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2059 Public Works				
	01 Office Buildings			
	053 Maintenance and Repairs			
Administrative Expenditure				
34.	014 Maintenance of other Govt. non-residential Buildings by PWD (Electrical) [PD]			
	O 160.00	208.11	219.57	+11.46
	S 48.11			

Supplementary provision was required for maintenance of other Govt. non-residential buildings by PWD (Electrical). Reasons for excess have not been intimated by the department (June 2024).

Capital (Voted)

- (i) The grant was closed with a saving of ₹61,849.22 lakh (8.79 per cent of the total budgetary allocation). Out of such saving the department surrendered ₹588.89 lakh during the year.
- (ii) In view of such saving, supplementary grant of ₹96,421.57 lakh obtained during the year proved excessive.
- (iii) Similar saving was noticed in the grant for last three years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	39,503.74	6.79
2021-2022	77,801.00	14.35
2020-2021	89,437.47	18.32

(iv) Saving occurred mainly under :

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works				
	01 Office Buildings			
	051 Construction			
State Development Schemes				
35.	012 Construction of office buildings of PWD Civil [PD]			
	O 7,010.00	7,010.00	5,108.18	(-) 1,901.82
36.	020 Construction of office buildings of PWD (Electrical) [PD]			
	O 1,200.00	1,200.00	334.35	(-) 865.65

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	800 Other Expenditure			
State Development Schemes				
37.	001 Works related to system for Data, Voice, Internet connectivity and ICT Services [PD]			
	O 450.45	450.45	71.09	(-) 379.36
5054 Capital Outlay on Roads and Bridges				
	03 State Highways			
	052 Machinery and Equipment			
State Development Schemes				
38.	001 Development of State Roads [PD]			
	O 200.00	200.00	25.15	(-) 174.85
	337 Road Works			
State Development Schemes				
39.	012 Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF) [PD]			
	O 3,750.00	3,750.00	1,371.72	(-) 2,378.28
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
40.	004 Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF) [PD]			
	O 1,000.00	1,000.00	634.97	(-) 365.03
41.	005 Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF) [PD]			
	O 3,300.00	3,300.00	887.13	(-) 2,412.87
	796 Tribal Areas Sub-Plan			
State Development Schemes				
42.	005 Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF) [PD]			
	O 2,950.00	2,950.00	1,034.59	(-) 1,915.41
	800 Other Expenditure			
State Development Schemes				
43.	004 I.T Investment [PD]			
	O 1,536.40	1,536.40	494.54	(-) 1,041.86
	04 District and Other Roads			
	337 Road Works			
State Development Schemes				
44.	002 Development of State Roads- District Roads [PD]			
	O 65,600.00	65,600.00	56,686.97	(-) 8,913.03
45.	006 Scheme under RIDF (Roads) [PD]			
	O 25,840.00	25,840.00	24,940.20	(-) 899.80
46.	029 Share of Railway for Projects under ROB [PD]			
	O 1,000.00	1,000.00	550.00	(-) 450.00

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	789	Special Component Plan for Scheduled Castes			
State Development Schemes					
47.	001	Construction [PD]			
	O	1,050.00	1,050.00	262.52	(-) 787.48
48.	003	Scheme under RIDF (Roads) [PD]			
	O	9,880.00	9,880.00	9,575.17	(-) 304.83
49.	004	Development of State Roads- District Roads [PD]			
	O	63,000.00	63,000.00	51,539.09	(-) 11,460.91
	796	Tribal Areas Sub-Plan			
State Development Schemes					
50.	004	Development of State Roads- District Roads [PD]			
	O	12,900.00	12,900.00	5,809.14	(-) 7,090.86
7075 Loans for Other Transport Services					
	01	Roads and Bridges			
	190	Loans to Public Sector and Other Undertakings			
Administrative Expenditure					
51.	002	Loans to Britannia Engineering Ltd. [PD]			
	O	1,520.00	1,520.00	1,177.47	(-) 342.53
52.	004	Loans to Westinghouse Saxby Farmer Ltd. [PD]			
	O	1,175.00	1,175.00	750.26	(-) 424.74
Reasons for final saving in the above sub-heads have not been intimated by the department (June 2024).					
4059 Capital Outlay on Public Works					
	01	Office Buildings			
	051	Construction			
State Development Schemes					
53.	023	Installation and Commission of HICOM Exchange at Writers Buildings [PD]			
	O	345.35	345.35	..	(-) 345.35

Grant No. 25 PUBLIC WORKS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
5054 Capital Outlay on Roads and Bridges			
80	General		
797	Transfer to Reserve Funds/ Deposit Account		
Central Sector Scheme			
54.	003	Programme for roads and bridges under Central Road Fund (CRF) [PD]	
	O	62,000.00	62,000.00
		..	(-) 62,000.00

Reasons for non-utilization of the entire fund in the above sub-heads have not been intimated by the department (June 2024).

5054 Capital Outlay on Roads and Bridges

80 *General*

050 Land

State Development Schemes

55.	001	Procurement of land for construction of Roads, Bridges/Extension of Roads [PD]	
	O	3,403.45	..
	R	(-) 3,403.45	..

Withdrawal of entire fund through re-appropriation was done for taking up the schemes originally approved under the Head of Account "25-5054-80-050-001-53-00-V", which were subsequently discontinued as per observations of PAG (Audit-I).

Grant No. 25 PUBLIC WORKS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

5054 Capital Outlay on Roads and Bridges

03 State Highways

796 Tribal Areas Sub-Plan

State Development Schemes

56.	003 Improvement of State Roads & Bridges [PD]				
	O	12,900.00	5,400.00	4,124.81	(-) 1,275.19
	R	(-) 7,500.00			

Reduction of fund by way of re-appropriation was done towards payment of liabilities incurred for various ongoing roads and bridges projects. Reasons for final savings have not been intimated (June 2024).

5054 Capital Outlay on Roads and Bridges

03 State Highways

800 Other Expenditure

State Development Schemes

57.	001 Development of State Roads (other than BMS) [PD]				
	O	1,000.00	996.14	58.94	(-) 937.20
	R	(-) 3.86			

Reduction of fund by way of re-appropriation was done for payment of liabilities for two completed schemes “procurement of Computer and peripherals for different NH planning and design divisions” and “upgradation of two existing licenses of MIDAS Civil (Advance Version) Software in Western Highway division”. Reasons for final saving have not been intimated by the department (June 2024).

Grant No. 25 PUBLIC WORKS

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4059 Capital Outlay on Public Works			
	80 General			
	051 Construction			
	State Development Schemes			
58.	003 Construction of Buildings other than office buildings under PWD [PD]			
	O 1,250.00	425.00	..	(-) 425.00
	R (-) 825.00			

Reduction of fund by way of re-appropriation was done towards implementation of the different projects to be taken under newly opened head of account. Reasons for non-utilization of the entire residual fund have not been intimated by the department (June 2024).

	5054 Capital Outlay on Roads and Bridges			
	03 State Highways			
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
59.	004 Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF) [PD]			
	O 1,000.00	784.78	131.78	(-) 653.00
	R (-) 215.22			

Reduction of fund by way of re-appropriation was done towards payment of liabilities incurred against 5 nos. of ongoing/completed Roads and Bridge projects during 2023-2024. Reasons for saving have not been intimated (June 2024).

Grant No. 25 PUBLIC WORKS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
5054 Capital Outlay on Roads and Bridges			
04 District and Other Roads			
789 Special Component Plan for Scheduled Castes			
State Development Schemes			
60. 005 Development of State Roads [PD]			
O 2,100.00	1,400.00	1,020.90	(-) 379.10
R (-) 700.00			

Reduction of fund through re-appropriation was done towards payment of liabilities incurred for two ongoing road projects. Reasons for final saving have not been intimated by the department (June 2024).

5054 Capital Outlay on Roads and Bridges			
04 District and Other Roads			
796 Tribal Areas Sub-Plan			
State Development Schemes			
61. 001 Development of State Roads (Construction) [PD]			
O 3,600.00	692.50	..	(-) 692.50
R (-) 2,907.50			

Reduction of fund through re-appropriation was done towards payment of liabilities incurred for 61 nos. of ongoing road and bridge projects during 2023-2024. However, reasons for non-utilization of the entire residual fund have not been intimated by the department (June 2024).

Grant No. 25 PUBLIC WORKS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

5054 Capital Outlay on Roads and Bridges

03 State Highways

789 Special Component Plan for Scheduled Castes

State Development Schemes

62.	003 Improvement of State Roads & Bridges [PD]				
	O 14,000.00	11,046.84	7,968.70	(-) 3,078.14	
	R (-) 2,953.16				

Reduction of fund through re-appropriation was done for payment of liabilities incurred for three schemes approved under Part-I of the scheme for Special Assistance to states for Capital Investment 2023- 2024. Reasons for saving have not been intimated by the department (June 2024).

5054 Capital Outlay on Roads and Bridges

03 State Highways

337 Road Works

State Development Schemes

63.	013 Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF) [PD]				
	O 2,000.00	4,615.22	4,183.12	(-) 432.10	
	S 2,400.00				
	R 215.22				

Supplementary grant was required for development of State Roads and Bridge by West Bengal Compensatory Entry Tax fund (WBCETF). Enhancement of fund by re-appropriation was required for payment of liabilities incurred against five nos. of ongoing and completed Roads and Bridge Works. Reasons for final saving have not been intimated by the department (June 2024).

West Bengal Compensatory Entry Tax Fund

The West Bengal Compensatory Entry Tax Fund (Fund) was created as reserve fund under head 8229-00-200 vide GO. No.766-F.B. dated 24.07.2012 to provide for the levy and collection of taxes on the entry of certain goods into a local area of the State of West Bengal for consumption, use or sale therein and to provide for matters connected therewith or incidental thereto for the purpose by creating a Compensatory Entry Tax Fund.

The expenditure of ₹8,243.30 lakh was incurred as against the available fund of ₹5,658.17 lakh that relate to Finance Account includes an opening balance of ₹(-)58,874.44 lakh (Cr.) and receipt of ₹64,532.61(Cr.) lakh during the year leaving a closing balance of ₹(-)2,585.13 (Cr.) lakh in the fund.

Grant No. 25 PUBLIC WORKS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

5054 Capital Outlay on Roads and Bridges

03 State Highways

337 Road Works

State Development Schemes

64.	001 Development of State Roads (Construction) [PD]				
	O 25,500.00	}	35,700.00	32,940.11	(-) 2,759.89
	S 9,500.00				
	R 700.00				

Supplementary grant was required for development of State Roads. Enhancement of fund by way of re-appropriation was done for payment of liabilities for 2 nos. of ongoing road projects. Reasons for final saving have not been intimated by the department (June 2024).

5054 Capital Outlay on Roads and Bridges

80 General

800 Other Expenditure

Central Sector Scheme

65.	009 Programme for Roads and Bridges under Central Road Fund (Central Share) [PD]				
	O 32,000.00	}	24,111.11	..	(-) 24,111.11
	R (-) 7,888.89				

Surrender of fund of ₹588.89 lakh was done to allocate the same to HoA : '25-5054-03-337-016-53-00-V'. Reduction of fund of ₹7,300.00 lakh through re-appropriation was done for payment of liabilities incurred for 9 ongoing projects under CRIF. However, no reason for non-utilization of the residual fund was offered by the department (June 2024).

Central Road and Infrastructure Fund

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31-03-2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, etc.

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449- 103- Subventions from Central Road and Infrastructure Fund by per contra debit to the head 3054-80-797-003- Transfer to the deposit account for subventions from central road fund (CRF).

The expenditure of ₹11,889.71 lakh was incurred against the available fund of ₹28,171.56 lakh (that includes an opening balance of ₹1,636.44 lakh (Dr.) & receipt of ₹29,808.00 lakh during the year), leaving a closing balance of ₹16,281.85 lakh (Cr.) in the Fund.

The opening balance and yearly transactions of the fund are detailed in statement No. 21 of the Finance Accounts for 2023-2024.

Grant No. 25 PUBLIC WORKS

(v) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

5054 Capital Outlay on Roads and Bridges

05 Roads

337 Road Works

State Development Schemes

66.	001	Procurement of Land for Construction of Roads Bridges/Extension of Roads [PD]		
	R	3,403.45	3,403.45	1,752.96
				(-) 1,650.49

Creation of fund through re-appropriation was required for newly opened HoA: '25-5054-05-337-001-53-00-V' by withdrawal of fund from HoA: '25-5054-00-80- 050-001-53-00-V' that has been discontinued as per audit observation from PAG (Audit-I).

5054 Capital Outlay on Roads and Bridges

04 District and Other Roads

337 Road Works

State Development Schemes

67.	003	Development of State Roads- Rural Roads [PD]		
	O	19,200.00	22,107.50	22,106.14
	R	2,907.50		(-) 1.36

Enhancement of fund, through re-appropriation was required for payment of liabilities incurred for 61 nos. of ongoing road and bridge projects during 2023-2024. Reasons for final saving have not been intimated (June 2024).

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	337 Road Works			
	State Development Schemes			
68.	007 Scheme under RIDF [PD]			
	O 9,000.00	9,000.00	11,547.63	+2,547.63
69.	020 Railway Safety Works under Public Works (Roads) Department [PD]			
	O 6,900.00	6,900.00	10,323.38	+3,423.38
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
70.	010 Scheme under RIDF [PD]			
	O 6,300.00	6,300.00	7,790.55	+1,490.55
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
71.	010 Scheme under RIDF [PD]			
	O 2,700.00	2,700.00	3,425.92	+725.92
	80 General			
	190 Investments in Public Sector and Other Undertakings			
	State Development Schemes			
72.	001 West Bengal Highway Development Corporation Ltd. [PD]			
	O 500.00	500.00	1,595.50	+1,095.50
	5054 Capital Outlay on Roads and Bridges			
	80 General			
	797 Transfer to Reserve Funds/ Deposit Account			
	State Development Schemes			
73.	001 West Bengal Transport Infrastructure Development Fund (WBTIDF) [PD]			
	O 25,000.00	25,000.00	36,354.08	+11,354.08

Grant No. 25 PUBLIC WORKS

West Bengal Transport Infrastructure Development Fund

The West Bengal Transport Infrastructure Development Fund was established to create, develop, maintain or improve transport infrastructure in West Bengal and for such purpose to levy and collect a cess on sale of motor spirit commonly known as petrol, high speed diesel oil and liquefied petroleum gas and to provide for matters connected therewith or incidental thereto.

₹36,354.08 lakh has been debited to the head of account 5054-80-797-001 by per contra credit to the head of account 8225-Roads and Bridges Funds-02-101-State Roads and Bridges Funds-Transfers from Revenue Account-002-WBTIDF-Road and Bridges in terms of Finance Department, Government of WB, order No. 64(Sanc)-FB dated 26.06.2024.

The expenditure of ₹60,087.19 lakh was incurred against the available fund of ₹79,423.62 lakh (that includes an opening balance of ₹19,336.43 lakh (Cr.) and receipt of ₹60,087.19 lakh leaving a closing balance of ₹19,336.43 lakh (Cr.) in the Fund.

The opening balance and yearly transactions of the fund are detailed in Statement No. 21 of the Finance Accounts for 2023-2024.

Reasons for final excess in the above sub-heads have not been intimated by the department (June 2024).

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4235 Capital Outlay on Social Security and Welfare			
01 Rehabilitation			
201 Other Rehabilitation Schemes			
Central Sector Scheme			
74.	009 Development of infrastructure in the district of Coochbehar and in other Bangladeshi enclaves in India for rehabilitation of returnees from the Indian enclaves in Bangladesh [PD]		
	..	2,200.00	+2,200.00
5054 Capital Outlay on Roads and Bridges			
03 State Highways			
797 Transfer To Reserve funds/ Deposit Account			
State Development Schemes			
75.	004 West Bengal Compensatory Entry Tax Fund (WBCETF) [PD]		
	..	64,532.61	+64,532.61

Reasons for incurring expenditure without any budgetary allocation have not been intimated (June 2024).

Grant No. 25 PUBLIC WORKS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

5054 Capital Outlay on Roads and Bridges

03 State Highways

337 Road Works

Central Sector Scheme

76.	016	Programme for Roads and Bridges under Central Road Fund (Central Share) [PD]			
	O	30,000.00	}	47,300.00	43,934.38
	S	10,000.00			
	R	7,300.00			
					(-) 3,365.62

Supplementary grant was required for programmes for road and bridges under Central Road Fund. Enhancement of fund through re-appropriation was done for payment of liabilities incurred for 09 nos. of ongoing projects under CRIF. Reasons for final savings have not been offered by the department (June 2024).

5054 Capital Outlay on Roads and Bridges

03 State Highways

337 Road Works

State Development Schemes

77.	011	Improvement of State Roads & Bridges [PD]			
	O	79,060.00	}	1,00,413.16	90,312.25
	S	10,900.00			
	R	10,453.16			
					(-) 10,100.91

Supplementary grant was required for improvement of State Roads and Bridges. Enhancement of fund through re-appropriation was required for various ongoing road and bridge projects and 03 schemes approved under Part 1 of scheme for Special Assistance to states for Capital Investment for 2023-24. Reasons for final saving have not been offered by the department (June 2024).

Grant No. 25 PUBLIC WORKS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

5054 Capital Outlay on Roads and Bridges

03 State Highways

337 Road Works

State Development Schemes

78. 015 Special Infrastructure Projects [PD]

O	61,000.00	1,24,621.56	1,31,319.98	+6,698.42
S	63,621.56			

Supplementary grant was required for the Special Infrastructure projects. However, reasons for final excess have not been intimated by the department (June 2024).

(vi) Suspense: Consequent upon the abolition of the 'LOC' system of drawal of fund by works department the operation of suspense head has been dispensed with from 2014-2015. The position of the outstanding balance not yet cleared has been summarized below-

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

Major Head and Detailed Units	Opening Balance Debit (+) Credit(-)	Debit	Credit (₹ in lakh)	Net Actuals	Closing Balance Debit (+) Credit(-)
5054 Capital Outlay on Roads and Bridges					
03 State Highway					
799 Suspense					
Plan STATE PLAN (ANNUAL PLAN & XII TH PLAN)					
SP001 Development of State Roads [PD]					
65 Cash Settlement Suspense Account	+ 19,662.24	+0.00	+0.00	+0.00	+ 19,662.24
75 Purchase	(-) 6,151.63	+0.00	+0.00	+0.00	(-) 6,151.63
89 Stock	+ 41,590.15	+0.00	+0.00	+0.00	+ 41,590.15
90 Miscellaneous Works	+ 15,506.42	+0.00	+0.00	+0.00	+ 15,506.42
Total	+ 70,607.18	+0.00	+0.00	+0.00	+ 70,607.18

Capital (Charged)

(i) The appropriation closed with a saving of ₹6.88 lakh (0.24 per cent of the total budgetary allocation of the year) which is less than the permissible ceiling of 5 per cent.

Grant No. 28 HOUSING

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2049 Interest Payments			
2216 Housing			
2251 Secretariat-Social Services			
2852 Industries			
Voted -			
Original 1,99,10,82	1,99,10,83	2,65,26,57	+66,15,74
Supplementary 1			
Amount surrendered during the year (31 March 2024)			Nil
Charged -			
Original 65	65	..	(-) 65
Supplementary ..			
Amount surrendered during the year (31 March 2024)			Nil
CAPITAL -			
Major Head			
4210 Capital Outlay on Medical and Public Health			
4216 Capital Outlay on Housing			
5452 Capital Outlay on Tourism			
6003 Internal Debt of the State Government			
Voted -			
Original 72,32,00	1,32,50,10	1,44,18,31	+11,68,21
Supplementary 60,18,10			
Amount surrendered during the year (31 March 2024)			Nil
Charged -			
Original 15,50	15,50	..	(-) 15,50
Supplementary ..			
Amount surrendered during the year (31 March 2024)			Nil

Notes and Comments -

(i) During the year department incurred an amount of ₹1,47,14,83 thousand which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Grant No. 28 HOUSING

Revenue (Voted)

(i) Expenditure under this section exceeded the grant by ₹6,615.74 lakh (actual: ₹66,15,74,330); the excess requires regularization by the State Legislature.

(ii) Token supplementary provision of ₹0.01 lakh was obtained by the department to finance a newly opened sub-head of account during the year.

(iii) Excess occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2216 Housing			
	03 Rural Housing			
	800 Other Expenditure			

Administrative Expenditure

1. 003 Relief to the victims of the Aila Cyclone [HO]

S	0.01	0.01	336.75	+336.74

Creation of fund through token supplementary provision was stated to be required for payment of relief to the victims of Aila Cyclone. However, reasons for final excess in the above sub-head have not been intimated (June 2024). As the scheme is related to relief on account of Natural Calamities, so expenditure should have been booked under the major head 2245-Relief on account of Natural Calamities.

2216 Housing

03 Rural Housing

107 Housing for permanent Tea Garden workers

State Development Schemes

2. 001 CHAA SUNDARI [HO]

O	7,000.00	7,000.00	14,709.81	+7,709.81

Reasons for final excess in the above sub-head have not been intimated (June 2024).

Grant No. 28 HOUSING

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2216 Housing			
	80 General			
	001 Direction and Administration			
	Administrative Expenditure			
3.	001 Housing Directorate [HO]			
	O 4,020.89	4,022.62	3,574.55	(-) 448.07
	R 1.73			

Enhancement of fund through re-appropriation was stated to be required to meeting expenditure towards travel expenses bills of the employees of the department. Reasons for final saving have not been intimated (June 2024).

	2216 Housing			
	07 Other Housing			
	001 Direction and Administration			
	Administrative Expenditure			
4.	002 Government Housing Schemes [HO]			
	O 360.50	360.50	270.13	(-) 90.37
	80 General			
	800 Other Expenditure			
	State Development Schemes			
5.	001 Works-Charged Establishment [HO]			
	O 4,100.00	4,100.00	3,955.19	(-) 144.81

Reasons for final saving in the above sub-heads have not been intimated (June 2024).

Grant No. 28 HOUSING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2216 Housing

07 Other Housing

001 Direction and Administration

Administrative Expenditure

6. 001 Estate Management Estate Directorate [HO]

O	2,442.67	2,441.67	2,087.29	(-) 354.38
R	(-) 1.00			

Reduction of fund though re-appropriation from this sub-head to the HoA "28-2251-00-090-014-11-00-V" was stated to be required for meeting the expenditure towards travel expenses bills of the employee of the department. Reasons for final saving in the above sub-head have not been communicated (June 2024).

2852 Industries

08 Consumer Industries

600 Others

Administrative Expenditure

7. 004 Operation and Maintenance [HO]

O	351.04	326.04	229.70	(-) 96.34
R	(-) 25.00			

Reduction of fund through re-appropriation from this sub-head to HoA "28-2852-08-600-002-13-01-V" was meant for the payment of CESC bills for electricity charges of the establishment of Work Manager, Mechanized Brick Factory, Palta. However, reasons for final saving in the above sub-head have not been intimated (June 2024).

Revenue (Charged)

(i) The entire appropriation of ₹0.65 lakh remained un-utilized and un-surrendered at the close of year.

(ii) Similar persistent saving was noticed in the appropriation during the last five years as under:

Year	Amount (₹ in lakh)	Percentage
2022-2023	0.80	100.00
2021-2022	1.20	100.00
2020-2021	11.80	100.00
2019-2020	14.67	92.85
2018-2019	22.03	73.65

Capital (Voted)

(i) Expenditure under this section exceeded the grant by ₹1,168.21 lakh (actual : ₹11,68,21,304 lakh); the excess requires regularization by the State Legislature.

(ii) In view of such excess supplementary provision of ₹6,018.10 lakh proved to insufficient.

Grant No. 28 HOUSING

(iii) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4216 Capital Outlay on Housing			
	03 Rural Housing			
	102 Provision of House site to the landless			
State Development Schemes				
8.	001 Scheme for Cha Sundari [HO]			
	S 5,652.10	5,652.10	9,138.23	+3,486.13

Creation of fund through supplementary provision was stated to be required for the scheme Cha Sundari. Reasons for final excess in the above sub-head have not been intimated (June 2024).

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4216 Capital Outlay on Housing			
	02 Urban Housing			
	800 Other Expenditure			
State Development Schemes				
9.	003 Administrative Improvement - Construction of Office-cum Residential Complexes for Field Officers [HO]			
	O 100.00	532.00	97.78	(-) 434.22
	S 216.00			
	R 216.00			

Enhancement of fund through supplementary provision was stated to be required for Construction of Office-cum-Residential Complexes for field offices under the department. Further, enhancement of fund through re-appropriation from HoA "28-4210-01-200-001-53-00-V" was also meant for meeting the expenditure towards repair and renovation works of different offices under the department. However, reasons for final saving in the above sub-head have not been intimated (June 2024).

Grant No. 28 HOUSING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4216 Capital Outlay on Housing			
	02 Urban Housing			
	105 Rental Housing Scheme			
	State Development Schemes			
10.	001 Construction of Houses under Rental Housing Schemes for State Government Employees [HO]			
	O 2,000.00	2,000.00	1,303.47	(-) 696.53
11.	003 Repair and renovation of Rental Housing Estates [HO]			
	O 2,000.00	2,000.00	1,679.21	(-) 320.79

Reasons for final saving in the above sub-heads have not been intimated (June 2024).

	4210 Capital Outlay on Medical and Public Health			
	01 Urban Health Services			
	200 Other Health Schemes			
	State Development Schemes			
12.	001 Construction of Night Shelters within Hospital Compound for Patient Parties [HO]			
	O 800.00	584.00	425.75	(-) 158.25
	R (-) 216.00			

Fund was re-appropriated from this sub-head to HoA "28-4216-02-800-003-53- 00-V" for meeting expenditure towards repair and renovation works of different offices of the Housing Department. However, reasons for final saving have not been communicated by the department (June 2024).

Grant No. 28 HOUSING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4216 Capital Outlay on Housing

02 Urban Housing

800 Other Expenditure

State Development Schemes

13. 006 Replacement and Renovation of Existing Housing Estates [HO]

O	2,000.00	1,946.66	1,285.92	(-) 660.74
R	(-) 53.34			

Reduction of fund through re-appropriation from this sub-head to other heads of account was stated to be required for meeting the expenditure towards the works of conducting Survey of land by Housing Department, demarcation of land and construction of boundary walls, for clearing the pending bills of the work of Working Women's Hostel. Reasons for final saving in the above sub-head have not been intimated (July 2024).

Capital (Charged)

(i) The entire provision of ₹15.50 lakh remained un-utilized and un-surrendered in the appropriation at the close of the year.

(ii) Similar persistent saving was noticed in the appropriation during the last five years as under:

Saving

Year	Amount (₹ in lakh)	Percentage
2022-2023	17.00	100.00
2021-2022	17.00	100.00
2020-2021	59.68	99.05
2019-2020	42.36	70.97
2018-2019	3.72	6.25

(iii) Saving occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

6003 Internal Debt of the State Government

00

103 Loans from Life Insurance Corporation of India

Administrative Expenditure

14. 002 Loans from Life Insurance Corporation of India [HO]

O	15.50	15.50	..	(-) 15.50

Reasons for non-utilization of the entire budget provision in the above sub-head have not been intimated (June 2024).

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

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2059	Public Works		
2202	General Education		
2205	Art and Culture		
2220	Information and Publicity		
2235	Social Security and Welfare		
2250	Other Social Services		
2251	Secretariat-Social Services		
Voted -			
Original	8,11,53,81	8,11,53,83	5,87,91,93
Supplementary	2		
Amount surrendered during the year (31 March 2024)			
			(-) 2,23,61,90
			48,25

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	1,03,55,00	1,03,55,01	7,50,56	(-) 96,04,45
Supplementary	1			
Amount surrendered during the year (31 March 2024)				2,20

Notes and Comments -

(i) During the year department incurred an amount of ₹25,02 thousand which falls under New Service and an amount of ₹1,25,62 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹22,361.90 lakh (27.55 per cent of total provision). Out of such saving, department surrendered only ₹48.25 lakh up to close of the year.
- (ii) Token supplementary provision of ₹0.02 lakh was made for financing two new heads of Account opened during the year.

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

(iii) Persistent saving was noticed in the grant during last four years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	20,051.91	27.33
2021-2022	21,732.34	30.21
2020-2021	11,049.80	17.45
2019-2020	12,378.65	20.94

(iv) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2220 Information and Publicity			
60 Others			
102 Information Centres			
Administrative Expenditure			
1. 001 Offices at Head Quarters [IC]			
O 2,331.82 } R 50.79 }	2,382.61	2,188.76	(-) 193.85
Enhancement of fund through re-appropriation was required for administrative expenditure, Hiring Charges of Vehicles, execution charges of Govt. programmes, Festival etc.; supply and Installation of AC machine at the chamber of MIC, expenses for payment of Contractual/hired staff. However, reasons for overall saving have not been intimated (June 2024).			
2220 Information and Publicity			
60 Others			
102 Information Centres			
Administrative Expenditure			
2. 002 District and Sub-Division Offices [IC]			
O 1,973.40 } R 84.58 }	2,057.98	1,705.62	(-) 352.36

Enhancement of fund through re-appropriation was required for medical re-imburement, Electricity charges, hire charges of vehicle located through state, house rent and private security agencies etc. Reasons for overall saving have not been intimated (June 2024).

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2251 Secretariat-Social Services			
	00			
	090 Secretariat			
	Administrative Expenditure			
3.	012 Information and Cultural Affairs Department [IC]			
	O 1,076.36 } R 20.88 }	1,097.24	990.12	(-) 107.12
Enhancement of fund through re-appropriation was required for Administration expenditure, supply and installation of split AC machine at the chamber of Hon'ble Minister of State, Charges for various hospitality purposes. However, reasons for overall saving have not been communicated (June 2024).				
	2205 Art and Culture			
	00			
	107 Museums			
	State Development Schemes			
4.	006 Setting up of memorials at Historical sites. [IC]			
	O 100.00	100.00	..	(-) 100.00
	800 Other Expenditure			
	State Development Schemes			
5.	018 Construction and Development of Rabindra Cultural Institution [IC]			
	O 220.00	220.00	..	(-) 220.00
	2220 Information and Publicity			
	01 Films			
	800 Other Expenditure			
	State Development Schemes			
6.	002 Modernisation of Studios / Laboratories [IC]			
	O 100.00	100.00	..	(-) 100.00

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
110 Other Insurance Schemes			
State Development Schemes			
7. 002 Medical Insurance Scheme for Film and Television Artistes/Technicians [IC]			
O 550.00	550.00	..	(-) 550.00

Reasons for non-utilization of entire budget provision in above sub-heads have not been intimated (June 2024).

2220 Information and Publicity

60 Others

102 Information Centres

State Development Schemes

8. 005 Computerisation of Information Network [IC]			
O 290.00	279.94	154.91	(-) 125.03
R (-) 10.06			

Reasons for saving as well as surrender have not been intimated (June 2024).

2205 Art and Culture

00

102 Promotion of Arts and Culture

State Development Schemes

9. 004 Financial assistance to distinguished persons of Arts and Letters [IC]			
O 363.00	363.00	30.29	(-) 332.71
10. 021 Training, Workshop, Seminar, Symposium etc. [IC]			
O 320.00	320.00	171.24	(-) 148.76

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
11.	043 Digitization, Documentation, Publication etc. [IC] O 333.00	333.00	98.98	(-) 234.02
12.	051 Financial Assistance to Cultural Institutions for Promotion of Drama, Music and other Cultural Activities [IC] O 920.00	920.00	258.75	(-) 661.25
13.	052 Fairs and Festivals [IC] O 1,000.00	1,000.00	353.90	(-) 646.10
	103 Archaeology			
State Development Schemes				
14.	009 Grants-in-aid to West Bengal Heritage Commission. [IC] O 1,604.50	1,604.50	262.60	(-) 1,341.90
	107 Museums			
State Development Schemes				
15.	002 State Archaeological Museum [IC] O 180.00	180.00	77.21	(-) 102.79
	800 Other Expenditure			
State Development Schemes				
16.	005 Financial Assistance to distressed persons in the filed of Culture [IC] O 500.00	500.00	229.22	(-) 270.78
17.	007 Awards (for drama, music etc.) [IC] O 525.00	525.00	289.97	(-) 235.03
	2220 Information and Publicity			
	01 Films			
	800 Other Expenditure			
State Development Schemes				
18.	009 Setting up of Roopkala Kendra [IC] O 236.25	236.25	120.00	(-) 116.25
19.	018 Setting up of West Bengal Tele Academy [IC] O 466.00	466.00	137.48	(-) 328.52
	60 Others			
	103 Press Information Services			
State Development Schemes				
20.	002 Modernisation of News Bureau [IC] O 1,500.00	1,500.00	1.56	(-) 1,498.44
	106 Field Publicity			
State Development Schemes				
21.	011 Implementation of Awareness Raising Action Plan (ARAP) [IC] O 600.00	600.00	167.32	(-) 432.68

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2235 Social Security and Welfare			
02 <i>Social Welfare</i>			
200 Other Programmes			
State Development Schemes			
22. 050 Lok Prasar Prakalpa under Jai Bangla [IC]			
O 27,676.00	27,676.00	24,843.28	(-) 2,832.72

Reasons for saving in the above sub-heads have not been intimated (June 2024).

2205 Art and Culture			
00			
102 Promotion of Arts and Culture			
State Development Schemes			
23. 047 Organisation of cultural programmes, fairs and festivals [IC]			
O 12,000.00	10,863.37	4,371.90	(-) 6,491.47
R (-) 1,136.63			

Reduction fund through re-appropriation was due to payment of MLK 2023 and Biswa Bangla Loko Sanskriti Utsar-2023 and to meet up various expenses at Ganga Sagar Mela. However, reasons for saving have not been intimated (June 2024).

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202 General Education			
05 <i>Language Development</i>			
102 Promotion of Modern Indian Languages and Literature			
Administrative Expenditure			
24. 014 Establishment of Paschimbanga Hindi Academy [IC]			
O 202.20 }	93.77	4.20	(-) 89.57
R (-) 108.43 }			

Reduction of fund through re-appropriation was required for various works executed by PWD and other agencies at Cinema Centenary Building and for urgent payment of share money to the Producer/Distributors in C/W commercial screening of films at NANDAN-I, II and Radha Studio. However, reasons for overall saving have not been intimated (June 2024).

2220 Information and Publicity			
60 <i>Others</i>			
102 Information Centres			
Administrative Expenditure			
25. 006 Kolkata Information Centres [IC]			
O 453.75 }	47.01	34.21	(-) 12.80
R (-) 406.74 }			

Reduction of fund through re-appropriation was required for POL-Vehicle hospitality to the State Guest's in different districts and New Delhi, Private security agencies, payment for contractual staffs and hired staff, Housekeeping and Security Services of all offices/academies/auditoriums situated in Kolkata. Reasons for overall saving have not been intimated (June 2024).

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2205 Art and Culture			
00			
800 Other Expenditure			
State Development Schemes			
26. 003 Construction and Renovation of Public Halls [IC]			
O 3,349.00	3,340.30	495.92	(-) 2,844.38
R (-) 8.70			

Reduction of fund through re-appropriation was for clearing pending liabilities in c/w repair and renovation of Rathindra Mancha. However, reasons for overall saving have not been intimated (June 2024).

2205 Art and Culture
00
102 Promotion of Arts and Culture

Administrative Expenditure

27. 031 Maintenance and Security at Complex Rabindra Sadan-Nandan-Bangla Academy-Sisir Mancha-Kolkata Information Centre-Rajya Charukala Parshad [IC]			
O 172.80	84.44	81.30	(-) 3.14
R (-) 88.36			

Reduction of fund through re-appropriation was for payment of housekeeping and sweeping materials for Rabindra Sadan Nandan and security and housekeeping services of all offices/Academies/auditoriums situated in Kolkata. However, reasons for overall saving have not been intimated (June 2024).

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2220 Information and Publicity			
60 Others			
001 Direction and Administration			
Administrative Expenditure			
28. 001 Entertainment of Dignitaries [IC]			
O 483.85	350.00	334.72	(-) 15.28
R (-) 133.85			

Reduction of fund through re-appropriation was required for payment of hospitality services in c/w entertainment of dignitaries in the districts and places other than Headquarters. Reasons for overall saving have not been intimated (June 2024).

2205 Art and Culture

00

103 Archaeology

State Development Schemes

29. 046 Exploration and Excavation/Preservation of Historical Monuments in West Bengal. [IC]			
O 615.00	597.81	15.00	(-) 582.81
R (-) 17.20			

Reduction of fund through re-appropriation was required for payment of rental charges for the office premises of Director of Archaeology and Museums. However, reasons for overall saving have not been intimated (June 2024).

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2220 Information and Publicity

60 Others

106 Field Publicity

State Development Schemes

30.	003	Strengthening of Exhibition Set up [IC]			
	O	200.00	}	195.62	101.96
	R	(-) 4.38			

Reduction of fund through surrender was required for meet up the arrear claim of Maavoi Health Scheme for Journalists. However, reasons for overall saving have not been intimated (June 2024).

(v) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2205 Art and Culture

00

102 Promotion of Arts and Culture

State Development Schemes

31.	049	Bangla Sangeet Mela [IC]				
	O	125.50	}	511.21	432.47	(-) 78.74
	R	385.71				

Enhancement of fund through re-appropriation was done for organizing Bangla Sangeet Mela and Bangla Loko Sanskriti Utsav. Reasons for saving have not been intimated (June 2024).

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2220 Information and Publicity			
60 Others			
101 Advertising and Visual Publicity			
Administrative Expenditure			
32. 001 Advertising, Sales and Publicity Expenses [IC]			
O 10,377.28	11,077.28	10,521.18	(-) 556.10
R 700.00			

Enhancement of fund through re-appropriation was meant for payment of outstanding advertisement bills. However, reasons for overall saving have not been intimated (June 2024).

2220 Information and Publicity			
60 Others			
001 Direction and Administration			
Administrative Expenditure			
33. 002 Entertainment of dignitaries in the districts and places other than Headquarters [IC]			
S 0.01	300.01	289.89	(-) 10.12
R 300.00			

Fund was created through token supplementary grant of ₹0.01 lakh and further enhanced through re-appropriation with a reason to provide hospitality of the State Guests in different districts and New Delhi and places other than Headquarters. However, reasons for overall saving have not been intimated (June 2024).

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2235 Social Security and Welfare

60 Other Social Security and Welfare Programmes

102 Pensions under Social Security Schemes

State Development Schemes

34. 018 Welfare Scheme for the Contributors to the Society [IC]

O	3,650.00	3,650.00	4,391.90	+741.90

Reasons for excess in the above sub-head have not been intimated (June 2024).

Capital (Voted)

(i) The grant closed with a saving of ₹9,604.45 lakh (92.75 per cent of total provision). Out of such saving department surrendered only ₹2.20 lakh up to close of the year.

(ii) Token supplementary provision of ₹0.01 lakh was obtained to finance one newly opened scheme during 2023-2024.

(iii) Persistent saving was noticed in the grant during last five years as under :

Saving

Year	Amount (₹ in lakh)	Percentage
2022-2023	9,128.09	87.03
2021-2022	8,238.76	83.86
2020-2021	7,699.61	82.02
2019-2020	3,581.10	52.61
2018-2019	1,362.19	11.78

(iv) Saving occurred mainly under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4202 Capital Outlay on Education, Sports, Art and Culture

04 Art and Culture

800 Other Expenditure

State Development Schemes

35. 002 Setting up of West Bengal Tele Academy [IC]

O	2,450.00	2,450.00	..	(-) 2,450.00

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4220 Capital Outlay on Information and Publicity				
	01 Films				
	200 Other Buildings				
	State Development Schemes				
36.	001 Construction/Renovation for Nandan [IC]				
	O	300.00	300.00	..	(-) 300.00
	60 Others				
	101 Buildings				
	State Development Schemes				
37.	006 Construction of New Floors & Renovation of Technicians Studio I [IC]				
	O	125.00	125.00	..	(-) 125.00
	6875 Loans for other Industries				
	60 Other Industries				
	800 Other Loans				
	State Development Schemes				
38.	001 Loans to Basumati Corporation [IC]				
	O	375.00	375.00	..	(-) 375.00
Reasons for non-utilization of entire budget provision in above sub-heads have not been intimated (June 2024).					
	4059 Capital Outlay on Public Works				
	01 Office Buildings				
	051 Construction				
	State Development Schemes				
39.	044 Construction of Buildings at Mahajati Sadan and Other Manchhas. [IC]				
	O	3,500.00	3,500.00	286.32	(-) 3,213.68

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4220 Capital Outlay on Information and Publicity				
	01 Films				
	200 Other Buildings				
	State Development Schemes				
40.	003 Centenary Buildings [IC]				
	O	2,050.00	2,050.00	127.04	(-) 1,922.96
41.	005 Construction /Renovation for Roopkala Kendra [IC]				
	O	525.00	525.00	22.79	(-) 502.21
	60 Others				
	101 Buildings				
	State Development Schemes				
42.	003 Setting up of a new office building in District. [IC]				
	O	300.00	300.00	3.89	(-) 296.11
	6220 Loans for Information and Publicity				
	01 Films				
	190 Loans to Public Sector and Other Undertakings				
	Administrative Expenditure				
43.	001 Loans to West Bengal Film Development Corporation [IC]				
	O	210.00	210.00	120.31	(-) 89.69

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4059 Capital Outlay on Public Works			
	80 General			
	052 Machinery and Equipment			
	State Development Schemes			
44.	001 Installation of modern equipment/tools/Plants [IC]			
	O 275.00 } R (-) 2.20 }	272.80	21.67	(-) 251.13
Fund was surrendered for procurement of one photocopier machine for Sisir Mancha. However, reasons for overall saving have not been intimated (June 2024).				

Grant No. 31 INFORMATION TECHNOLOGY & ELECTRONICS (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2251 Secretariat-Social Services			
Voted -			
Original	2,02,42,77	}	}
Supplementary	..		
Amount surrendered during the year (31 March 2024)	2,02,42,77	68,21,69	(-) 1,34,21,08
			5,37,44

CAPITAL -

Major Head

4859 Capital Outlay on Telecommunication and Electronic Industries

Voted -			
Original	..	}	}
Supplementary	65,00,00		
Amount surrendered during the year (31 March 2024)	65,00,00	55,01,89	(-) 9,98,11
			Nil

Notes and Comments -

(i) During the year department incurred an amount of ₹2,00 thousand which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹13,421.08 lakh (66.30 per cent of the total budget provision).
- (ii) Out of such saving the department surrendered only an amount of ₹537.44 lakh during the year.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	12,204.15	55.20
2021-2022	8,607.01	46.90
2020-2021	14,174.17	53.97
2019-2020	12,893.76	40.85
2018-2019	15,351.04	51.18

Grant No. 31 INFORMATION TECHNOLOGY & ELECTRONICS

(iv) Saving occurred mainly under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2251 Secretariat-Social Services

00

090 Secretariat

Administrative Expenditure

1.	028	Activities relating to promotion of Information Technology [IT]			
	O	330.00	}	330.12	40.69
	R	0.12			
					(-) 289.43

Enhancement of Fund through re-appropriation was stated to be required to meet up the expenditure for re- imbursement of wages of Data Entry Operator deployed in the office o Financial Advisor of the concerned department. The reasons for final saving in the above sub-head have not been intimated (June 2024).

2251 Secretariat-Social Services

00

090 Secretariat

State Development Schemes

2.	008	E-Governance and Citizen - Government Interface [IT]			
	O	100.00	100.00	..	(-) 100.00
3.	029	Upkeeping and maintenance of infrastructure in Indo-Bangladesh Border relating to export facilitation [IT]			
	O	200.00	200.00	..	(-) 200.00

Reasons for non-utilisation of the entire budgetary allocation in the above sub-heads have not been intimated (June 2024).

Grant No. 31 INFORMATION TECHNOLOGY & ELECTRONICS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2251 Secretariat-Social Services			
	00			
	090 Secretariat			
	State Development Schemes			
4.	007 Promotion of institutions imparting specialized education in IT, Communications & Electronics [IT]			
	O 1,000.00	1,000.00	221.69	(-) 778.31
5.	010 Arrangement for Video-conference and other Network connections [IT]			
	O 1,170.00	1,170.00	606.97	(-) 563.03
6.	030 WBSWAN [IT]			
	O 3,805.00	3,805.00	1,665.79	(-) 2,139.21
7.	032 Cyber Security [IT]			
	O 781.00	781.00	119.90	(-) 661.10

Reasons for saving in the above sub-heads have not been intimated (July 2024).

	2251 Secretariat-Social Services			
	00			
	090 Secretariat			
	State Development Schemes			
8.	005 Promotion of Information Technology based Industries [IT]			
	O 3,650.00	3,998.51	3,534.43	(-) 464.08
	R 348.51			

The department stated that enhancement of fund through re-appropriation was required for payment of quantum of state share for setting up IIT, Kalyani. However, reasons for final saving in the above sub-head have not been intimated (June 2024).

Grant No. 31 INFORMATION TECHNOLOGY & ELECTRONICS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2251 Secretariat-Social Services			
	00			
	090 Secretariat			
	State Development Schemes			
9.	031 SDC (State Data Centre) [IT]			
	O 8,704.00	6,868.57	331.67	(-) 6,536.90
	R (-) 1,835.43			

The department stated that reduction of fund through re-appropriation and surrender respectively was required towards payment of the project "Capacity Enhancement of WB-SDC, Monibhandar, Kolkata/DC compute and storage capacity expansion of WB-SDC under head of account 4859-01-004-001-60-00-V". However, reasons for final saving in the above sub-head have not been intimated (June 2024).

Capital (Voted)

- (i) Out of total supplementary provision of ₹6,500.00 lakh, saving of ₹998.11 lakh (15.36 per cent of the total budget provision) was observed at the close of the year.
- (ii) No portion of such saving was surrendered by the department during the year.
- (iii) Saving occurred as under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4859 Capital Outlay on Telecommunication and Electronic Industries			
	01 Telecommunications			
	004 Research and Development			
	State Development Schemes			
10.	001 Development and Upgradation of infrastructure relating to information technology [IT]			
	S 6,500.00	7,447.36	5,501.89	(-) 1,945.47
	R 947.36			

Creation of fund through Supplementary provision was stated to be required for development and upgradation of infrastructure relating to information technology. The department also stated that enhancement of fund through re-appropriation was required for payment of the project "Capacity Enhancement of WB-SDC, Monibhandar, Kolkata D/C compute and storage capacity expansion of WB-SDC". However, the reasons for final saving in the above sub-head have not been intimated (June 2024).

Grant No. 32 IRRIGATION & WATERWAYS

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2049 Interest Payments			
2250 Other Social Services			
2700 Major Irrigation			
2701 Medium Irrigation			
2711 Flood Control and Drainage			
3451 Secretariat-Economic Services			
Voted -			
Original	9,97,52,94	12,75,50,20	9,44,33,63
Supplementary	2,77,97,26		
Amount surrendered during the year (31 March 2024)			6,93,02
Charged -			
Original	14,25	1,34,12	1,25,71
Supplementary	1,19,87		
Amount surrendered during the year (31 March 2024)			Nil
CAPITAL -			
Major Head			
4700 Capital Outlay on Major Irrigation			
4701 Capital Outlay on Medium Irrigation			
4711 Capital Outlay on Flood Control Projects			
6004 Loans and Advances from the Central Government			
Voted -			
Original	29,39,81,00	29,40,06,10	21,55,28,62
Supplementary	25,10		
Amount surrendered during the year (31 March 2024)			2,61,19,27
Charged -			
Original	24,50	4,13,09	50,55
Supplementary	3,88,59		
Amount surrendered during the year (31 March 2024)			Nil
Notes and Comments -			
(i) During the year department incurred an amount of ₹27 thousand which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.			
(ii) The expenditure in the appropriation excludes ₹27,71 thousand (₹2,15 thousand sanctioned during June, ₹14.38 thousand sanctioned during September, ₹8,07 thousand sanctioned during October 2023, ₹1,32 thousand sanctioned during January 2024 and ₹1,79 thousand sanctioned during March 2024) incurred from Contingency Fund that remained unrecouped at the close of the year. An amount of ₹14,50 thousand drawn from the Contingency Fund during March 2023 also remained unrecouped to the Fund as on 31.03.2024.			
(iii) The department stated that there was no unspent balance lying in DDO's Bank Account at the close of the year.			
(iv) As per PFMS data, at the close of the year an amount of ₹26,42,80 thousand remained unspent in the SNA Bank Account under the Department.			

Grant No. 32 IRRIGATION & WATERWAYS

Revenue (Voted)

- (i) The grant closed with a saving of ₹33,116.57 lakh (25.96 per cent of the budget provision).
(ii) Out of such saving the department surrendered ₹693.02 lakh during the year.
(iii) In view of such saving supplementary provision of ₹27,797.26 lakh in the grant proved to be unnecessary.
(iv) Similar saving was noticed in the grant during the last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	16,638.51	17.28
2021-2022	15,658.81	18.37
2020-2021	32,928.96	35.37
2019-2020	22,292.69	23.65
2018-2019	12,320.00	13.89

- (v) Saving occurred mainly under :

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2700	Major Irrigation			
01	Mayurakshi Reservoir Project			
101	Maintenance and Repairs			
Administrative Expenditure				
1.	001 Other Maintenance Expenditure [IW]			
	O 400.30	28,046.49	290.58	(-) 27,755.91
	S 27,755.26			
	R (-) 109.07			
Enhancement of fund through supplementary provision was stated to be required for expenditure related to maintenance of Mayurakshi Reservoir Project. Further, reduction of fund through re- appropriation from this sub-head to other heads of account was meant to meet various expenditures under the department. However, reasons for final saving in the above sub-head have not been intimated (June 2024).				
2700	Major Irrigation			
01	Mayurakshi Reservoir Project			
001	Direction and Administration			
Administrative Expenditure				
2.	001 Regular Establishment [IW]			
	O 3,878.06	3,878.06	3,642.84	(-) 235.22
	04 Teesta Barrage Project (Commercial)			
001	Direction and Administration			
Administrative Expenditure				
3.	001 Regular Establishment [IW]			
	O 3,750.48	3,750.48	3,259.96	(-) 490.52
	80 General			
001	Direction and Administration			
State Development Schemes				
4.	001 Maintenance Expenditure in Irrigation Sector [IW]			
	O 7,500.00	7,500.00	7,396.68	(-) 103.32

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2701 Medium Irrigation			
	80 General			
	001 Direction and Administration			
	State Development Schemes			
5.	010 Work Charged Establishment Cost of I & W Department under Irrigation Sector [IW]			
	O 2,300.00	2,300.00	1,477.64	(-) 822.36
	2711 Flood Control and Drainage			
	01 Flood Control			
	001 Direction and Administration			
	State Development Schemes			
6.	002 Maintenance Expenditure in Flood Control Sector [IW]			
	O 27,500.00	27,500.00	27,194.10	(-) 305.90
7.	006 Work Charged Establishment Cost of I & W Department under Flood Control Sector [IW]			
	O 2,000.00	2,000.00	1,258.86	(-) 741.14
	03 Drainage			
	001 Direction and Administration			
	Administrative Expenditure			
8.	001 Direction and Administration [IW]			
	O 5,870.77	5,870.77	5,234.05	(-) 636.72

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2700 Major Irrigation			
	02 Kangsabati Reservoir Project			
	001 Direction and administration			
	Administrative Expenditure			
9.	001 Regular Establishment [IW]			
	O 4,469.98 }	4,457.48	4,211.32	(-) 246.16
	R (-) 12.50 }			
	03 Damodar Valley Project			
	001 Direction and Administration			
	Administrative Expenditure			
10.	001 Direction & Administration [IW]			
	O 9,193.26 }	8,666.82	8,334.53	(-) 332.29
	R (-) 526.44 }			
	Reduction of fund through re-appropriation from these sub-heads to other head of account was stated to be required for meeting the expenditure in connection with hired inspection vehicles / boats / launches under the department. However, reasons for final saving in the above sub-heads have not been intimated (June 2024).			
	2711 Flood Control and Drainage			
	01 Flood Control			
	001 Direction and Administration			
	Administrative Expenditure			
11.	007 Flood Control and Other Allied Schemes [IW]			
	O 288.40 }	196.74	196.01	(-) 0.73
	R (-) 91.66 }			
	03 Drainage			
	103 Civil Works			
	Administrative Expenditure			
12.	007 Drainage and Navigation Schemes [IW]			
	O 290.32 }	208.67	190.00	(-) 18.67
	R (-) 81.65 }			
	Reduction of fund through re-appropriation from these sub-heads to the heads of account "32-2711- 01-001-001-24-00-V" and "32-2701-80-005-001-27-00-V" was stated to be required for meeting the expenditure of hired inspection vehicles / boats / launches under the department and to clear the committed liabilities of works of collection of soil / sand samples from different rivers etc. However, reasons for final saving in the above sub-heads have not been intimated (June 2024).			

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2701	Medium Irrigation			
80	General			
001	Direction and Administration			
Administrative Expenditure				
13.	001 General Administration [IW]			
	O 3,767.40	3,765.70	3,656.05	(-) 109.65
	R (-) 1.70			
Fund was re-appropriated from this sub-head to HOA "32-3451-00-090-018-11- 00-V" for Travelling Allowance bill of Principal Secretary, I&W Department. However, reasons for final saving in the above sub-head have not been intimated (June 2024).				
2711	Flood Control and Drainage			
01	Flood Control			
001	Direction and Administration			
State Development Schemes				
14.	003 Old liabilities due to rental compensation of derequisitioned land in Flood Control Sector [IW]			
	O 315.00	107.10	..	(-) 107.10
	R (-) 207.90			
Department furnished no specific reason for surrendering the amount from this sub-head. Reasons for non-utilisation of the residual budget provision have not been communicated also (June 2024).				
2700	Major Irrigation			
80	General			
001	Direction and Administration			
State Development Schemes				
15.	003 Consultancy Charge in Irrigation Sector [IW]			
	O 150.00	98.23	47.19	(-) 51.04
	R (-) 51.77			
2701	Medium Irrigation			
80	General			
005	Survey and Investigation			
State Development Schemes				
16.	003 Investigation and Planning Organisation (including field investigation works) [IW]			
	O 400.00	246.86	98.00	(-) 148.86
	R (-) 153.14			

Grant No. 32 IRRIGATION & WATERWAYS

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2711 Flood Control and Drainage				
	<i>01 Flood Control</i>			
	001 Direction and Administration			
State Development Schemes				
17.	004 Consultancy Charge in Flood and Drainage Sector [IW]			
	O 450.00 } R (-) 266.61 }	183.39	30.38	(-) 153.01

No specific reason of surrender of fund has been furnished by the department for above sub-heads. Reasons for final saving in these sub-heads have not also been communicated (June 2024).

(vi) Excess occurred mainly under :

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2711 Flood Control and Drainage				
	<i>01 Flood Control</i>			
	001 Direction and Administration			
Administrative Expenditure				
18.	001 General Administration [IW]			
	O 18,955.94 } R 809.94 }	19,765.88	19,076.08	(-) 689.80
Enhancement of fund through re-appropriation was stated to be required for meeting the expenditure in connection with hired inspection vehicles / boats / launches under the control of the department. However, reasons for final saving in the above sub-head have not been intimated (June 2024).				
2250 Other Social Services				
	<i>00</i>			
	800 Other Expenditure			
Administrative Expenditure				
19. 032	Expenditure in connection with Gangasagar Mela [IW]			
	O 1,400.00 } S 42.00 }	1,442.00	2,108.81	+666.81

Enhancement of fund through supplementary provision was stated to be required for the expenditure related to Ganga Sagar Mela under Irrigation & Waterways department. However, reasons for final excess in the above sub-head have not been intimated (June 2024)

Grant No. 32 IRRIGATION & WATERWAYS

(vii) Suspense: The expenditure under Revenue (voted) section of the grant included ₹ (+) 0.00 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 complete and finally accounted for. The operations in 2023-2024 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 Division/Procuring Organizations for procurement of materials. This sub-head is cleared (credited) on receipt of the materials from the concerned Division/ organization.
- (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”. The cost may per contra be included at once in the accounts of the works or stock when materials are transferred from Suspense “Purchase”. 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. The balance under this head is cleared by debit to the concerned functional major head.

Grant No. 32 IRRIGATION & WATERWAYS

The transactions during 2023-2024 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 lakh)			Debit + Credit (-)
2700 01 799	Major Irrigation Mayurakshi Reservoir Project Suspense					
Non Plan 001 43	Settlement of Suspense Account [IW] Suspense	+ 19.81	+ 0.00	+ 0.00	+ 0.00	+ 19.81
Total		+ 19.81	+ 0.00	+ 0.00	+ 0.00	+ 19.81
02 799	Kangsabati Reservoir Project Suspense					
Non Plan 001 43	Settlement of Suspense Account [IW] Suspense	+ 9.28	+ 0.00	+ 0.00	+ 0.00	+ 9.28
Total		+ 9.28	+ 0.00	+ 0.00	+ 0.00	+ 9.28
Non Plan						
2701 80 799	Medium Irrigation General Suspense					
Non Plan 001	Cash Settlement Suspense Accounts [IW]					
50	Other Charge	+ 40.12	+ 0.00	+ 0.00	+ 0.00	+40.12
65	Cash Settlement Suspense	(-) 1,342.63	+ 0.00	+ 0.00	+ 0.00	(-) 1,342.63
75	Purchase	+ 213.52	+ 0.00	+ 0.00	+ 0.00	+213.52
89	Stock	+ 3,016.62	+ 0.00	+ 0.00	+ 0.00	+3,016.62
90	Miscellaneous Works	+ 8,577.09	+ 0.00	+ 0.00	+ 0.00	+8,577.09
Total		+ 10,504.72	+ 0.00	+ 0.00	+ 0.00	+10,504.72
2711 01 799	Flood Control and Drainage Flood Control Suspense					
Non Plan 001	Cash Settlement Suspense Accounts [IW]					
50	Other Charges	+ 61.27	+ 0.00	+ 0.00	+ 0.00	+61.27
65	Cash Settlement Suspense	(-) 1,004.97	+ 0.00	+ 0.00	+ 0.00	(-) 1,004.97
75	Purchase	(-) 57.30	+ 0.00	+ 0.00	+ 0.00	(-) 57.30
89	Stock	+ 2,168.12	+ 0.00	+ 0.00	+ 0.00	+2,168.12
90	Miscellaneous Works	+ 193.24	+ 0.00	+ 0.00	+ 0.00	+193.24
Total		+ 1,360.36	+ 0.00	+ 0.00	+ 0.00	+1,360.36
03 799	Drainage Suspense					
Non Plan 001	Cash Settlement Suspense Accounts [IW]					
50	Other Charges	+ 50.38	+ 0.00	+ 0.00	+ 0.00	+50.38
65	Cash Settlement Suspense	(-) 435.67	+ 0.00	+ 0.00	+ 0.00	(-) 435.67
75	Purchase	(-) 1,969.28	+ 0.00	+ 0.00	+ 0.00	(-) 1,969.28
89	Stock	+1,075.48	+ 0.00	+ 0.00	+ 0.00	+1,075.48
90	Miscellaneous Works	+2,812.06	+ 0.00	+ 0.00	+ 0.00	+2,812.06
Total		+1,532.97	+ 0.00	+ 0.00	+ 0.00	+1,532.97

Grant No. 32 IRRIGATION & WATERWAYS

Revenue (*Charged*)

- (i) The appropriation closed with a saving of ₹8.41 lakh (6.27 per cent of the total budget provision).
- (ii) Out of such saving no portion was surrendered by the department during the year.
- (iii) In view of such saving supplementary provision of ₹119.87 lakh in the appropriation proved to be excessive.

Capital (Voted)

- (i) The grant closed with a saving of ₹78,477.48 lakh (26.69 per cent of the total budget provision). In view of such saving, supplementary provision of ₹25.10 lakh in the grant proved to be unnecessary.
- (ii) Out of such saving the department surrendered ₹26,119.27 lakh upto the close of the year.
- (iii) Similar persistent saving was noticed in the grant for the last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	1,12,475.22	39.65
2021-2022	1,23,947.86	44.36
2020-2021	1,25,802.81	50.33
2019-2020	1,10,677.55	49.36
2018-2019	1,03,757.26	46.32

- (iv) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4701 Capital Outlay on Medium Irrigation

04 Medium Irrigation-Non-Commercial

101 Medium Irrigation Schemes

State Development Schemes

20. 096 Special Repair to Completed Medium Irrigation Schemes [IW]

O	4,000.00	3,220.21	1,806.77	(-) 1,413.44
S	25.04			
R	(-) 804.83			

Enhancement of fund through supplementary provision was stated to be required for repair work of completed medium irrigation schemes. The department stated no specific reason for reduction of fund through surrender. Reasons for final saving have not also been communicated by the department (June 2024).

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4711 Capital Outlay on Flood Control Projects			
	01 Flood Control			
	103 Civil Works			
	State Development Schemes (Central Assistance)			
21.	565 Schemes Under Flood Management Programme (FMP) (Central Share) [IW]			
	O 14,400.00	14,400.00	..	(-) 14,400.00
22.	585 River Management Activities and Works Related to Border Areas (RMBA) (Central Share) [IW]			
	O 3,700.00	3,700.00	..	(-) 3,700.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
23.	013 Schemes Under Flood Management Programme (FMP) (Central Share) [IW]			
	O 1,500.00	1,500.00	..	(-) 1,500.00
	State Development Schemes			
24.	012 Schemes Under Flood Management Programme (FMP) (State Share) [IW]			
	O 2,933.00	2,933.00	..	(-) 2,933.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
25.	013 Schemes Under Flood Management Programme (FMP) (Central Share) [IW]			
	O 400.00	400.00	..	(-) 400.00
	State Development Schemes			
26.	012 Schemes Under Flood Management Programme (FMP) (State Share) [IW]			
	O 800.00	800.00	..	(-) 800.00

Reasons for non-utilisation of the entire budget provision in the above sub-heads have not been intimated (June 2024).

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4700	Capital Outlay on Major Irrigation			
	<i>08 West Bengal Major Irrigation & Flood Management Project</i>			
	001 Direction and Administration			
	State Development Schemes			
27.	004 Project Management under West Bengal Major Irrigation & Flood Management Project (WBMI&FMP) (EAP) [IW]			
	O 4,400.00	4,400.00	2,767.02	(-) 1,632.98
	<i>80 General</i>			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
28.	001 Schemes under Rural Infrastructure Development Fund [IW]			
	O 1,400.00	1,400.00	771.70	(-) 628.30
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
29.	001 Schemes under Rural Infrastructure Development Fund [IW]			
	O 2,600.00	2,600.00	1,516.88	(-) 1,083.12
	800 Other Expenditure			
	State Development Schemes			
30.	002 Schemes under Rural Infrastructure Development Fund [IW]			
	O 3,400.00	3,400.00	764.97	(-) 2,635.03
4701	Capital Outlay on Medium Irrigation			
	<i>04 Medium Irrigation-Non-Commercial</i>			
	101 Medium Irrigation Schemes			
	State Development Schemes (Central Assistance)			
31.	097 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) [IW]			
	O 1,250.00	1,250.00	420.00	(-) 830.00
	State Development Schemes			
32.	098 Rastriya Krishi Vikash Yojana (RKVY) (State Share) [IW]			
	O 833.00	833.00	280.00	(-) 553.00

Grant No. 32 IRRIGATION & WATERWAYS

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4711 Capital Outlay on Flood Control Projects			
	01 Flood Control			
	103 Civil Works			
	State Development Schemes			
33.	564 Schemes Under Flood Management Programme (FMP) (State Share) [IW]			
	O 9,600.00	9,600.00	4,368.00	(-) 5,232.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
34.	002 Schemes sanctioned under NABARD in Flood Control Sector [IW]			
	O 5,800.00	5,800.00	4,577.15	(-) 1,222.85
	02 Anti-sea Erosion Projects			
	103 Civil Works			
	State Development Schemes			
35.	011 Beach and estuarine protection work in Sundarban and Midnapore [IW]			
	O 3,000.00	3,000.00	2,824.58	(-) 175.42
	03 Drainage			
	103 Civil Works			
	State Development Schemes			
36.	107 Dredging of drainage channels including purchase of new machinery and equipment [IW]			
	O 18,000.00	18,000.00	12,445.83	(-) 5,554.17
37.	312 Reconstruction of RCC Steel Bridges in Kolkata, North & South 24-Parganas Districts under Metropolitan Drainage Circle [IW]			
	O 800.00	800.00	516.38	(-) 283.62

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4700 Capital Outlay on Major Irrigation			
	01 <i>Mayurakshi Reservoir Project</i>			
	800 Other Expenditure			
	State Development Schemes			
38.	001 Special Repair to Mayurakshi Reservoir Project [IW]			
	O 5,000.00 } R (-) 27.41 }	4,972.59	4,222.58	(-) 750.01
	02 <i>Kangsabati Reservoir Project</i>			
	800 Other Expenditure			
	State Development Schemes			
39.	001 Special Repair to Kangsabati Reservoir Project [IW]			
	O 2,100.00 } R (-) 617.44 }	1,482.56	760.35	(-) 722.21
	03 <i>Damodar Valley Project</i>			
	800 Other Expenditure			
	State Development Schemes			
40.	001 Special Repair to Barrage & Irrigation System of Damodar Valley Project [IW]			
	O 4,000.00 } R (-) 583.69 }	3,416.31	2,056.24	(-) 1,360.07
	04 <i>Teesta Barrage Project</i>			
	800 Other Expenditure			
	State Development Schemes			
41.	001 Works for Teesta Barrage Project [IW]			
	O 4,000.00 } R (-) 1,948.59 }	2,051.41	691.10	(-) 1,360.31

Grant No. 32 IRRIGATION & WATERWAYS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

80 General

800 Other Expenditure

State Development Schemes

42.	004	Infrastructure development including special repair to buildings in Irrigation Sector [IW]			
	O	4,400.00	}	2,724.35	1,013.36
	R	(-) 1,675.65			
					(-) 1,710.99

4701 Capital Outlay on Medium Irrigation

04 Medium Irrigation-Non-Commercial

101 Medium Irrigation Schemes

State Development Schemes

43.	099	Special Infrastructure Projects [IW]			
	O	1,000.00	}	433.35	93.34
	R	(-) 566.65			
					(-) 340.01

4711 Capital Outlay on Flood Control Projects

01 Flood Control

103 Civil Works

State Development Schemes

44.	001	North Bengal Flood Control Commission - execution of Flood Control Schemes. [IW]			
	O	2,850.00	}	1,904.71	928.96
	R	(-) 945.29			
					(-) 975.75

45.	035	Bank protection works on both banks of river Bhagirathi in the districts of Murshidabad and Nadia [IW]			
	O	3,000.00	}	1,203.00	183.00
	R	(-) 1,797.00			
					(-) 1,020.00

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
46.	554 Raising & strengthening of embankment and other flood protective works in Hooghly & Howrah under Western Circle [IW]			
	O 3,000.00	1,462.68	442.24	(-) 1,020.44
	R (-) 1,537.32			
47.	559 Infrastructural development including special repair to buildings in Flood Control Sector [IW]			
	O 10,000.00	7,667.96	4,191.25	(-) 3,476.71
	R (-) 2,332.04			
48.	561 Improvement of embankments through Tie-ups with NREGS [IW]			
	O 450.00	245.92	92.69	(-) 153.23
	R (-) 204.08			
49.	562 Special Repair to flood damaged infrastructures [IW]			
	O 32,380.00	25,426.29	14,119.69	(-) 11,306.60
	R (-) 6,953.71			

789 Special Component Plan for Scheduled Castes

State Development Schemes

50.	001 Execution of Flood Control Schemes under NBFCC [IW]			
	O 525.00	223.50	45.00	(-) 178.50
	R (-) 301.50			

796 Tribal Areas Sub-Plan

State Development Schemes

51.	001 Execution of Flood Control Schemes under NBFCC [IW]			
	O 375.00	248.03	120.52	(-) 127.51
	R (-) 126.97			

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	03 Drainage			
	103 Civil Works			
State Development Schemes				
52.	057 Remodeling of the pumping machinery in connection with Pump Drainage Scheme in Greater Calcutta Area including Uttarbhag Pump House, 24 Parganas [IW]			
	O 4,000.00 } R (-) 8.79 }	3,991.21	2,594.08	(-) 1,397.13
53.	282 Replacement of timber bridges on Drainage Channel by R.C.C. Bridges in Howrah, Hooghly and Midnapore [IW]			
	O 2,200.00 } R (-) 592.33 }	1,607.67	829.71	(-) 777.96
54.	297 Ghatal Master Plan, Midnapore. [IW]			
	O 1,000.00 } R (-) 609.00 }	391.00	47.83	(-) 343.17
55.	310 Construction of RCC Bridges at North & South 24-Parganas Districts under Eastern Circle [IW]			
	O 1,200.00 } R (-) 577.45 }	622.55	212.79	(-) 409.76
56.	311 Construction of RCC Bridges at North & South 24-Parganas Districts under Greater Calcutta Drainage Circle [IW]			
	O 1,500.00 } R (-) 703.47 }	796.53	286.44	(-) 510.09
57.	318 Development of Assets by architectural upliftment including beautification of Canal Banks and river embankments [IW]			
	O 330.00 } R (-) 88.94 }	241.06	128.86	(-) 112.20
58.	320 Special Infrastructure Projects [IW]			
	O 15,000.00 } R (-) 5,751.10 }	9,248.90	4,148.90	(-) 5,100.00

For above sub-heads, no specific reason of surrender of fund has been furnished by the department. Reasons for final saving in these sub-heads have not also been communicated (June 2024).

Grant No. 32 IRRIGATION & WATERWAYS

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4700 Capital Outlay on Major Irrigation				
	09 Dam Rehabilitation and Improvement Project (DRIP)-II			
	001 Direction and Administration			
State Development Schemes				
59.	002 Dam Rehabilitation and Improvement Project (DRIP)-II [World Bank – EAP] [IW]			
	S 0.02	0.02	573.00	+572.98
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
60.	001 Dam Rehabilitation and Improvement Project (DRIP)-II [World Bank – EAP] [IW]			
	S 0.02	0.02	190.93	+190.91
Creation of fund through token supplementary provision was stated to be required for externally aided project "Dam Rehabilitation and Improvement Project (DRIP-II)" funded by World Bank. However, reasons for final excess in the above sub-heads have not been intimated (June 2024).				
4711 Capital Outlay on Flood Control Projects				
	01 Flood Control			
	103 Civil Works			
State Development Schemes				
61.	007 Anti-erosion Schemes at different location in Sundarban areas, South 24-Parganas [IW]			
	O 5,500.00	8,233.11	8,192.73	(-) 40.38
	R 2,733.11			
Reasons for enhancement of fund through re-appropriation from other head of account was stated to be required for clearing the committed liabilities of approved ongoing schemes under the department. However, reasons for final saving in the above sub-head have not been intimated (June 2024).				

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4700 Capital Outlay on Major Irrigation			
	08 West Bengal Major Irrigation & Flood Management Project			
	001 Direction and Administration			
	State Development Schemes			
62.	001 Irrigation Management under West Bengal Major Irrigation & Flood Management Project (WBMI&FMP) (EAP) [IW]			
	O 200.00	200.00	363.02	+163.02
63.	002 Irrigation Modernisation under West Bengal Major Irrigation & Flood Management Project (WBMI&FMP) (EAP) [IW]			
	O 27,030.00	27,030.00	44,215.50	+17,185.50
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
64.	003 Flood Management under West Bengal Major Irrigation & Flood Management Project (WBMI&FMP) (EAP) [IW]			
	O 4,840.00	4,840.00	9,041.37	+4,201.37
	4711 Capital Outlay on Flood Control Projects			
	01 Flood Control			
	103 Civil Works			
	State Development Schemes			
65.	475 Schemes sanctioned under NABARD [IW]			
	O 11,200.00	11,200.00	12,580.17	+1,380.17
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
66.	002 Schemes sanctioned under NABARD in Flood Control Sector [IW]			
	O 1,600.00	1,600.00	3,909.28	+2,309.28

Reasons for excess in the above sub-heads have not been intimated (June 2024).

Grant No. 32 IRRIGATION & WATERWAYS

(vi) **Suspense:** No expenditure was made in Capital (voted) grant under the head “Suspense” during the year. The head accommodates interim transaction for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedures of “Suspense” transactions have been explained in note (vii) under the Revenue (voted) section of Grant No. 32 – IRRIGATION & WATERWAYS.

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

Major Head and Detailed Units		Opening Balance Debit + Credit (-)	Debit	Credit (₹ in lakh)	Net Actuals	Closing Balance Debit + Credit (-)
4700	Capital Outlay on Major Irrigation					
04	Teesta Barrage Project					
799	Suspense					
Plan	STATE PLAN (ANNUAL PLAN & XII TH PLAN)					
SP001	Cash Settlement Suspense Accounts [IW]					
75	Purchase	+ 121.60	+ 0.00	+ 0.00	+ 0.00	+ 121.60
Total		+ 121.60	+ 0.00	+ 0.00	+ 0.00	+ 121.60

Capital (Charged)

(i) The appropriation closed with a saving of ₹362.54 lakh (87.76 per cent of the total budget provision).

(ii) Out of such saving no portion was surrendered by the department during the year.

(iii) In view of such saving supplementary provision of ₹388.59 lakh in the appropriation proved to be excessive.

Grant No. 32 IRRIGATION & WATERWAYS

(iv) Saving occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4701 Capital Outlay on Medium Irrigation			
	04 Medium Irrigation-Non-Commercial			
	101 Medium Irrigation Schemes			
	State Development Schemes			
67.	010 Futuary Irrigation Schemes, Purulia [IW]			
	S	348.86	348.86	..
				(-) 348.86

Creation of fund through Supplementary Provision was stated to be required for repayment of amount drawn from Contingency Fund. However, reasons for non-utilisation of entire budget provision in the above sub-head have not been intimated (June 2024).

Grant No. 33 CORRECTIONAL ADMINISTRATION (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2052 Secretariat-General Services			
2056 Jails			
2058 Stationery and Printing			
2059 Public Works			
2235 Social Security and Welfare			
Voted -			
Original	3,21,68,77	3,27,12,98	3,38,93,60
Supplementary	5,44,21		
Amount surrendered during the year (31 March 2024)			+11,80,62
			2,71,98

CAPITAL -

Major Head

4059 Capital Outlay on Public Works
4070 Capital Outlay on other Administrative Services
4216 Capital Outlay on Housing

Voted -

Original	43,26,50	44,85,00	39,00,58	(-) 5,84,42
Supplementary	1,58,50			
Amount surrendered during the year (31 March 2024)				Nil

Notes and Comments -

(i) During the year department incurred an amount of ₹2,50 thousand which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with an excess of ₹1,180.62 lakh (actual : ₹11,80,61,855); the excess requires regularisation.
- (ii) In view of such excess, supplementary provision of ₹544.21 lakh proved to be insufficient.
- (iii) In view of excess of ₹1,180.62 lakh in the grant, surrender of ₹271.98 lakh during the year proved to be injudicious.

Grant No. 33 CORRECTIONAL ADMINISTRATION

(iv) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2056 Jails

00

101 Jails

Administrative Expenditure

1. 002 Central Correctional Homes [JL]

O	11,992.02	}	12,421.51	13,264.32	+842.81
S	415.79				
R	13.70				

Enhancement of fund by way of supplementary provision was stated to be required for establishment and dietary charges under the Department of Correctional Administration. The department stated that enhancement of fund through re-appropriation was required for payment of pending medicine bills of Correctional Homes, for smooth running of the function of Berhampore Correctional Homes etc. However, the reasons for final excess have not been intimated (June 2024).

2056 Jails

00

001 Direction and Administration

Administrative Expenditure

2. 001 Superintendence [JL]

O	669.46	}	746.72	963.54	+216.82
S	77.75				
R	(-) 0.49				

Enhancement of fund through Supplementary provision was stated to be required for establishment and dietary charges under the Department of Correctional Administration. The department also stated that re-appropriation was made for meeting up various office expenses for repairing defunct Walky Talky sets, for payment of pending bills of directorate etc. However, reasons for final excess in the above sub-head have not been intimated (June 2024).

Grant No. 33 CORRECTIONAL ADMINISTRATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2056 Jails			
	00			
	101 Jails			
	Administrative Expenditure			
3.	004 Subsidiary Correctional Home [JL]			
	O 4,564.65	4,564.65	4,834.85	+270.20
4.	009 Wages to the convicts sentenced under rigorous imprisonment [JL]			
	O 617.53	617.53	1,110.52	+492.99

Reasons for excess in the above sub-heads have not been intimated (June 2024).

	2056 Jails			
	00			
	101 Jails			
	Administrative Expenditure			
5.	003 District Correctional Homes. [JL]			
	O 7,977.44	7,977.17	8,342.66	+365.49
	R (-) 0.27			

The department stated that a sum of ₹26,899 was re-appropriated from this sub-head to the Head of Account '33-2056-00-101-001-21-03' for procurement of one BIPAP machine. However, the reasons for final excess in the above sub-head have not been intimated (June 2024).

Grant No. 33 CORRECTIONAL ADMINISTRATION

(v) Saving occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2056 Jails

00

800 Other Expenditure

State Development Schemes

6. 002 Miscellaneous Development Works [JL]

O	1,337.50	1,065.52	399.40	(-) 666.12
R	(-) 271.98			

The department stated that they have surrendered ₹271.98 lakh from the above sub-head for providing additional fund to the sub-head '33-2056-00-001-001' for clearing pending bills of BSNL etc. However, reasons for final saving in the above sub-head have not been intimated (June 2024).

Capital (Voted)

- (i) The grant closed with a saving of ₹584.42 lakh (13.03 per cent of the total budgetary allocation).
- (ii) No portion of such saving was surrendered by the department during the year.
- (iii) In view of such saving supplementary provision of ₹158.50 lakh proved to be unnecessary.
- (iv) Similar persistent saving was noticed in the grant during the last three years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	2,152.75	51.91
2021-2022	1,881.06	32.04
2020-2021	2,174.85	60.92

(v) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4059 Capital Outlay on Public Works

60 Other Buildings

051 Construction

State Development Schemes

7. 011 Construction of Correctional Homes [JL]

O	2,584.50	2,743.00	2,584.50	(-) 158.50
S	158.50			

Enhancement of fund through supplementary provision was stated to be required for construction of correctional Homes under Department of Correctional Administration. However, reasons for non-utilisation of entire supplementary provision have not been intimated (June 2024).

Grant No. 33 CORRECTIONAL ADMINISTRATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	051 Construction			
	State Development Schemes			
8.	010 Jails - Others [JL]			
	O	435.00	435.00	286.81 (-) 148.19
	4070 Capital Outlay on other Administrative Services			
	00			
	001 Direction and Administration			
	State Development Schemes			
9.	003 Modernisation of Prison Administration [JL]			
	O	630.00	630.00	377.28 (-) 252.72
	Reasons for saving in the above sub-heads have not been intimated (July 2024).			

Grant No. 34 JUDICIAL

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2014 Administration of Justice			
2029 Land Revenue			
2052 Secretariat-General Services			
2059 Public Works			
2070 Other Administrative Services			
2216 Housing			
2235 Social Security and Welfare			
Voted -			
Original 7,60,13,04	9,14,08,15	8,69,51,98	(-) 44,56,17
Supplementary 1,53,95,11			
Amount surrendered during the year (31 March 2024)			Nil
Charged -			
Original 3,21,17,35	3,21,17,35	2,69,85,70	(-) 51,31,65
Supplementary ..			
Amount surrendered during the year (31 March 2024)			Nil
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4070 Capital Outlay on other Administrative Services			
4216 Capital Outlay on Housing			
Voted -			
Original 1,61,86,00	1,61,86,01	1,62,16,72	+30,71
Supplementary 1			
Amount surrendered during the year (31 March 2024)			Nil
Charged -			
Original 6,00	6,00	..	(-) 6,00
Supplementary ..			
Amount surrendered during the year (31 March 2024)			Nil
Notes and Comments -			
(i) During the year department incurred an amount of ₹20,65 thousand which falls under New Service and an amount of ₹2,03,10 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.			
(ii) Data extracted from PFMS revealed an amount of ₹9,45,04 thousand remained unspent in the SNA bank account under the department up to the close of the year.			

Grant No. 34 JUDICIAL

Revenue (Voted)

(i) The grant closed with a saving of ₹4,456.17 lakh (4.88 per cent of the total budget provision) which is within the permissible limit of 5 per cent. However, in some sub-heads, considerable variation between budget provision and expenditure have been noticed.

(ii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2014 Administration of Justice

00

103 Special Courts

Administrative Expenditure

1. 001 Setting up of Special Court for C.B.I. Cases in W.B. [JD]

O	403.48	} 629.21	484.01	(-) 145.20
S	223.40			
R	2.33			

Enhancement of fund through supplementary provision was stated to be required for establishment charges for setting up of Special Court for C.B.I cases in West Bengal. Further enhancement of fund through re-appropriation was also required for payment of arrear pay of the Judge of Special CBI Court, Calcutta, to meet up the LTC Bills of the judges, towards the payment of administrative expenditure of the Special CBI Court, payment of telephone Bills etc. However, final saving in the above sub-head have not been intimated (June 2024).

2070 Other Administrative Services

00

003 Training

Administrative Expenditure

2. 004 Establishment of State Judicial Academy [JD]

O	699.81	} 702.26	502.91	(-) 199.35
R	2.45			

Enhancement of fund through re-appropriation was stated to be required towards payment of printing charges of Newsletter and purchase of journals as per requisition of the Director, West Bengal Judicial Academy. However, reasons for final saving in the above sub-head have not been intimated (June 2024).

Grant No. 34 JUDICIAL

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2014 Administration of Justice			
	00			
	105 Civil and Session Courts			
	Administrative Expenditure			
3.	001 Civil and Sessions Courts [JD]			
	O 29,239.68 } S 5,615.47 }	34,855.15	33,717.05	(-) 1,138.10
4.	002 Process and serving Establishment [JD]			
	O 2,480.38 } S 77.55 }	2,557.93	2,445.43	(-) 112.50
5.	004 City Civil and Sessions Courts [JD]			
	O 1,569.96 } S 1,161.09 }	2,731.05	2,134.35	(-) 596.70
6.	005 Judicial Magistrates' Courts [JD]			
	O 13,170.85 } S 3,805.89 }	16,976.74	15,613.59	(-) 1,363.15
7.	007 Upgradation of Standards of Administration Recommended by the Seventh Finance Commission (i) Civil and Session Court [JD]			
	O 798.47 } S 400.52 }	1,198.99	969.13	(-) 229.86
8.	008 Upgradation of Standard of Administration Recommended by the Seventh Finance Commission (ii) Judicial Magistrate Court [JD]			
	O 447.51 } S 173.54 }	621.05	469.40	(-) 151.65
9.	009 Upgradation of Standards of Administration Recommended by the Eighth Finance Commission (i) New District and Subordinate Courts [JD]			
	O 1,586.89 } S 697.83 }	2,284.72	1,906.99	(-) 377.73

Grant No. 34 JUDICIAL

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
10.	010	Family Courts-Calcutta [JD]			
		O 166.36	387.56	278.55	(-) 109.01
		S 221.20			

Enhancement of fund through supplementary provision in the above sub-heads was stated to be required for establishment charges towards (i) Civil and Sessions Courts, (ii) Process and Serving Establishment, (iii) City Civil and Sessions Courts (iv) Judicial Magistrates' Courts (v) Upgradation of Standards of Administration Re-commended by Seventh Finance Commission-Civil and Session Court (vi) Upgradation of Standard of Administration recommended by the Seventh Finance Commission- Judicial Magistrate Court (vii) Upgradation of Standards of Administration recommended by the Eighth Finance Commission-New District and Subordinate Courts and (viii) Family Courts in Districts. However, reasons for final saving in the above sub-heads have not been intimated (June 2024).

2014 Administration of Justice

00

102 High Courts

Administrative Expenditure

11.	006	Commercial Courts in West Bengal [JD]			
		O 379.58	489.70	288.19	(-) 201.51
		S 137.07			
		R (-) 26.95			

Enhancement of fund through supplementary provision was stated to be required for establishment charges for Commercial Court in West Bengal. Further reduction of fund through re-appropriation from the above sub-head to the other heads of Accounts was required for payment of arrears pay bills of Judicial Officers, for payment of LTC and others allowances of Judges, towards the payment of TA Bills, towards the payment of the outstanding wages bills for the establishment of the Commercial Courts, payment of composite transfer grant for the Commercial Court etc. However, reasons for final saving in the above sub-head have not been intimated (June 2024).

Grant No. 34 JUDICIAL

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2014 Administration of Justice			
	00			
	112 Official Receivers			
	Administrative Expenditure			
12.	001 Official Receivers [JD]			
	O 207.66	207.66	100.62	(-) 107.04
	114 Legal Advisers and Counsels			
	Administrative Expenditure			
13.	003 Government Pleader and Public Prosecutors etc. [JD]			
	O 5,320.96	5,320.96	4,939.08	(-) 381.88
	2059 Public Works			
	01 Office Buildings			
	051 Construction			
	State Development Schemes			
14.	001 Administration of Justice [JD]			
	O 3,443.05	3,443.05	1,465.12	(-) 1,977.93
	2216 Housing			
	01 Government Residential Buildings			
	700 Other Housing			
	State Development Schemes			
15.	001 Maintenance and Repairs of Bijon Bhavan [JD]			
	O 300.00	300.00	183.71	(-) 116.29
	Reasons for final saving in the above sub-heads have not been intimated (June 2024).			

Grant No. 34 JUDICIAL

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2014 Administration of Justice			
	00			
	003 Training			
State Development Schemes				
16.	001 Training of Judicial Officers / Public Prosecutors / Assistant Public Prosecutors [JD]			
	O 200.00	200.00	..	(-) 200.00
	108 Criminal Courts			

State Development Schemes (Central Assistance)

17.	003 National Mission for Safety of Women (Fast Track Spl Courts- Nirbhaya Fund) (3690) (Central Share) [JD]			
	O 120.00	120.00	..	(-) 120.00

Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2024).

(iii) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2014 Administration of Justice			
	00			
	105 Civil and Session Courts			
Administrative Expenditure				
18.	015 Establishment of Fast Track Courts (JD) [JD]			
	O 4,412.71 } S 2,331.23 }	6,743.94	7,412.66	+668.72

Enhancement of fund through supplementary provision was stated to be required for meeting up the establishment charges of the Fast Track Courts. The department stated that final excess occurred in the above sub-head due to implementation of S.N.J.P.C and new Family Court.

Grant No. 34 JUDICIAL

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2014 Administration of Justice

00

114 Legal Advisers and Counsels

Administrative Expenditure

19.	002 Legal Remembrancer [JD]				
	O	4,598.95			
	R	(-) 2.03	4,596.92	6,080.35	+1,483.43

Reduction of fund through re-appropriation from the above sub-head to other heads of Account was stated to be required for payment of various pending bills under the department. Department stated that the final excess in the above sub-head occurred due to the payments of arrears of Professional fees claimed by P.P/A.P.P/Advocates.

2014 Administration of Justice

00

107 Presidency Magistrate's Courts

Administrative Expenditure

20.	001 Presidency Magistrates [JD]				
	O	1,154.82	1,154.82	1,251.98	+97.16

The department stated that final excess in the above sub-head occurred due to implementation of Second National Judicial Pay Commission (S.N.J.P.C).

Grant No. 34 JUDICIAL

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			
	Administrative Expenditure			
21.	037 Legal Services Authority for West Bengal [JD]			
	O	1,126.00	1,843.15	+717.15

The department stated that final excess in the above sub-head occurred due to payment of grant to State Legal Services Authority of West Bengal.

2014 Administration of Justice

00

800 Other Expenditure

State Development Schemes

22.	017 Computerization in the Court Buildings under the Scheme relating to Development of Infrastructural Facilities for the Judiciary [JD]			
	O	300.00	598.43	+298.43

No specific reason for final excess in the above sub-head has been intimated(June 2024).

Revenue (Charged)

- (i) The appropriation closed with a saving of ₹5,131.65 lakh (15.98 per cent of the total budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the appropriation during the last five years as under:

Saving		
Year	Amount (₹ in lakh)	Percentage
2022-2023	9,685.74	30.33
2021-2022	10,069.45	33.77
2020-2021	7,883.71	31.76
2019-2020	4,665.17	22.97
2018-2019	2,746.44	13.95

Grant No. 34 JUDICIAL

(iv) Savings occurred mainly under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2014 Administration of Justice			
	00			
	102 High Courts			
	Administrative Expenditure			
23.	001 Judges [JD]			
	<i>O</i> 5,189.37	5,189.37	3,981.50	(-) 1,207.87
24.	002 Original Side [JD]			
	<i>O</i> 6,491.56	6,491.56	4,261.42	(-) 2,230.14
25.	003 Appellate Side [JD]			
	<i>O</i> 19,867.02	19,867.02	18,026.54	(-) 1,840.48

Reasons for final saving in the above sub-heads have not been intimated (June 2024).

(v) Excess occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2014 Administration of Justice			
	00			
	102 High Courts			
	Administrative Expenditure			
26.	004 Circuit Bench of Calcutta High court at Jalpaiguri [JD]			
	<i>O</i> 565.99	565.99	716.22	+150.23

The department stated that final excess in the above sub-head was due to implementation of Second National Judicial Pay Commission (S.N.J.P.C).

Capital (Voted)

- (i) The grant closed with an excess of ₹30.71 lakh (actual: ₹30,71,380). The excess requires regularisation by the Legislature.
- (ii) In view of such excess, token supplementary provision of ₹0.01 lakh proved to be insufficient.
- (iii) Similar excess of ₹882.66 lakh (actual: ₹8,82,66,174) was found in the grant in the year 2022-2023 also.

Grant No. 34 JUDICIAL

(iv) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	051 Construction			
State Development Schemes				
27.	043 Administration of Justice-Construction of Buildings for Circuit Bench of Calcutta High Court at Jalpaiguri [JD]			
	O	3,545.00	3,545.00	9,338.39
				+5,793.39

Reasons for final excess in the above sub-head have not been communicated by the department (June 2024).

(v) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	051 Construction			
State Development Schemes Central Assistance				
28.	072 Development of Infrastructure Facilities for Judiciary including Gram Nyayalayas (Central Share) [JD]			
	O	2,800.00	2,800.00	1,680.00
				(-) 1,120.00
State Development Schemes				
29.	001 Administration of Justice - High Courts [JD]			
	O	2,920.00	2,920.00	1,544.94
				(-) 1,375.06
30.	002 Administration of Justice - Civil and Session Courts [JD]			
	O	500.00	500.00	415.99
				(-) 84.01
31.	035 Construction of Court Buildings at different places in West Bengal (State Share) [JD]			
	O	2,000.00	2,000.00	1,120.00
				(-) 880.00
	201 Acquisition of Land			

State Development Schemes

32.	004 Administration of Justice-Construction of West Bengal Judicial Academy Complex [JD]			
	O	1,400.00	1,400.00	119.98
				(-) 1,280.02

Grant No. 34 JUDICIAL

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4216 Capital Outlay on Housing			
	01 Government Residential Buildings			
	106 General Pool Accommodation			
	State Development Schemes (Central Assistance)			
33.	025 Development of Infrastructure Facilities for Judiciary including Gram Nyayalayas (Central Share) [JD]			
	O	800.00	800.00	120.00 (-) 680.00

State Development Schemes

34.	023 Infrastructural facilities for Judiciary - Construction of quarters for Judicial Officers including High Court Judges (State Share) [JD]			
	O	400.00	400.00	80.00 (-) 320.00

Reasons for final saving in the above sub-heads have not been intimated by the department (June 2024).

Capital (Charged)

(i) Entire charged provision of ₹6.00 lakh remained unutilised and un-surrendered at the close of year.

(ii) Similar non-utilisation of the entire charged provision was also noticed under this section during the last three years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	15.30	100
2021-2022	24.00	100
2020-2021	48.00	100

Grant No. 35 LABOUR (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

- 2014 Administration of Justice
- 2210 Medical and Public Health
- 2230 Labour, Employment and Skill Development
- 2235 Social Security and Welfare
- 2251 Secretariat-Social Services

Voted -

Original	11,27,23,53	}	11,27,23,56	10,52,89,89	(-) 74,33,67
Supplementary	3				
Amount surrendered during the year (31 March 2024)					3,10,01,63

CAPITAL -

Major Head

- 4250 Capital Outlay on Other Social Services

Voted -

Original	25,00,00	}	25,00,00	6,91,81	(-) 18,08,19
Supplementary	..				
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

- (i) At the close of the year an amount of ₹4,16,96,61 thousand remained unspent in DDO's bank account of the department.
- (ii) During the year department incurred an amount of ₹4,30,01,63 thousand which falls under New Service and an amount of ₹40,95,94 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹7,433.67 lakh (6.59 per cent of the total budget provision).
- (ii) Token supplementary provision of ₹0.03 lakh was obtained by the department to finance some newly opened heads of account during the year.
- (iii) The department surrendered ₹31,001.63 lakh which was injudicious in view of saving of ₹7,433.67 lakh.
- (iv) Persistent saving was also noticed in the grant during the last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	30,016.28	27.96
2021-2022	24,117.15	22.41
2020-2021	26,724.12	25.80
2019-2020	13,811.35	14.51
2018-2019	20,206.41	20.05

Grant No. 35 LABOUR

(v) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2230 Labour, Employment and Skill Development			
	01 Labour			
	101 Industrial Relations			
	Administrative Expenditure			
1.	002 Administration of the West Bengal Shops and Establishments Act 1963 [LB]			
	O 430.11	431.61	294.94	(-) 136.67
	R 1.50			

Enhancement of fund through re-appropriation in this sub-head was required for the payment of various administrative expenditure of the office of the Labour Commissionerate. However, reasons for final saving have not been intimated (June 2024).

2210 Medical and Public Health

01 Urban Health Services-Allopathy

102 Employees State Insurance Scheme

Administrative Expenditure

2.	004 Hospital cost for the Insured workers and their families [LB]			
	O 20,199.62	20,242.84	18,635.14	(-) 1,607.70
	R 43.22			

Enhancement of fund through re-appropriation under this sub-head from other HOA was required for payment of remunerations to doctors engaged on contractual basis to the ESI Hospital and the payment of arrear DA, HRA of the employees of the Directorate of ESI (MB). However, reasons for final saving have not been intimated (June 2024).

Grant No. 35 LABOUR

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2210 Medical and Public Health			
	01 Urban Health Services-Allopathy			
	102 Employees State Insurance Scheme			
	Administrative Expenditure			
3.	005 Opening of the Rajyabima Ousadhalayas [LB]			
	O 814.47	814.47	683.53	(-) 130.94
	2230 Labour, Employment and Skill Development			
	01 Labour			
	103 General Labour Welfare			
	Administrative Expenditure			
4.	001 Grants to the West Bengal Labour Welfare Board [LB]			
	O 821.37	821.37	297.14	(-) 524.23
	State Development Schemes			
5.	008 West Bengal Silicosis Prevention and Control Fund [LB]			
	O 500.00	500.00	92.00	(-) 408.00
	02 Employment Service			
	001 Direction and Administration			
	State Development Schemes			
6.	001 Extension of Employment Services [LB]			
	O 1,430.00	1,430.00	381.00	(-) 1,049.00
	004 Research, Survey and Statistics			
	Administrative Expenditure			
7.	006 Udiyaman Swanirbhar Karmasansthan Prakalpa (USKP)-2008 [LB]			
	O 772.26	772.26	649.15	(-) 123.11
	2235 Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			
	Administrative Expenditure			
8.	036 Scheme for Financial Assistance to the Workers in Locked out Industrial Units (F A W L O I) [LB]			
	O 6,145.44	6,145.44	4,021.58	(-) 2,123.86
	Reasons for final saving in the above sub-heads have not been intimated (June 2024).			

Grant No. 35 LABOUR

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2230 Labour, Employment and Skill Development

01 Labour

001 Direction and Administration

State Development Schemes

9. 007 Strengthening of Enforcement Machinery of the Labour Directorate [LB]

O	180.00	171.95	89.03	(-) 82.92
R	(-) 8.05			

Reduction of fund through re-appropriation from this sub-head to the newly opened head of account "35-2230-01-001-011-26-00-V" was done for payment of bills relating to advertisement in News Paper for inauguration of portal and mobile app namely "Karmasathi (Parijayee Shramik)" for the West Bengal Migrant Workers' Welfare Scheme, 2023. However, reasons for final saving have not been intimated (June 2024).

2230 Labour, Employment and Skill Development

01 Labour

001 Direction and Administration

Administrative Expenditure

10. 001 Labour Commissioner [LB]

O	2,270.95	2,211.94	2,096.09	(-) 115.85
R	(-) 59.01			

Fund was re-appropriated from this sub-head to other heads of account for payment of various Administrative Expenditure under this department. However, reasons for final saving in the above sub-head have not been intimated (July 2024).

2210 Medical and Public Health

01 Urban Health Services-Allopathy

102 Employees State Insurance Scheme

Administrative Expenditure

11. 001 Employees State Insurance (Medical Benefit) Scheme [LB]

O	3,043.29	3,041.99	2,815.76	(-) 226.23
R	(-) 1.30			

Reduction of fund through re-appropriation from this sub-head to the HOA "2010-01-102-002-13-01-V" was made to meet electricity charge in respect of the office of the Administrative Medical Officer, ESI (MB). Reasons for final saving in the above sub-head have not been intimated (June 2024).

Grant No. 35 LABOUR

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2230 Labour, Employment and Skill Development				
	02 <i>Employment Service</i>			
	001 Direction and Administration			
State Development Schemes				
12.	003 National e-Governance Action Plan [LB]			
	O 1,200.00 } R (-) 21.63 }	1,178.37	186.17	(-) 992.20
Reduction of fund through surrender and re-appropriation from this sub-head was done to provide additional fund to the newly opened head of account "35-2235-60-200-085-50-00-V" for participating in "Duare Sarkar - Government at your Doorstep" and "Paray Samadhan" programme. However, reasons for final saving have not been communicated by the department (June 2024).				
2235 Social Security and Welfare				
	60 <i>Other Social Security and Welfare Programmes</i>			
	200 Other Programmes			
State Development Schemes				
13.	085 Samajik Suraksha Yojana [LB]			
	O 43,000.00 } R (-) 42,980.00 }	20.00	98.03	+78.03
Reduction of fund through surrender and re-appropriation from the above sub-head to other heads of account was meant to provide state contribution on account of provident fund under "Bina Mulye Samajik Suraksha Yojana". However, reasons for final excess in above sub-head have not been intimated (June 2024).				

Grant No. 35 LABOUR

(vi) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2230 Labour, Employment and Skill Development

01 Labour

001 Direction and Administration

State Development Schemes

14. 011 The West Bengal Migrant Workers' Welfare Scheme, 2023. [LB]

S	0.03	}	8.08	209.69	+201.61
R	8.05				

Creation of fund through supplementary provision was stated to be required for 'The West Bengal Migrant Workers' Welfare Scheme, 2023. Further, enhancement of fund through re-appropriation to this sub-head was meant for payment of bills relating to advertisement in News paper for inauguration of Portal and Mobile App namely "Karmasathi". However, reasons for final excess in the above sub-head have not been intimated (June 2024).

2230 Labour, Employment and Skill Development

01 Labour

001 Direction and Administration

Administrative Expenditure

15. 002 Enforcement of Minimum Wages for Agricultural Labours [LB]

O	4,632.03	4,632.03	4,777.73	+145.70

02 Employment Service

101 Employment Services

Administrative Expenditure

16. 001 Employment Exchanges [LB]

O	1,589.73	1,589.73	1,806.58	+216.85

Reasons for final excess in the above sub-heads have not been intimated (June 2024).

Grant No. 35 LABOUR

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2230 Labour, Employment and Skill Development			
	01 Labour			
	111 Social Security for labour			
	State Development Schemes			
17.	002 State Government Contribution under Bina Mulya Samajik Suraksha Yojana [LB]			
	R 7,800.00	7,800.00	28,000.00	+20,200.00
	789 Special Component Plan for Scheduled Castes			

State Development Schemes

18.	003 State Government Contribution under Bina Mulya Samajik Suraksha Yojana [LB]			
	R 2,800.00	2,800.00	10,000.00	+7,200.00
	796 Tribal Areas Sub-Plan			

State Development Schemes

19.	001 State Government Contribution under Bina Mulya Samajik Suraksha Yojana [LB]			
	R 1,400.00	1,400.00	5,000.00	+3,600.00

The budget provision in the above sub-heads was neither created through Annual Financial Statement, Demands for Supplementary grants nor the expenditure was incurred by drawing advance from the Contingency Fund, rather it has been created through re-appropriation. Reasons for final excess in the above sub-heads have not been communicated by the department (June 2024).

Capital (Voted)

- (i) The grant closed with a saving of ₹1,808.19 lakh (72.33 per cent of the total budget provision).
- (ii) Out of such saving no portion was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022- 2023	1,824.59	74.32
2021-2022	1,560.13	65.01
2020-2021	1,908.46	79.52
2019-2020	1,154.02	48.08
2018-2019	1,151.43	41.87

Grant No. 35 LABOUR

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4250 Capital Outlay on Other Social Services			
	00			
	201 Labour			
	State Development Schemes			
20.	002 Model L.W.Centres and Holiday Homes [LB]			
	O 500.00	500.00	50.60	(-) 449.40
21.	006 Construction and Renovation of Buildings under Labour Department [LB]			
	O 2,000.00	2,000.00	641.21	(-) 1,358.79

Reasons for final saving in the above sub-heads have not been intimated (June 2024).

Grant No. 37 LAW (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

- 2052 Secretariat-General Services**
2070 Other Administrative Services
2202 General Education
3454 Census Surveys and Statistics

Voted -

Original	18,28,28	}	19,92,48	17,99,07	(-) 1,93,41
Supplementary	1,64,20				
Amount surrendered during the year (31 March 2024)					Nil

CAPITAL -

Major Head

- 5475 Capital Outlay on other General Economic Services**

Voted -

Original	..	}	50,00	..	(-) 50,00
Supplementary	50,00				
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

- (i) During the year department incurred an amount of ₹3,27,46 thousand which falls under New Service and an amount of ₹2,15 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹193.41 lakh (9.71 per cent of the total budget provision). No portion of the saving was surrendered by the department during the year.
(ii) In view of the saving of ₹193.41 lakh, supplementary provision of ₹164.20 lakh proved to be unnecessary.
(iii) Similar saving was noticed in the grant during last three years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	482.32	24.58
2021-2022	163.33	9.84
2020-2021	204.69	14.95

Grant No. 37 LAW

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2202 General Education

03 University and Higher Education

103 Government Colleges and Institutes

Administrative Expenditure

1.	041 Assistance to the National University of Juridical Sciences [LW]			
	O 444.36	116.90	..	(-) 116.90
	R (-) 327.46			

Reduction of fund by way of re-appropriation was stated to be required for creation of a chair in the name of Justice Dr. Radha Binod Pal at West Bengal National University of Juridical Sciences collaborative Research with other Universities/ Institutes and center of Regulatory Studies, Governance and Public Policy, Development of IT, Library Infrastructure and Smart Classroom during the FY 2023-2024. Reasons for non-utilization of residual fund have not been intimated (June 2024).

2052 Secretariat-General Services

00

090 Secretariat

Administrative Expenditure

2.	010 Law Department [LW]			
	O 1,140.87	1,216.72	1,157.21	(-) 59.51
	S 78.00			
	R (-) 2.15			

Supplementary provision of ₹78 lakh was stated to be required for establishment charges of the Department of Law.

Reduction of fund by way of re-appropriation from above sub-head was done towards computerization, reimbursement of Traveling Expenses, meeting various administrative expenditure of Law department, Maintenance/P.O.L for office vehicles of the Law department etc. Reasons for saving in the above sub-head have not been intimated (June 2024).

Grant No. 37 LAW

(v) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2202 General Education			
	03 University and Higher Education			
	102 Assistance to Universities			
	Administrative Expenditure			
3.	056 Assistance to the National University of Juridical Sciences [LW]			
	R	327.46	327.46	327.46

Creation of fund though re-appropriation was required for creation of a chair in the name of Justice Dr. Radha Binod Pal at West Bengal National University of Juridical Sciences Collaborative Research with other Universities/Institutes and center of Regulatory Studies, Governance and Public Policy, Development of IT, Library Infrastructure and smart classroom during the FY 2023-2024.

Capital (Voted)

(i) The entire supplementary provision of ₹ 50.00 lakh remained un-utilized and un-surrendered at the close of the year.

(ii) Saving occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	5475 Capital Outlay on other General Economic Services			
	00			
	112 Statistics			

State Development Schemes

4.	001 Web-based online portal Development for updation of records in Connection with Muslim Marriages [LW]			
	S	50.00	50.00	..

Creation of fund though supplementary grant was stated to be required for development of web-based portal for updation of records in connection with Muslim marriages. Reasons for non-utilization of entire fund have not been intimated (June 2024).

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2052	Secretariat-General Services		
2204	Sports and Youth Services		
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
2235	Social Security and Welfare		
2250	Other Social Services		
2251	Secretariat-Social Services		
2515	Other Rural Development Programmes		
Voted -			
Original	33,66,82,46	33,66,82,47	26,56,85,66
Supplementary	1		
Amount surrendered during the year (31 March 2024)			Nil

CAPITAL -

Major Head

4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities
4235	Capital Outlay on Social Security and Welfare
4250	Capital Outlay on Other Social Services
6225	Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

Voted -

Original	18,00,17,00	}	18,00,17,00	4,11,94,85	(-) 13,88,22,15
Supplementary	..				
Amount surrendered during the year (31 March 2024)					40,00

Notes and Comments -

- (i) There was no fund lying unspent in the DDO' bank account under this department at the close of the year.
- (ii) During the year department incurred an amount of ₹3,05,00 thousand which falls under New Service and an amount of ₹1 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.
- (iii) As per PFMS data, an amount of ₹1,19,74,45 thousand is lying unspent in the SNA bank accounts under the department at the close of the year.

Revenue (Voted)

- (i) The grant closed with a saving of ₹70,996.81 lakh (21.09 per cent of the total budget provision). No portion of the saving was surrendered by the department during the year.

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

(ii) Token supplementary grant of ₹0.01 lakh was obtained to finance a newly opened scheme during the year.

(iii) Similar persistent saving was noticed in the grant during last four years as under :
Saving

Year	Amount (₹ in lakh)	Percentage
2022-2023	70,563.28	24.02
2021-2022	36,271.87	13.72
2020-2021	36,176.19	16.38
2019-2020	1,16,305.12	37.32

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 Welfare of Minorities			
	277 Education			
	Administrative Expenditure			
1.	015 Aliah University [MD]			
	O 5,033.00	4,953.22	4,116.35	(-) 836.87
	R (-) 79.78			

Fund was re-appropriated for meeting expenditure related to Annual Maintenance Contract 2022-2023 for electrical installation of Aliah University, Park Circus Campus, administrative expenditure for Minorities Development and Welfare Directorate and so on. Reasons for saving have not been intimated (June 2024).

2515 Other Rural Development Programmes

00

197 Assistance to Block Panchayats

State Development Schemes

2.	008 Assistance to Panchayat Bodies for running Madrasah Siksha Kendras [MD]			
	O 10,500.00	6,500.00	5,255.95	(-) 1,244.05
	R (-) 4,000.00			

Fund was re-appropriated from above sub-head for payment of scholarship to eligible renewal beneficiaries under 'Aikyasharee' for talent support to Minority students. Reasons for saving have not been intimated (June 2024).

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2250 Other Social Services			
	00			
	800 Other Expenditure			
	Administrative Expenditure			
3.	005 Grants to the State Haj Committee [MD]			
	O 264.55	247.80	117.49	(-) 130.31
	R (-) 16.75			

Fund was re-appropriated to release fund for administrative expenditure (Salary Grant) for the Board of Waqf, WB. Reasons for saving have not been intimated (June 2024).

2235 Social Security and Welfare

02 Social Welfare

200 Other Programmes

State Development Schemes

4.	018 Scheme for development and welfare of Minorities [MD]			
	O 15,000.00	14,998.05	2,073.69	(-) 12,924.36
	R (-) 1.95			

Fund was re-appropriated to release fund for payment of composite Transfer Grant of the Govt. of W.B. Judicial Department. Reasons for saving have not been intimated (June 2024).

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 Welfare of Minorities			
	277 Education			
	State Development Schemes (Central Assistance)			
5.	040 Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) [Central Share] (OCASPS) [MD]			
	O 2,000.00	2,000.00	..	(-) 2,000.00
	State Development Schemes			
6.	023 Evaluation of Primary School Students [MD]			
	O 100.00	100.00	..	(-) 100.00
7.	025 Assistance for Computer Education in Non-Govt. Secondary Schools [MD]			
	O 3,500.00	3,500.00	..	(-) 3,500.00
8.	034 Setting up of Monitoring Unit [MD]			
	O 100.00	100.00	..	(-) 100.00
9.	037 Repair and Renovation of Madrasah Buildings [MD]			
	O 1,200.00	1,200.00	..	(-) 1,200.00
	2235 Social Security and Welfare			
	02 Social Welfare			
	200 Other Programmes			
	State Development Schemes			
10.	009 Research studies, monitoring and evaluation of schemes [MD]			
	O 120.00	120.00	..	(-) 120.00

Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2024).

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2204 Sports and Youth Services				
	00				
	101 Physical Education				
	State Development Schemes				
11.	024 Provision for Physical Education Facilities in Schools [MD]				
	O	500.00	500.00	200.00	(-) 300.00
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
	04 Welfare of Minorities				
	277 Education				
	Administrative Expenditure				
12.	010 Assistance to Non Government Madrasah [MD]				
	O	70,057.19	70,057.19	67,794.16	(-) 2,263.03
	State Development Schemes				
13.	002 Scheme for providing Maintenance Allowances to the students staying in Madrasah/School attached Hostels [MD]				
	O	2,000.00	2,000.00	1,347.50	(-) 652.50
14.	020 Printing of Nationalised Text book for Children at Primary Stage [MD]				
	O	5,000.00	5,000.00	3,826.25	(-) 1,173.75
15.	021 Distribution of School Dresses / Bags / Shoes to students studying in Class I to VIII [MD]				
	O	8,000.00	8,000.00	4,257.27	(-) 3,742.73
16.	024 Incentive for girl students of the Madrasahs [MD]				
	O	2,000.00	2,000.00	1,006.39	(-) 993.61
17.	032 Promotion of Urdu [MD]				
	O	1,850.00	1,850.00	800.00	(-) 1,050.00
18.	041 Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) [State Share] (OCASPS) [MD]				
	O	1,000.00	1,000.00	130.45	(-) 869.55
19.	043 Providing Quality & Scientific Education in Un-aided Madrasahs [MD]				
	O	10,000.00	10,000.00	2,257.51	(-) 7,742.49

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	02 Social Welfare			
	104 Welfare of Aged, Infirm and Destitute			
	State Development Schemes			
20.	032 Scheme for Housing for Destitute Minority Women under Destitute Minority Women Rehabilitation Programme [MD]			
	O 32,000.00	32,000.00	6,004.80	(-) 25,995.20
	200 Other Programmes			
	Administrative Expenditure			
21.	034 West Bengal Minorities Development and Finance Corporation [MD]			
	O 685.46	685.46	428.64	(-) 256.82
	State Development Schemes			
22.	007 Grants for strengthening of WBMDFC [MD]			
	O 200.00	200.00	66.00	(-) 134.00
23.	010 Grants-in-aid to NGOs implementing projects for Development and Welfare of minorities [MD]			
	O 1,200.00	1,200.00	142.81	(-) 1,057.19
24.	012 Publicity and publication [MD]			
	O 1,300.00	1,300.00	729.00	(-) 571.00
25.	014 Skill Development and Employment of Minorities [MD]			
	O 1,000.00	1,000.00	594.54	(-) 405.46
26.	020 Scheme for empowerment of minority women under Destitute Minority Women Rehabilitation Programme [MD]			
	O 2,500.00	2,500.00	750.00	(-) 1,750.00
27.	026 Procurement and Distribution of bi-cycles to Minorities [MD]			
	O 22,000.00	22,000.00	18,488.66	(-) 3,511.34

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2235	Social Security and Welfare			
	02 Social Welfare			
	001 Direction and Administration			
Administrative Expenditure				
28.	012 Districts Offices and District Minority Cells [MD]			
	O 492.67	511.62	915.34	+403.72
	R 18.95			

Fund was re-appropriated to this sub-head for administrative expenditure of MDW Directorate, Payment of wages, electricity, telephone expenses, meeting expenditure for POL, office expenses and other charges. Reasons for excess have not been intimated (June 2024).

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

04 Welfare of Minorities

277 Education

State Development Schemes

29.	004 Talent support programme for meritorious students [MD]			
	O 1,20,100.00	1,24,100.00	1,24,000.00	(-) 100.00
	R 4,000.00			

Fund was re-appropriated for payment of Scholarship to eligible renewal beneficiaries under 'Aikyashree' for talent support to Minority students. Reasons for final saving have not been intimated (June 2024).

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2250 Other Social Services

00

800 Other Expenditure

Administrative Expenditure

30.	017 Contribution to the Board of Waqfs, West Bengal [MD]				
	O	14,647.50			
	R	33.94			
		14,681.44	18,142.83	+3,461.39	

Fund was re-appropriated to meet administrative expenditure (salary Grant) for the Board of Waqfs, W.B. Reasons for excess have not been intimated (June 2024).

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

04 Welfare of Minorities

277 Education

Administrative Expenditure

31.	009 Government Madrasah [MD]				
	O	400.11	400.11	500.35	+100.24

Reasons for excess in the above sub-head have not been intimated (June 2024).

Capital (Voted)

(i) The grant closed with a saving of ₹1,38,822.15 lakh (77.12 per cent of the total budget provision). Out of such saving, the department surrendered an amount of ₹40.00 lakh only during the year.

(ii) Similar persistent saving was noticed in the grant during last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	1,58,015.27	73.26
2021-2022	1,81,724.47	85.06
2020-2021	1,90,661.02	82.76
2019-2020	1,08,319.96	52.73
2018-2019	60,719.60	43.43

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

(iii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
	<i>04 Welfare of Minorities</i>			
	277 Education			
State Development Schemes				
32.	001 Improvement of Buildings of Madrasah [MD]			
	O 1,200.00	1,200.00	..	(-) 1,200.00
33.	002 Strengthening of Science Laboratories in Madrasah [MD]			
	O 1,200.00	1,200.00	..	(-) 1,200.00
34.	004 Construction of Additional Class Rooms of Madrasahs [MD]			
	O 1,200.00	1,200.00	..	(-) 1,200.00
35.	010 Provision for common rooms for Girls, toilets and drinking water facilities [MD]			
	O 1,600.00	1,600.00	..	(-) 1,600.00
36.	015 Establishment of Sports School [MD]			
	O 150.00	150.00	..	(-) 150.00
4235 Capital Outlay on Social Security and Welfare				
	<i>02 Social Welfare</i>			
	190 Investments in Public Sector and Other Undertaking			
State Development Schemes				
37.	001 Investment in Scheme of Share Capital of W.B. Minorities Dev. Finance Corporation [MD]			
	O 500.00	500.00	..	(-) 500.00
38.	002 Investment in Scheme of Share Capital of NMDFC [MD]			
	O 500.00	500.00	..	(-) 500.00
4250 Capital Outlay on Other Social Services				
	<i>00</i>			
	800 Other Expenditure			
State Development Schemes				
39.	002 Construction of 2nd Haj House [MD]			
	O 2,100.00	2,100.00	..	(-) 2,100.00
40.	004 Construction of Minority Bhavan [MD]			
	O 300.00	300.00	..	(-) 300.00

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
6225	Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	<i>04 Welfare of Minorities</i>			
	800 Other Loans			
State Development Schemes				
41.	002 Soft loans to Individual minority youths for Small and Medium business [MD]			
	O 6,000.00	6,000.00	..	(-) 6,000.00
42.	003 Soft loans to Self-help Group Comprising of 10-20 members (at least 60 per cent of members belonging to minority Communities for generating any income generating activities [MD]			
	O 3,500.00	3,500.00	..	(-) 3,500.00
Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2024).				
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	<i>04 Welfare of Minorities</i>			
	102 Economic Development			
State Development Schemes				
43.	002 Construction Works for Development of Minorities [MD]			
	O 23,000.00	23,000.00	11,621.63	(-) 11,378.37
	277 Education			
State Development Schemes (Central Assistance)				
44.	017 Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) [Central Share] (OCASPS) [MD]			
	O 15,000.00	15,000.00	499.26	(-) 14,500.74
State Development Schemes				
45.	003 Support for equipment and furniture for Madrasah [MD]			
	O 1,600.00	1,600.00	872.91	(-) 727.09
46.	006 Integrated Minority Development Scheme [MD]			
	O 16,000.00	16,000.00	5,191.45	(-) 10,808.55
47.	007 Development of Waqf Properties. [MD]			
	O 2,000.00	2,000.00	107.24	(-) 1,892.76
48.	008 Construction of Administrative Building of the West Bengal Board of Madrasah Education [MD]			
	O 200.00	200.00	1.47	(-) 198.53

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
49.	014 Development of Aliah University [MD]			
	O	13,200.00	13,200.00	952.97
				(-) 12,247.03
50.	016 Improvement of Libraries, Reading Rooms in Secondary School [MD]			
	O	1,100.00	1,100.00	297.92
				(-) 802.08
51.	018 Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) [State Share] (OCASPS) [MD]			
	O	10,267.00	10,267.00	612.25
				(-) 9,654.75

4235 Capital Outlay on Social Security and Welfare

02 Social Welfare

800 Other Expenditure

State Development Schemes

52.	002 Provision for Rural Infrastructure Development in the Minorities Area [MD]			
	O	3,000.00	3,000.00	288.65
				(-) 2,711.35
53.	004 Setting up of new Educational Institutions for Minorities [MD]			
	O	2,000.00	2,000.00	813.10
				(-) 1,186.90

4250 Capital Outlay on Other Social Services

00

800 Other Expenditure

State Development Schemes

54.	001 Scheme for construction of hostels for Minority Students in the districts [MD]			
	O	4,000.00	4,000.00	355.40
				(-) 3,644.60
55.	006 Construction of Office Building of WBMDFC [MD]			
	O	400.00	400.00	50.77
				(-) 349.23

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
6225	Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	<i>04 Welfare of Minorities</i>			
	800 Other Loans			
State Development Schemes				
56.	001 Loan to meritorious and needy students on minority communities studying professional/Technical/Vocational Courses in India and Abroad [MD]			
	O 5,000.00	5,000.00	2,000.00	(-) 3,000.00

Reasons for saving in the above sub-heads have not been intimated (June 2024).

4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

04 Welfare of Minorities

102 Economic Development

State Development Schemes

57.	001 Development and Welfare of Minorities [MD]			
	O 65,000.00 } R (-) 40.00 }	64,960.00	17,224.82	(-) 47,735.18

Surrender of fund was required to release fund for present fund requirement for Tourism Infrastructural Development at Khustigiri Dargah Sharif, Illambazar, Birbhum(Phase-III) in the district of Birbhum. Reasons for saving have not been intimated (June 2024).

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

(iv) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
04	Welfare of Minorities			
277	Education			
State Development Schemes				
58.	019 Additional State Share (Top Up) for Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) [MD]	..	305.00	+305.00

Reasons for incurring expenditure without budget provision have not been intimated (June 2024).

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2015 Elections			
2049 Interest Payments			
2216 Housing			
2217 Urban Development			
2235 Social Security and Welfare			
2401 Crop Husbandry			
2501 Special Programmes for Rural Development			
2505 Rural Employment			
2515 Other Rural Development Programmes			
2575 Other Special Areas Programmes			
3451 Secretariat-Economic Services			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			

Voted -

Original	2,43,87,60,34	}	2,43,87,60,40	1,60,93,87,97	(-) 82,93,72,43
Supplementary	6				
Amount surrendered during the year (31 March 2024)					Nil

Charged -

Original	20,00,00	}	20,00,00	2,56,82	(-) 17,43,18
Supplementary	..				
Amount surrendered during the year (31 March 2024)					Nil

CAPITAL -

Major Head

4059 Capital Outlay on Public Works

4515 Capital Outlay on other Rural Development Programmes

Voted -

Original	21,95,92,00	}	55,16,77,10	49,65,46,25	(-) 5,51,30,85
Supplementary	33,20,85,10				
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

(i) Data extracted from PFMS revealed that an amount of ₹36,33,67,98 thousand was lying unspent in the Single Nodal Agency (SNA) bank account of the department as on 31.03.2024.

(ii) During the year department incurred an amount of ₹29,77,31,13 thousand which falls under New Service and an amount of ₹40,94,02 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Revenue (Voted)

- (i) The grant closed with a saving of ₹8,29,372.43 lakh (34.01 per cent of the total budget provision). No portion of the saving was surrendered by the department during the year.
- (ii) Token supplementary grant of ₹0.06 lakh was obtained to finance six newly opened schemes.
- (iii) Similar saving of ₹9,88,773.02 lakh (41.88 per cent of the total budget provision) and ₹4,19,374.69 lakh (19.57 per cent of the total budget provision) was also noticed in the grant during 2022-2023 and 2021-2022 respectively.
- (iv) Saving occurred mainly under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2515 Other Rural Development Programmes

00

101 Panchayati Raj

Administrative Expenditure

1. 004 Contribution towards salaries of Employees of Gram Panchayats [PN]

O	97,523.23	97,533.23	97,441.03	(-) 92.20
R	10.00			

Fund was enhanced through re-appropriation for payment of remuneration to the casual workers engaged at different Gram Panchayats in North 24-Parganas and contractual Gram Panchayat Karmee. Reasons for saving have not been intimated (June 2024).

3451 Secretariat-Economic Services

00

090 Secretariat

Administrative Expenditure

2. 020 Department of Panchayat and Community Development Panchayat Branch [PN]

O	431.58	440.94	324.16	(-) 116.78
R	9.36			

Fund was enhanced through re-appropriation for payment relating to Bio-metric Attendance system in P & RD Head quarter payable to M/S WTL, re-imbursement of the cost of attendants and so on. Reasons for saving have not been intimated (June 2024).

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2505 Rural Employment			
01 National Programmes			
702 Jawahar Gram Samridhi Yojana			
Administrative Expenditure			
3. 001 Rural Works Programmes [PN]			
O 5,065.35 }	5,053.81	4,935.16	(-) 118.65
R (-) 11.54 }			

Fund was re-appropriated from this sub-head to release fund for payment of remuneration to casual workers engaged at different Gram Panchayats in the district of North 24-Parganas, reimbursement of the cost of attendants and so no. Reasons for saving having not been intimated (June 2024).

2515 Other Rural Development Programmes

00

102 Community Development

Administrative Expenditure

4. 001 Block Headquarters [PN]			
O 22,700.04 }	22,692.22	21,905.27	(-) 786.95
R (-) 7.82 }			

Fund was re-appropriated from this sub-head to release fund for payment relating to Bio-metric Attendance System in P & RD Head quarter payable to M/S WTL, reimbursement of the cost of attendants and so no. Reasons for saving have not been intimated (June 2024).

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2515 Other Rural Development Programmes				
00				
001 Direction and Administration				
Administrative Expenditure				
5.	002 District Establishment [PN]			
	O 5,061.40	5,057.04	4,683.88	(-) 373.16
	R (-) 4.36			
Fund was re-appropriated to release fund for printing of Gazette for Panchayat Election 2023 payable to Saraswaty Press and contingent expenditure incurred for smooth and timely publication of Gazette of Panchayat Election 2023. Reasons for saving have not been intimated (June 2024).				
2216 Housing				
03 Rural Housing				
105 Indira Awaas Yojana				
State Development Schemes (Central Assistance)				
6.	001 Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana)(Central Share) [PN]			
	O 2,44,400.00	2,44,400.00	..	(-) 2,44,400.00
State Development Schemes				
7.	002 Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana)(State Share) [PN]			
	O 1,37,100.00	1,37,100.00	..	(-) 1,37,100.00
789 Special Component Plan for Scheduled Castes				
State Development Schemes (Central Assistance)				
8.	004 Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana)(Central Share) [PN]			
	O 1,02,800.00	1,02,800.00	..	(-) 1,02,800.00
State Development Schemes				
9.	005 Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana)(State Share) [PN]			
	O 77,900.00	77,900.00	..	(-) 77,900.00

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
10.	004 Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana)(Central Share) [PN]			
	O 47,200.00	47,200.00	..	(-) 47,200.00
State Development Schemes				
11.	005 Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana)(State Share) [PN]			
	O 48,000.00	48,000.00	..	(-) 48,000.00
2235 Social Security and Welfare				
	60 Other Social Security and Welfare Programmes			
	110 Other Insurance Schemes			
State Development Schemes				
12.	001 Aam Admi Bima Yojana for the PROFLAL Beneficiaries [PN]			
	O 300.00	300.00	..	(-) 300.00
2501 Special Programmes for Rural Development				
	06 Self Employment Programmes			
	101 Swarna Jayanti Gram Swarozgar Yojana			
State Development Schemes				
13.	002 Promotion of Self-Helf Group for Development of Women [PN]			
	O 700.00	700.00	..	(-) 700.00
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
14.	002 Promotion of Self-Helf Group for Development of Women [PN]			
	O 300.00	300.00	..	(-) 300.00
	796 Tribal Areas Sub-Plan			
State Development Schemes				
15.	002 Promotion of Self-Helf Group for Development of Women in Tribal Areas [PN]			
	O 250.00	250.00	..	(-) 250.00

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2505	Rural Employment			
	02 Rural Employment Guarantee Schemes			
	101 National Rural Employment Guarantee Scheme			
State Development Schemes (Central Assistance)				
16.	001 National Rural Employment Guarantee Scheme (MGNREGA)(Central Share) [PN]			
	O 1,05,200.00	1,05,200.00	..	(-) 1,05,200.00
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
17.	001 National Rural Employment Guarantee Scheme (MGNREGA)(Central Share) [PN]			
	O 1,95,200.00	1,95,200.00	..	(-) 1,95,200.00
	796 Tribal Area Sub-plan			
State Development Schemes (Central Assistance)				
18.	001 National Rural Employment Guarantee Scheme (MGNREGA)(Central Share) [PN]			
	O 79,600.00	79,600.00	..	(-) 79,600.00
2515	Other Rural Development Programmes			
	00			
	001 Direction and Administration			
State Development Schemes (Central Assistance)				
19.	015 Assistance to Rural Road Network Management Units (RRNMUs) (Central Share) [PN]			
	O 200.00	200.00	..	(-) 200.00
	196 Assistance to Zilla Parishad/District Level Panchayats			
State Development Schemes				
20.	002 Assistance to Zilla Parishads for meeting the critical gap in rural development schemes and other development programmes for Backward Rural Areas [PN]			
	O 250.00	250.00	..	(-) 250.00
21.	023 Grants from Incentive Fund to Panchayat Bodies as per recommendation of Fifth State Finance Commission [PN]			
	O 393.50	393.50	..	(-) 393.50
	197 Assistance to Block Panchayats			
State Development Schemes (Central Assistance)				
22.	013 Assistance for Building-less PHCs & CHCs under recommendation of 15th Finance Commission (FC-XV) [PN]			
	O 1,200.00	1,200.00	..	(-) 1,200.00

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
23.	014 Assistance for Conversion of Rural PHCs into Health and Wellness Centres as recommended by the 15th Finance Commission (FC-XV) [PN]			
	O	800.00	800.00	..
				(-) 800.00
State Development Schemes				
24.	017 Grants from Incentive Fund to Panchayat Bodies as per recommendation of Fifth State Finance Commission [PN]			
	O	393.50	393.50	..
				(-) 393.50
	198 Assistance to Gram Panchayats			
State Development Schemes (Central Assistance)				
25.	013 Assistance for Building-less Health Sub Centres under recommendation of 15th Finance Commission (FC-XV) [PN]			
	O	2,000.00	2,000.00	..
				(-) 2,000.00
26.	014 Assistance for Conversion of Rural Health Sub Centres into Health and Wellness Centres as recommended by the 15th Finance Commission (FC-XV) [PN]			
	O	2,000.00	2,000.00	..
				(-) 2,000.00
State Development Schemes				
27.	017 Grants from Incentive Fund to Panchayat Bodies as per recommendation of Fifth State Finance Commission [PN]			
	O	638.00	638.00	..
				(-) 638.00
Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2024).				
 2235 Social Security and Welfare				
	02 Social Welfare			
	200 Other Programmes			
State Development Schemes				
28.	030 Somobyathi-Financial Assistance to Bereaved Family Members of Deceased Persons who are in Extreme Financial Necessity. [PN]			
	O	6,000.00	6,000.00	5,710.78
				(-) 289.22
	03 National Social Assistance Programme			
	101 National Old Age Pension Scheme.			
State Development Schemes (Central Assistance)				
29.	005 Indira Gandhi National Widow Pension Scheme (IGNWPS)(Central Share) [PN]			
	O	25,000.00	25,000.00	24,007.02
				(-) 992.98

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
30.	007 Old Age Pension Scheme under Jai Bangla [PN]			
	O 53,143.00	53,143.00	47,756.44	(-) 5,386.56
31.	008 Widow Pension Scheme under Jai Bangla [PN]			
	O 54,718.00	54,718.00	34,806.11	(-) 19,911.89
32.	009 Disability Pension Scheme under Jai Bangla [PN]			
	O 19,488.00	19,488.00	604.56	(-) 18,883.44
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
33.	001 Indira Gandhi National Old Age Pension Scheme (IGNOAPS) (Central Share) [PN]			
	O 26,500.00	26,500.00	11,618.88	(-) 14,881.12
State Development Schemes				
34.	004 National Family Benefit Scheme (NFBS) (State Share) [PN]			
	O 600.00	600.00	346.47	(-) 253.53
35.	010 Widow Pension Scheme under Jai Bangla [PN]			
	O 21,773.00	21,773.00	10,939.06	(-) 10,833.94
36.	011 Disability Pension Scheme under Jai Bangla [PN]			
	O 4,213.00	4,213.00	190.01	(-) 4,022.99
	796 Tribal Area Sub-Plan			
State Development Schemes				
37.	004 National Family Benefit Scheme (NFBS) (State Share) [PN]			
	O 600.00	600.00	352.99	(-) 247.01
38.	009 Old Age Pension Scheme under Jai Bangla [PN]			
	O 12,533.00	12,533.00	7,256.88	(-) 5,276.12
39.	010 Widow Pension Scheme under Jai Bangla [PN]			
	O 13,058.00	13,058.00	3,977.84	(-) 9,080.16
40.	011 Disability Pension Scheme under Jai Bangla [PN]			
	O 6,818.00	6,818.00	69.09	(-) 6,748.91
	2401 Crop Husbandry			
	00			
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
41.	086 Rastriya Krishi Vikas Yojana (RKVY) (Central Share) [PN]			
	O 400.00	400.00	69.00	(-) 331.00
State Development Schemes				
42.	087 Rastriya Krishi Vikas Yojana (RKVY) (State Share) [PN]			
	O 200.00	200.00	40.00	(-) 160.00

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	800 Other Expenditure			
State Development Schemes (Central Assistance)				
43.	017 Rastriya Krishi Vikas Yojana (RKVY) (Central Share) (RKVY) [PN]			
	O 700.00	700.00	90.00	(-) 610.00
State Development Schemes				
44.	022 Rastriya Krishi Vikash Yojana[RKVY](State Share)[PN] (RKVY) [PN]			
	O 500.00	500.00	60.00	(-) 440.00
2501 Special Programmes for Rural Development				
	06 Self Employment Programmes			
	102 National Rural Livelihood Mission			
State Development Schemes (Central Assistance)				
45.	004 National Rural Economic Transformation Project (NRETP) under DAY-NRLM (Central Share) [PN]			
	O 5,000.00	5,000.00	4,400.38	(-) 599.62
46.	006 Start Up Village Entrepreneurship Programme under DAY-NRLM(Central Share) [PN]			
	O 1,000.00	1,000.00	900.00	(-) 100.00
State Development Schemes				
47.	005 National Rural Economic Transformation Project (NRETP) under DAY-NRLM (State Share) [PN]			
	O 6,000.00	6,000.00	2,933.59	(-) 3,066.41
48.	007 Start Up Village Entrepreneurship Programme under DAY-NRLM(State Share) [PN]			
	O 1,000.00	1,000.00	600.00	(-) 400.00
2505 Rural Employment				
	02 Rural Employment Guarantee Schemes			
	101 National Rural Employment Guarantee Scheme			
State Development Schemes				
49.	002 National Rural Employment Guarantee Scheme (MGNREGA)(State Share) [PN]			
	O 50,918.00	50,918.00	7,481.57	(-) 43,436.43
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
50.	002 National Rural Employment Guarantee Scheme (MGNREGA)(State Share) [PN]			
	O 50,900.00	50,900.00	7,481.57	(-) 43,418.43

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Area Sub-plan			
State Development Schemes				
51.	002 National Rural Employment Guarantee Scheme (MGNREGA)(State Share) [PN]			
	O 24,900.00	24,900.00	2,435.86	(-) 22,464.14
2515 Other Rural Development Programmes				
	00			
	001 Direction and Administration			
State Development Schemes				
52.	011 Control of Vector Borne Diseases Programme at Rural Areas [PN]			
	O 29,425.00	29,425.00	29,274.28	(-) 150.72
53.	017 Assistance to WBSDRA for administrative support to PMGSY (100% State Share) [PN]			
	O 1,800.00	1,800.00	1,488.00	(-) 312.00
	101 Panchayati Raj			
Administrative Expenditure				
54.	009 Grants-in-aid/Contributions to the Gram Panchayats for meeting the cost of T.A.,D.A. etc. of their members and remuneration of office bearers and other Contingent expenditure [PN]			
	O 24,432.98	24,432.98	21,016.49	(-) 3,416.49
55.	011 Grants-in-aid/contributions to Panchayat Samities for meeting the cost of T.A.,D.A. etc. of their members and remuneration of office bearers and other contingent expenditure [PN]			
	O 4,652.21	4,652.21	4,326.11	(-) 326.10
56.	012 Grants-in-aid/contributions to the Zilla Parishads Contributions towards salaries of the employees of the Zilla Parishads [PN]			
	O 8,442.20	8,442.20	8,280.48	(-) 161.72
State Development Schemes				
57.	002 Grant for construction of Panchayat Ghars [PN]			
	O 150.00	150.00	47.64	(-) 102.36
58.	032 Assistance to Panchayati Raj Bodies for Implementation of Provident Fund Scheme for Landless Agricultural Labourers (PROFLAL) [PN]			
	O 1,500.00	1,500.00	1,311.25	(-) 188.75

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
193	Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
State Development Schemes				
59.	001 Assistance to GTA/Other Notified Authorities for Repair/Maintenance of Roads etc. [PN]			
	O	250.00	250.00	155.00 (-) 95.00
196	Assistance to Zilla Parishad/District Level Panchayats			
State Development Schemes (Central Assistance)				
60.	005 Nirmal Bharat Abhiyan (NBA)(Central Share) [PN]			
	O	34,400.00	34,400.00	31,843.72 (-) 2,556.28
State Development Schemes				
61.	001 Assistance to Zilla Parishad for implementation of PMGSY Scheme [PN]			
	O	18,900.00	18,900.00	12,474.00 (-) 6,426.00
62.	006 Nirmal Bharat Abhiyan (NBA)(State Share) [PN]			
	O	22,867.00	22,867.00	21,229.15 (-) 1,637.85
63.	009 Assistance to Zila Parishads for Repair/Maintenance of Roads etc. [PN]			
	O	34,479.00	34,479.00	25,188.05 (-) 9,290.95
64.	022 Grants to Panchayat Bodies as per recommendation of Fifth State Finance Commission [PN]			
	O	10,452.80	10,452.80	5,215.99 (-) 5,236.81
197	Assistance to Block Panchayats			
State Development Schemes				
65.	016 Grants to Panchayat Bodies as per recommendation of Fifth State Finance Commission [PN]			
	O	10,452.80	10,452.80	5,215.99 (-) 5,236.81
198	Assistance to Gram Panchayats			
State Development Schemes				
66.	016 Grants to Panchayat Bodies as per recommendation of Fifth State Finance Commission [PN]			
	O	14,852.80	14,852.80	7,392.79 (-) 7,460.01
789	Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
67.	009 Nirmal Bharat Abhiyan (NBA)(Central Share) [PN]			
	O	20,000.00	20,000.00	17,075.21 (-) 2,924.79
State Development Schemes				
68.	010 Nirmal Bharat Abhiyan (NBA)(State Share) [PN]			
	O	13,800.00	13,800.00	11,383.47 (-) 2,416.53
69.	025 Grants to Panchayat Bodies as per recommendation of Fifth State Finance Commission [PN]			
	O	25,152.80	25,152.80	12,538.21 (-) 12,614.59

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Areas Sub-Plan				
State Development Schemes (Central Assistance)					
70.	007 Nirmal Bharat Abhiyan (NBA)(Central Share) [PN]				
	O	14,400.00	14,400.00	5,119.07	(-) 9,280.93
State Development Schemes					
71.	008 Nirmal Bharat Abhiyan (NBA)(State Share) [PN]				
	O	9,200.00	9,200.00	3,412.71	(-) 5,787.29
72.	023 Grants to Panchayat Bodies as per recommendation of Fifth State Finance Commission [PN]				
	O	8,904.80	8,904.80	4,449.51	(-) 4,455.29
2575 Other Special Areas Programmes					
	02 Backward Areas				
	101 Area Development				
Administrative Expenditure					
73.	001 Comprehensive Area Development Project [PN]				
	O	8,791.51	8,791.51	8,345.76	(-) 445.75
3451 Secretariat-Economic Services					
	00				
	090 Secretariat				
Administrative Expenditure					
74.	021 Department of Panchayat and Community Development Community Development Branch [PN]				
	O	1,103.39	1,103.39	824.00	(-) 279.39

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
	<i>00</i>			
	106 Taxes on Vehicles			
State Development Schemes				
75.	004 Grants to Panchayat Bodies in respect of Taxes on Vehicles as per recommendation of Fifth State Finance Commission [PN]			
	O 73,112.00	73,112.00	36,462.89	(-) 36,649.11
	108 Taxes on Professions, Trade, Callings and Employment			
State Development Schemes				
76.	002 Grants to Panchayat Bodies in respect of Taxes on Professions, Trade, Callings and Employment as per recommendation of Fifth State Finance Commission [PN]			
	O 15,631.00	15,631.00	7,815.50	(-) 7,815.50

Reasons for saving in the above sub-heads have not been intimated (June 2024).

(v) Excess occurred mainly under :

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2515	Other Rural Development Programmes			
	<i>00</i>			
	198 Assistance to Gram Panchayats			
Administrative Expenditure				
77.	018 Grants-in-aid / Contributions to the Panchayat Samities for meeting the cost of T.A., D.A. etc. of their members and remuneration of office bearers and others contingent expenditure [PN]			
	S 0.01	0.01	6,700.26	+6,700.25

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3451 Secretariat-Economic Services				
	00				
	090 Secretariat				
	Administrative Expenditure				
78.	023 Rural Development Rural Works Programme [PN]				
	O	190.66	191.15	362.27	+171.12
	R	0.49			
Fund was enhanced through re-appropriation for payment to Additional Secretary of P & RD Department for reimbursement of TA bills for official tour. Reasons for excess have not been intimated (June 2024).					
	2015 Elections				
	00				
	109 Charges for Conduct of Election to Panchayat / Local Bodies				
	Administrative Expenditure				
79.	002 Panchayat Elections [PN]				
	O	31,500.00	31,500.00	32,918.16	+1,418.16
	2235 Social Security and Welfare				
	03 National Social Assistance Programme				
	101 National Old Age Pension Scheme.				
	State Development Schemes (Central Assistance)				
80.	001 Indira Gandhi National Old Age Pension Scheme (IGNOAPS) (Central Share) [PN]				
	O	29,000.00	29,000.00	39,169.35	+10,169.35
81.	003 Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share) [PN]				
	O	1,400.00	1,400.00	2,551.69	+1,151.69

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
102	National Family Benefit Scheme			
	State Development Schemes (Central Assistance)			
82.	001 National Family Benefit Scheme (NFBS) (Central Share) [PN]			
	O 3,700.00	3,700.00	5,589.49	+1,889.49
	State Development Schemes			
83.	002 National Family Benefit Scheme (NFBS) (State Share) [PN]			
	O 2,800.00	2,800.00	5,589.49	+2,789.49
789	Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
84.	003 National Family Benefit Scheme (NFBS) (Central Share) [PN]			
	O 150.00	150.00	346.47	+196.47
85.	005 Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share) [PN]			
	O 70.00	70.00	429.56	+359.56
86.	007 Indira Gandhi National Widow Pension Scheme (IGNWPS)(Central Share) [PN]			
	O 4,000.00	4,000.00	6,344.38	+2,344.38
	State Development Schemes			
87.	009 Old Age Pension Scheme under Jai Bangla [PN]			
	O 12,638.00	12,638.00	12,735.13	+97.13
796	Tribal Area Sub-Plan			
	State Development Schemes (Central Assistance)			
88.	001 Indira Gandhi National Old Age Pension Scheme (IGNOAPS) (Central Share) [PN]			
	O 3,500.00	3,500.00	5,913.35	+2,413.35
89.	003 National Family Benefit Scheme (NFBS) (Central Share) [PN]			
	O 150.00	150.00	352.99	+202.99
90.	005 Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share) [PN]			
	O 30.00	30.00	252.48	+222.48
91.	007 Indira Gandhi National Widow Pension Scheme (IGNWPS)(Central Share) [PN]			
	O 3,000.00	3,000.00	3,742.66	+742.66
	2501 Special Programmes for Rural Development			
	<i>06 Self Employment Programmes</i>			
102	National Rural Livelihood Mission			
	State Development Schemes (Central Assistance)			
92.	002 National Rural Livelihood Mission (NRLM)(Central Share) [PN]			
	O 17,600.00	17,600.00	44,682.71	+27,082.71
	State Development Schemes			
93.	001 National Rural Livelihood Mission (NRLM)(State Share) [PN]			
	O 9,000.00	9,000.00	29,788.47	+20,788.47

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	789	Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)				
94.	005	National Rural Livelihood Mission (NRLM)(Central Share)(OCASPS) [PN]			
	O	10,400.00	10,400.00	21,247.14	+10,847.14
	State Development Schemes				
95.	006	National Rural Livelihood Mission (NRLM)(State hare)(OCASPS) [PN]			
	O	11,400.00	11,400.00	14,164.76	+2,764.76
	796	Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)				
96.	005	National Rural Livelihood Mission (NRLM)(Central Share)(OCASPS) [PN]			
	O	8,000.00	8,000.00	12,284.83	+4,284.83
	State Development Schemes				
97.	004	National Rural Livelihood Mission (NRLM)(State Share)(OCASPS) [PN]			
	O	6,000.00	6,000.00	8,189.89	+2,189.89
	2515 Other Rural Development Programmes				
	00				
	101	Panchayati Raj			
	Administrative Expenditure				
98.	010	Grands-in-aid/ contributions to the Panchayat Samities - Contribution towards Salaries of the employees of Panchayat Samities [PN]			
	O	11,692.98	11,692.98	12,313.08	+620.10
	State Development Schemes (Central Assistance)				
99.	019	Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share) [PN]			
	O	1,100.00	1,100.00	2,361.23	+1,261.23
	State Development Schemes				
100.	020	Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share) [PN]			
	O	800.00	800.00	1,574.15	+774.15
	196	Assistance to Zilla Parishad/District Level Panchayats			
	State Development Schemes (Central Assistance)				
101.	004	Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share) [PN]			
	O	250.00	250.00	641.25	+391.25
102.	016	Assistance to RLB's as Basic Grants (Untied) as recommended by 15th Finance Commission (FC-XV) [PN]			
	O	13,068.00	13,068.00	21,554.66	+8,486.66
103.	017	Assistance to RLBs as Tied Grants under the recommendation of 15th Finance Commission (FC-XV) [PN]			
	O	23,002.00	23,002.00	45,422.31	+22,420.31

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes					
104.	007 Pradhan Mantri Gram Sadak Yojana(PMGSY)(State Share) [PN]				
	O	200.00	200.00	427.50	+227.50
197	Assistance to Block Panchayats				
State Development Schemes (Central Assistance)					
105.	009 Assistance to RLB's as Basic Grants (Untied) as recommended by 15th Finance Commission (FC-XV) [PN]				
	O	12,468.00	12,468.00	21,412.34	+8,944.34
106.	010 Assistance to RLBs as Tied Grants under the recommendation of 15th Finance Commission (FC-XV) [PN]				
	O	23,402.00	23,402.00	46,712.73	+23,310.73
198	Assistance to Gram Panchayats				
State Development Schemes (Central Assistance)					
107.	010 Assistance to RLB's as Basic Grants (Untied) as recommended by 15th Finance Commission (FC-XV) [PN]				
	O	87,584.00	87,584.00	98,138.80	+10,554.80
108.	011 Assistance to RLBs as Tied Grants under the recommendation of 15th Finance Commission (FC-XV) [PN]				
	O	1,34,876.00	1,34,876.00	2,17,382.08	+82,506.08
789	Special Component Plan for Scheduled Castes				
State Development Schemes (Central Assistance)					
109.	015 Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share) [PN]				
	O	630.00	630.00	805.00	+175.00
State Development Schemes					
110.	016 Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share) [PN]				
	O	300.00	300.00	536.67	+236.67
796	Tribal Areas Sub-Plan				
State Development Schemes (Central Assistance)					
111.	013 Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share) [PN]				
	O	70.00	70.00	203.00	+133.00
Reasons for excess in the above sub-heads have not been intimated (June 2024).					

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2505 Rural Employment				
	02 Rural Employment Guarantee Schemes			
	101 National Rural Employment Guarantee Scheme			
State Development Schemes				
112.	006 Payment of pending wages to workers under MGNREGS from State Fund [PN]	..	2,05,945.99	+2,05,945.99
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
113.	006 Payment of pending wages to workers under MGNREGS from State Fund [PN]	..	62,927.94	+62,927.94
	796 Tribal Area Sub-plan			
State Development Schemes				
114.	006 Payment of pending wages to workers under MGNREGS from State Fund [PN]	..	17,162.17	+17,162.17
2515 Other Rural Development Programmes				
	00			
	101 Panchayati Raj			
State Development Schemes (Central Assistance)				
115.	013 World Bank Assisted "Institutional Strengthening of Gram Panchayats Project -II(ISGP-II)" in West Bengal(EAP) (Central Share) [PN]	..	5,405.34	+5,405.34
	197 Assistance to Block Panchayats			
State Development Schemes (Central Assistance)				
116.	012 Assistance for Block Level Public Health Units under the recommendation of 15th Finance Commission (FC-XV) (15-FC) [PN]	..	4,104.00	+4,104.00
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
117.	011 World Bank Assisted "Institutional Strengthening of Gram Panchayats Project -II(ISGP-II)" in West Bengal(EAP) (Central Share) [PN]	..	1,651.63	+1,651.63
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
118.	009 World Bank Assisted "Institutional Strengthening of Gram Panchayats Project -II(ISGP-II)" in West Bengal (EAP) (Central Share) [PN]	..	450.45	+450.45
Reasons for incurring expenditure without any budget provision in the above sub-heads have not been intimated (June 2024).				

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Revenue (*Charged*)

- (i) The appropriation closed with a saving of ₹1,743.18 lakh (87.16 per cent of the total budget provision).
- (ii) No portion of the saving was surrendered by the department during the year.
- (iii) Similar saving of ₹900.81 lakh (47.41 per cent of the total budget provision) was also noticed in the appropriation during the 2022-2023.
- (iv) Saving occurred as under:

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2049	Interest Payments			
60	Interest on Other Obligations			
101	Interest on Deposits			

Administrative Expenditure

119.	010	Interest on Finance Commission Grants relating to P& RD Dept. [PN]		
	O	2,000.00	2,000.00	256.82
				(-) 1,743.18

Reasons for saving have not been intimated (June 2024).

Capital (Voted)

- (i) The grant was closed with a saving of ₹55,130.85 lakh (9.99 per cent of the total budget provision). No portion of the saving was surrendered by the department during the year.
- (ii) In view of the saving, supplementary provision of ₹3,32,085.10 lakh proved to be excessive.
- (iii) Similar saving of ₹1,84,900.17 lakh (68.42 per cent of total provision) and ₹2,21,604.93 lakh (82.59 per cent of the total budget provision) was also noticed in the grant during 2022-2023 and 2021-2022 respectively.

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

(iv) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4515 Capital Outlay on other Rural Development Programmes				
	00			
	103 Rural Development			
State Development Schemes				
120.	006 Special Infrastructure Projects [PN]			
	S 10,654.26	10,654.26	7,093.72	(-) 3,560.54
Creation of fund through supplementary grant was stated to be required for implementation of the capital scheme under special Infrastructure Project funded by loan on account of Special Assistance to states for Capital Investment for 2023-24. Reasons for saving have not been intimated (June 2024).				
4515 Capital Outlay on other Rural Development Programmes				
	00			
	102 Community Development			
State Development Schemes				
121.	001 Housing- Housing Scheme in Converted Blocks [PN]			
	O 250.00	250.00	105.02	(-) 144.98
122.	003 Construction of Administrative Buildings [PN]			
	O 800.00	800.00	147.33	(-) 652.67
	103 Rural Development			
State Development Schemes (Central Assistance)				
123.	001 Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share) [PN]			
	O 65,000.00	65,000.00	8,173.26	(-) 56,826.74
State Development Schemes				
124.	002 Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share) [PN]			
	O 53,765.00	53,765.00	5,448.84	(-) 48,316.16
	789 Special Component Plan for Schedule Castes			
State Development Schemes (Central Assistance)				
125.	001 Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share) [PN]			
	O 26,850.00	26,850.00	1,750.63	(-) 25,099.37

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
126.	002 Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share) [PN]			
	O 16,000.00	16,000.00	1,167.08	(-) 14,832.92
	796 Tribal Areas Sub-Plan			

State Development Schemes (Central Assistance)

127.	001 Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share) [PN]			
	O 27,700.00	27,700.00	2,650.36	(-) 25,049.64

State Development Schemes

128.	002 Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share) [PN]			
	O 8,215.00	8,215.00	1,766.91	(-) 6,448.09

Reasons for saving in the above sub-heads have not been intimated (June 2024).

(v) Excess occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4515 Capital Outlay on other Rural Development Programmes			
	00			
	103 Rural Development			

State Development Schemes

129.	005 Construction & Upgradation of Rural Roads under Pathashree – Rasta Shree Scheme [PN]			
	S 2,04,000.00	2,04,000.00	2,09,984.93	+5,984.93
	789 Special Component Plan for Schedule Castes			

State Development Schemes

130.	004 Construction & Upgradation of Rural Roads under Pathashree – Rastashree Scheme [PN]			
	S 1,17,430.81	1,17,430.81	1,18,653.62	+1,222.81
131.	005 Special Infrastructure Projects [PN]			
	S 0.01	0.01	2,168.22	+2,168.21
	796 Tribal Areas Sub-Plan			

State Development Schemes

132.	004 Construction & Upgradation of Rural Roads under Pathashree – Rasta Shree Scheme [PN]			
	S 0.01	0.01	62,272.43	+62,272.42
133.	005 Special Infrastructure Projects [PN]			
	S 0.01	0.01	592.05	+592.04

Creation for fund through supplementary grant in the above sub-heads was stated to be required for implementation of the newly opened schemes 'Pathashree-Rastashree' and 'special Infrastructure Project' funded by loan on account of Special Assistance to states for Capital Investment for 2023-24. Reasons for excess in the above sub-heads have not been intimated (June 2024). As the schemes are related to 'Construction and Upgradation of Rural Roads' use of head of account 5054-04-337/789/796 would have been more appropriate in items under Sl. Nos. 129, 130 and 132.

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4515 Capital Outlay on other Rural Development Programmes					
00					
103 Rural Development					
State Development Schemes					
134.	003	Implementation of RIDF Projects [PN]			
	O	9,900.00	9,900.00	35,908.38	+26,008.38
789 Special Component Plan for Schedule Castes					
State Development Schemes					
135.	003	Implementation of RIDF Projects [PN]			
	O	8,300.00	8,300.00	29,745.39	+21,445.39
796 Tribal Areas Sub-Plan					
State Development Schemes					
136.	003	Implementation of RIDF Projects [PN]			
	O	2,800.00	2,800.00	8,918.07	+6,118.07

Reasons for excess in the above sub-heads have not been intimated (June 2024).

Grant No. 41 PARLIAMENTARY AFFAIRS (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2052 Secretariat-General Services			
2070 Other Administrative Services			
Voted -			
Original	21,12,83		
Supplementary	..		
Amount surrendered during the year (31 March 2024)			
	21,12,83	3,54,47	(-) 17,58,36
			4,94

CAPITAL -			
Major Head			
4070 Capital Outlay on other Administrative Services			

Voted -			
Original	..		
Supplementary	..		
Amount surrendered during the year (31 March 2024)			
	..	2,51	+2,51
			Nil

Notes and Comments -

(i) During the year department incurred an amount of ₹2,51 thousand which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹1,758.36 lakh (83.22 per cent of the total budget provision).
- (ii) Out of such saving department surrendered only an amount of ₹4.94 lakh during the year.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Amount (₹ in lakh)	Saving
		Percentage
2022-2023	604.28	29.68
2021-2022	1,594.84	81.17
2020-2021	1,463.45	80.21
2019-2020	352.30	22.23
2018-2019	1,239.48	83.48

Grant No. 41 PARLIAMENTARY AFFAIRS

(iv) Saving occurred as under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2070 Other Administrative Services			
	00			
	800 Other Expenditure			
	State Development Schemes			
1.	005 West Bengal Youth Parliament Competition Scheme in Educational Institutions [PA]			
	O	1,733.00	0.34	(-) 1,732.66

The department stated that the saving of ₹1,732.66 lakh was occurred as the funds which was meant for the preparatory arrangement related to Youth Parliament Competition Scheme for schools and colleges was not utilized properly during the year.

Capital (Voted)

(i) The grant closed with an excess of ₹2.51 lakh (actual: ₹2,51,221) without any budget provision. The excess requires regularization by the Legislature.

Grant No. 42 PERSONNEL & ADMINISTRATIVE REFORMS

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2049 Interest Payments			
2051 Public Service Commission			
2052 Secretariat-General Services			
2059 Public Works			
2062 Vigilance			
2070 Other Administrative Services			
2216 Housing			
2235 Social Security and Welfare			
2251 Secretariat-Social Services			
Voted -			
Original	3,05,36,60		
Supplementary	..		
Amount surrendered during the year (31 March 2024)			
	3,05,36,60	2,45,28,04	(-) 60,08,56
Charged -			
Original	15		
Supplementary	11,35		
Amount surrendered during the year (31 March 2024)			
	11,50	16,82	+5,32
			Nil
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4216 Capital Outlay on Housing			
4235 Capital Outlay on Social Security and Welfare			
6004 Loans and Advances from the Central Government			
Voted -			
Original	82,40,00		
Supplementary	..		
Amount surrendered during the year (31 March 2024)			
	82,40,00	41,01,14	(-) 41,38,86
Charged -			
Original	50		
Supplementary	50		
Amount surrendered during the year (31 March 2024)			
	1,00	25,12	+24,12
			Nil
Notes and Comments -			
(i) During the year department incurred an amount of ₹3,38,66 thousand which falls under New Service and an amount of ₹12,21,33 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.			

Grant No. 42 PERSONNEL & ADMINISTRATIVE REFORMS

Revenue (Voted)

- (i) The grant closed with a saving of ₹6,008.56 lakh (19.68 per cent of the total budgetary allocation).
(ii) Out of such saving ₹4,002.06 lakh was surrendered by the department during the year.
(iii) Persistent saving was noticed in the grant during the last four years as under:

Saving		
Year	Amount (₹ in lakh)	Percentage
2022-2023	7,158.74	25.96
2021-2022	10,911.23	41.08
2020-2021	1,662.54	21.77
2019-2020	740.91	11.63

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	02 Social Welfare			
	001 Direction and Administration			
	State Development Schemes			
1.	023 BANGLA SAHAYATA KENDRA [HR]			
	O 18,964.70	18,970.60	13,953.10	(-) 5,017.50
	R 5.90			
	Enhancement of fund through re-appropriation was stated to be required for publicity for promotion, AMC, monitoring, supervision and various expenditure of Bangla Sahayata Kendra. However, reasons for final saving in the above sub-head have not been intimated (June 2024).			
	2251 Secretariat-Social Services			
	00			
	090 Secretariat			
	State Development Schemes			
2.	020 e-Governance and Citizen Government Interface [HR]			
	O 4,005.00	113.08	113.08	..
	R (-) 3,891.92			

Reduction of fund through re-appropriation and surrender was stated to be required for payment of the remuneration of 22 District Project Managers and correction of misclassification pointed out by A.G office.

Grant No. 42 PERSONNEL & ADMINISTRATIVE REFORMS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2070 Other Administrative Services			
	00			
	003 Training			
	State Development Schemes			
3.	008 Establishment of Regional Training Centers (at Burdwan, Medinipur & Jalpaiguri) [HR]			
	O 200.00	32.42	..	(-) 32.42
	R (-) 167.58			

Reduction of fund through re-appropriation and surrender was stated to be required for providing additional sum for conducting various trainings of IAS & WBCS probationers at LBSNAA, Mussoorie, IIM Calcutta and BRAIPRD, Kalyani. However, no specific reason for non-utilization of the entire residual budget provision has been intimated (June 2024).

2051 Public Service Commission

00

103 Staff Selection Commission

Administrative Expenditure

4.	002 West Bengal Group-D Recruitment Board [HR]			
	O 235.42	114.38	86.60	(-) 27.78
	R (-) 121.04			

Reduction of fund through re-appropriation was stated to be required for payment of bills related to various Administrative Expenditure and other expenditure of State Vigilance Commission and WBSSC. However, reasons for final saving in the above sub-head have not been intimated (June 2024).

Grant No. 42 PERSONNEL & ADMINISTRATIVE REFORMS

(v) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2062	Vigilance		
00			
104	Vigilance Commission of West Bengal		
Administrative Expenditure			
5.	001 State Headquarters [HR]		
	O 1,107.76 } 1,118.24	1,326.24	+208.00
	R 10.48 }		

Enhancement of fund through re-appropriation was stated to be required for payment of bills related to various Administrative Expenditure, other expenditure and various allowances related to state Vigilance Commission. However, the reasons for overall excess have not been intimated (June 2024).

2051 Public Service Commission

00

103 Staff Selection Commission

Administrative Expenditure

6.	001 West Bengal Staff Selection Commission [HR]		
	O 37.91 } 131.74	154.36	+22.62
	R 93.83 }		

Enhancement of fund through re-appropriation was stated to be required for payment of bills related to various Administrative Expenditures, security charges and other expenditure of WBSSC. However, the reasons for the final excess in the above sub-head have not been intimated (June 2024).

Grant No. 42 PERSONNEL & ADMINISTRATIVE REFORMS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2059 Public Works			
01 Office Buildings			
053 Maintenance and Repairs			
Administrative Expenditure			
7. 048 Repair, Renovation and Up-gradation of Office Building in Districts and Sub-Divisions [HR]			
O 6.48	6.48	209.71	+203.23

Reasons for final excess in the above sub-head have not been intimated (June 2024).

2052 Secretariat-General Services			
00			
090 Secretariat			
Administrative Expenditure			
8. 021 Personnel & Administrative Refroms Department [HR]			
O 2,537.03	2,510.53	2,630.19	+119.66
R (-) 26.50			

Reduction of fund through re-appropriation was stated to be required for payment of bills related to various administrative expenditures and other expenditures related to State Vigilance Commission, P&AR Department, office of RCWB, WBSSC and office of ACB. Reasons for the final excess in the above sub-head have not been intimated (June 2024).

Grant No. 42 PERSONNEL & ADMINISTRATIVE REFORMS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2251 Secretariat-Social Services			
00			
090 Secretariat			
State Development Schemes			
9. 034 e-Governance and Citizen Government Interface [HR]			
O 250.00	232.58	2,684.73	+2,452.15
R (-) 17.42			

Reduction of fund through re-appropriation was stated to be required for various expenditure related to the schemes "Sorasori Mukhyamantri", Training for UPSC aspirants, Technology Sabha, setting up of Citizen Relationship Management Unit, Duare Sarkar, e-District 1.0 and e-District 2.0. However, reasons for overall excess have not been intimated (June 2024).

2070 Other Administrative Services

00

003 Training

Administrative Expenditure

10. 011 I.A.S. Probationers Training [HR]			
R 8.33	8.33	334.43	+326.10

Reasons for excess have not been intimated (June 2024).

Revenue (Charged)

(i) The Appropriation closed with an excess of ₹5.32 lakh (actual : ₹5,31,635); The excess requires regularization by Legislature.

Capital (Voted)

- (i) The grant closed with a saving of ₹4,138.86 lakh (50.23 per cent of the total budget provision).
- (ii) Out of such saving an amount of ₹260.43 lakh only has been surrendered by the department.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	5,095.76	51.47
2021-2022	8,217.57	80.84
2020-2021	7,052.31	70.81
2019-2020	4,233.14	45.03
2018-2019	1,555.14	17.38

Grant No. 42 PERSONNEL & ADMINISTRATIVE REFORMS

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4235 Capital Outlay on Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	001 Direction and Administration			
	State Development Schemes			
11.	003 Bangla Sahayata Kendra [HR]			
	O 500.00	500.00	29.98	(-) 470.02

Reasons for saving in the above sub-head have not been intimated (June 2024).

4216 Capital Outlay on Housing

01 Government Residential Buildings

106 General Pool Accommodation

State Development Schemes

12.	076 Construction of Residential Quarters of Officers & Staffs attached to Collectorate and Sub-Divisional Offices (Excl. Police) [HR]			
	O 790.00	705.98	43.97	(-) 662.01
	R (-) 84.02			

Reduction of fund through surrender was stated to be required for Renewal of Comprehensive AMC of IT Infrastructure and FMS of BSKS. However, reasons for final saving have not been intimated (June 2024).

Grant No. 42 PERSONNEL & ADMINISTRATIVE REFORMS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	051 Construction			
	State Development Schemes			
13.	015 Other Administrative Services [HR]			
	O 6,800.00	6,623.59	3,997.30	(-) 2,626.29
	R (-) 176.41			

Reduction of fund through surrender was stated to be required for supply & installation of AADHAR Kits of existing BSKS and AMC of Administrative Complex at Nimouri, Purba Medinipur. However, reasons for overall saving have not been intimated (June 2024).

Capital (Charged)

(i) The appropriation closed with an excess of ₹24.12 lakh (actual : ₹24,12,000); The excess requires regularization by Legislature.

(ii) Excess occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	6004 Loans and Advances from the Central Government			
	01 Non-Plan Loans			
	201 House Building Advances			
	Administrative Expenditure			
14.	001 House Building Advances to All India Service Officers [HR]			
	O 0.50	1.00	25.12	+24.12
	S 0.50			

Supplementary provision was stated to be made for payment of non-plan loans for HBA to AIS Officers. However, reasons for overall excess have not been intimated (June 2024).

Grant No. 43 POWER

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

2045 Other Taxes and Duties on Commodities and Services

2049 Interest Payments

2801 Power

2810 New and Renewable Energy

3451 Secretariat-Economic Services

Voted -

Original	15,54,33,89	}	18,00,38,54	29,11,49,50	+11,11,10,96
Supplementary	2,46,04,65				
Amount surrendered during the year (31 March 2024)					Nil

Charged -

Original	11,00,00	}	11,00,00	2,61,40	(-) 8,38,60
Supplementary	..				
Amount surrendered during the year (31 March 2024)					Nil

CAPITAL -

Major Head

4801 Capital Outlay on Power Projects

4810 Capital Outlay on New and Renewable Energy

6003 Internal Debt of the State Government

6801 Loans for Power Projects

Voted -

Original	17,90,66,00	}	20,80,66,00	24,82,48,89	+4,01,82,89
Supplementary	2,90,00,00				
Amount surrendered during the year (31 March 2024)					Nil

Charged -

Original	22,95,00	}	22,95,00	22,28,94	(-) 66,06
Supplementary	..				
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

(i) During the year department incurred an amount of ₹10,00,00,00 thousand which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Grant No. 43 POWER

Revenue (Voted)

(i) Expenditure exceeded total grant by ₹1,11,110.96 lakh (actual : ₹11,11,10,95,615). The excess requires regularization.

(ii) In view of such excess, supplementary provision of ₹24,604.65 lakh proved inadequate.

(iii) Similar excess of ₹801.87 lakh (actual : ₹8,01,87,182) and ₹12,883.78 lakh (actual: ₹1,28,83,77,690) was noticed in this section during 2022-2023 and 2021-2022 respectively.

(iv) During the year department paid ₹1,75,392.00 lakh as subsidy which constitutes 60.24 per cent of total Revenue (Voted) expenditure.

(v) Subsidy payment of ₹1,61,004.56 lakh (81.44 per cent of total Revenue (Voted) expenditure of ₹1,97,700.29 lakh) and ₹1,54,976.08 lakh [99.34 per cent of total Revenue (Voted) expenditure of ₹1,56,001.82 lakh] was made by the department during 2022-2023 and 2021-2022 respectively.

(vi) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2801 Power

80 General

101 Assistance to Electricity Boards

Administrative Expenditure

1. 005 Special Grants to WBSEDCL [PO]

..	1,00,000.00	+1,00,000.00

Reasons for incurring expenditure without any budget provision have not been intimated by the department (June 2024).

3451 Secretariat-Economic Services

00

090 Secretariat

Administrative Expenditure

2. 060 One time settlement of outstanding dues of various Govt. Depts upto 31.03.2022 [PO]

S	1,441.11	1,441.11	1,599.00	+157.89

Supplementary provision was stated to be required for funding a new scheme involving one time settlement of outstanding electricity dues of various Govt. departments up to 31.03.2022. Reasons for excess have not been intimated (June 2024).

Grant No. 43 POWER

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2801 Power			
80 General			
101 Assistance to Electricity Boards			

Administrative Expenditure

3.	003 Subsidy to WBSEDCL for subsidization in power tariff to its Consumers [PO]			
	O 1,00,000.00			
	S 23,148.05			
		1,23,148.05	1,43,875.00	+20,726.95

Supplementary provision was stated to be required for payment of subsidy to WBSEDCL for subsidisation in power tariff to its consumers. Reasons for excess have not been intimated (June 2024).

(vii) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2801 Power			
02 Thermal Power Generation			
800 Other Expenditure			

State Development Schemes

4.	008 Special Assistance to WBSEDCL for energizing power driven pump sets installed for Agricultural purposes [PO]			
	O 100.00	100.00	..	(-) 100.00
	06 Rural Electrification			
	103 Deen Dayal Upadhyaya Gram Jyoti Yojna			

Administrative Expenditure

5.	001 Grants to WBSEDCL on account of SGST [PO]			
	O 500.00	500.00	..	(-) 500.00

Grant No. 43 POWER

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2810 New and Renewable Energy

02 Solar

789 Special Component Plan for Scheduled Castes

State Development Schemes

6. 003 Procurement/installation of Solar Thermal Devices [PO]

O	100.00	100.00	..	(-) 100.00

Reasons for non-utilization of entire provision in above sub-heads have not been intimated (June 2024).

2801 Power

02 Thermal Power Generation

001 Direction and Administration

State Development Schemes

7. 001 Operational Financial Assistance to the Durgapur Project Limited (DPL) for production of Coal for operating Trans Damodar Coal Mine in Barjora Bankura. [PO]

O	20,000.00	20,000.00	13,052.98	(-) 6,947.02

80 General

101 Assistance to Electricity Boards

State Development Schemes

8. 004 Subsidy (including meter rent) to WBSEDCL for subsidization in power tariff to its consumers under Hasir Alo scheme [PO]

O	32,000.00	32,000.00	30,017.00	(-) 1,983.00

3451 Secretariat-Economic Services

00

090 Secretariat

Administrative Expenditure

9. 016 Department of Power [PO]

O	755.70	755.70	630.02	(-) 125.68

Reasons for saving in above sub-heads have not been communicated (June 2024).

Grant No. 43 POWER

Revenue (Charged)

(i) The charged appropriation closed with a saving of ₹838.60 lakh (76.24 per cent of total provision). Entire saving remained un-surrendered at the close of the year.

(ii) Saving of ₹505.67 lakh (50.57 per cent of total provision) was also noticed under this section during 2022-2023.

(iii) Saving occurred as under :

Sl. Head No.	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts			

Administrative Expenditure

10.	014 Loans from Rural Electrification Co-operation of India (REC) [PO]			
	0	1,100.00	1,100.00	261.40
				(-) 838.60

Reasons for saving in above sub-head have not been communicated (June 2024).

Capital (Voted)

(i) Expenditure exceeded the grant by ₹40,182.88 lakh (actual: ₹4,01,82,88,478). Such excess requires regularisation by State Legislature.

(ii) In view of the excess, supplementary provision of ₹29,000.00 lakh proved to be inadequate.

Grant No. 43 POWER

(iii) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4801 Capital Outlay on Power Projects

05 Transmission and Distribution

190 Investments in Public Sector and Other Undertakings

State Development Schemes (Central Assistance)

11.	004	Equity Participation in WBSEDCL by State Government for Implementation of West Bengal Electricity Distribution Grid Modernization Project on B2B Loan funded by World Bank (Project ID: 10036) (EAP) [PO]		
	O	23,296.00	36,400.00	44,558.31
	R	13,104.00		+8,158.31

State Development Schemes

12.	005	Equity Participation in WBSEDCL by State Government for Implementation of West Bengal Electricity Distribution Grid Modernization Project (Project ID: 10036) (EAP) [PO]		
	O	9,984.00	15,600.00	22,000.00
	R	5,616.00		+6,400.00

Fund was re-appropriated to above sub-heads as loan component, EAP State Share, EAP Donor Share for the World Bank and AIIB assisted EAP 'West Bengal Electricity Distribution Grid Modernization Project during 2023-2024. Reasons for excess in above sub-heads have not been intimated (June 2024).

4801 Capital Outlay on Power Projects

02 Thermal Power Generation

190 Investments in Public Sector and Other Undertakings

State Development Schemes

13.	001	West Bengal Power Development Corporation [PO]		
	O	1,000.00	1,000.00	19,180.00
				+18,180.00
14.	019	Equity Contribution of the State Government in Durgapur Projects Limited (DPL) [PO]		
	O	100.00	100.00	42,107.03
				+42,007.03
	05	Transmission and Distribution		
	001	Direction and Administration		

State Development Schemes

15.	002	Special Infrastructure Projects [PO]		
	O	25,000.00	25,000.00	50,060.00
				+25,060.00

In above sub-heads, reasons for excess have not been intimated by the department (June 2024).

Grant No. 43 POWER

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	6801 Loans for Power Projects			
	00			
	202 Thermal Power Generation			
State Development Schemes				
16.	008 Loans to Durgapur Projects Ltd [PO]			
	S 29,000.00	29,000.00	30,000.00	+1,000.00

Supplementary provision was stated to be required for payment of loans to Durgapur Project Ltd. for thermal power generation. Reasons for excess have not been intimated (June 2024).

(iv) Saving occurred mainly under :

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4801 Capital Outlay on Power Projects			
	05 Transmission and Distribution			
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
17.	004 Equity Participation in WBSEDCL by State Government for Implementation of West Bengal Electricity Distribution Grid Modernization Project on B2B Loan funded by World Bank (Project ID: 10036) (EAP) [PO]			
	O 10,920.00 } ..	..	..	..
	R (-) 10,920.00 }			

State Development Schemes

18.	005 Equity Participation in WBSEDCL by State Government for Implementation of West Bengal Electricity Distribution Grid Modernization Project (Project ID: 10036) (EAP) [PO]			
	O 4,680.00 } ..	..	..	..
	R (-) 4,680.00 }			

Grant No. 43 POWER

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)			
19. 004 Equity Participation in WBSEDCL by State Government for Implementation of West Bengal Electricity Distribution Grid Modernization Project on B2B Loan funded by World Bank (Project ID: 10036) (EAP) [PO]			
O 2,184.00	..	..	..
R (-) 2,184.00			
State Development Schemes			
20. 005 Equity Participation in WBSEDCL by State Government for Implementation of West Bengal Electricity Distribution Grid Modernization Project (Project ID: 10036) (EAP) [PO]			
O 936.00	..	..	..
R (-) 936.00			
Entire fund was re-appropriated from these sub-heads to provide additional provision to the Heads of Account '4801-05-190-004' and '4801-05-190-005' for loan component, EAP State Share, EAP Donor Share for the World Bank and AIIB assisted EAP 'West Bengal Electricity Distribution Grid Modernization Project' during 2023-2024.			
4801 Capital Outlay on Power Projects			
01 Hydel Generation			
190 Investments in Public Sector and Other Undertakings			
State Development Schemes			
21. 001 Equity participation of State Government for Implementation of Turga Pump Storage Projects (1000 MW) (State Share) (EAP) [PO]			
O 2,662.40	2,662.40	..	(-) 2,662.40
789 Special Component Plan for Schedule Castes			
State Development Schemes (Central Assistance)			
22. 002 Equity Participation in WBSEDCL by State Government for Implementation of Turga Pump Storage Projects (1000 MW) on B2B Loan fund by JICA (EAP) [PO]			
O 1,600.05	1,600.05	..	(-) 1,600.05
State Development Schemes			
23. 001 Equity participation of State Government for Implementation of Turga Pump Storage Projects (1000 MW) (State Share) (EAP) [PO]			
O 1,248.00	1,248.00	..	(-) 1,248.00
796 Tribal Area Sub-Plan			
State Development Schemes (Central Assistance)			
24. 002 Equity Participation in WBSEDCL by State Government for Implementation of Turga Pump Storage Projects (1000 MW) on B2B Loan fund by JICA (EAP) [PO]			
O 320.10	320.10	..	(-) 320.10

Grant No. 43 POWER

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
25.	001 Equity participation of State Government for Implementation of Turga Pump Storage Projects (1000 MW) (State Share) (EAP) [PO]			
	O 248.00	248.00	..	(-) 248.00
	02 Thermal Power Generation			
	190 Investments in Public Sector and Other Undertakings			
State Development Schemes				
26.	005 Equity Participation of the State Govt. for implementation of Sagardighi TPP [PO]			
	O 473.60	473.60	..	(-) 473.60
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
27.	001 Equity Participation of the State Govt. for implementation of Sagardighi TPP [PO]			
	O 222.00	222.00	..	(-) 222.00
	4810 Capital Outlay on New and Renewable Energy			
	00			
	190 Investments in Public Sector and Other Undertakings			
State Development Schemes (Central Assistance)				
28.	001 Equity Participation in WBSEDCL by State Government for Implementation of 200 MW Solar Park at Dadanpatra on B2B Loan funded by KFW (EAP) [PO]			
	O 14,528.45	14,528.45	..	(-) 14,528.45
State Development Schemes				
29.	002 Equity Participation in WBSEDCL by State Government for Implementation of 200 MW Solar Park at Dadanpatra (EAP) [PO]			
	O 6,240.00	6,240.00	..	(-) 6,240.00
	789 Special Component plan for Schedule Castes			
State Development Schemes (Central Assistance)				
30.	001 Equity Participation in WBSEDCL by State Government for Implementation of 200 MW Solar Park at Dadanpatra on B2B Loan funded by KFW (EAP) [PO]			
	O 6,810.00	6,810.00	..	(-) 6,810.00
State Development Schemes				
31.	002 Equity Participation in WBSEDCL by State Government for Implementation of 200 MW Solar Park at Dadanpatra (EAP) [PO]			
	O 2,925.00	2,925.00	..	(-) 2,925.00

Grant No. 43 POWER

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Area Sub-Plan			
	State Development Schemes (Central Assistance)			
32.	001 Equity Participation in WBSEDCL by State Government for Implementation of 200 MW Solar Park at Dadanpatra on B2B Loan funded by KFW (EAP) [PO]			
	O 1,362.00	1,362.00	..	(-) 1,362.00
	State Development Schemes			
33.	002 Equity Participation in WBSEDCL by State Government for Implementation of 200 MW Solar Park at Dadanpatra (EAP) [PO]			
	O 585.00	585.00	..	(-) 585.00
	6801 Loans for Power Projects			
	00			
	205 Transmission and Distribution			
	State Development Schemes			
34.	011 Working Capital Assistance to WBSEDC [PO]			
	O 1,000.00	1,000.00	..	(-) 1,000.00
	Reasons for non-utilization of entire provision in above sub-heads have not been intimated (June 2024).			
	4801 Capital Outlay on Power Projects			
	01 <i>Hydel Generation</i>			
	190 Investments in Public Sector and Other Undertakings			
	State Development Schemes (Central Assistance)			
35.	002 Equity Participation in WBSEDCL by State Government for Implementation of Turga Pump Storage Projects (1000 MW) on B2B Loan fund by JICA (EAP) [PO]			
	O 3,414.40	3,414.40	36.79	(-) 3,377.61

Grant No. 43 POWER

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

02 Thermal Power Generation

190 Investments in Public Sector and Other Undertakings

State Development Schemes

36.	020	Equity participation of State Govt. in WBPDCCL for operationalisation of Deocha-Pachami-Dewangang Harinsingah (DPDH) Coal Block. [PO]		
	O	30,000.00	30,000.00	13,000.00 (-) 17,000.00

Reasons for saving in above sub-heads have not been communicated (June 2024).

Capital (Charged)

(i) The charged appropriation closed with a saving of ₹66.06 lakh (2.88 per cent of total provision) which is within the permissible limit of 5 per cent.

(ii) Saving occurred as under :

Sl. Head No.	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

6003 Internal Debt of the State Government

00

109 Loans from other Institutions

Administrative Expenditure

37.	009	Loans from Rural Electrification Corporation of India [PO]		
	O	2,295.00	2,295.00	2,228.94 (-) 66.06

Reasons for saving in above sub-head have not been communicated (June 2024).

Grant No. 45 PUBLIC HEALTH ENGINEERING

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2049 Interest Payments			
2059 Public Works			
2215 Water Supply and Sanitation			
2250 Other Social Services			
2251 Secretariat-Social Services			
2551 Hill Areas			

Voted -

Original	11,01,58,23	13,94,27,68	18,10,79,29	+4,16,51,61
Supplementary	2,92,69,45			
Amount surrendered during the year (31 March 2024)				Nil

Charged -

Original	..	9,45	9,45	..
Supplementary	9,45			
Amount surrendered during the year (31 March 2024)				Nil

CAPITAL -

Major Head

4059 Capital Outlay on Public Works
4215 Capital Outlay on Water Supply and Sanitation

Voted -

Original	29,74,01,00	46,67,78,61	63,16,68,80	+16,48,90,19
Supplementary	16,93,77,61			
Amount surrendered during the year (31 March 2024)				Nil

Charged -

Original	..	15,16	15,15	(-) 1
Supplementary	15,16			
Amount surrendered during the year (31 March 2024)				Nil

Notes and Comments -

- (i) Data extracted from PFMS revealed that an amount of ₹14,88,00,33 thousand was lying unspent in the bank account of the Single Nodal Agency (SNA) of the department as on 31.03.2024.
- (ii) During the year department incurred an amount of ₹4,41,32 thousand which falls under New Service and an amount of ₹13,45 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with an excess of ₹41,651.61 lakh (actual : ₹4,16,51,60,850). The excess requires regularization by the State Legislature.
- (ii) In view of such excess, supplementary provision of ₹29,269.45 lakh proved to be insufficient.

Grant No. 45 PUBLIC HEALTH ENGINEERING

(iii) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2215 Water Supply and Sanitation			
	01 Water Supply			
	102 Rural Water Supply Programmes			
	Administrative Expenditure			
1.	001 Piped Water Supply Scheme (for rural areas) [PH]			
	O 51,428.86	77,425.46	1,09,503.15	+32,077.69
	S 25,996.60			

Enhancement of fund through supplementary provision was stated to be required for arrangement of water supply through Piped Water Supply Scheme for Rural Area. Reasons for final excess in the above sub-head have not been intimated (June 2024).

2215 Water Supply and Sanitation

01 Water Supply

102 Rural Water Supply Programmes

State Development Schemes

2.	015 Temporary Water Supply Arrangement in Different Occasions [PH]			
	O 20,533.00	20,533.00	35,389.00	+14,856.00
	800 Other Expenditure			

State Development Schemes

3.	029 Monitoring Cell and Investigation Unit [PH]			
	O 120.00	120.00	205.71	+85.71

Reasons for final excess in the above sub-heads have not been intimated (June 2024).

Grant No. 45 PUBLIC HEALTH ENGINEERING

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2250 Other Social Services			
	00			
	800 Other Expenditure			
	Administrative Expenditure			
4.	030 Expenditure in connection with Gangasagar Mela [PH]			
	O 8,755.00	11,972.42	11,060.25	(-) 912.17
	S 3,217.42			
	Enhancement of fund through supplementary provision was stated to be required for making expenditure in connection with Gangasagar Mela under PHE department. However, reasons for final saving in the above sub-head have not been intimated (June 2024).			
	2215 Water Supply and Sanitation			
	01 Water Supply			
	001 Direction and Administration			
	Administrative Expenditure			
5.	001 Public Health Engineering [PH]			
	O 17,091.52	17,091.52	15,986.75	(-) 1,104.77
	005 Survey and Investigations			
	State Development Schemes			
6.	001 Planning Circle and Division under the Public Health Engineering Directorate [PH]			
	O 457.00	457.00	176.90	(-) 280.10
	102 Rural Water Supply Programmes			
	State Development Schemes			
7.	031 Recurring Expenditure for Laboratories (NRDWP-State Share) [PH]			
	O 100.00	100.00	15.36	(-) 84.64
8.	043 Arrangements for supply of Safe Drinking Water after commissioning of Water Supply Schemes [PH]			
	O 5,800.00	5,800.00	3,827.17	(-) 1,972.83
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
9.	022 Recurring Expenditure for Laboratories (ARDWP-State Share) [PH]			
	O 121.00	121.00	11.48	(-) 109.52

Grant No. 45 PUBLIC HEALTH ENGINEERING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	800 Other Expenditure			
State Development Schemes				
10.	028 Water Supply Schemes for Arsenic -difficult areas - Arsenic and other works [PH]			
	O	300.00	300.00	5.81 (-) 294.19

Reasons for final saving in the above sub-heads have not been intimated (June 2024).

2215 Water Supply and Sanitation

01 Water Supply

102 Rural Water Supply Programmes

State Development Schemes

11.	006 Grants to PRIs for Execution of Rural Water Supply Schemes (Spot Sources) [PH]			
	O	395.00	395.00	.. (-) 395.00

Reasons for non-utilization of entire budget provision in the above sub-head have not been intimated (June 2024).

(v) Suspense : Consequent upon the abolition of the 'LOC' system of drawal of fund by works department the operational suspense head has been dispensed with from 2014-2015. The nature and accounting procedures of "Suspense" transactions have been explained in note (vii) under the Revenue (Voted) of Grant No. 32 – IRRIGATION AND WATERWAYS. The position of the outstanding balance not yet cleared has been summarized below-.

Major Head and Detailed Units	Opening Balance	Debit	Credit	Net Actuals	Closing Balance
	Debit (+)		(₹ in lakh)		Debit (+)
	Credit (-)				Credit (-)
2215 Water Supply and Sanitation					
01 Water Supply					
799 Suspense					
Non Plan					
001 Suspense under Rural Water Supply					
43 Suspense	+647.92	+0.00	+0.00	+0.00	+647.92
75 Purchase	+1,656.39	+0.00	+0.00	+0.00	+1,656.39
89 Stock	+3,720.92	+0.00	+0.00	+0.00	+3,720.92
90 Miscellaneous Works	+5,424.22	+0.00	+0.00	+0.00	+5,424.22
Total	+11,449.45	+0.00	+0.00	+0.00	+11,449.45

Grant No. 45 PUBLIC HEALTH ENGINEERING

Revenue (Charged)

(i) The supplementary appropriation of ₹9.45 lakh was fully utilized by department during the year.

Capital (Voted)

(i) The grant closed with an excess of ₹1,64,890.19 lakh (actual : ₹16,48,90,19,050). The excess requires regularization by the State Legislature.

(ii) In view of above excess, supplementary provision of ₹1,69,377.61 lakh obtained during the year appears to be inadequate.

(iii) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4215 Capital Outlay on Water Supply and Sanitation

01 Water Supply

102 Rural Water Supply

State Development Schemes

12.	004	Piped Water Supply Schemes for Rural Areas (NRDWP) (Jal Jeevan Mission) (State Share) [PH]			
	O	76,815.94	2,41,336.00	3,14,191.34	+72,855.34
	S	1,64,520.06			

789 Special Component Plan for Scheduled Castes

State Development Schemes

13.	007	Piped Water Supply Schemes (NRDWP) (Jal Jeevan Mission) (State Share) [PH]			
	O	52,644.20	57,501.75	2,13,488.36	+1,55,986.61
	S	4,857.55			

Enhancement of fund through supplementary provision was stated to be required for funding of State Share for Piped Water Supply Schemes for Rural Areas under Jal Jeevan Mission. Reasons for final excess in the above sub-heads have not been intimated (June 2024).

Grant No. 45 PUBLIC HEALTH ENGINEERING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4215 Capital Outlay on Water Supply and Sanitation			
	01 Water Supply			
	102 Rural Water Supply			
	State Development Schemes (Central Assistance)			
14.	008 Externally aided Water Supply Project in West Bengal By JICA (EAP) [PH]			
	O 8,400.00	8,400.00	15,905.20	+7,505.20
	State Development Schemes			
15.	020 Special Infrastructure Projects [PH]			
	O 1.00	1.00	12,959.09	+12,958.09
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
16.	012 Externally aided Water Supply Project in West Bengal By JICA (EAP) [PH]			
	O 3,300.00	3,300.00	8,230.80	+4,930.80
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
17.	008 Piped Water Supply Schemes for Tribal Area Sub Plan (NRDWP) (Jal Jeevan Mission) (State Share) [PH]			
	O 10,539.86	10,539.86	34,035.68	+23,495.82

Reasons for final excess in the above sub-heads have not been intimated (June 2024).

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4215 Capital Outlay on Water Supply and Sanitation			
	01 Water Supply			
	102 Rural Water Supply			
	State Development Schemes (Central Assistance)			
18.	021 ADB Assisted West Bengal Drinking Water Sector Improvement Project (Central Share)(EAP) [PH]			
	O 9,200.00	9,200.00	7,091.44	(-) 2,108.56
	State Development Schemes			
19.	011 Construction of overhead reservoir, pipelines and other appurtenances for rural piped water supply schemes (PWSS) [PH]			
	O 5,386.00	5,386.00	4,966.80	(-) 419.20

Grant No. 45 PUBLIC HEALTH ENGINEERING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
20.	022 ADB Assisted West Bengal Drinking Water Sector Improvement Project (WBDWSIP) (State Share) (EAP) [PH]			
	O 9,520.00	9,520.00	4,692.04	(-) 4,827.96
	789 Special Component Plan for Scheduled Castes			

State Development Schemes (Central Assistance)

21.	018 ADB Assisted West Bengal Drinking Water Sector Improvement Project (Central Share)(EAP) [PH]			
	O 8,300.00	8,300.00	6,401.32	(-) 1,898.68

State Development Schemes

22.	019 ADB Assisted West Bengal Drinking Water Sector Improvement Project (WBDWSIP) (State Share)(EAP) [PH]			
	O 3,434.00	3,434.00	1,692.51	(-) 1,741.49
	796 Tribal Areas Sub-Plan			

State Development Schemes (Central Assistance)

23.	019 ADB Assisted West Bengal Drinking Water Sector Improvement Project (Central Share)(EAP) [PH]			
	O 4,360.00	4,360.00	3,359.53	(-) 1,000.47

State Development Schemes

24.	020 ADB Assisted West Bengal Drinking Water Sector Improvement Project (WBDWSIP) (State Share) (EAP) [PH]			
	O 1,700.00	1,700.00	837.86	(-) 862.14

Reasons for final saving in the above sub-heads have not been intimated (June 2024).

4215 Capital Outlay on Water Supply and Sanitation

01 Water Supply

102 Rural Water Supply

State Development Schemes (Central Assistance)

25.	012 Piped Water Supply Schemes for Rural Areas (NRDWP) (Jal Jeevan Mission) (Central Share) [PH]			
	O 70,000.00	70,000.00	..	(-) 70,000.00

Grant No. 45 PUBLIC HEALTH ENGINEERING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4215 Capital Outlay on Water Supply and Sanitation			
	01 Water Supply			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
26.	015 Piped Water Supply Schemes for Rural Areas (NRDWP) (Jal Jeevan Mission) (Central Share) [PH]			
	O 20,000.00	20,000.00	..	(-) 20,000.00

796 Tribal Areas Sub-Plan

	State Development Schemes (Central Assistance)			
27.	016 Piped Water Supply Schemes for Rural Areas (NRDWP) (Jal Jeevan Mission) (Central Share) [PH]			
	O 10,000.00	10,000.00	..	(-) 10,000.00
	Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2024).			

4059 Capital Outlay on Public Works

01 Office Buildings

051 Construction

State Development Schemes					
28.	073	Construction of Office Building of Public Health Engineering [PH]			
	O	500.00	225.53	75.51	(-) 150.02
	R	(-) 274.47			
Reduction of fund through re-appropriation from this sub-head to the HoA "45-4215-02-106-01- 53-V" was stated to be required for the schemes related to Development of Sewerage System in Tarapith area. However, reasons for final saving in the above sub-head have not been intimated (June 2024).					

Capital (Charged)

- (i) The appropriation closed with a saving of ₹0.01 lakh (0.07 per cent of the total budget provision) which is less than the permissible limit of 5 per cent.

Grant No. 49 YOUTH SERVICES AND SPORTS (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2059 Public Works			
2204 Sports and Youth Services			
2251 Secretariat-Social Services			
Voted -			
Original	5,55,58,75	5,55,58,75	1,17,32,37
Supplementary	..		(-) 4,38,26,38
Amount surrendered during the year (31 March 2024)			18

CAPITAL -

Major Head

4202 Capital Outlay on Education, Sports, Art and Culture

Voted -			
Original	2,32,72,49	2,32,72,49	17,93,97
Supplementary	..		(-) 2,14,78,52
Amount surrendered during the year (31 March 2024)			Nil

Notes and Comments -

(i) During the year department incurred an amount of ₹1 thousand which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

(i) The grant closed with a saving of ₹43,826.38 lakh (78.88 per cent of the total budget provision). Out of such saving the department surrendered an amount of ₹0.18 lakh only during the year.

(ii) Similar persistent saving was noticed in the grant during last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	42,673.32	79.65
2021-2022	48,341.15	83.64
2020-2021	31,985.44	60.22
2019-2020	23,512.40	46.42
2018-2019	10,630.93	20.41

Grant No. 49 YOUTH SERVICES AND SPORTS

(iii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2204 Sports and Youth Services			
	00			
	102 Youth Welfare Programmes for Students			
	State Development Schemes			
1.	013 Aid to the Coaching Centres for Civil Services Exam. of all India level [YD]			
	O 90.00	90.00	..	(-) 90.00
	103 Youth Welfare Programmes for Non Students			
	State Development Schemes			
2.	008 Promotion of Socio-Economic Activities of Youth Clubs [YD]			
	O 100.00	100.00	..	(-) 100.00
	104 Sports and Games			
	State Development Schemes			
3.	009 District Sports Council [YD]			
	O 525.00	525.00	..	(-) 525.00
4.	010 Sports Hostels [YD]			
	O 105.00	105.00	..	(-) 105.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
5.	001 Development of Rural Sports [YD]			
	O 1,040.00	1,040.00	..	(-) 1,040.00
6.	003 Gymnasium and Purchase of Gymnastic Equipments [YD]			
	O 800.00	800.00	..	(-) 800.00
7.	009 Campus Works, Stadium, Playground etc. [YD]			
	O 147.00	147.00	..	(-) 147.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
8.	002 Development of Rural Sports [YD]			
	O 160.00	160.00	..	(-) 160.00
9.	005 Construction of Gymnasium in Block Youth Centre [YD]			
	O 540.00	540.00	..	(-) 540.00
10.	008 Campus Works, Stadium, playground etc. [YD]			
	O 147.00	147.00	..	(-) 147.00
	Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2024).			

Grant No. 49 YOUTH SERVICES AND SPORTS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2204 Sports and Youth Services			
	00			
	102 Youth Welfare Programmes for Students			
	State Development Schemes			
11.	003 Development of Rural Sports [YD]			
	O 3,400.00	3,400.00	140.56	(-) 3,259.44
12.	006 Construction of Gymnasium and Distribution of Gymnastic Equipment [YD]			
	O 2,660.00	2,660.00	21.00	(-) 2,639.00
13.	008 Setting up of Youth Hostels outside and inside the State [YD]			
	O 5,500.00	5,500.00	543.57	(-) 4,956.43
14.	010 Annual Youth Festivals at State Level [YD]			
	O 3,500.00	3,500.00	296.29	(-) 3,203.71
	103 Youth Welfare Programmes for Non Students			
	State Development Schemes			
15.	006 Promotion of Mountaineering including Formation and Working of West Bengal Mountaineering Foundation [YD]			
	O 450.00	450.00	24.00	(-) 426.00
16.	007 Promotion of Science Club Activities [YD]			
	O 500.00	500.00	49.99	(-) 450.01
17.	012 Promotion of Adventure Sports and Setting up of Working of State Adventure Academy [YD]			
	O 150.00	150.00	41.74	(-) 108.26
18.	015 Mini Indoor Games / Recreation Complexes [YD]			
	O 3,000.00	3,000.00	46.58	(-) 2,953.42
	104 Sports and Games			
	Administrative Expenditure			
19.	002 Improvement and Development of Sports and Games [YD]			
	O 726.31	726.31	176.60	(-) 549.71
20.	024 Yuba Bharati Krirangan [YD]			
	O 315.50	315.50	227.11	(-) 88.39
	State Development Schemes			
21.	001 Improvement of Sports and Games [YD]			
	O 13,975.21	13,975.21	996.06	(-) 12,979.15
22.	006 Development and Maintenance of Netaji Indoor Stadium [YD]			
	O 760.00	760.00	259.28	(-) 500.72

Grant No. 49 YOUTH SERVICES AND SPORTS

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
23.	007 Stadium Complex at Bidhan Nagar [YD]				
	O	2,082.00	2,082.00	1,426.41	(-) 655.59
24.	018 Jhargram Sports Academy(Archery) [YD]				
	O	560.00	560.00	146.85	(-) 413.15
25.	021 Development and Maintenance of Kshudiram Stadium and Ranji Stadium [YD]				
	O	105.00	105.00	4.13	(-) 100.87
26.	028 Kishore Bharati Stadium [YD]				
	O	770.00	770.00	139.76	(-) 630.24

2251 Secretariat-Social Services

00

090 Secretariat

Administrative Expenditure

27.	017 Department of Sports and Youth Services-Sports Wing [YD]				
	O	1,591.99	1,591.99	1,280.92	(-) 311.07

Reasons for saving in the above sub-heads have not been intimated (June 2024).

2204 Sports and Youth Services

00

104 Sports and Games

State Development Schemes

28.	003 Campus Works, Stadium, Playground etc. [YD]				
	O	2,110.50	2,110.32	175.82	(-) 1,934.50
	R	(-) 0.18			

Fund was surrendered to enhance the equivalent amount under the head of account '49-2251-00-090-017-13-02-V' towards the payment of Telephone Bills of KBK, in the current financial year 2023-2024. Reasons for final saving have not been intimated (June 2024).

Grant No. 49 YOUTH SERVICES AND SPORTS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2204 Sports and Youth Services			
	00			
	103 Youth Welfare Programmes for Non Students			
	State Development Schemes			
29.	018 Bangla Yuba Kendra [YD]			
	O 5,000.00	4,555.74	697.38	(-) 3,858.36
	R (-) 444.26			

The department stated that an amount of ₹444.26 lakh was re-appropriated from above sub head to the sub head at Sl. Nos. 30 and 31 for the purpose of payment of electricity bills of different youth hostels under jurisdiction of Directorate of Youth Services and Youth Centre. Reasons for final saving have not been intimated (June 2024).

(iv) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2204 Sports and Youth Services			
	00			
	001 Direction and Administration			
	Administrative Expenditure			
30.	001 Directorate of Youth Services [YD]			
	O 3,283.21	3,723.59	3,734.09	+10.50
	R 440.38			
	102 Youth Welfare Programmes for Students			
	Administrative Expenditure			
31.	016 Youth Centre Schemes [YD]			
	O 662.63	666.51	770.07	+103.56
	R 3.88			

Enhancement of fund through re-appropriation in the above sub-heads was done for the purpose of payment of electricity bills of different youth hostels under jurisdiction of Directorate of Youth Services and Youth Centre. Reasons for excess in the above sub-heads have not been intimated (June 2024).

Grant No. 49 YOUTH SERVICES AND SPORTS

Capital (Voted)

- (i) The grant closed with a saving of ₹21,478.52 lakh (92.29 per cent of the total budget provision).
(ii) No portion of the saving was surrendered by the department during the year.
(iii) Similar persistent saving was noticed in the grant during the last five years as under :

Year	Amount (₹ in lakh)	Saving
		Percentage
2022-2023	17,538.35	81.95
2021-2022	12,656.77	84.38
2020-2021	12,460.35	80.91
2019-2020	5,446.52	50.90
2018-2019	5,882.47	46.25

- (iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 Sports and Youth Services			
	101 Youth Hostels			
	State Development Schemes			
32.	001 Construction/renovation/major repairs of State Youth Hostel [YD]			
	O 9,500.00	9,500.00	372.63	(-) 9,127.37
	102 Sports Stadia			
	State Development Schemes			
33.	001 Construction related to Sports Stadium etc. [YD]			
	O 10,000.00	10,000.00	1,042.38	(-) 8,957.62
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
34.	001 Construction related to Sports Stadium etc. [YD]			
	O 2,873.00	2,873.00	124.65	(-) 2,748.35
	796 Tribal Area Sub Plan			
	State Development Schemes			
35.	001 Construction related to Sports Stadium etc. [YD]			
	O 899.49	899.49	254.31	(-) 645.18

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 50 SUNDERBAN AFFAIRS

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

2575 Other Special Areas Programmes

Voted -

Original	85,65,33	85,65,33	67,73,70	(-) 17,91,63
Supplementary	..			
Amount surrendered during the year (31 March 2024)				Nil

CAPITAL -

Major Head

4575 Capital Outlay on other Special Areas Programmes

Voted -

Original	5,23,50,00	5,23,50,00	2,53,51,16	(-) 2,69,98,84
Supplementary	..			
Amount surrendered during the year (31 March 2024)				13,54,37

Charged -

Original	..	3,75	3,75	..
Supplementary	3,75			
Amount surrendered during the year (31 March 2024)				Nil

Notes and Comments -

(i) Department stated that there is no balance lying unspent in the DDO's Bank account as on 31.03.2024.

Revenue (Voted)

(i) The grant closed with a saving of ₹1,791.63 lakh (20.92 per cent of total budget provision). No portion of the saving was surrendered by the department during the year.

(ii) Similar persistent saving was noticed in the grant during the last five years as under:

Savings		
Year	Amount (₹ in lakh)	Percentage
2022-2023	6,524.58	53.50
2021-2022	4,634.82	39.43
2020-2021	2,401.29	19.66
2019-2020	2,926.89	27.06
2018-2019	2,728.60	25.66

Grant No. 50 SUNDERBAN AFFAIRS

(iii) Saving occurred mainly under:

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2575 Other Special Areas Programmes				
	02 Backward Areas			
	101 Area Development			
Administrative Expenditure				
1.	001 Development of Sundarban [SA]			
	O 2,661.33	2,672.41	2,364.01	(-) 308.40
	R 11.08			

State Development Schemes

2.	042 Development of Sundarban [SA]			
	O 3,054.00	3,042.92	2,792.92	(-) 250.00
	R (-) 11.08			

Fund was transferred through re-appropriation for meeting expenditure for electricity, telephone and other charges of the Admin Department, payment of wages of 2 Attendants of residential office of ACS of the Department etc. The department stated that due to non-release of fund by the Finance Department saving occurred under Sl. No.1. For Sl. No.2 department stated that saving occurred as actual expenditure is less than estimated expenditure in different repair/restoration/maintenance or Agriculture/Fishery projects, social Forestry projects of Training.

2575 Other Special Areas Programmes

02 Backward Areas

789 Special Component Plan for Scheduled Castes

State Development Schemes

3.	001 Development of Sundarban [SA]			
	O 1,750.00	1,750.00	870.10	(-) 879.90
	796 Tribal Areas Sub-Plan			

State Development Schemes

4.	008 Development of Sundarban [SA]			
	O 1,100.00	1,100.00	746.67	(-) 353.33

The department stated that the actual expenditure incurred towards the implementation of development schemes undertaken by various educational institutions and Panchayati Raj Institution in Sundarban area was less than the projected expenditure for which saving occurred in the above sub-heads.

Grant No. 50 SUNDERBAN AFFAIRS

(iv) Suspense : Consequent upon the abolition of the 'LOC' system of drawal of fund by works department the operation of suspense head has been dispensed with from 2014-2015. The position of the outstanding balance not yet cleared has been summarized below :

	Major Head and Detailed Units	Opening Balance Debit (+) Credit (-)	Debit	Credit (₹ in lakh)	Net Actuals	Closing Balance Debit (+) Credit (-)
2575	Other Special Areas Programmes					
80	General					
799	Suspense					
Non Plan 001	Sunderban Development Board					
75	Purchase	(-) 20.58	+ 0.00	+ 0.00	+ 0.00	(-) 20.58
89	Stock	+ 138.61	+ 0.00	+ 0.00	+ 0.00	+ 138.61
90	Miscellaneous Works	+ 264.90	+ 0.00	+ 0.00	+ 0.00	+ 264.90
Total		+ 382.93	+ 0.00	+ 0.00	+ 0.00	+ 382.93

Capital (Voted)

(i) The grant closed with a saving of ₹26,998.84 lakh (51.57 per cent of the total budget provision).

(ii) Out of such saving, the department surrendered an amount of ₹1,354.37 lakh during the year.

(iii) Similar persistent saving was noticed in the grant during the last four years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	31,552.80	67.78
2021-2022	29,732.74	65.20
2020-2021	20,640.64	48.19
2019-2020	27,865.33	45.91

Grant No. 50 SUNDERBAN AFFAIRS

(iv) Saving occurred mainly under

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4575 Capital Outlay on other Special Areas Programmes			
02 Backward Areas			
789 Special Component Plan for Scheduled Castes			

State Development Schemes

5.	008 Development of infrastructure facilities in Sundarban Areas [SA]				
	O	15,850.00	} 14,977.96	6,702.93	(-) 8,275.03
	R	(-) 872.04			

796 Tribal Areas Sub-Plan

State Development Schemes

6.	007 Development of infrastructure facilities in Sundarban Areas [SA]				
	O	36,000.00	} 35,517.67	18,648.22	(-) 16,869.45
	R	(-) 482.33			

Reduction of fund in the above sub-heads was done through surrender. The department stated that as the actual expenditure incurred towards the implementation of scheme undertaken by SDB by the various line departments like PW, PHE, UD & MA, I & W Department etc. was less than the projected expenditure saving occurred in the above sub-heads.

4575 Capital Outlay on other Special Areas Programmes

02 Backward Areas

789 Special Component Plan for Scheduled Castes

State Development Schemes

7.	001 Infrastructure facilities for development of Sundarban areas under RIDF [SA]				
	O	250.00	250.00	..	(-) 250.00

796 Tribal Areas Sub-Plan

State Development Schemes

8.	001 Infrastructure facilities for development of Sundarban areas under RIDF [SA]				
	O	250.00	250.00	..	(-) 250.00

The department stated that SDB, entrusted for executing different projects of capital nature under RIDF (Tranche-XXIX), did not submit any claim on the basis of actual progress of implementation of approved schemes. Thus, no amount was utilized under above sub-heads.

Grant No. 51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

2203 Technical Education

2230 Labour, Employment and Skill Development

2251 Secretariat-Social Services

Voted -

Original	10,69,90,26	}	10,69,90,26	6,51,35,25	(-) 4,18,55,01
Supplementary	..	}			
Amount surrendered during the year (31 March 2024)					Nil

CAPITAL -

Major Head

4202 Capital Outlay on Education, Sports, Art and Culture

4250 Capital Outlay on Other Social Services

Voted -

Original	2,60,99,80	}	2,60,99,80	81,02,74	(-) 1,79,97,06
Supplementary	..	}			
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

- (i) During the year department incurred an amount of ₹6,79,60 thousand which falls under New Service and an amount of ₹20 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.
- (ii) As per PFMS data, at the close of the year, ₹1,73,29,72 thousand was lying unspent in the SNA bank accounts of the department.

Revenue (Voted)

- (i) The grant closed with a saving of ₹41,855.01 lakh (39.12 per cent of the total budget provision).
- (ii) Out of such saving, no amount was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under :

Saving		
Year	Amount (₹ in lakh)	Percentage
2022-2023	34,195.50	35.08
2021-2022	39,291.78	39.99
2020-2021	32,570.83	31.41
2019-2020	34,719.98	39.26
2018-2019	9,605.46	12.67

Grant No. 51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT

(iv) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2203 Technical Education			
00			
003 Training			
State Development Schemes (Central Assistance)			
1. 007	Grants to Paschimbanga Society for Skill Development (PBSSD) for implementation of State Engagement Component under Pradhan Mantri Kaushal Vikas Yojana (PMKVY) (Central Share) [ET]		
O	2,325.00	2,325.00	.. (-) 2,325.00
2. 013	Skill Acquisition and Knowledge Awareness for Livelihood Promotion [Central Share] [ET]		
O	116.25	116.25	.. (-) 116.25
3. 015	Grants to Paschim Banga Society for Skill Development for implementation of Skill Development Mission under DDU-GKY under DAY-NRLM (Central Share) [ET]		
O	4,417.50	4,417.50	.. (-) 4,417.50
State Development Schemes			
4. 016	Grants to Paschim Banga Society for Skill Development for implementation of Skill Development Mission under DDU-GKY under DAY-NRLM (State Share) [ET]		
O	2,919.43	2,919.43	.. (-) 2,919.43
789	Special Component Plan for Scheduled Castes		
State Development Schemes (Central Assistance)			
5. 013	Grants to Paschimbanga Society for Skill Development (PBSSD) for implementation of State Engagement Component under Pradhan Mantri Kaushal Vikas Yojana (PMKVY) (Central Share) [ET]		
O	450.00	450.00	.. (-) 450.00
6. 021	Grants to Paschim Banga Society for Skill Development for implementation of Skill Development Mission under DDU-GKY under DAY-NRLM (Central Share) [ET]		
O	855.00	855.00	.. (-) 855.00
State Development Schemes			
7. 022	Grants to Paschim Banga Society for Skill Development for implementation of Skill Development Mission under DDU-GKY under DAY-NRLM (State Share) [ET]		
O	565.05	565.05	.. (-) 565.05

Grant No. 51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
796	Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
8.	011 Grants to Paschimbanga Society for Skill Development (PBSSD) for implementation of State Engagement Component under Pradhan Mantri Kaushal Vikas Yojana (PMKVY) (Central Share) [ET]			
	O 225.00	225.00	..	(-) 225.00
9.	019 Grants to Paschim Banga Society for Skill Development for implementation of Skill Development Mission under DDU-GKY under DAY-NRLM (Central Share) [ET]			
	O 427.50	427.50	..	(-) 427.50
	State Development Schemes			
10.	020 Grants to Paschim Banga Society for Skill Development for implementation of Skill Development Mission under DDU-GKY under DAY-NRLM (State Share) [ET]			
	O 282.52	282.52	..	(-) 282.52
	2230 Labour, Employment and Skill Development			
	03 Training			
	003 Training of Craftsmen & Supervisors			
	State Development Schemes (Central Assistance)			
11.	021 Strengthening of Infrastructure for Institutional Training [Central Share] [ET]			
	O 907.50	907.50	..	(-) 907.50
	Reasons for non-utilisation of the entire budget provision in the above sub-heads have not been intimated (June 2024).			
	2203 Technical Education			
	00			
	001 Direction and Administration			
	Administrative Expenditure			
12.	005 Assistance to Messes and hostels attached to Govt. and Non-Govt. Engineering and Technical Institutions [ET]			
	O 312.15	312.15	219.92	(-) 92.23
13.	006 Introduction of Vocational Education and Training under WBSCT and Vocational Education and Skill Development [ET]			
	O 168.15	168.15	49.00	(-) 119.15
	003 Training			
	State Development Schemes			
14.	003 Grants to Paschim Banga Society for Skill Development for Implementation of Skill Development Mission [ET]			
	O 24,660.00	24,660.00	4,800.00	(-) 19,860.00

Grant No. 51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	105 Polytechnics			
	Administrative Expenditure			
15.	003 Grants to Non-Government Polytechnics [ET]			
	O 961.71	961.71	753.26	(-) 208.45
16.	005 Polytechnics-Trade Course [ET]			
	O 790.96	790.96	567.24	(-) 223.72
	State Development Schemes			
17.	006 Government Sponsored Polytechnic [ET]			
	O 200.00	200.00	9.89	(-) 190.11
18.	010 Polytechnics-Diploma Courses [ET]			
	O 5,310.00	5,310.00	3,533.74	(-) 1,776.26
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
19.	001 Polytechnic Diploma Courses [ET]			
	O 1,150.00	1,150.00	292.48	(-) 857.52
20.	006 Introduction of Vocational Education and Training under WBSCT and Vocational Education and Skill Development [ET]			
	O 3,600.00	3,600.00	3,395.99	(-) 204.01
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
21.	005 Introduction of Vocational Education and Training under WBSCT and Vocational Education and Skill Development [ET]			
	O 600.00	600.00	470.98	(-) 129.02
	800 Other Expenditure			
	State Development Schemes			
22.	007 Strengthening of Technical Education Services [ET]			
	O 850.00	850.00	90.41	(-) 759.59
	2230 Labour, Employment and Skill Development			
	03 Training			
	003 Training of Craftsmen & Supervisors			
	Administrative Expenditure			
23.	001 Vocational Training Centers [ET]			
	O 7,885.60	7,885.60	6,298.84	(-) 1,586.76
	State Development Schemes			
24.	009 Grants to Concessionaire to Operate the Govt. ITIs [ET]			
	O 3,500.00	3,500.00	2,310.00	(-) 1,190.00

Grant No. 51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
25. 011 Craftsmen Training [ET]			
O 3,379.50	3,379.50	1,360.94	(-) 2,018.56

Reasons for saving in the above sub-heads have not been intimated (June 2024).

2203 Technical Education

00

800 Other Expenditure

State Development Schemes

26. 013 Introduction of Vocational Education and Training under WBSCT and Vocational Education and Skill Development [ET]			
O 16,000.00	15,997.70	14,513.59	(-) 1,484.11
R (-) 2.30			

Reduction of fund through re-appropriation from this sub-head to the HOA "2203-00-001-003-13- 03-V" was stated to be required for meeting the expenditure towards office vehicle bills of the department. Reasons for final saving in the above sub-head have not been intimated (June 2024).

(v) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2230 Labour, Employment and Skill Development

03 Training

101 Industrial Training Institutes

Central Sector Scheme

27. 001 Skills Strengthening for Industrial Value Enhancement (STRIVE) (Central Share) [ET]			
	..	244.81	+244.81

Reasons for incurring expenditure without any budget provision in the above sub-head have not been intimated (June 2024).

Grant No. 51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2203 Technical Education

00

105 Polytechnics

Administrative Expenditure

28. 001 Polytechnics [ET]

O	21,293.05	21,289.07	23,467.95	+2,178.88
R	(-) 3.98			

Reduction of fund through re-appropriation from this sub-head to the HOA "51-2251-00-090-009-13-03-V" was meant for meeting the expenditure towards POL of office vehicles of the Administration department. However, reasons for final excess in the above sub-head have not been intimated (June 2024).

2203 Technical Education

00

105 Polytechnics

State Development Schemes

29. 017 Registration of Polytechnics with National Board of Accreditation (NBA) [ET]

R	336.37	336.37	336.37	..

The fund was not created through Annual Financial Statement, Demands for Supplementary Grants nor the expenditure was incurred by drawing an advance from the Contingency Fund, rather it was created through re-appropriation of fund. The department stated that creation of fund through re-appropriation based on actual expenditure was meant for the purpose of meeting the expenditure towards completing the registration process for National Board of Accreditation (NBA) of Govt. and Govt. sponsored polytechnics.

Capital (Voted)

- (i) The grant closed with a saving of ₹17,997.06 lakh (68.95 per cent of the total budget provision).
- (ii) Out of such saving no portion was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under :

Saving

Year	Amount (₹ in lakh)	Percentage
2022-2023	24,912.97	80.00
2021-2022	22,319.69	73.22
2020-2021	15,716.52	64.24
2019-2020	6,470.73	28.82
2018-2019	7,834.74	31.07

Grant No. 51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT

(iv) Saving occurred mainly under :

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4250 Capital Outlay on Other Social Services			
	00			
	201 Labour			
	State Development Schemes			
30.	014 Skill Development (State Share) [ET]			
	O 753.00	753.00	..	(-) 753.00
	Reasons for non-utilisation of the entire budget provision in the above sub-head have not been intimated (June 2024).			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	800 Other Expenditure			
	State Development Schemes			
31.	001 Infrastructure Facilities for Technical Education Programme under RIDF [ET]			
	O 2,000.00	2,000.00	265.76	(-) 1,734.24
	02 Technical Education			
	103 Technical Schools			
	State Development Schemes			
32.	001 Development of different Junior Technical Schools in this State [ET]			
	O 250.00	250.00	36.28	(-) 213.72
	104 Polytechnics			
	State Development Schemes			
33.	001 Polytechnic Diploma Courses-(Tech) [ET]			
	O 11,400.00	11,400.00	4,294.00	(-) 7,106.00
34.	004 Estt. of New Govt. Polytechnics. [ET]			
	O 1,800.00	1,800.00	70.93	(-) 1,729.07
35.	007 Setting up of new Polytechnics, new ITIs, Entrepreneurship Development Institute etc. [ET]			
	O 2,570.80	2,570.80	602.39	(-) 1,968.41
36.	011 Introduction of Vocational Education and Training under WBSCT and Vocational Education and Skill Development [ET]			
	O 350.00	350.00	2.84	(-) 347.16

Grant No. 51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4250 Capital Outlay on Other Social Services			
	00			
	201 Labour			
	State Development Schemes			
37.	004 Craftsmen Training [ET]			
	O 3,550.00	3,550.00	2,086.21	(-) 1,463.79
	203 Employment			
	State Development Schemes			
38.	001 Craftsman Training [ET]			
	O 2,246.00	2,246.00	736.85	(-) 1,509.15
	Reasons for saving in the above sub-heads have not been intimated (June 2024).			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	02 <i>Technical Education</i>			
	104 Polytechnics			
	State Development Schemes			
39.	006 Development of Sponsored Polytechnics [ET]			
	O 1,000.00 } R (-) 336.37 }	663.63	2.04	(-) 661.59
	Reduction of fund through re-appropriation from this sub-head to HOA "2203-00-105-017-31-02-V" was stated to be required for the purpose of meeting the expenditure towards completing the registration process for National Board of Accreditation (NBA) of Govt. and Govt. sponsored polytechnics. However, reasons for final saving in the above sub-head have not been intimated (June 2024).			

Grant No. 52 TOURISM

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2250 Other Social Services			
3451 Secretariat-Economic Services			
3452 Tourism			
Voted -			
Original 2,52,69,80	2,52,69,81	78,16,40	(-) 1,74,53,41
Supplementary 1			
Amount surrendered during the year (31 March 2024)			65,09,05
Charged -			
Original ..	3,62,23	3,62,22	(-) 1
Supplementary 3,62,23			
Amount surrendered during the year (31 March 2024)			Nil

CAPITAL -

Major Head

4070 Capital Outlay on other Administrative Services

5452 Capital Outlay on Tourism

7452 Loans for Tourism

Voted -

Original 2,39,00,00	2,39,00,01	44,66,22	(-) 1,94,33,79
Supplementary 1			
Amount surrendered during the year (31 March 2024)			99,35,91

Notes and Comments -

- (i) The department stated that there is no amount lying unspent in DDO's bank account at the close of the year.
- (ii) During the year department incurred an amount of ₹27 thousand which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹17,453.41 lakh (69.07 per cent of total budget provision).
- (ii) Out of such saving the department surrendered only ₹6,509.05 lakh during the year. A token supplementary grant of ₹ 0.01 lakh was obtained to finance a newly opened head.
- (iii) Out of total expenditure of ₹7,816.40 lakh under this section, department paid ₹826.07 lakh as subsidy which constitutes 10.57 per cent of total expenditure. Department paid ₹545.94 lakh (9.80 per cent of total Revenue Voted expenditure) during 2022-2023 and ₹354.48 lakh (5.72 per cent of total Revenue Voted expenditure) during 2021-2022- as subsidy.
- (iv) persistent saving was noticed in the grant during the last five years as under:

Year	Amount (₹ in lakh)	Percentage
2022-2023	14,013.61	71.55
2021-2022	14,252.65	69.69
2020-2021	17,365.69	75.40
2019-2020	6,666.02	26.98
2018-2019	5,191.07	24.18

Grant No. 52 TOURISM

(v) Saving occurred mainly under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

3452 Tourism

01 Tourist Infrastructure

101 Tourist Centre

State Development Schemes

1.	002	Incentive to Private Sector for Construction of Tourism Units as defined under W.B. Incentive Scheme, 2008 for Tourism unit (for large & medium Industries) [TM]		
	O	2,500.00	2,500.00	826.07
				(-) 1,673.93
	102	Tourist Accommodation		

State Development Schemes

2.	003	Promotional benefits under West Bengal Home Stay Tourism Policy 2017 [TM]		
	O	1,200.00	1,200.00	774.50
				(-) 425.50

Department attributed the overall saving in the above sub-heads to less applications received for interest subsidy from appropriate Tourism Units/hostels and lack of suitable and viable schemes.

3452 Tourism

80 General

199 Assistance to Other Non Government Institutions

Administrative Expenditure

3.	001	Grant in Aid to SIHM Durgapur [TM]		
	O	347.57	295.92	131.19
	R	(-) 51.65		(-) 164.73

Reduction of fund through re-appropriation and surrender was stated to be required for consultancy service, hiring of vehicle and different office expenditure of Tourism Department. Department stated that the overall saving was due to excess fund allotted but requirement was less.

Grant No. 52 TOURISM

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2250 Other Social Services

00

103 Upkeep of Shrines, Temples, etc

Administrative Expenditure

4.	001	Trustees in Coochbehar for Worship of State Idols and other observances of Festivals [TM]			
		O 443.06	432.71	305.99	(-) 126.72
		R (-) 10.35			

Reduction of fund through re-appropriation was stated to be required for payment of bills of Tourism Department. The Department informed that the overall saving of the above sub-head was due to excess fund allotted but the requirement was less.

3452 Tourism

80 General

104 Promotion and Publicity

State Development Schemes

5.	009	Tourist Publicity (including Festival Advertising as publicity) Expenses [TM]			
		O 4,300.00	3,575.63	1,516.89	(-) 2,058.74
		R (-) 724.37			

Surrender was stated to be required to meet up various expenditure related to Gangasagar Mela. The department stated that overall saving in the above sub-head was due to excess fund allotted against less requirement.

Grant No. 52 TOURISM

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3452	Tourism			
	01 Tourist Infrastructure			
	101 Tourist Centre			
	State Development Schemes			
6.	009 Grant to any non government and semi government organisations for development of tourism infrastructure in the state of West Bengal [TM]			
	O 6,000.00	3,452.52	1,410.01	(-) 2,042.51
	R (-) 2,547.48			
	102 Tourist Accommodation			
	State Development Schemes			
7.	002 Expansion / improvement of Tourist Lodges [TM]			
	O 1,900.00	887.48	101.37	(-) 786.11
	R (-) 1,012.52			
8.	004 Provision of developed sites, construction of ancillary works, furniture and furnishings, equipment, commissioning and operation of tourist lodges etc. [TM]			
	O 100.00	52.30	13.87	(-) 38.43
	R (-) 47.70			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
9.	003 Expansion / Improvement of Tourist Lodges [TM]			
	O 800.00	680.35	211.58	(-) 468.77
	R (-) 119.65			
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
10.	006 Expansion/Improvement of Tourist Lodges [TM]			
	O 800.00	364.64	53.52	(-) 311.12
	R (-) 435.36			

Grant No. 52 TOURISM

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
80 General			
104 Promotion and Publicity			

State Development Schemes

11.	008 Grants to WBTDCL for Publicity and Promotion [TM]				
	O	1,800.00	}	1,432.00	470.00
	R	(-) 368.00			
					(-) 962.00

789 Special Component Plan for Scheduled Castes

State Development Schemes

12.	007 Tourist Publicity (including Festival Advertising as Publicity) Expenses. [TM]				
	O	1,800.00	}	1,100.00	143.35
	R	(-) 700.00			
					(-) 956.65

796 Tribal Areas Sub-Plan

State Development Schemes

13.	007 Tourist Publicity (including Festival Advertising as Publicity) Expenses. [TM]				
	O	1,300.00	}	800.00	53.00
	R	(-) 500.00			
					(-) 747.00

The department stated that overall saving in the above sub-heads was due to either lack of suitable and viable schemes or excess allotment of fund against fewer requirements. However, proper reasons for surrender of fund from above sub-heads have not been intimated.

Grant No. 52 TOURISM

(vi) Excess occurred mainly under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

3451 Secretariat-Economic Services

00

090 Secretariat

Administrative Expenditure

14. 010 Tourism Department [TM]

O	523.34	} 577.36	738.04	+160.68
R	54.02			

Enhancement of fund through re-appropriation was stated to be required to meet up different office expenditures, for providing consultancy services etc. The department stated that the excess expenditure in the above sub-head was occurred for meeting up burdens for payment of Pay, DA, HRA, medical reimbursement etc. to the employees.

Revenue (Charged)

(i) The appropriation closed with a saving of ₹0.01 lakh (0.0028 per cent of total budget provision) which is within the permissible limit of 5 per cent.

Capital (Voted)

(i) The grant closed with a saving of ₹19,433.79 lakh (81.31 per cent of the total budget provision).

(ii) Out of such saving the department surrendered only ₹9,935.91 lakh during the year.

(iii) A token supplementary grant of ₹0.01 lakh was obtained to finance a newly opened head.

(iv) Similar saving was noticed in the grant during last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	20,359.51	74.82
2021-2022	21,208.28	77.97
2020-2021	16,255.54	73.22
2019-2020	10,045.36	59.09
2018-2019	12,511.43	59.02

(v) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

7452 Loans for Tourism

01 Tourist Infrastructure

190 Loans to Public Sector and Other Undertakings

State Development Schemes

15. 001 Loans to W.B.T.D.C.L.(West Bengal Tourism Development Corporation Ltd) [TM]

O	200.00	200.00	..	(-) 200.00

The department communicated that non-utilization of entire budget provision was due to lack of suitable and viable schemes.

Grant No. 52 TOURISM

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	5452 Capital Outlay on Tourism			
	01 Tourist Infrastructure			
	101 Tourist Centre			
	State Development Schemes			
16.	001 Creation of new attraction for tourism and development of new projects [TM]			
	O 18,700.00 } R (-) 7,770.28 }	10,929.72	3,419.80	(-) 7,509.92
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
17.	001 Creation of new attraction for tourism and development of new projects [TM]			
	O 3,000.00 } R (-) 1,188.27 }	1,811.73	790.21	(-) 1,021.52
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
18.	001 Creation of new attraction for tourism and development of new projects [TM]			
	O 2,000.00 } R (-) 977.36 }	1,022.64	256.21	(-) 766.43

The department stated that overall saving in the above sub-heads was due to either lack of suitable and viable schemes or excess allotment of fund against fewer requirements. However, proper reasons for surrender from above sub-heads have not been intimated.

Grant No. 53 TRANSPORT (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2041	Taxes on Vehicles		
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		
Voted -			
Original	11,87,05,68	11,87,05,70	11,42,80,34
Supplementary	2		
Amount surrendered during the year (31 March 2024)			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
7055	Loans for Road Transport
7056	Loans for Inland Water Transport

Voted -

Original	10,04,35,84	}	10,04,35,85	4,83,75,02	(-) 5,20,60,83
Supplementary	1				
Amount surrendered during the year (31 March 2024)					3,08,47

Notes and Comments -

(i) During the year department incurred an amount of ₹65,08,44 thousand which falls under New Service and an amount of ₹4,51,57 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Grant No. 53 TRANSPORT

Revenue (Voted)

(i) The grant closed with a saving of ₹4,425.36 lakh (3.73 per cent of the total budget provision), which is within the permissible limit of 5 per cent. However, considerable variation between budget provision and expenditure has been observed in some sub-heads.

(ii) The department paid ₹92,760.59 lakh as subsidy that constitutes 81.17 per cent of the total expenditure of ₹1,14,280.34 lakh under Revenue (Voted) Section. Similar subsidy payment of ₹94,631.20 lakh (82.09 per cent of total revenue voted expenditure) and ₹1,10,964.99 lakh (86.87 per cent of total revenue voted expenditure) was also made by the department during 2022-2023 and 2021-2022 respectively.

(iii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

3055 Road Transport

00

797 Transfer to/from Reserve Funds and Deposit Account

Administrative Expenditure

1.	002 Transfer to West Bengal Transport Infrastructure Development Fund (WBTFIDF) [TR]			
	O	12,085.00	39.25	(-) 12,045.75

The West Bengal Transport Infrastructure Development Fund

The West Bengal Transport Infrastructure Development Fund was established to create, develop, maintain or improve transport infrastructure in West Bengal and for such purpose to levy and collect a cess on sale of motor spirit commonly known as petrol, high speed diesel oil and liquefied petroleum gas and to provide for matters connected therewith or incidental thereto.

₹39.25 lakh has been debited to the head of account 3055-00-797-002 by per contra credit to the head of account 8225-Roads and Bridges Funds-02-101-State Roads and Bridges Funds-Transfers from Revenue Account-003-WBTFIDF-Transport Infrastructure in terms of Finance Department, Government of WB, order No. 64(Sanc)-FB dated 26.06.2024.

The opening balance and yearly transactions of the fund are detailed in Statement No. 21 of the Finance Accounts for 2023-2024.

Reasons for saving have not been communicated (June 2024).

3055 Road Transport

00

800 Other Expenditure

State Development Schemes

2.	010 Road Safety / Setting up of Road Safety Division / Education / Awareness / Acquisition of Necessary Equipment / Publicity etc. [TR]			
	O	4,452.66	4.55	(-) 1,255.18
	R	(-) 3,192.93		

Fund was re-appropriated to release fund to different schemes for installation of different types of traffic signals on roads, incurring expenditure relating to Road Safety, implementation of different Road Safety Programme relating to "Safe Drive Save Life" Campaign and so on. Reasons for saving have not been intimated (June 2024).

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2041 Taxes on Vehicles			
	00			
	101 Collection Charges			
	Administrative Expenditure			
3.	001 Collection of Charges [TR]			
	O 3,557.20	3,549.07	3,424.46	(-) 124.61
	R (-) 8.13			
	2070 Other Administrative Services			
	00			
	114 Purchase and Maintenance of Transport			
	Administrative Expenditure			
4.	001 Motor Vehicles [TR]			
	O 4,471.29	3,756.93	3,500.85	(-) 256.08
	R (-) 714.36			
	3053 Civil Aviation			
	00			
	003 Training and Education			
	Administrative Expenditure			
5.	001 Scheme for Training in Aviation in West Bengal [TR]			
	O 238.92	159.88	127.48	(-) 32.40
	R (-) 79.04			
Re-appropriation of fund was done to release fund for meeting expenditure related to office expenses, leave travel concession, POL/maintenance of vehicles, pending fuel bills, security duty and housekeeping, printing and speed post charges of smart card type DL&RC etc. Reasons for saving in the above sub-heads have not been intimated (June 2024).				

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3055 Road Transport			
	00			
	190 Assistance to Public Sector and Other Undertakings			
	Administrative Expenditure			
6.	021 Grants to H.R.B,C. for maintenance of Vidyasagar Setu [TR]			
	O 410.00	410.00	..	(-) 410.00
	800 Other Expenditure			
	Administrative Expenditure			
7.	008 Payment of Toll Tax for passage of Government vehicles through Vidyasagar Setu [TR]			
	O 350.00	350.00	..	(-) 350.00
	State Development Schemes			
8.	009 Udiyaman Swanirbhar Karmasansthan Prakalpa under GATIDHARA [TR]			
	O 3,700.00	3,700.00	..	(-) 3,700.00
	3056 Inland Water Transport			
	00			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
9.	001 Procurement / Purchasing of Boats for the people belonging to Schedule Casts in Sundarban Areas in the District of North and South 24 Parganas [TR]			
	O 210.00	210.00	..	(-) 210.00
10.	002 Construction / Development / Modernisation of Ferry Ghats in Sundarban Areas in the District of North and South 24 Parganas [TR]			
	O 210.00	210.00	..	(-) 210.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
11.	001 Procurement / Purchasing of Boats for the people belonging to Schedule Casts in Sundarban Areas in the District of North and South 24 Parganas [TR]			
	O 210.00	210.00	..	(-) 210.00
12.	002 Construction / Development / Modernisation of Ferry Ghats in Sundarban Areas in the District of North and South 24 Parganas [TR]			
	O 210.00	210.00	..	(-) 210.00
	Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2024).			

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3053 Civil Aviation			
	00			
	003 Training and Education			
	State Development Schemes			
13.	002 Development of Flying Training Institute of Behala [TR]			
	O	155.00	155.00	27.49 (-) 127.51
	3055 Road Transport			
	00			
	190 Assistance to Public Sector and Other Undertakings			
	State Development Schemes			
14.	007 Implementation of the Scheme Jaladhara [TR]			
	O	1,375.00	1,375.00	1,067.62 (-) 307.38
	196 Assistance to Zilla Parishad / District Level Panchayats			
	State Development Schemes			
15.	001 Implementation of Decentralized Plan Programme by Zilla Parishad/Urban Local Bodies [TR]			
	O	3,075.00	3,075.00	39.25 (-) 3,035.75
	800 Other Expenditure			
	State Development Schemes			
16.	005 Study on Metro alignment and feasibility studies on extension of Metro Railway [TR]			
	O	300.00	300.00	72.35 (-) 227.65

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 53 TRANSPORT

(iv) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2041 Taxes on Vehicles			
	00			
	101 Collection Charges			
	Administrative Expenditure			
17.	003 Cost of Smart Card Type Driving License and Registration Certificate [TR]			
	R 246.08	246.08	545.39	+299.31

3055 Road Transport

00

001 Direction and Administration

State Development Schemes

18.	004 Road Safety / Setting up of Road Safety Division / Education / Awareness / Acquisition of Necessary Equipment / Publicity etc. [TR]			
	R 3,192.93	3,192.93	1,556.29	(-) 1,636.64

Fund was neither created through Annual Financial statement, supplementary grant 2023-2024 nor the expenditure was incurred by drawing advance from Contingency Fund but created through re-appropriation of fund for incurring expenditure relating to Road Safety, installation of different types of Traffic signals on the road /printing, dispatch and speed post charges of smart card type DL&RC. Reasons for saving/excess in the above sub-heads have not been intimated (June 2024).

2041 Taxes on Vehicles

00

001 Direction and Administration

Administrative Expenditure

19.	003 Transport Directorate [TR]			
	O 1,473.54	1,543.54	1,788.30	+244.76
	R 70.00			

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2070 Other Administrative Services			
	00			
	114 Purchase and Maintenance of Transport			
	Administrative Expenditure			
20.	003 Hire Charges of Helicopters [TR]			
	O 4,397.76 } R 466.16 }	4,863.92	5,228.15	+364.23
Fund was re-appropriated for incurring expenditure relating to security and housekeeping etc., hire charges of Helicopter and Aircraft Services rendered to the State Government. Reasons for excess in the above sub-heads have not been intimated (June 2024).				
	2235 Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			
	Administrative Expenditure			
21.	026 Relief to victims/families of victims caused by vehicles [TR]			
	O 1,010.52	1,010.52	2,396.25	+1,385.73
	2250 Other Social Services			
	00			
	800 Other Expenditure			
	Administrative Expenditure			
22.	033 Expenditure in connection with Gangasagar Mela [TR]			
	O 427.15	427.15	927.15	+500.00

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3055 Road Transport			
	00			
	190 Assistance to Public Sector and Other Undertakings			
	Administrative Expenditure			
23.	001 Subsidy to the Calcutta State Transport Corporation [TR]			
	O 20,944.26	20,944.26	26,599.71	+5,655.45
24.	002 Subsidy to the Calcutta Tramways Company (1978) Ltd [TR]			
	O 23,069.52	23,069.52	26,441.73	+3,372.21
25.	003 Subsidy to South Bengal State Transport Corporation [TR]			
	O 10,237.59	10,237.59	13,585.64	+3,348.05
26.	004 Subsidy to North Bengal State Transport Corporation [TR]			
	O 16,972.35	16,972.35	20,635.51	+3,663.16
27.	005 Subsidy to West Bengal Surface Transport Corporation Ltd. [TR]			
	O 3,002.01	3,002.01	4,430.37	+1,428.36

Reasons for excess in the above sub-heads have not been intimated (June 2024).

Capital (Voted)

- (i) The grant closed with a saving of ₹52,060.83 lakh (51.83 per cent of the total budget provision).
- (ii) Out of such saving, department surrendered an amount of ₹308.47 lakh only during the year.
- (iii) Token supplementary grant of ₹0.01 lakh was obtained to finance newly opened scheme.

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	5055 Capital Outlay on Road Transport			
	00			
	800 Other Expenditure			
	State Development Schemes			
28.	005 Re-organization and expansion of Transportation Planning and Traffic Engineering Directorate [TR]			
	O 500.00	500.00	..	(-) 500.00

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	5056 Capital Outlay on Inland Water Transport			
	00			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
29.	001 Construction of Jetties on National Waterways-I Tribeni & Farakka [TR]			
	O 525.00	525.00	..	(-) 525.00
30.	002 Construction/Reconstruction of L.C.T. Jetties at Nebukhali and Dulduli on river Sahebkhali in Sundarban Area in the District of North 24 Parganas [TR]			
	O 200.00	200.00	..	(-) 200.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
31.	001 Construction of Jetties on National Waterways-I between Tribeni & Farakka [TR]			
	O 525.00	525.00	..	(-) 525.00
	800 Other Expenditure			
	State Development Schemes			
32.	010 Contribution of two Gangway Pontoon Type Floating Jetties at Harwood Point and Kachuberia in the district of South 24Parganas. [TR]			
	O 300.00	300.00	..	(-) 300.00
	Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2024).			
	5055 Capital Outlay on Road Transport			
	00			
	001 Direction and Administration			
	State Development Schemes			
33.	001 Transportation Operation Improvement Programme, Road Safety setting up of Check Posts [TR]			
	O 21,000.00	21,000.00	2,706.41	(-) 18,293.59
	050 Lands and Buildings			
	State Development Schemes			
34.	002 Construction/ Development of Parking Complexes for Transport Vehicles [TR]			
	O 5,092.16	5,092.16	85.38	(-) 5,006.78

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	800 Other Expenditure			
State Development Schemes				
35.	003 Setting up of Transfer and Transit Depots in District & Sub-divisional Headquarters and Kolkata [TR]			
	O 1,500.00	1,500.00	149.10	(-) 1,350.90
36.	007 Creation of Transport Directorate and Additional Border check posts [TR]			
	O 105.00	105.00	1.53	(-) 103.47
37.	009 Re-organisation and strengthening of pool car infrastructure [TR]			
	O 100.00	100.00	11.49	(-) 88.51
38.	012 Pollution Control of Motor Vehicles and Purchase of equipment [TR]			
	O 800.00	800.00	94.80	(-) 705.20
5056 Capital Outlay on Inland Water Transport				
	00			
	104 Navigation			
State Development Schemes (Central Assistance)				
39.	001 Development of Intermodal Logistic and Passenger Transport Project under World Bank Assistance (Central Share) (EAP) [TR]			
	O 15,000.00	15,000.00	2,712.83	(-) 12,287.17
	800 Other Expenditure			
State Development Schemes				
40.	004 Ferry services across the river Hooghly at selected sites [TR]			
	O 3,000.00	3,000.00	46.32	(-) 2,953.68
41.	008 Acquisition of Ferry Vessels/LCTs [TR]			
	O 3,255.00	3,255.00	2,693.97	(-) 561.03
7055 Loans for Road Transport				
	00			
	190 Loans to Public Sector and Other Undertakings			
State Development Schemes				
42.	001 Development of Calcutta State Transport Corporation [TR]			
	O 5,675.00	5,675.00	3,871.22	(-) 1,803.78
43.	002 Development of North Bengal State Transport Corporation [TR]			
	O 5,675.00	5,675.00	1,887.41	(-) 3,787.59
44.	003 Development of South Bengal State Transport Corporation [TR]			
	O 5,675.00	5,675.00	1,826.88	(-) 3,848.12

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
45.	004 Loans to West Bengal Surface Transport Corporation Ltd for development of road transport service [TR]			
	O 2,500.00	2,500.00	562.49	(-) 1,937.51
46.	006 Development of Calcutta Tramways Company Ltd. [TR]			
	O 5,600.00	5,600.00	3,000.31	(-) 2,599.69
	7056 Loans for Inland Water Transport			
	00			
	190 Loans to Public Sector and Other Undertakings			
	Administrative Expenditure			
47.	003 Loans to Shalimar Works (1980) Ltd. [TR]			
	O 900.00	900.00	581.23	(-) 318.77
	State Development Schemes			
48.	001 Loans to West Bengal Surface Transport Corporation Ltd. for development and maintenance of IWT Service [TR]			
	O 1,854.38	1,854.38	890.31	(-) 964.07
49.	002 Loans to Shalimar Works (1980) Ltd. [TR]			
	O 800.00	800.00	500.00	(-) 300.00

Reasons for saving in the above sub-heads have not been intimated (June 2024).

5055 Capital Outlay on Road Transport

00

800 Other Expenditure

State Development Schemes

50.	006 Road safety/setting up of road safety division/ rescue Aid posts Road Safety Education, Acquisition of necessary equipment [TR]			
	O 5,720.00	1,862.21	..	(-) 1,862.21
	R (-) 3,857.79			

Reduction of fund through re-appropriation was stated to be required for releasing fund to different heads of account for incurring expenditure related to Road Safety and so on. Reasons for non-utilization of residual fund have not been intimated (June 2024).

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	5055 Capital Outlay on Road Transport			
	00			
	800 Other Expenditure			
State Development Schemes				
51.	008 Computerization & maintenance of computers [TR]			
	O 500.00	191.53	43.09	(-) 148.44
	R (-) 308.47			

Surrender of fund was stated to be required to refrain from using detailed head 77- Computerization under Capital head of account to avoid misclassification of expenditure. Reasons for saving have not been intimated (June 2024).

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	5055 Capital Outlay on Road Transport			
	00			
	001 Direction and Administration			
State Development Schemes				
52.	002 Road safety/setting up of road safety division/ rescue Aid posts, Road Safety Education, Acquisition of necessary equipment [TR]			
	R 3,857.79	3,857.79	1,428.05	(-) 2,429.74

Creation of fund through re-appropriation was stated to be required for incurring expenditure relating to Road Safety etc. Reasons for saving have not been intimated (June 2024).

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	5055 Capital Outlay on Road Transport			
	00			
	102 Acquisition of Fleet			
State Development Schemes				
53.	005 Procurement of Buses [TR]			
	S 0.01	0.01	3,587.91	+3,587.90

Creation of fund through token supplementary grant was stated to be required to finance a new head of account for procurement of buses for Transport Department from the Loan under Special Assistance to states for Capital Investment for 2023-2024. Reasons for excess have not been intimated (June 2024).

	5075 Capital Outlay on other Transport Services			
	60 Others			
	001 Direction and Administration			
State Development Schemes				
54.	002 State Infrastructure Schemes [TR]			
		..	2,978.70	+2,978.70

Reasons for incurring expenditure without any budget provision have not been intimated (June 2024).

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	5055 Capital Outlay on Road Transport			
	00			
	797 Transfer to/from Reserve Funds / Deposits Account			

State Development Schemes

55.	001	West Bengal Transport Infrastructure Development Fund (WBTIDF) [TR]		
	O	4,000.00	4,000.00	4,389.87
				+389.87

The West Bengal Transport Infrastructure Development Fund

The West Bengal Transport Infrastructure Development Fund was established to create, develop, maintain or improve transport infrastructure in West Bengal and for such purpose to levy and collect a cess on sale of motor spirit commonly known as petrol, high speed diesel oil and liquefied petroleum gas and to provide for matters connected therewith or incidental thereto.

₹4,389.87 lakh has been debited to the head of account 5055-00-797-001 by per contra credit to the head of account 8225-Roads and Bridges Funds-02-101-State Roads and Bridges Funds-Transfers from Revenue Account-003-WBTIDF-Transport Infrastructure in terms of Finance Department, Government of WB, order No. 64(Sanc)-FB dated 26.06.2024.

Reasons for excess have not been intimated (June 2024).

The opening balance and yearly transactions of the fund are detailed in Statement No. 21 of the Finance Accounts for 2023-2024.

5056 Capital Outlay on Inland Water Transport

00

104 Navigation

State Development Schemes

56.	002	Development of Intermodal Logistic and Passenger Transport Project under World Bank Assistance (State Share) (EAP) [TR]		
	O	4,500.00	4,500.00	7,651.00
				+3,151.00

800 Other Expenditure

State Development Schemes

57.	002	Expansion of IWT and Infrastructure Development of IWT [TR]		
	O	5,002.00	5,002.00	6,637.27
				+1,635.27

Reasons for excess in the above sub-heads have not been intimated (June 2024).

Grant No.55 WATER RESOURCES INVESTIGATION & DEVELOPMENT (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousands)	Excess (+) Saving (-)

REVENUE -

Major Head

2401	Crop Husbandry
2415	Agricultural Research and Education
2551	Hill Areas
2702	Minor Irrigation
3451	Secretariat-Economic Services

Voted -

Original	5,65,88,54	}	6,24,12,44	5,58,01,74	(-) 66,10,70
Supplementary	58,23,90				
Amount surrendered during the year (31 March 2024)					Nil

CAPITAL -

Major Head

4401	Capital Outlay on Crop Husbandry
4702	Capital Outlay on Minor Irrigation
4705	Capital Outlay on Command Area Development

Voted -

Original	9,80,90,94	}	9,80,90,97	4,94,44,68	(-) 4,86,46,29
Supplementary	3				
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

- (i) As per PFMS data an amount of ₹21,16 thousand was lying as unspent balance in the bank accounts of Single Nodal Agency as of 31.03.2024.
- (ii) During the year department incurred an amount of ₹2,92 thousand which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹6,610.70 lakh (10.59 per cent of the total budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) In view of such saving, supplementary provision of ₹5,823.90 lakh proved to be unnecessary.
- (iv) Out of total expenditure of ₹55,801.74 lakh under this section, the department paid ₹598 lakh as subsidy that constitutes 1.07 per cent of total expenditure under Revenue (Voted) section.

Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

(v) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
2702 Minor Irrigation				
80 General				
001 Direction and Administration				
State Development Schemes				
1.	014 WBADMIP Phase-II Strengthening of Community based Institutions & Project Management (IBRD funded EAP) [WI]			
	S 1,200.00	1,200.00	262.53	(-) 937.47
2.	015 WBADMIP Phase-II Agriculture Support Service (IBRD funded EAP) [WI]			
	S 300.00	300.00	10.94	(-) 289.06

Creation of fund through supplementary provision was stated to be required for funding the head of accounts for externally aided project “West Bengal Accelerated Development of Minor Irrigation Project Phase-II” funded by World Bank. However, reasons for final saving in the above sub-heads have not been intimated (June 2024).

2702 Minor Irrigation

80 General

001 Direction and Administration

Administrative Expenditure

3.	006 Electricity Charges Payable to WBSEB on Account of Minor Irrigation Schemes [WI]			
	O 7,000.00	10,834.01	10,433.95	(-) 400.06
	S 3,834.01			

Enhancement of fund through supplementary provision was stated to be required for payment of electricity charges payable to WBSEB on account of Minor Irrigation Schemes. However, reasons for final saving in the above sub-head have not been intimated (June 2024).

Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

Sl. No.	Head	Total grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
	2702 Minor Irrigation			
	03 Maintenance			
	103 Tube Wells			
	Administrative Expenditure			
4.	001 Deep Tube well Irrigation [WI]			
	O 8,334.15 } R 255.00 }	8,589.15	7,900.39	(-) 688.76
	Enhancement of fund through re-appropriation under this sub-head from the head of account "55-2702-03-102-001-19-00-V" was stated to be required for meeting up the expenditure of Govt. owned DTW /HDTW /MDTW schemes and pending liabilities related to maintenance work. However, reasons for final saving in the above sub-head have not been intimated (June 2024).			
	2551 Hill Areas			
	60 Other Hill Areas			
	193 Assistance to Nagar Panchayats/Notified Area Committees or Equivalent thereof			
	State Development Schemes			
5.	029 Minor Irrigation Sector [WI]			
	O 600.00	600.00	256.05	(-) 343.95
	2702 Minor Irrigation			
	02 Ground Water			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
6.	001 Development of State-Owned Shallow Tube-wells [WI]			
	O 96.00	96.00	9.17	(-) 86.83
	03 Maintenance			
	103 Tube Wells			
	State Development Schemes			
7.	004 Development of State-Owned Shallow Tube-wells [WI]			
	O 280.00	280.00	20.54	(-) 259.46

Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

Sl. No.	Head	Total grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
	80 General			
	001 Direction and Administration			
	Administrative Expenditure			
8.	012 Purchase of Diesel Mobile from IOC for Minor Irrigation Schemes [WI]			
	O 1,998.17	1,998.17	1,689.54	(-) 308.63
	State Development Schemes			
9.	008 Computerization of the Water Resources Development Directorate [WI]			
	O 400.00	400.00	68.96	(-) 331.04
10.	013 Accelerated Development of Minor Irrigation (ADMI) project (funded by State) [WI]			
	O 300.00	300.00	168.56	(-) 131.44
	190 Assistance to Public Sector and Other Undertakings			
	Administrative Expenditure			
11.	002 West Bengal State Minor Irrigation Corporation Grants-in-aid for meeting administrative expenses [WI]			
	O 1,635.43	1,635.43	1,291.50	(-) 343.93
	800 Other Expenditure			
	State Development Schemes			
12.	006 Seminars, Publication and Exhibition for Extension and Development of Minor Irrigation [WI]			
	O 100.00	100.00	0.59	(-) 99.41
13.	019 Maintenance of Office Building & Inspection Bungalows [WI]			
	O 600.00	600.00	341.35	(-) 258.65
	Reasons for saving in the above sub-heads have not been intimated (June 2024).			
	2702 Minor Irrigation			
	02 Ground Water			
	005 Investigation			
	State Development Schemes			
14.	002 Survey and Investigation of Ground Water and Surface Water Resources [WI]			
	O 120.00	120.00	..	(-) 120.00
	80 General			
	005 Investigation			
	State Development Schemes (Central Assistance)			
15.	010 6th Census of Minor Irrigation Scheme [WI]			
	O 400.00	400.00	..	(-) 400.00
	Reasons for un-utilisation of the entire budget provision in the above sub-heads have not been intimated (June 2024).			

Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

Sl. No.	Head	Total grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
	2702 Minor Irrigation			
	03 Maintenance			
	102 Lift Irrigation Schemes			
Administrative Expenditure				
16.	001 River Lift Irrigation [WI]			
	O 17,596.36	17,341.36	15,821.47	(-) 1,519.89
	R (-) 255.00			

Reduction of fund by way of re-appropriation from the above sub-head to the HoA "55-2702-03-103-001-27-00-V" was stated to be required for meeting up the expenditure of maintenance of Govt. owned DTW/HDTW/MDTW schemes and the pending liabilities related to maintenance work under the department. However, reasons for final saving in the above sub-head have not been intimated (June 2024).

(vi) Excess occurred mainly under:

Sl. No.	Head	Total grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
	2702 Minor Irrigation			
	80 General			
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
17.	003 WBADMIP Phase-II Strengthening of Community based Institutions & Project Management (IBRD funded EAP) [WI]			
	S 0.04	0.04	97.16	+97.12

Creation of fund through token supplementary provision of ₹0.04 lakh was meant for the new schemes Externally Aided Project "West Bengal Accelerated Development of Minor Irrigation Project Phase- II" funded by World Bank. However, reasons for final excess have not been intimated (June 2024).

Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

- (vii) **Suspense:** The expenditure under Revenue (voted) grant included ₹ (+) 0.00 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 have been explained in note (vii) 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 (₹ in lakh)	Net Actuals	Closing Balance Debit + Credit (-)
2702	Minor Irrigation					
80	General					
799	Suspense					
Non Plan						
001	Agricultural Engineering Directorate					
90	Miscellaneous Works	+ 217.23	+ 0.00	+ 0.00	+ 0.00	+ 217.23
Total		+ 217.23	+ 0.00	+ 0.00	+ 0.00	+ 217.23

Capital (Voted)

- (i) The grant closed with a saving of ₹48,646.29 lakh (49.59 per cent of the total budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) Token supplementary provision of ₹0.03 lakh was obtained by the department for financing three newly opened sub-heads of account during the year.
- (iv) Similar persistent saving was noticed under this section during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	40,731.25	42.02
2021-2022	61,448.69	56.56
2020-2021	45,673.32	50.63
2019-2020	27,535.40	32.86
2018-2019	21,675.41	27.00

Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

(v) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4702 Capital Outlay on Minor Irrigation				
00				
001 Direction and Administration				
State Development Schemes				
18.	001 Implementation of Programmes in Convergence with MGNREGA [WI]			
	O 263.86	263.86	15.26	(-) 248.60
19.	002 Development & Up-gradation of State-owned Shallow Tube-wells [WI]			
	O 280.00	280.00	167.83	(-) 112.17
101 Surface water				
State Development Schemes				
20.	003 Surface Drainage and Irrigation Schemes [WI]			
	O 5,250.00	5,250.00	2,508.87	(-) 2,741.13
21.	004 River Lift Irrigation [WI]			
	O 5,390.00	5,390.00	4,728.65	(-) 661.35
22.	006 Conversion of Diesel Run River Lift Irrigation Schemes into Electrically Operated Schemes [WI]			
	O 2,415.00	2,415.00	697.71	(-) 1,717.29
23.	045 Schemes under Jalatirtha [WI]			
	O 7,000.00	7,000.00	4,246.00	(-) 2,754.00
24.	046 Matir Shristi [WI]			
	O 7,000.00	7,000.00	3,135.36	(-) 3,864.64
102 Ground Water				
State Development Schemes				
25.	006 Drilling of New Tube-wells in Place of Defunct ones [WI]			
	O 2,800.00	2,800.00	1,286.96	(-) 1,513.04
26.	017 Shallow Tube-wells with Submersible Pumps [WI]			
	O 1,380.00	1,380.00	424.54	(-) 955.46
27.	018 Deep Tube-well Irrigation [WI]			
	O 1,400.00	1,400.00	855.93	(-) 544.07
789 Special Component Plan for Scheduled Castes				
State Development Schemes				
28.	002 Surface drainage and irrigation schemes [WI]			
	O 1,800.00	1,800.00	847.12	(-) 952.88
29.	003 Conversion of diesel run river lift irrigation schemes into Electrically operated schemes [WI]			
	O 828.00	828.00	197.39	(-) 630.61
30.	004 Deep Tube-well irrigation [WI]			
	O 480.00	480.00	268.93	(-) 211.07

Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
31.	005 Drilling of new tube-wells in place of defunct ones [WI]			
	O 960.00	960.00	555.20	(-) 404.80
32.	018 Artificial Recharge to Ground Water and Rainwater Harvesting [WI]			
	O 133.20	133.20	49.14	(-) 84.06
33.	023 Implementation of RIDF Projects [WI]			
	O 4,080.00	4,080.00	1,686.14	(-) 2,393.86
34.	039 Schemes under Jalatirtha [WI]			
	O 2,400.00	2,400.00	1,561.66	(-) 838.34
35.	040 Shallow Tube-wells with Submersible Pumps [WI]			
	O 480.00	480.00	155.99	(-) 324.01
36.	041 Implementation of Programmes in Convergence with MGNREGA [WI]			
	O 90.47	90.47	6.10	(-) 84.37
37.	042 River lift irrigation [WI]			
	O 1,848.00	1,848.00	1,624.20	(-) 223.80
38.	045 Matir Shristi [WI]			
	O 2,400.00	2,400.00	1,264.07	(-) 1,135.93
39.	046 West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Strengthening of Community], being funded by State [WI]			
	O 384.00	384.00	242.50	(-) 141.50
40.	047 West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Irrigation system Development], being funded by State [WI]			
	O 3,120.00	3,120.00	855.46	(-) 2,264.54
41.	048 West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Agriculture Development], being funded by State [WI]			
	O 144.00	144.00	23.14	(-) 120.86
42.	049 West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Horticulture Development], being funded by State [WI]			
	O 360.00	360.00	106.69	(-) 253.31
43.	050 West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Fisheries Development], being funded by State [WI]			
	O 240.00	240.00	26.32	(-) 213.68
44.	051 West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Project Management], being funded by State [WI]			
	O 672.00	672.00	425.18	(-) 246.82
	796 Tribal Areas Sub-Plan			
State Development Schemes				
45.	005 Conversion of Diesel-run River Lift irrigation Schemes into Electrically Operated Schemes [WI]			
	O 207.00	207.00	58.43	(-) 148.57

Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

Sl. No.	Head	Total grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
46.	006 Drilling of new tube wells in place of defunct ones [WI]			
	O 240.00	240.00	137.04	(-) 102.96
47.	036 Implementation of RIDF Projects [WI]			
	O 1,020.00	1,020.00	414.64	(-) 605.36
48.	052 Schemes under Jalatirtha [WI]			
	O 600.00	600.00	371.09	(-) 228.91
49.	055 Minor Irrigation Surface Drainage and Irrigation Scheme [WI]			
	O 450.00	450.00	222.33	(-) 227.67
50.	058 Matir Shristi [WI]			
	O 600.00	600.00	283.40	(-) 316.60
51.	060 West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Irrigation system Development], being funded by State [WI]			
	O 1,690.00	1,690.00	463.48	(-) 1,226.52
52.	062 West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Horticulture Development], being funded by State [WI]			
	O 195.00	195.00	57.75	(-) 137.25
53.	063 West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Fisheries Development], being funded by State [WI]			
	O 130.00	130.00	16.13	(-) 113.87
54.	064 West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Project Management], being funded by State [WI]			
	O 364.00	364.00	229.66	(-) 134.34
	800 Other Expenditure			
State Development Schemes				
55.	003 Construction of Store-cum-Inspection Bungalow [WI]			
	O 500.00	500.00	219.91	(-) 280.09
56.	008 Construction of office buildings at the District and Sub-divisional levels under the Development of Agriculture [WI]			
	O 500.00	500.00	126.98	(-) 373.02
57.	009 Irrigation by installations of Hydram, Sprinkler, Windmill, Solar Pump etc. [WI]			
	O 5,000.00	5,000.00	1,611.13	(-) 3,388.87
58.	010 Survey and Investigation of ground water and Surface water Resources [WI]			
	O 280.00	280.00	153.39	(-) 126.61
59.	022 Artificial Recharge to Ground Water and Rainwater Harvesting [WI]			
	O 388.50	388.50	141.16	(-) 247.34
60.	028 Implementation of RIDF Projects [WI]			
	O 11,900.00	11,900.00	4,823.89	(-) 7,076.11

Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

Sl. No.	Head	Total grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
61.	040 West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Strengthening of Community], being funded by State [WI]			
	O 1,008.00	1,008.00	636.78	(-) 371.22
62.	041 West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Irrigation system Development], being funded by State [WI]			
	O 8,190.00	8,190.00	2,245.53	(-) 5,944.47
63.	042 West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Agriculture Development], being funded by State [WI]			
	O 378.00	378.00	60.77	(-) 317.23
64.	043 West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Horticulture Development], being funded by State [WI]			
	O 945.00	945.00	280.55	(-) 664.45
65.	044 West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Fisheries Development], being funded by State [WI]			
	O 630.00	630.00	79.48	(-) 550.52
66.	045 West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Project Management], being funded by State [WI]			
	O 1,764.00	1,764.00	1,118.30	(-) 645.70

Reasons for saving in the above sub-heads have not been intimated (June 2024).

4401 Capital Outlay on Crop Husbandry

00

789 Special Component Plan for Scheduled Castes

State Development Schemes (Central Assistance)

67.	011 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) [WI]			
	O 300.00	300.00	..	(-) 300.00

State Development Schemes

68.	012 Rastriya Krishi Vikash Yojana (RKVY) (State Share) [WI]			
	O 199.92	199.92	..	(-) 199.92

800 Other Expenditure

State Development Schemes (Central Assistance)

69.	008 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) [WI]			
	O 875.00	875.00	..	(-) 875.00

State Development Schemes

70.	009 Rastriya Krishi Vikash Yojana (RKVY) (State Share) [WI]			
	O 583.10	583.10	..	(-) 583.10

Grant No.55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

Sl. No.	Head	Total grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
	4702 Capital Outlay on Minor Irrigation			
	00			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
71.	017 Development of Water Bodies directly linked to agriculture [WI]			
	O 960.00	960.00	..	(-) 960.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
72.	030 Development of Water Bodies directly linked to agriculture [WI]			
	O 240.00	240.00	..	(-) 240.00
	800 Other Expenditure			
	State Development Schemes			
73.	021 Development of Water Bodies directly linked to agriculture [WI]			
	O 2,800.00	2,800.00	..	(-) 2,800.00
	Reasons for non-utilisation of the entire budget provision in the above sub-heads have not been intimated (June 2024).			
	(vi) Excess occurred mainly under:			
Sl. No.	Head	Total grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
	4702 Capital Outlay on Minor Irrigation			
	00			
	101 Surface water			
	State Development Schemes			
74.	048 WBADMIP Phase-II Irrigation System Development & Improvement (IBRD fund EAP) [WI]			
	S 0.01	0.01	4,346.25	+4,346.24
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
75.	066 WBADMIP Phase-II Irrigation System Development & Improvement (IBRD fund EAP) [WI]			
	S 0.01	0.01	1,659.37	+1,659.36
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
76.	079 WBADMIP Phase-II Irrigation System Development & Improvement (IBRD fund EAP) [WI]			
	S 0.01	0.01	898.83	+898.82
	Creation of fund through token supplementary provision was stated to be required for the new schemes for the externally aided project "West Bengal Accelerated Development of Minor Irrigation Project Phase- II" funded by World Bank. However, reasons for final excess in the above sub-heads have not been intimated (June 2024).			

Grant No. 58 PASCHIMANCHAL UNNAYAN AFFAIRS (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

2052 Secretariat-General Services

2575 Other Special Areas Programmes

Voted -

Original	20,97,65	}	20,97,66	8,11,00	(-) 12,86,66
Supplementary	1				
Amount surrendered during the year (31 March 2024)					Nil

CAPITAL -

Major Head

4575 Capital Outlay on other Special Areas Programmes

Voted -

Original	7,01,81,25	}	7,01,81,25	1,83,26,49	(-) 5,18,54,76
Supplementary	..				
Amount surrendered during the year (31 March 2024)					50,00

Notes and Comments -

(i) There is no fund lying unspent in the DDO's bank account under this department at the close of the year.

Revenue (Voted)

(i) The grant closed with a saving of ₹1,286.66 lakh (61.34 per cent of the total budget provision). No portion of the saving was surrendered by the department during the year.

(ii) Token supplementary grant of ₹0.01 lakh was obtained by the department to finance newly opened scheme, 'Repair, Renovation and Beautification work of Guptomoni Temple Premises'.

(iii) Saving of ₹755.24 lakh (42.80 per cent of the total budget provision) and ₹128.07 lakh (8.76 per cent of the total budget provision) was also noticed in the grant during 2022-2023 and 2021-2022 respectively.

Grant No. 58 PASCHIMANCHAL UNNAYAN AFFAIRS

(iv) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2575 Other Special Areas Programmes			
	02 Backward Areas			
	101 Area Development			
	State Development Schemes			
1.	029 Paschimanchal Unnayan Parshad [PM]			
	O 508.15	508.15	..	(-) 508.15
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
2.	013 Development of Paschimanchal Unnayan Parshad [PM]			
	O 300.30	300.30	..	(-) 300.30
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
3.	013 Development of Paschimanchal Unnayan Parshad [PM]			
	O 300.30	300.30	..	(-) 300.30
	Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2024).			
	2052 Secretariat-General Services			
	00			
	090 Secretariat			
	Administrative Expenditure			
4.	026 Paschimanchal Unnayan Affairs [PM]			
	O 432.85	432.85	346.35	(-) 86.50
	Reasons for saving in the above sub-head have not been intimated (June 2024).			

Capital (Voted)

- (i) The grant closed with a saving of ₹51,854.76 lakh (73.89 per cent of the total budget provision).
- (ii) Out of the total saving, department surrendered an amount of ₹50 lakh only during the year.
- (iii) Similar saving was noticed in the grant during last four years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	49,790.71	73.66
2021-2022	58,731.65	88.90
2020-2021	55,427.13	89.40
2019-2020	42,678.26	72.35

Grant No. 58 PASCHIMANCHAL UNNAYAN AFFAIRS

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4575 Capital Outlay on other Special Areas Programmes			
	60 Others			
	800 Other Expenditure			
	State Development Schemes			
5.	001 Infrastructural facilities for Paschimanchal Unnayan Parshad under RIDF [PM]			
	O	100.00	100.00	..
				(-) 100.00

Reasons for non-utilization of entire budget provision have not been intimated (June 2024).

4575 Capital Outlay on other Special Areas Programmes

02 Backward Areas

101 Area Development

State Development Schemes

6.	005 Development of Paschimanchal [PM]			
	O	8,040.00	8,040.00	3,428.13
				(-) 4,611.87
7.	006 Jangal Mahal Action Plan funded by the state [PM]			
	O	6,590.00	6,590.00	47.47
				(-) 6,542.53
	789 Special Component Plan for Scheduled Castes			

State Development Schemes

8.	010 Development of Paschimanchal [PM]			
	O	19,013.50	19,013.50	7,211.33
				(-) 11,802.17
9.	011 Jangal Mahal Action Plan funded by the state [PM]			
	O	8,579.00	8,579.00	217.97
				(-) 8,361.03
	796 Tribal Areas Sub-Plan			

State Development Schemes

10.	010 Jangal Mahal Action Plan funded by the state [PM]			
	O	5,090.90	5,090.90	1.04
				(-) 5,089.86

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 58 PASCHIMANCHAL UNNAYAN AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4575 Capital Outlay on other Special Areas Programmes			
	02 Backward Areas			
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
11.	009 Development of Paschimanchal [PM]			
	O 22,767.85 } R (-) 50.00 }	22,717.85	7,420.54	(-) 15,297.31

Reduction of fund through surrender was done to finance the scheme Repair, Renovation and Beautification work in the Guptomoni Temple premises. Reasons for saving have not been intimated (June 2024).

Grant No. 59 SELF-HELP GROUPS & SELF-EMPLOYMENT (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

2052 Secretariat-General Services

2204 Sports and Youth Services

2235 Social Security and Welfare

2435 Other Agricultural Programmes

Voted -

Original	7,29,10,58				
Supplementary	..	7,29,10,58	56,26,10	(-) 6,72,84,48	
Amount surrendered during the year (31 March 2024)					
				Nil	

CAPITAL -

Major Head

4435 Capital Outlay on other Agricultural Programmes

Voted -

Original	25,00,00				
Supplementary	..	25,00,00	8,74	(-) 24,91,26	
Amount surrendered during the year (31 March 2024)					
				Nil	

Notes and Comments -

(i) During the year department incurred an amount of ₹464 which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹67,284.48 lakh (92.28 per cent of the total budget provision).
- (ii) Out of such saving no amount was surrendered by the department during the year.
- (iii) Similar savings of ₹63,671.81 lakh (90.79 per cent of the total provision) during 2022-2023 and ₹61,152.00 lakh (90.21 per cent of the total budget provision) during 2021-2022 were noticed under Revenue(Voted) Section.
- (iv) Out of total Revenue (voted) expenditure of ₹5,626.10 lakh in the grant the department paid ₹3,000.00 lakh as subsidy which constitutes 53.32 per cent of the total Revenue(Voted) expenditure of the department.
- (v) Similar payment of subsidy was noticed in the grant during the last three years as under:

Year	Amount (₹ in lakh)	Percentage of Revenue (Voted) expenditure
2022-2023	2,000.00	30.95
2021-2022	2,000.00	30.14
2020-2021	400.00	6.31

Grant No. 59 SELF-HELP GROUPS & SELF-EMPLOYMENT

(vi) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2204 Sports and Youth Services			
	00			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
1.	011 Swami Vivekananda Swanirbhar Karmasansthan Prakalpa (SVSKP) [SH]			
	O 5,175.00	5,175.00	..	(-) 5,175.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
2.	010 Swami Vivekananda Swanirbhar Karmasansthan Prakalpa (SVSKP) [SH]			
	O 1,350.00	1,350.00	..	(-) 1,350.00
	2235 Social Security and Welfare			
	02 Social Welfare			
	103 Women's Welfare			
	State Development Schemes			
3.	072 Financial Assistance to poor women of Self Help Group (SHGs) (JAAGO Prakalpa) [SH]			
	O 21,300.00	21,300.00	..	(-) 21,300.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
4.	072 Financial Assistance to poor women of Self Help Group (SHGs) (JAAGO Prakalpa) [SH]			
	O 6,900.00	6,900.00	..	(-) 6,900.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
5.	072 Financial Assistance to poor women of Self Help Group (SHGs) (JAAGO Prakalpa) [SH]			
	O 1,800.00	1,800.00	..	(-) 1,800.00
	60 Other Social Security and Welfare Programmes			
	101 Personal Accident Insurance Scheme for poor families			
	Administrative Expenditure			
6.	001 Insurance Scheme for all SHG Members [SH]			
	O 100.00	100.00	..	(-) 100.00

Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2024).

Grant No. 59 SELF-HELP GROUPS & SELF-EMPLOYMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2435 Other Agricultural Programmes			
	01 <i>Marketing and Quality Control</i>			
	101 Marketing Facilities			
	Administrative Expenditure			
7.	024 Awareness Programme of SHG&SE Department [SH]			
	O 110.00 } R (-) 21.15 }	88.85	..	(-) 88.85
Reduction of fund through re-appropriation was said to be required for meeting the expenditure of other charges and towards LTC/HTC of the employees of the Admin Dept. However, reasons for non-utilization of the entire budget provision even after re-appropriation have not been intimated by the department (June 2024).				
	2204 Sports and Youth Services			
	00			
	001 Direction and Administration			
	State Development Schemes			
8.	001 Swami Vivekananda Swanirbhar Karmasansthan Prakalpa (SVSKP) [SH]			
	O 15,975.00	15,975.00	502.26	(-) 15,472.74
	2435 Other Agricultural Programmes			
	01 <i>Marketing and Quality Control</i>			
	101 Marketing Facilities			
	State Development Schemes			
9.	008 West Bengal Swanirbhar Sahayak Prakalpa (WBSSP) [SH]			
	O 10,000.00	10,000.00	3,000.00	(-) 7,000.00
10.	025 Muktidhara Scheme [SH]			
	O 310.00	310.00	63.62	(-) 246.38
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
11.	007 Infrastructure Development Training & marketing support to SHGs [SH]			
	O 1,932.00	1,932.00	5.52	(-) 1,926.48

Grant No. 59 SELF-HELP GROUPS & SELF-EMPLOYMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
12.	005 Infrastructure Development Training & marketing Support [SH]			
	O 504.00	504.00	20.38	(-) 483.62

Reasons for saving in the above sub-heads have not been intimated by the department (June 2024).

2435 Other Agricultural Programmes

01 Marketing and Quality Control

101 Marketing Facilities

State Development Schemes

13.	007 Infrastructure Development Training & Marketing support to SHGs [SH]			
	O 5,964.00	5,959.00	547.76	(-) 5,411.24
	R (-) 5.00			

Reduction of fund through re-appropriation was said to be required for meeting the expenditure towards minor civil and electrical works AMC of AC machine. However, reasons for overall saving have not been intimated (June 2024).

Capital (Voted)

- (i) The grant closed with a saving of ₹2,491.26 (99.65 per cent of the total budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	1,887.64	96.80
2021-2022	3,192.55	91.22
2020-2021	1,908.74	76.35
2019-2020	2,941.40	61.28
2018-2019	506.09	8.43

Grant No. 59 SELF-HELP GROUPS & SELF-EMPLOYMENT

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4435 Capital Outlay on other Agricultural Programmes			
	01 <i>Marketing and Quality Control</i>			
	101 Marketing Facilities			
	State Development Schemes			
14.	009 Setting up of two large sized Training Centres cum Marketing Complex for Self Help Groups [SH]			
	O	800.00	800.00	.. (-) 800.00

Reasons for non-utilization of the entire budget provision in the above sub-head have not been intimated (June 2024)

	4435 Capital Outlay on other Agricultural Programmes			
	01 <i>Marketing and Quality Control</i>			
	101 Marketing Facilities			
	State Development Schemes			
15.	008 Setting up of a State-level Market Complex for the sale of products of SHGs and entrepreneurs under SEPs [SH]			
	O	400.00	400.00	5.25 (-) 394.75
16.	010 State Contribution to Swarojgar [SH]			
	O	1,300.00	1,300.00	3.49 (-) 1,296.51

Reasons for saving in the above sub-heads have not been intimated by the department (June 2024).

Grant No. 61 CHIEF MINISTER'S OFFICE (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

2052 Secretariat-General Services

Voted -

Original	10,77,43				
Supplementary	56,98				
					(-) 1,93,49
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

Revenue (Voted)

- (i) The grant closed with a saving of ₹193.49 lakh (17.06 per cent of the total budget provision). No portion of the saving was surrendered by the department during the year.
- (ii) In view of above saving, the supplementary grant of ₹56.98 lakh proved to be unnecessary.
- (iii) Similar saving of ₹170.54 lakh (16.44 per cent of the total budget provision) was noticed in the grant during 2022-23.
- (iv) Saving occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2052 Secretariat-General Services

00

090 Secretariat

Administrative Expenditure

1. 032 Department of Chief Minister's Office

O	1,077.43				
S	56.98				
					(-) 193.49

Augmentation of fund through supplementary grant was stated to be required for establishment charges of Chief Minister's Office. Reasons for saving have not been intimated (June 2024).

Grant No. 62 NORTH BENGAL DEVELOPMENT (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2052 Secretariat-General Services			
2575 Other Special Areas Programmes			
Voted -			
Original	20,96,95		
Supplementary	..		
Amount surrendered during the year (31 March 2024)	20,96,95	13,23,79	(-) 7,73,16
			Nil

CAPITAL -

Major Head

4575 Capital Outlay on other Special Areas Programmes

Voted -

Original	8,37,32,00		
Supplementary	..		
Amount surrendered during the year (31 March 2024)	8,37,32,00	4,60,88,49	(-) 3,76,43,51
			Nil

Notes and Comments -

Revenue (Voted)

- (i) The grant closed with a saving of ₹773.16 lakh (36.87 per cent of the total budget provision).
- (ii) Out of such saving no portion was surrendered by the department during the year.
- (iii) Persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	693.11	35.13
2021-2022	5,977.56	83.24
2020-2021	8,840.51	75.71
2019-2020	8,149.44	82.53
2018-2019	11,229.36	84.76

Grant No. 62 NORTH BENGAL DEVELOPMENT

(iv) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2052 Secretariat-General Services			
	00			
	090 Secretariat			
	Administrative Expenditure			
1.	033 Department of North Bengal Development [NB]			
	O	1,474.70	1,474.70	1,208.69 (-) 266.01

Reasons for final saving in the above sub-head have not been intimated (June 2024).

2575 Other Special Areas Programmes

02 Backward Areas

101 Area Development

State Development Schemes

2. 039 West Bengal Khas Development and Cultural board [NB]

O	500.00	500.00	..	(-) 500.00

Reasons for non-utilization of the entire budget provision have not been intimated (June 2024).

Capital (Voted)

(i) The grant closed with a saving of ₹37,643.51 lakh (44.96 per cent of total budget provision).

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

(iii) Similar persistent saving was noticed in the grant during last four years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	55,090.08	70.84
2021-2022	58,379.35	77.35
2020-2021	45,499.52	64.54
2019-2020	20,663.04	31.55

Grant No. 62 NORTH BENGAL DEVELOPMENT

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4575 Capital Outlay on other Special Areas Programmes				
	02 Backward Areas			
	101 Area Development			
State Development Schemes				
3.	001 Infrastructure Development in North Bengal by West Bengal Compensatory Entry Tax Fund (WBCEFT) [NB]			
	O 2,520.00	2,369.30	651.67	(-) 1,717.63
	R (-) 150.70			
An amount of ₹150.70 lakh was re-appropriated from "4575-02-101-001" to enhance the provision under the sub-head "4575-02-796-006" for clearing 6 th RA & Final bill including contingency for the work “Construction of Chalsa Mangalbari Bazar”. However, the reasons for final saving in the above sub-head have not been intimated (June 2024).				
4575 Capital Outlay on other Special Areas Programmes				
	60 Others			
	001 Direction and Administration			
State Development Schemes				
4.	001 Schemes for Development of North Bengal [NB]			
	O 52,167.00	52,167.00	30,679.44	(-) 21,487.56
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
5.	004 Implementation of Schemes under RIDF [NB]			
	O 968.00	968.00	477.29	(-) 490.71
6.	005 Schemes for Development of North Bengal [NB]			
	O 19,351.00	19,351.00	9,562.94	(-) 9,788.06
	796 Tribal Areas Sub-Plan			
State Development Schemes				
7.	022 Implementation of Schemes under RIDF [NB]			
	O 264.00	264.00	128.02	(-) 135.98
8.	023 Schemes for Development of North Bengal [NB]			
	O 4,214.00	4,214.00	2,632.23	(-) 1,581.77

Grant No. 62 NORTH BENGAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

800 Other Expenditure

State Development Schemes

9. 026 Implementation of Schemes under RIDF [NB]

O	3,268.00	3,268.00	1,631.53	(-) 1,636.47

Reasons for final saving in the above sub-heads have not been intimated (June 2024).

4575 Capital Outlay on other Special Areas Programmes

02 Backward Areas

789 Special Component Plan for Scheduled Castes

State Development Schemes

10. 006 Infrastructure Development in North Bengal by West Bengal
Compensatory Entry Tax Fund (WBCETF)(WBETF) [NB]

O	770.00	770.00	..	(-) 770.00

Reasons for non-utilization of the entire budget provision have not been intimated (June 2024).

Grant No. 62 NORTH BENGAL DEVELOPMENT

(v) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4575 Capital Outlay on other Special Areas Programmes			
	02 Backward Areas			
	796 Tribal Areas Sub-Plan			
State Development Schemes				
11.	006 Infrastructure Development in North Bengal by West Bengal Compensatory Entry Tax Fund (WBCEFT)(WBEFT) [NB]			
	O 210.00 } R 150.70 }	360.70	325.36	(-) 35.34

An amount of ₹150.70 lakh was re-appropriated from "4575-02-101-001" to enhance the provision under the sub-head "4575-02-796-006" for clearing 6th RA & Final bill including contingency for the work "Construction of Chalsa Mangalbari Bazar". However, the reasons for final saving in the above sub-head have not been intimated (June 2024).

Grant No. 65 TRIBAL DEVELOPMENT (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
2251 Secretariat-Social Services			
Voted -			
Original	8,60,43,02 }	8,60,43,03	5,82,19,60
Supplementary	1 }		(-) 2,78,23,43
Amount surrendered during the year (31 March 2024)			67,88

CAPITAL -

Major Head

4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

Voted -

Original	2,78,48,00 }	2,78,48,00	81,83,11	(-) 1,96,64,89
Supplementary	.. }			
Amount surrendered during the year (31 March 2024)				5,00,00

Notes and Comments -

- (i) During the year department incurred an amount of ₹2,14,00 thousand which falls under New Service and an amount of ₹7,76 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.
- (ii) As per PFMS data, at the close of the year, ₹96,50,90 thousand was lying unspent in the SNA bank accounts of the department.
- (iii) Department stated that there was no unspent amount lying in DDO's Bank Account as on 31.03.2024.

Revenue (Voted)

- (i) The grant closed with a saving of ₹27,823.43 lakh (32.34 per cent of total provision). Out of this, department surrendered only ₹67.88 lakh up to close of the financial year.
- (ii) Supplementary provision of ₹0.01 lakh was obtained to finance a new scheme opened during the year 2023-2024.
- (iii) Persistent saving was observed in the grant during last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	30,234.75	32.92
2021-2022	44,861.17	52.23
2020-2021	27,870.76	36.51
2019-2020	32,665.11	38.21
2018-2019	14,239.35	17.77

Grant No. 65 TRIBAL DEVELOPMENT

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

02 Welfare of Scheduled Tribes

277 Education

Administrative Expenditure

1.	013 Hostel Charges [TW]				
	O	420.00	147.33	..	(-) 147.33
	R	(-) 272.67			
	Fund was re-appropriated from this sub-head for payment of expenses of diet for ST students of Belpahari Girls Residential School, Salary grant to the employees of LAMPS under WBTDCC Ltd, payment of TA bills etc. Reasons for non-utilisation of residual fund have not been intimated (June 2024).				
796	Tribal Areas Sub-Plan				

State Development Schemes

2.	076 Grants-in-Aid to Mayel Lyang Lepcha Development Board [TW]			
	O 775.00	775.00	..	(-) 775.00
3.	078 Grants to Tamang Development and Cultural Board [TW]			
	O 500.00	500.00	..	(-) 500.00
4.	080 Grants to Bhutia Development Board [TW]			
	O 405.25	405.25	..	(-) 405.25
5.	081 Setting up of West Bengal Limbu Development Board [TW]			
	O 300.00	300.00	..	(-) 300.00

Reasons for non-utilization for entire provision in above sub-heads have not been communicated (June 2024).

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

02 Welfare of Scheduled Tribes

796 Tribal Areas Sub-Plan

State Development Schemes

6.	084 Setting up of West Bengal Adivasi Development and Culture Board [TW]			
	O 400.00	500.00	..	(-) 500.00
	R 100.00			

Fund was re-appropriated to provide additional fund for W.B. Adivasi Development & Cultural Board. Reasons for non-utilisation of entire provision have not been communicated (June 2024).

Grant No. 65 TRIBAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	02 Welfare of Scheduled Tribes			
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
7.	056 Hostel Charges [TW]			
	O 5,800.00	5,692.24	2,242.01	(-) 3,450.23
	R (-) 107.76			
8.	070 Infrastructure Development Programme [TW]			
	O 801.75	623.25	309.24	(-) 314.01
	R (-) 178.50			
	Fund was surrendered to provide additional sums to cover expenses for Leased Line Connectivity & procurement of Computers / Laptop at Adivasi Bhawan, payment of wages of 2 attendants, Maintenance works of Adivasi Bhawan etc. involving some other heads of account. Fund was reappropriated from these sub-heads to provide additional sums for W.B. Adivasi Dev & Cultural Board & for payment of Pending old age benefits, maturity, salary etc. to DEOs under WBKLCSSS. Reasons for saving in above sub-heads have not been intimated (June 2024).			
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	02 Welfare of Scheduled Tribes			
	102 Economic Development			
	State Development Schemes			
9.	016 Jai Johar-Old Age Pension to Scheduled Tribes under Jai Bangla [TW]			
	O 35,069.00	35,069.00	32,898.12	(-) 2,170.88
	277 Education			
	State Development Schemes (Central Assistance)			
10.	050 Post Matric Scholarship-Tribal (Central Share) [TW]			
	O 4,000.00	4,000.00	1,923.53	(-) 2,076.47
	State Development Schemes			
11.	021 Sikhshashree [TW]			
	O 2,000.00	2,000.00	1,451.46	(-) 548.54
12.	030 Payment of meal charges to Ashramites attached to Ashram type school run by Education Department [TW]			
	O 1,800.00	1,800.00	1,675.14	(-) 124.86
13.	048 Pandit Raghunath Murmu Abasik Hostels attached to PRMA School [TW]			
	O 242.00	242.00	15.52	(-) 226.48

Grant No. 65 TRIBAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
14.	051 Post Matric Scholarship-Tribal (State Share) [TW]			
	O 2,667.00	2,667.00	641.18	(-) 2,025.82
15.	053 Pre Matric Scholarship-Tribal(State Share) [TW]			
	O 1,000.00	1,000.00	224.50	(-) 775.50
	794 Special Central Assistance for Tribal sub-plan			
State Development Schemes (Central Assistance)				
16.	003 Special Central Assistance to Tribal Sub-Schemes (Central Share) [TW]			
	O 5,100.00	5,100.00	810.14	(-) 4,289.86
	796 Tribal Areas Sub-Plan			
Administrative Expenditure				
17.	022 Grant to WBTDCC for minor forest produce operation [TW]			
	O 260.00	260.00	65.00	(-) 195.00
State Development Schemes (Central Assistance)				
18.	071 Provision against Grants-in-Aid received under Art. 275(1) of the Constitution (Central Share) [TW]			
	O 12,000.00	12,000.00	4,744.40	(-) 7,255.60
State Development Schemes				
19.	065 Tribal Music and Dance [TW]			
	O 500.00	500.00	392.04	(-) 107.96
20.	068 Promotion of Tribal Literacy & Cultural activities [TW]			
	O 1,300.00	1,300.00	1,073.40	(-) 226.60
21.	077 Procurement & Distribution of Bi-cycles to ST Students [TW]			
	O 3,000.00	3,000.00	2,617.57	(-) 382.43
22.	079 Grants to Sherpa Cultural Board [TW]			
	O 400.00	400.00	2.89	(-) 397.11
23.	082 Paschimbanga Santhali Academy (PBSA) [TW]			
	O 160.00	160.00	25.92	(-) 134.08
24.	086 SC, ST, OBC Dev & Fin. Corporation for Miscellaneous Contingent Expenditure [TW]			
	O 300.00	300.00	198.00	(-) 102.00
25.	124 West Bengal Lodha Sabar Development Board. [TW]			
	O 475.00	475.00	190.42	(-) 284.58

Grant No. 65 TRIBAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

80 General

001 Direction and Administration

Administrative Expenditure

26. 003 Headquarters Establishment [TW]

O	185.30	185.30	73.83	(-) 111.47

27. 004 District organization [TW]

O	449.24	449.24	233.73	(-) 215.51

800 Other Expenditure

State Development Schemes

28. 023 Participation in Meals, Seminars & Exhibitions. [TW]

O	500.00	500.00	293.42	(-) 206.58

In above sub-heads, reasons for saving have not been intimated by the department (June 2024).

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

02 Welfare of Scheduled Tribes

277 Education

State Development Schemes

29. 026 Pre-examination training center for Schedule Tribes [TW]

O	110.00	110.00	..	(-) 110.00

Reasons for non-utilization of entire provision have not been communicated (June 2024).

Grant No. 65 TRIBAL DEVELOPMENT

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

02 Welfare of Scheduled Tribes

796 Tribal Areas Sub-Plan

Administrative Expenditure

30. 118 Grants for Pay and Allowances of the employees of LAMPS [TW]

O	1,000.00	1,246.46	1,246.46	..
R	246.46			

Based on actual expenditure fund was enhanced through re-appropriation for salary grant to the employees of the LAMPS under WBTDCC Ltd.

2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

02 Welfare of Scheduled Tribes

796 Tribal Areas Sub-Plan

State Development Schemes

31. 112 West Bengal Kendu Leaves Collectors Social Security Scheme - 2015 [TW]

O	100.00	218.38	218.38	..
R	118.38			

Fund enhanced based on actual expenditure through re-appropriation for meeting pending cases towards old Age Benefit, maternity / death / Funeral and Medical and salary for DEO under WBKLCESSS, 2015.

Grant No. 65 TRIBAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
02	Welfare of Scheduled Tribes			
277	Education			
State Development Schemes (Central Assistance)				
32.	052 Pre Matric Scholarship-Tribal (Central Share) [TW]			
	O	1,500.00	1,500.00	2,204.70
				+704.70
No specific reason for excess in above sub-head has been intimated (June 2024).				
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
02	Welfare of Scheduled Tribes			
796	Tribal Areas Sub-Plan			
State Development Schemes				
33.	128 Grants to West Bengal Bhumij Development Board [TW]			
	..		200.00	+200.00
Reasons for incurring expenditure without any budget provision have not been intimated (June 2024).				
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
02	Welfare of Scheduled Tribes			
796	Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
34.	120 Development of Particularly Vulnerable Tribal Groups under Vanbandhu Kalyan Yojana (Central Share) [TW]			
	O	320.00	320.00	561.20
				+241.20
The department stated that excess occurred in this sub-head as relevant sanction order from the GOI was received by the department at the fag end of F.Y. 2023-24.				

Grant No. 65 TRIBAL DEVELOPMENT

Capital (Voted)

(i) Saving of ₹19,664.89 lakh (70.62 per cent of total budget provision) was noticed under this section. Out of such saving, department surrendered ₹500.00 lakh up to close of the year.

(ii) Persistent saving was noticed in the grant during last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	18,779.53	80.11
2021-2022	20,413.84	89.52
2020-2021	20,389.26	58.67
2019-2020	435.01	6.30
2018-2019	3,805.05	43.58

(iii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	02 Welfare of Scheduled Tribes			
	190 Investments in Public Sector and Other Undertakings			

State Development Schemes

35.	008 Share Capital contribution to the West Bengal Schedule Tribes Development & Finance Corporation [TW]			
	O 500.00	500.00	..	(-) 500.00
36.	010 Share Capital contribution to the West Bengal Tribal development Co-operative corporation Limited [TW]			
	O 750.00	750.00	..	(-) 750.00
37.	012 Share Capital and other Assistance to LAMPS [TW]			
	O 400.00	400.00	..	(-) 400.00
	800 Other Expenditure			

State Development Schemes

38.	003 Share Capital contribution to LAMPS for construction of Godowns [TW]			
	O 280.00	280.00	..	(-) 280.00

Reasons for non-utilisation of entire provision under above sub-heads have not been intimated (June 2024).

4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

02 Welfare of Scheduled Tribes
800 Other Expenditure

State Development Schemes

39.	004 Construction of office in different districts [TW]			
	O 2,065.00	1,565.00	274.84	(-) 1,290.16
	R (-) 500.00			

Fund was surrendered from this head to provide additional sums for W.B. Bhumij Development Board. Reasons for saving have not been intimated (June 2024).

Grant No. 65 TRIBAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
	<i>02 Welfare of Scheduled Tribes</i>			
	796 Tribal Areas Sub-Plan			
State Development Schemes				
40.	006 Construction, Maintenance and Improvement of Ashram Hostels and establishment of Ashram type school[TW]			
	O 400.00	400.00	95.86	(-) 304.14
41.	027 New construction related to Ashram Hostel for Poor SC & ST Students reading in Primary and Junior Basic Level High School [TW]			
	O 900.00	900.00	73.88	(-) 826.12
42.	058 Roads, Bridges and Culverts [TW]			
	O 4,000.00	4,000.00	1,221.00	(-) 2,779.00
43.	070 Infrastructure Development [TW]			
	O 18,500.00	18,500.00	6,502.75	(-) 11,997.25

Reasons for saving in the above sub-heads have not been intimated by the department (June 2024).

Grant No. 68 HOME AND HILL AFFAIRS

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2015 Elections			
2049 Interest Payments			
2051 Public Service Commission			
2052 Secretariat-General Services			
2055 Police			
2059 Public Works			
2070 Other Administrative Services			
2075 Miscellaneous General Services			
2235 Social Security and Welfare			
2250 Other Social Services			
2551 Hill Areas			
2575 Other Special Areas Programmes			
3451 Secretariat-Economic Services			
3454 Census Surveys and Statistics			

Voted -

Original	1,27,43,93,93	}	1,27,43,93,95	1,22,22,11,16	(-) 5,21,82,79
Supplementary	2				
Amount surrendered during the year (31 March 2024)					1,50,00

Charged -

Original	1,65,00	}	5,09,69	4,48,01	(-) 61,68
Supplementary	3,44,69				
Amount surrendered during the year (31 March 2024)					Nil

The expenditure under this section excludes ₹6,13 thousand meet out of Contingency Fund of the State sanctioned in January 2024 that remained unrecouped to the Fund till the close of the year.

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
4235 Capital Outlay on Social Security and Welfare
4250 Capital Outlay on Other Social Services
4575 Capital Outlay on Other Special Areas Programmes
6004 Loans and Advances from the Central Government

Grant No. 68 HOME AND HILL AFFAIRS

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
Voted -			
Original	9,41,12,28		
Supplementary	1		
Amount surrendered during the year (31 March 2024)	9,41,12,29	2,28,97,12	(-) 7,12,15,17
			5,00,00
Charged -			
Original	2,45,00		
Supplementary	45,00		
Amount surrendered during the year (31 March 2024)	2,90,00	2,50,93	(-) 39,07
			Nil

Notes and Comments -

(i) During the year department incurred an amount of ₹50,00,00 thousand which falls under New Service and an amount of ₹11,70,72 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

(ii) As per PFMS data, up to close of the year, a balance amounting to ₹79,80,65 thousand remained unspent in the SNA bank accounts of the department.

Revenue (Voted)

(i) Saving of ₹52,182.79 lakh (4.09 per cent of total provision) was noticed in the grant which is within the permissible limit of 5 per cent. However, in some Sub-Heads considerable variations between the budgetary allocation and expenditure have been observed.

(ii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2055 Police

00

109 District Police

Administrative Expenditure

1.	012	Scheme for Assistance to Civilian Victims/Family of Victims at Terrorist, Communal and Naxal Violence [HH]		
	O	138.05		
	R	(-) 129.00	9.05	..
				(-) 9.05

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

800 Other Expenditure

Administrative Expenditure

2.	012	Development of Traffic in the area of West Bengal Police Jurisdiction [HH]			
	O	149.77			
	R	(-) 24.82	124.95	..	(-) 124.95

Fund was re-appropriated from above sub-heads for payment of ex-gratia to Next to Kin (NOK) of deceased security personnel in various elections, Comprehensive AMC of Lawful Interception Management System used by CID. Reasons for non-utilization of entire residual fund in above sub-heads have not been intimated (June 2024).

2015 Elections

00

105 Charges for conduct of elections to Parliament

Administrative Expenditure

3.	002	Deployment of police and other forces for conducting Elections under Lok Sabha Election [HH]			
	O	16,000.00			
	R	(-) 3,750.00	12,250.00	..	(-) 12,250.00

109 Charges for Conduct of Election to Panchayat / Local Bodies

Administrative Expenditure

4.	005	CAPF related expenditure for conducting Elections in the State [HH]			
	O	10,200.00			
	R	(-) 10.00	10,190.00	..	(-) 10,190.00

Fund was re-appropriated from above sub-heads to provide additional funds for the work Assured Minimum Facilities (AMF) in Lok Sabha Election 2024 and payment of compensation to NOK of two constables expired in a road accident. Reasons for non-utilization of residual fund in above sub-heads have not been communicated (June 2024).

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2055 Police			
	00			
	001 Direction and Administration			
	Administrative Expenditure			
5.	001 State Headquarters Police [HH]			
	O 8,275.82	8,259.10	7,665.15	(-) 593.95
	R (-) 16.72			
6.	002 District Police [HH]			
	O 5,035.36	4,982.88	4,801.67	(-) 181.21
	R (-) 52.48			
	104 Special Police			
	Administrative Expenditure			
7.	001 Eastern Frontier Rifles (West Bengal Battalion) [HH]			
	O 14,046.81	14,021.81	12,671.91	(-) 1,349.90
	R (-) 25.00			
8.	004 Raising of Specialised India Reserved Battalion [HH]			
	O 2,944.05	2,943.25	2,716.77	(-) 226.48
	R (-) 0.80			
	108 State Headquarters Police			
	Administrative Expenditure			
9.	001 Calcutta Police [HH]			
	O 1,95,701.00	1,95,717.72	1,86,886.34	(-) 8,831.38
	R 16.72			
	109 District Police			
	Administrative Expenditure			
10.	004 Agency Function of Ministry of Home Affairs relating to Immigration Check post on International Border [HH]			
	O 939.46	936.62	801.64	(-) 134.98
	R (-) 2.84			

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
11.	005 Security related expenditure in the Naxal affected districts of Bankura, Purulia and Midnapur [HH]			
	O 2,713.05 } R 199.40 }	2,912.45	2,405.62	(-) 506.83
12.	007 Security Related Expenditure for Coastal Security Scheme [HH]			
	O 1,241.19 } R (-) 80.00 }	1,161.19	866.36	(-) 294.83
13.	008 Asansol Durgapur Police Commissionerate. [HH]			
	O 18,064.69 } R (-) 16.38 }	18,048.31	17,732.31	(-) 316.00
14.	009 Howrah Police Commissionerate. [HH]			
	O 21,643.47 } R (-) 16.01 }	21,627.46	21,182.88	(-) 444.58
15.	010 Commissionerate at Barrackpore. [HH]			
	O 20,606.46 } R (-) 88.55 }	20,517.91	19,904.10	(-) 613.81

111 Railway Police

Administrative Expenditure

16.	002 Railway Police-Howrah G.R.P. [HH]			
	O 8,682.85 } R (-) 0.77 }	8,682.08	8,287.72	(-) 394.36

113 Welfare of Police Personnel

Administrative Expenditure

17.	002 Hospitals for District Police [HH]			
	O 1,120.38 } R (-) 13.23 }	1,107.15	925.06	(-) 182.09

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	800 Other Expenditure			
	Administrative Expenditure			
18.	004 Additional Police for Enforcement Branch [HH]			
	O 4,691.50 } R (-) 0.95 }	4,690.55	4,303.87	(-) 386.68
19.	009 Agency Functions of Ministry of External Affairs relating to Passport and Emigration. [HH]			
	O 1,188.69 } R (-) 0.72 }	1,187.97	1,013.20	(-) 174.77
20.	010 Additional Police deployed for the Performance of Agency Function of Ministry of Home Affairs for Registration and Surveillance of Foreigners [HH]			
	O 997.11 } R (-) 0.18 }	996.93	903.58	(-) 93.35

Fund was reduced / enhanced through re-appropriation for payment of pending bills of KPD, outstanding dues of WBPd, outstanding bills of CSTC/CTC, cost of fuel for Fast Interceptor Boats, AMC of exclusive gadget/ machines of WBP, procurement of sniffer dogs etc. Reasons for saving in the above sub-heads have not been intimated (June 2024).

2015 Elections

00

105 Charges for conduct of elections to Parliament

Administrative Expenditure

21.	003 CAPF related expenditure for conducting Elections in the State [HH]			
	O 20,000.00 } R (-) 1,410.00 }	18,590.00	16,999.07	(-) 1,590.93

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2052 Secretariat-General Services				
	00			
	090 Secretariat			
Administrative Expenditure				
22.	001 Home Department [HH]			
	O 3,858.22	3,682.47	3,307.18	(-) 375.29
	R (-) 175.75			
Fund was surrendered/ re-appropriated from above sub-heads mainly for the work Assured Minimum Facilities (AMF) in Lok Sabha Election 2024 and payment of ex-gratia compensation to NOK of 8 deceased security personnel, payment of additional benefits to the surrendered Naxalites/ Maoists by WBP. Reasons for final saving in above sub-heads have not been intimated (June 2024).				
2055 Police				
	00			
	109 District Police			
State Development Schemes				
23.	022 Projects under Crime and Criminal Tracking & Network System (CCTNS) [HH]			
	O 300.00	300.00	..	(-) 300.00
	115 Modernisation of Police Force			
State Development Schemes (Central Assistance)				
24.	016 Projects under Crime and Criminal Tracking & Network System (CCTNS) [HH]			
	O 114.00	114.00	..	(-) 114.00
25.	017 Assistance to States for Modernisation of Police Force (MPF)(Central Share) [HH]			
	O 90.00	90.00	..	(-) 90.00
2575 Other Special Areas Programmes				
	60 Others			
	800 Other Expenditure			
State Development Schemes (Central Assistance)				
26.	009 Public Health Engineering Sector Creation of Source of Potable water (Central Share) [HH]			
	O 2,000.00	2,000.00	..	(-) 2,000.00

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
27.	011 Health & Family Welfare Sector (Central Share) [HH]				
	O	1,095.00	1,095.00	..	(-) 1,095.00
28.	014 Education Sector-- Renovation/Construction /Expansion of Schools (Central Share) [HH]				
	O	1,095.00	1,095.00	..	(-) 1,095.00
State Development Schemes					
29.	021 Public Health Engineering Sector Creation of Source of Portable Water (State Share) [HH]				
	O	1,333.33	1,333.33	..	(-) 1,333.33
30.	022 Health & Family Welfare Sector (State Share) [HH]				
	O	730.00	730.00	..	(-) 730.00
31.	023 Education Sector - Renovation / Construction / Expansion of Schools (State Share) [HH]				
	O	730.00	730.00	..	(-) 730.00
Reasons for non-utilization of entire provision in above sub-heads have not been communicated (June 2024).					

2015 Elections

00

106 Charges for conduct of election to State/Union Territory Legislature

Administrative Expenditure

32.	003 CAPF related expenditure for conducting Elections in the State [HH]				
	O	8,000.00	8,000.00	624.00	(-) 7,376.00

2051 Public Service Commission

00

103 Staff Selection Commission

Administrative Expenditure

33.	003 Establishment of West Bengal Police Recruitment Board [HH]				
	O	2,359.33	2,359.33	1,107.48	(-) 1,251.85

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2052 Secretariat-General Services					
	00				
	090	Secretariat			
State Development Schemes					
34.	007	Computrized Management of Home Department Data and Records [HH]			
	O	93.00	93.00	5.27	(-) 87.73
2055 Police					
	00				
	001	Direction and Administration			
Administrative Expenditure					
35.	003	Directorate of Economic Offences [HH]			
	O	1,189.73	1,189.73	1,005.30	(-) 184.43
	101	Criminal Investigation and Vigilance			
State Development Schemes					
36.	008	Forensic Science Laboratory [HH]			
	O	132.00	132.00	14.40	(-) 117.60
	108	State Headquarters Police			
Administrative Expenditure					
37.	010	Agency Functions of Ministry of Home Affairs relating to Registration and Surveillance of Foreigners [HH]			
	O	3,982.39	3,982.39	3,825.79	(-) 156.60
38.	021	Expenditure related to Netaji Battalion [HH]			
	O	1,000.00	1,000.00	195.45	(-) 804.55
State Development Schemes					
39.	002	Kolkata Police [HH]			
	O	3,810.00	3,810.00	646.22	(-) 3,163.78
	109	District Police			
Administrative Expenditure					
40.	006	Directorate of Security [HH]			
	O	3,764.60	3,764.60	3,446.82	(-) 317.78

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes					
41.	002 District Police [HH]				
	O	5,820.00	5,820.00	1,668.89	(-) 4,151.11
42.	003 Directorate of Security [HH]				
	O	127.00	127.00	8.49	(-) 118.51
	112 Harbour Police				
Administrative Expenditure					
43.	001 Port Police [HH]				
	O	5,597.99	5,597.99	5,271.22	(-) 326.77
	113 Welfare of Police Personnel				
Administrative Expenditure					
44.	001 Hospitals for State Headquarters Police [HH]				
	O	879.00	879.00	412.29	(-) 466.71
45.	006 Development of Sports Activities for the Police Personnel [HH]				
	O	252.14	252.14	107.12	(-) 145.02
	115 Modernisation of Police Force				
Central Sector Scheme					
46.	008 Scheme for Nirbhaya Fund [HH]				
	O	170.00	170.00	8.36	(-) 161.64
	800 Other Expenditure				
Administrative Expenditure					
47.	011 Development of Traffic in Kolkata [HH]				
	O	1,302.11	1,302.11	1,171.39	(-) 130.72
2059 Public Works					
	01 Office Buildings				
	051 Construction				
Administrative Expenditure					
48.	018 Police-Others [HH]				
	O	240.63	240.63	13.54	(-) 227.09
State Development Schemes					
49.	003 Minor Schemes [HH]				
	O	5,000.00	5,000.00	733.68	(-) 4,266.32

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2070 Other Administrative Services			
	00			
	105 Special Commission of Enquiry			
	Administrative Expenditure			
50.	047 Justice M B Lokur and Justice Jyotirmoy Bhattacharya Commission of Inquiry [HH]			
	O 218.23	218.23	84.88	(-) 133.35
	107 Home Guards			
	Administrative Expenditure			
51.	002 District Home Guard Raised in connection with Emergency [HH]			
	O 28,966.93	28,966.93	25,898.84	(-) 3,068.09
52.	003 Border Wing, Home Guard Battalion [HH]			
	O 1,529.73	1,529.73	1,025.28	(-) 504.45
53.	008 Headquarters-Home Guards Raised in connection with Emergency [HH]			
	O 8,891.24	8,891.24	8,193.03	(-) 698.21
	2250 Other Social Services			
	00			
	800 Other Expenditure			
	Administrative Expenditure			
54.	036 Expenditure in running of the Morgues [HH]			
	O 1,400.00	1,400.00	157.31	(-) 1,242.69

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 68 HOME AND HILL AFFAIRS

(iii) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2055 Police			
	00			
	003 Education and Training			
	Administrative Expenditure			
55.	004 Counter Insurgency & Anti-Terrorism School (CIAT) [HH]			
	O 124.99 } R (-) 0.10 }	124.89	220.86	+95.97
	101 Criminal Investigation and Vigilance			
	Administrative Expenditure			
56.	001 Criminal Investigation Department (Excluding Forensic Science Laboratory) [HH]			
	O 20,947.37 } R 14.79 }	20,962.16	21,821.14	+858.98
	104 Special Police			
	Administrative Expenditure			
57.	002 Raising of India Reserve Battalion (IR Bttn.) [HH]			
	O 925.05 } R (-) 2.50 }	922.55	1,046.60	+124.05
58.	005 Specially Trained Armed Battalions (STRA Bn.) [HH]			
	O 1,796.92 } R 20.72 }	1,817.64	2,368.81	+551.17
59.	006 Special Battalion [HH]			
	O 2,629.12 } R 8.24 }	2,637.36	3,882.78	+1,245.42
	109 District Police			
	Administrative Expenditure			
60.	001 West Bengal Police [HH]			
	O 5,48,614.59 } R (-) 530.22 }	5,48,084.37	5,54,633.56	+6,549.19

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
61.	011	Commissionerate at Bidhannagar. [HH]			
		O 14,073.37 } R (-) 7.87 }	14,065.50	14,685.84	+620.34
	111	Railway Police			
Administrative Expenditure					
62.	005	Railway Police-Kharagpur G.R.P. [HH]			
		O 5,057.71 } R (-) 0.04 }	5,057.67	5,162.07	+104.40
	2235	Social Security and Welfare			
	60	Other Social Security and Welfare Programmes			
	200	Other Programmes			
Administrative Expenditure					
63.	076	Compensation for Police Personnel Killed/Injured on duty and other Ex-gratia Payments (other than Acid Victims) [HH]			
		O 136.00 } R 149.00 }	285.00	425.00	+140.00

Fund was enhanced /reduced through re-appropriation for payment of outstanding dues of WBPD, clearing outstanding bills of CSTC/CTC, pending bills of KPD, contingent bills of offices under WBPD, ex-gratia payment to NOK of deceased security personnel during various elections etc. Reasons for final excess in the above sub-heads have not been intimated (June 2024).

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2015 Elections				
00				
105 Charges for conduct of elections to Parliament				
Administrative Expenditure				
64.	004 Election charges made by offices other than Chief Electoral Office, WB [HH]			
	R	5,000.00	5,000.00	5,000.00
				..
Creation of fund through re-appropriation was done for the purpose of Assured Minimum Facilities (AMF) in the polling stations for ensuing General Election to Lok Sabha, 2024.				
2015 Elections				
00				
106 Charges for conduct of election to State/Union Territory Legislature				
Administrative Expenditure				
65.	001 Assembly Elections [HH]			
	O	200.00	200.00	499.35
				+299.35
109 Charges for Conduct of Election to Panchayat / Local Bodies				
Administrative Expenditure				
66.	004 Deployment of police and other forces for conducting Elections under Panchyat/Local Bodies [HH]			
	O	5,500.00	5,500.00	10,240.80
				+4,740.80
2055 Police				
00				
109 District Police				
Administrative Expenditure				
67.	024 Grants to Puja Organizers [HH]			
	O	26,000.00	26,000.00	30,361.10
				+4,361.10
68.	026 Special Task Force [HH]			
	O	1,809.58	1,809.58	2,297.95
				+488.37

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
115	Modernisation of Police Force			
State Development Schemes (Central Assistance)				
69.	006 Women Safety under Nirbhaya (Central Share) [HH]			
	O 75.00	75.00	2,732.87	+2,657.87

State Development Schemes

70.	007 Women Safety under Nirbhaya (State Share) [HH]			
	O 90.00	90.00	1,796.42	+1,706.42

2059 Public Works

01 Office Buildings

053 Maintenance and Repairs

Administrative Expenditure

71.	049 Maintenance of Government Buildings by West Bengal Police Housing & Infrastructure Development Corporation [HH]			
	O 530.55	530.55	900.00	+369.45

Reasons for excess in above sub-heads have not been intimated (June 2024).

2250 Other Social Services

00

103 Upkeep of Shrines, Temples, etc

State Development Schemes

72.	017 Gangasagar Mela [HH]			
	S 0.01	831.34	830.90	(-) 0.44
	R 831.33			

Supplementary provision was stated to be required for a newly opened sub-head for expenditure related to Gangasagar Mela. Fund was re-appropriated to this sub-head for various expenses of Gangasagar Mela. Reasons for final saving have not been intimated (June 2024).

Revenue (Charged)

(i) In view of saving of ₹61.68 lakh (12.10 per cent of total Charged appropriation), supplementary provision of ₹344.69 lakh proved to be excessive.

Grant No. 68 HOME AND HILL AFFAIRS

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

(iii) Persistent saving was noticed in the appropriation for last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	49.36	19.41
2021-2022	32.22	5.41
2020-2021	105.65	26.72
2019-2020	127.69	35.47
2018-2019	102.08	25.49

(iv) Saving occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2049 Interest Payments				
	04 Interest on Loans and Advances from Central Government			
	104 Interest on Loans for Non-Plan Schemes			
Administrative Expenditure				
73.	004 Interest on loans for Modernisation of Police Force [HH]			
	O	165.00	103.62	(-) 61.38

Reasons for saving in the above sub-head have not been intimated (June 2024).

Capital (Voted)

(i) The grant closed with a saving of ₹71,215.17 lakh (75.67 per cent of total provision). Out of such saving, department surrendered only ₹500.00 lakh up to close of the year.

(ii) Token supplementary provision of ₹0.01 lakh was sanctioned to finance a newly opened sub-head during the year.

(iii) Similar persistent saving was noticed in the grant during last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	57,501.15	64.59
2021-2022	74,045.21	73.96
2020-2021	63,587.69	69.48
2019-2020	36,575.51	43.69
2018-2019	18,977.22	25.23

Grant No. 68 HOME AND HILL AFFAIRS

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4055 Capital Outlay on Police			
	00			
	207 State Police			
State Development Schemes				
74.	001 Construction of different Police Stations etc. under the scheme for Modernisation of Police Force [HH]			
	O 20,000.00	19,500.00	6,840.73	(-) 12,659.27
	R (-) 500.00			
Fund was surrendered from this sub-head for annual maintenance work (civil & electrical) of different buildings of WBP & KP. Reasons for saving have not been intimated (June 2024).				

4055 Capital Outlay on Police

00

207 State Police

State Development Schemes (Central Assistance)

75.	011 Policing the Megacity of Kolkata under Modernisation of Police Force (Central Share) [HH]			
	O 850.00	850.00	..	(-) 850.00
76.	021 Women Safety under Nirbhaya (Central Share) [HH]			
	O 725.00	725.00	..	(-) 725.00

State Development Schemes

77.	007 Construction works under special Infrastructure Scheme [HH]			
	O 500.00	500.00	..	(-) 500.00
78.	010 Schemes for Modernisation of Police Force (State Share) [HH]			
	O 947.50	947.50	..	(-) 947.50
79.	012 Policing the Megacity of Kolkata under Modernisation of Police Force (State Share) [HH]			
	O 533.10	533.10	..	(-) 533.10
80.	022 Women Safety under Nirbhaya (State Share) [HH]			
	O 483.00	483.00	..	(-) 483.00
	215 Coastal Security			

State Development Schemes

81.	016 Coastal Security Scheme for Management of other border (Ex Indo-Pak, Indo-Bangladesh) [HH]			
	O 100.00	100.00	..	(-) 100.00

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4250 Capital Outlay on Other Social Services					
	00				
	800	Other Expenditure			
State Development Schemes					
82.	003	Construction of Morgue. [HH]			
	O	500.00	500.00	..	(-) 500.00
4575 Capital Outlay on other Special Areas Programmes					
	60	Others			
	001	Direction and Administration			
State Development Schemes					
83.	003	Implementation of RIDF Projects [HH]			
	O	1,440.00	1,440.00	..	(-) 1,440.00
	789	Special Component Plan for Scheduled Castes			
State Development Schemes					
84.	008	Implementation of RIDF Projects [HH]			
	O	440.00	440.00	..	(-) 440.00
	796	Tribal Areas Sub-Plan			
State Development Schemes					
85.	026	Implementation of RIDF Projects [HH]			
	O	120.00	120.00	..	(-) 120.00
	800	Other Expenditure			
State Development Schemes (Central Assistance)					
86.	004	Social Welfare Sector (Central Share) [HH]			
	O	2,500.00	2,500.00	..	(-) 2,500.00
87.	005	Irrigation and Flood Control Sector (Central Share) [HH]			
	O	300.00	300.00	..	(-) 300.00
88.	009	Road Sector Construction/Strengthening of road, bridge, culvert, jetty (Central Share) [HH]			
	O	5,000.00	5,000.00	..	(-) 5,000.00
89.	010	Power Sector—Creation of energy services (Central Share) [HH]			
	O	300.00	300.00	..	(-) 300.00

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
90.	014 Agriculture Sector-Construction of market complex (Central Share) [HH]			
	O	81.00	81.00	..
				(-) 81.00
State Development Schemes				
91.	031 Social Welfare Sector (State Share) [HH]			
	O	1,666.66	1,666.66	..
				(-) 1,666.66
92.	032 Irrigation & Flood Control Sector (State Share) [HH]			
	O	200.00	200.00	..
				(-) 200.00
93.	034 Road Sector Construction / Strengthening of Road, Bridge, Culvert, Jetty (State Share) [HH]			
	O	3,300.02	3,300.02	..
				(-) 3,300.02
94.	035 Power Sector - Creation of Energy Services (State Share) [HH]			
	O	200.00	200.00	..
				(-) 200.00

Reasons for non-utilization of entire provision in above sub-heads have not been communicated (June 2024).

4055 Capital Outlay on Police

00

207 State Police

State Development Schemes (Central Assistance)

95.	009 Schemes for Modernisation of Police Force (Central Share) [HH]			
	O	1,236.00	1,236.00	54.40
				(-) 1,181.60

Central Sector Scheme

96.	023 Scheme for Nirbhaya Fund [HH]			
	O	2,470.00	2,470.00	88.92
				(-) 2,381.08

State Development Schemes

97.	008 Coastal Security Scheme for Management of other Border (Ex.Indo-Pak & Indo-Bangladesh Border) [HH]			
	O	1,000.00	1,000.00	94.03
				(-) 905.97
98.	015 Raising of Specialised India Reserved Battalion [HP]			
	O	3,000.00	3,000.00	1,149.00
				(-) 1,851.00
99.	016 Directorate and Other Offices [HH]			
	O	20,400.00	20,400.00	6,149.86
				(-) 14,250.14

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	051 Construction			
	State Development Schemes			
100.	008 Police- State Head Quarters Police [HH]			
	O 1,700.00	1,700.00	528.22	(-) 1,171.78
101.	009 Police - District police [HH]			
	O 9,000.00	9,000.00	3,461.87	(-) 5,538.13
	60 Other Buildings			
	051 Construction			
	State Development Schemes			
102.	014 Construction & Maintenance of Warehouses of EVM/VVPAT [HH]			
	O 2,100.00	2,100.00	1,385.38	(-) 714.62
	4070 Capital Outlay on other Administrative Services			
	00			
	001 Direction and Administration			
	State Development Schemes			
103.	011 Infrastructure development in connection with Home Guard establishment [HH]			
	O 470.00	470.00	19.29	(-) 450.71
	4235 Capital Outlay on Social Security and Welfare			
	01 Rehabilitation			
	201 Other Rehabilitation Schemes			
	Central Sector Scheme			
104.	007 Development of infrastructure in the district of Coochbehar and in other Bangladeshi enclaves in India for rehabilitation of returnees from the Indian enclaves in Bangladesh [HH]			
	O 6,000.00	6,000.00	81.98	(-) 5,918.02
105.	008 Construction of Housing in the district of Coochbehar and in other Bangladeshi enclaves in India for rehabilitation of returnees from the Indian enclaves in Bangladesh [HH]			
	O 3,300.00	3,300.00	65.66	(-) 3,234.34
	Reasons for saving in the above sub-heads have not been intimated (June 2024).			

Grant No. 68 HOME AND HILL AFFAIRS

Capital (Charged)

(i) In view of saving of ₹39.07 lakh (13.47 per cent of total provision) in the appropriation, supplementary provision of ₹45.00 lakh obtained during the year proved excessive.

(ii) Out of such saving, nothing was surrendered by the department during the year.

(iii) Saving occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
6004 Loans and Advances from the Central Government				
	01 Non-Plan Loans			
	800 Other Loans			
Administrative Expenditure				
106.	006 Loans for other Administrative Services: Modernisation of Police Force [HH]			
	O 245.00	290.00	250.93	(-) 39.07
	S 45.00			

Supplementary provision was stated to be required for repayment of loan taken for Modernisation of Police Force. Reasons for final saving have not been intimated (June 2024).

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2029 Land Revenue			
2049 Interest Payments			
2052 Secretariat-General Services			
2053 District Administration			
2059 Public Works			
2070 Other Administrative Services			
2216 Housing			
2235 Social Security and Welfare			
2250 Other Social Services			
2251 Secretariat-Social Services			
2401 Crop Husbandry			
2402 Soil and Water Conservation			
2506 Land Reforms			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted -			
Original	12,63,24,30		
Supplementary	..		
	12,63,24,30		
Amount surrendered during the year (31 March 2024)		10,29,71,51	(-) 2,33,52,79
Charged -			
Original	75		
Supplementary	..		
	75		
Amount surrendered during the year (31 March 2024)			(-) 75
			Nil
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4070 Capital Outlay on other Administrative Services			
4235 Capital Outlay on Social Security and Welfare			
5475 Capital Outlay on Other General Economic Services			
Voted -			
Original	2,25,19,00		
Supplementary	..		
	2,25,19,00		
Amount surrendered during the year (31 March 2024)		12,85,60	(-) 2,12,33,40
Charged -			
Original	..		
Supplementary	1,56,39		
	1,56,39		
Amount surrendered during the year (31 March 2024)		1,54,58	(-) 1,81
			Nil

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Notes and Comments -

- (i) Department stated that there is no fund lying unspent in the DDO's bank account at the close of the year 2023-2024.
- (ii) During the year department incurred an amount of ₹3,79,80 thousand which falls under New Service and an amount of ₹2,94 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.
- (iii) The expenditure in the appropriation excludes ₹2,04,47 thousand (₹1,56,39 thousand sanctioned in July 2023 and ₹48,08 thousand sanctioned in January 2024) incurred from the Contingency Fund of the state that remained un-recouped at the close of the year.

Revenue (Voted)

- (i) The grant closed with a saving of ₹23,352.79 lakh (18.49 per cent of the total budget provision).
- (ii) No portion of the saving was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under:

Saving

Year	Amount (₹ in lakh)	Percentage
2022-2023	22,426.41	18.08
2021-2022	18,523.16	15.47
2020-2021	20,051.00	16.49
2019-2020	12,683.88	12.00
2018-2019	15,144.70	14.55

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2070 Other Administrative Services			
	00			
	112 Rent Control			

Administrative Expenditure

1. 001 Headquarters and District Establishment [LD]

O	642.08	} 647.68	534.03	(-) 113.65
R	5.60			

Enhancement of fund through re-appropriation was stated to be required for payment of bills related to telephone, Maintenance/POL of office Vehicles and other office expenses pertaining to the different offices under the control of administrative department. No specific reason for saving has been intimated by the department (June 2024).

2235 Social Security and Welfare

01 Rehabilitation

103 Displaced Persons from former East Pakistan

Administrative Expenditure

2. 001 Refugee Relief and Rehabilitation Directorate Establishment [LD]

O	1,213.31	} 1,213.51	887.68	(-) 325.83
R	0.20			

Enhancement of fund through re-appropriation was stated to be required for payment of bills relating to travel expenses of RRR Dte. and offices under the control of administrative department. No specific reason for saving has been intimated by the department (June 2024).

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2029 Land Revenue

00

001 Direction and Administration

Administrative Expenditure

3.	001	Land Acquisition Establishment- Excluding Damodar Valley Corporation [LD]					
		O	4,199.84	}	4,206.24	3,766.24	(-) 440.00
		R	6.40				

Fund was re-appropriated for administrative expense, maintenance/POL of office Vehicles and to meet up expenditure regarding court expenses like preparation and submission of various types of affidavit, claim of Ld. Advocate appearance fees. Reasons for saving have not been intimated by the department (June 2024).

2029 Land Revenue

00

001 Direction and Administration

Administrative Expenditure

4.	012	West Bengal Land Reform and Tenancy Tribunal [LD]				
		O	512.01	516.17	430.19	(-) 85.98
		R	4.16			

Fund was re-appropriated for routine administrative expenditure of WBLRTT, payment of remuneration of 2 security guards, 2 night guards and 2 sweepers engaged through outsourced agency in the office of WBLRTT. No specific reason for saving has been intimated (June 2024).

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2029 Land Revenue

00

102 Survey and Settlement Operations

Administrative Expenditure

5.	003	Settlement Operation in connection with Estates Acquisition and Land Reforms Schemes [LD]		
	O	67,621.68	67,556.04	58,211.03
	R	(-) 65.64		(-) 9,345.01

Fund was re-appropriated from this sub-head for various administrative expenditure of the L & LR and RRR Department, payment of bills relating to hiring of vehicles, meeting up expenditure regarding court expenses and so on. No specific reason for saving has been intimated by the department (June 2024).

2029 Land Revenue

00

101 Collection Charges

Administrative Expenditure

6.	001	Establishment and Other Charges [LD]		
	O	371.43	365.80	274.24
	R	(-) 5.63		(-) 91.56

Fund was reduced by way of re-appropriation for payment of TA bills, administrative expenditure bills etc. under various other schemes. No specific reason for saving has been intimated (June 2024).

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2029 Land Revenue			
	00			
	102 Survey and Settlement Operations			
	State Development Schemes			
7.	004 Modernisation of ARTI, Salboni & RTCs at Baharampur & Jalpaiguri [LD]			
	O 120.00	120.00	..	(-) 120.00
8.	016 Introduction of new scheme "Nijo Griho Nijo Bhumi" [LD]			
	O 100.00	100.00	..	(-) 100.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
9.	007 Strengthening of Revenue Administration and Updating of Land Records including Computerisation [LD]			
	O 400.00	400.00	..	(-) 400.00
	No specific reason for non-utilization of entire budget provision in the above sub-heads has been intimated by the department (June 2024).			
	2029 Land Revenue			
	00			
	001 Direction and Administration			
	Administrative Expenditure			
10.	003 Certificate Establishment [LD]			
	O 627.22	627.22	524.17	(-) 103.05
11.	009 Calcutta Thika Tenancy Establishment [LD]			
	O 301.75	301.75	32.50	(-) 269.25
	102 Survey and Settlement Operations			
	Administrative Expenditure			
12.	002 Drawing Office [LD]			
	O 255.33	255.33	169.41	(-) 85.92
	State Development Schemes			
13.	007 Strengthening of Revenue Administration and Updating of Land Records including Computerisation [LD]			
	O 3,770.00	3,770.00	770.92	(-) 2,999.08
	105 Management of Ex-Zamindari Estates			
	Administrative Expenditure			
14.	002 Temporary Establishment and Other Charges for Payment of Compensation- Final Compensation [LD]			
	O 884.28	884.28	564.49	(-) 319.79

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
15.	007 Strengthening of Revenue Administration and Updating of Land Records including Computerisation [LD]			
	O 1,200.00	1,200.00	1.11	(-) 1,198.89
	2059 Public Works			
	01 Office Buildings			
	051 Construction			
	State Development Schemes			
16.	003 Land Revenue [LD]			
	O 1,030.00	1,030.00	553.06	(-) 476.94
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
17.	003 Land Revenue [LD]			
	O 380.00	380.00	138.04	(-) 241.96
	2235 Social Security and Welfare			
	01 Rehabilitation			
	103 Displaced Persons from former East Pakistan			
	Administrative Expenditure			
18.	003 District and Sub-Divisional Establishments [LD]			
	O 1,594.40	1,594.40	900.18	(-) 694.22
	202 Other Rehabilitation Schemes			
	Administrative Expenditure			
19.	015 Advance to Industries- Government Production Centre [LD]			
	O 269.80	269.80	90.65	(-) 179.15
20.	020 Expenditure on Homes and Institutions Including P.L. Homes [LD]			
	O 239.93	239.93	132.11	(-) 107.82

No specific reason for saving in the above sub-heads has been intimated by the department (June 2024).

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2053 District Administration			
	00			
	093 District Establishments			
	Administrative Expenditure			
21.	001 General Establishment [LD]			
	O 21,879.05 } R 28.11 }	21,907.16	19,784.62	(-) 2,122.54
	094 Other Establishments			
	Administrative Expenditure			
22.	001 Sub-divisional Establishment [LD]			
	O 7,923.04 } R 5.18 }	7,928.22	6,945.02	(-) 983.20
	101 Commissioners			
	Administrative Expenditure			
23.	001 General Establishment [LD]			
	O 701.19 } R 28.07 }	729.26	551.53	(-) 177.73
	Re-appropriation of fund in the above sub-heads was stated to be required for various administrative expenditure of the L&LR and RRR department, payment of sumptuary allowance, LTC, etc., under different heads of account. No specific reason for saving in the above sub-heads has been intimated by the department (June 2024).			
	2029 Land Revenue			
	00			
	102 Survey and Settlement Operations			
	State Development Schemes			
24.	011 Computerisation of Land Records of 21 L.A. Offices and one Rent Control Office and Headquarters. [LD]			
	O 2,500.00 } R (-) 345.79 }	2,154.21	462.90	(-) 1,691.31
	Reduction of fund through re-appropriation was stated to be required for implementation of the project 'Procurement of 929 Desktop Computer, 929 Anti-Virus, 929UPS, 218 Computer Printers etc. to replace the existing hardware etc. which are more than 10 years old'. under the newly opened head '69-4070-00-001-015-60-00-V'. No specific reason for saving has been intimated (June 2024).			

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2052 Secretariat-General Services

00

090 Secretariat

Administrative Expenditure

25. 012 Department of Land & Land Reforms [LD]

O	1,922.72	}	1,922.67	1,816.52	(-) 106.15
R	(-) 0.05				

Reduction of fund through re-appropriation was stated to be required for payment of bills relating to travel expenses of RRR Dte. under head '69-2235-01-103-001-11-00-V'. No specific reason for saving has been intimated by the department (June 2024).

(v) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2506 Land Reforms

00

101 Regulation of Land Holding and Tenancy

Administrative Expenditure

26. 001 Integrated Scheme on Land Reforms [LD]

O	3,402.26	3,402.26	3,530.66	+128.40

No specific reason for excess has been intimated by the department (June 2024).

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Revenue (Charged)

(i) Entire appropriation of ₹0.75 lakh remained unutilized and un-surrendered at the close of the year.

(ii) Similar non-utilization and non surrendered of entire appropriation was also noticed in the appropriation during last three years as under :

Year	Amount (₹ in lakh)	Saving
		Percentage
2022-2023	0.75	100
2021-2022	1.30	100
2020-2021	1.50	100

Capital (Voted)

(i) The grant closed with a saving of ₹21,233.40 lakh (94.29 per cent of the total budget provision).

(ii) No portion of the saving was surrendered by the department.

(iii) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Amount (₹ in lakh)	Saving
		Percentage
2022-2023	21,202.30	95.81
2021-2022	18,748.24	91.45
2020-2021	16,473.06	85.61
2019-2020	11,542.57	65.21
2018-2019	10,632.91	68.15

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4059 Capital Outlay on Public Works

01 Office Buildings

789 Special Component Plan for Scheduled Castes

State Development Schemes

27. 004 Land Revenue- Construction of DL&LRO, SDL&LRO,BL&LRO office buildings etc. [LD]

O	2,850.00	2,850.00	..	(-) 2,850.00

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4235 Capital Outlay on Social Security and Welfare			
	01 Rehabilitation			
	201 Other Rehabilitation Schemes			
	State Development Schemes			
28.	005 Acquisition of Land for Refugee Colonies [LD]			
	O 1,600.00	1,600.00	..	(-) 1,600.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
29.	001 Infrastructural Development in Refugee Colonies through other agencies [LD]			
	O 2,200.00	2,200.00	..	(-) 2,200.00
	Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated by the department (June 2024).			
	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	051 Construction			
	State Development Schemes			
30.	004 Land Revenue - Others [LD]			
	O 7,019.00	7,019.00	719.39	(-) 6,299.61
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
31.	004 Land Revenue- Construction of DL&LRO, SDL&LRO,BL&LRO office buildings etc. [LD]			
	O 650.00	650.00	29.66	(-) 620.34
	No specific reason for saving in the above sub-heads has been intimated by the department (June 2024).			

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4235 Capital Outlay on Social Security and Welfare

01 Rehabilitation

201 Other Rehabilitation Schemes

State Development Schemes

32.	001	Infrastructural Development in Refugee Colonies through other agencies [LD]		
	O	8,200.00	8,168.38	166.45
	R	(-) 31.62		
				(-) 8,001.93

Reduction of fund through re-appropriation was required to release fund for procurement of 465 nos fingerprint scanner device under head of account '69-4070-00-001-015-60-00-V'. No specific reason for saving has been intimated by the department (June 2024).

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4070 Capital Outlay on other Administrative Services

00

001 Direction and Administration

State Development Schemes

33.	015	Schemes for IT Infrastructure and Computerization in offices under L & LR Department [LD]		
	R	377.41	377.41	370.10
				(-) 7.31

Creation of fund through re-appropriation was stated to be required for procurement of 465 nos of fingerprint scanner device and implementation of the project 'Procurement of 929 Desktop Computer, 929 Antivirus, 929 UPS, 218 Computer Printers etc. to replace the existing hardware etc. which are more than 10 years old'. No specific reason for saving has been intimated by the department (June 2024).

Capital (Charged)

(i) The appropriation closed with a saving of ₹1.81 lakh (1.16 per cent of total supplementary provision of ₹156.39 lakh), which is within the permissible limit of 5 per cent.

Grant No. 70 HIGHER EDUCATION (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
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 57,22,99,94	65,85,24,61	59,22,91,46	(-) 6,62,33,15
Supplementary 8,62,24,67			
Amount surrendered during the year (31 March 2024)			12,19,23

CAPITAL - Major Head

4202 Capital Outlay on Education, Sports, Art and Culture

Voted -				
Original 3,27,54,30	3,27,54,30	1,36,53,00	(-) 1,91,01,30	
Supplementary ..				
Amount surrendered during the year (31 March 2024)				8,14,86

Notes and Comments -

- (i) During the year department incurred an amount of ₹59,99 thousand which falls under New Service and an amount of ₹11,11,92 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.
- (ii) As per PFMS data, a balance of ₹17,53,71 thousand was laying unspent in the SNA bank accounts of the department at the close of the year.

Revenue (Voted)

- (i) In view of saving of ₹66,233.15 lakh (10.06 per cent of total provision), supplementary provision of ₹86,224.67 lakh obtained during the year proved excessive.
- (ii) Out of such saving, department surrendered ₹1,219.23 lakh only during the year.
- (iii) Department paid ₹3,700 lakh as subsidy during the year that constitutes 0.62 per cent of total Revenue (Voted) expenditure of the Department.

Grant No. 70 HIGHER EDUCATION

(iv) Saving occurred mainly under :

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202 General Education					
03 University and Higher Education					
102 Assistance to Universities					
Administrative Expenditure					
1.	001	Calcutta University [HE]			
	O	31,526.52	31,359.89	31,239.03	(-) 120.86
	R	(-) 166.63			
2.	002	Jadavpur University [HE]			
	O	40,797.73	37,089.48	31,772.00	(-) 5,317.48
	R	(-) 3,708.25			
3.	009	Development of Universities [HE]			
	O	5,523.08	4,973.08	2,568.04	(-) 2,405.04
	R	(-) 550.00			
State Development Schemes					
4.	041	Development of Universities [HE]			
	O	9,000.00	8,977.10	3,381.19	(-) 5,595.91
	R	(-) 22.90			
103 Government Colleges and Institutes					
Administrative Expenditure					
5.	009	Government Colleges and Institutes [HE]			
	O	34,688.27	34,680.62	33,340.06	(-) 1,340.56
	R	(-) 7.65			

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2205 Art and Culture			
	00			
	102 Promotion of Arts and Culture			
	Administrative Expenditure			
6.	019 Improvement and development of organisations devoted to cultural, Aesthetic and Educational Activities [HE]			
	O 125.14	95.14	3.32	(-) 91.82
	R (-) 30.00			
7.	023 Ramkrishna Mission Institute of Culture, Golpark, Kolkata [HE]			
	O 530.00	427.79	412.73	(-) 15.06
	R (-) 102.21			

Fund was re-appropriated from these sub-heads to meet up maintenance grant and salary grant of Calcutta University, annual maintenance of Presidency University, Salary expenditure of NSO University, BSAE University, Vidyasagar & other universities. Reasons for saving in the above sub-heads have not been intimated (June 2024).

	2203 Technical Education			
	00			
	112 Engineering/Technical Colleges and Institutes			
	Administrative Expenditure			
8.	005 College of Textile Technology, Serampur [HE]			
	O 856.63	863.53	724.39	(-) 139.14
	R 6.90			

Fund was re-appropriated to this sub-head for payment of security guards at Govt. College of Eng. & Textile, Serampur as well as Mtc/POL for office vehicles. Reasons for saving have not been intimated (June 2024).

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2205 Art and Culture				
00				
102 Promotion of Arts and Culture				
State Development Schemes				
9.	001 Improvement and development of organisations devoted to Cultural, Aesthetic and Educational activities [HE]			
	O 450.00	368.15	203.54	(-) 164.61
	R (-) 81.85			
10.	010 Jagadis Bose National Science Talent Search [HE]			
	O 300.00	245.09	120.38	(-) 124.71
	R (-) 54.91			
Fund was surrendered & re-appropriated form these sub-heads for payment of maintenance grant to day students Home, engagement of security guards mess worker & gardener in various colleges, electrical renovation work at Higher Education Department Buildings, Saltlake, involving some other heads of account. Reasons for saving in above sub-heads have not been intimated (June 2024).				
2202 General Education				
03 University and Higher Education				
104 Assistance to Non-Government Colleges and Institutes				
Administrative Expenditure				
11.	001 Assistance to Non-Govt. Colleges and Institutes [HE]			
	O 2,66,658.53	2,66,645.09	2,65,501.92	(-) 1,143.17
	R (-) 13.44			
State Development Schemes				
12.	002 Development of Non-Government Colleges [HE]			
	O 3,205.07	2,217.03	719.98	(-) 1,497.05
	R (-) 988.04			

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	112	Institutes of Higher Learning		
		State Development Schemes		
13.	006	Development of Centre of Excellence in Social Sciences - Institute of Development Studies, Kolkata [HE]		
	O	205.00	55.00	(-) 110.00
	R	(-) 40.00		
		165.00		

Fund was surrendered and re-appropriated from these sub-heads for payment of KMC Tax, bills of misc companies i.r.o Higher Education Department, Medical re-imbursement under WBHS in GIA colleges, annual recurring maintenance grants to Ramkrishna Mission Vivekananda Education & Research Institute, law related expenses in DPI office, WB involving some other heads of account. Reasons of saving in above sub-heads have not been intimated (June 2024).

2202 General Education

03 University and Higher Education

103 Government Colleges and Institutes

State Development Schemes

14.	004	Development of Other Government Colleges [HE]		
	O	338.90	63.38	(-) 98.45
	R	(-) 177.07		
		161.83		
15.	005	Establishment of New Government College [HE]		
	O	265.95	15.81	(-) 137.02
	R	(-) 113.12		
		152.83		

2203 Technical Education

00

112 Engineering/Technical Colleges and Institutes

Administrative Expenditure

16.	002	College of Textile Technology, Berhampur [HE]		
	O	761.64	622.00	(-) 139.23
	R	(-) 0.41		
		761.23		

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2205 Art and Culture			
	00			
	104 Archives			
	State Development Schemes			
17.	014 Development of State Archives [HE]			
	O 150.00	114.59	63.54	(-) 51.05
	R (-) 35.41			
	Fund was surrendered from these sub-heads to meet up expenditure of electricity bills, TA/DA bills, AMC of electricity installation works at Bikash Bhawan, repair works of New Functional building at Shakespeare Sarani involving some other heads of account. Reasons for final saving in above sub-heads have not been intimated (June 2024).			
	2202 General Education			
	03 University and Higher Education			
	102 Assistance to Universities			
	State Development Schemes			
18.	012 Establishment of a new University at Coochbehar [HE]			
	O 250.00	250.00	..	(-) 250.00
19.	054 Raiganj University [HE]			
	O 100.00	100.00	..	(-) 100.00
	104 Assistance to Non-Government Colleges and Institutes			
	State Development Schemes (Central Assistance)			
20.	017 Rashtriya Uchhtar Shiksha Abhiyan (Central Share) [HE]			
	O 1,050.00	1,050.00	..	(-) 1,050.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
21.	009 Rashtriya Uchhtar Shiksha Abhiyan (Central Share) [HE]			
	O 360.00	360.00	..	(-) 360.00
	State Development Schemes			
22.	008 Rashtriya Uchhtar Shiksha Abhiyan (State Share) [HE]			
	O 240.00	240.00	..	(-) 240.00

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
796	Tribal Areas Sub-Plan				
State Development Schemes (Central Assistance)					
23.	008 Rashtriya Uchhtar Shiksha Abhiyan (Central Share) [HE]				
	O	90.00	90.00	..	(-) 90.00
Reasons for non-utilization of entire provision in above sub-heads have not been communicated (June 2024).					
2202 General Education					
	03 University and Higher Education				
	001 Direction and Administration				
State Development Schemes					
24.	006 Student Credit Card Scheme [HE]				
	O	5,000.00	5,000.00	3,700.00	(-) 1,300.00
	102 Assistance to Universities				
Administrative Expenditure					
25.	003 Kalyani University [HE]				
	O	10,519.23	10,519.23	10,422.00	(-) 97.23
26.	004 Burdwan University [HE]				
	O	17,199.76	17,199.76	15,393.32	(-) 1,806.44
State Development Schemes					
27.	052 Diamond Harbour Women's University [HE]				
	O	300.00	300.00	36.40	(-) 263.60
	103 Government Colleges and Institutes				
Administrative Expenditure					
28.	010 Bidhan Nagar Government College [HE]				
	O	2,035.78	2,035.78	1,852.09	(-) 183.69
	104 Assistance to Non-Government Colleges and Institutes				
State Development Schemes					
29.	016 Rashtriya Uchhtar Shiksha Abhiyan (State Share) [HE]				
	O	700.00	700.00	75.00	(-) 625.00

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
30.	002 Development of Library and Reading Room facilities. [HE]			
	O 100.00	100.00	3.00	(-) 97.00
31.	005 Development of Universities. [HE]			
	O 4,200.00	4,200.00	1,138.49	(-) 3,061.51
	800 Other Expenditure			
	State Development Schemes			
32.	007 Assistance to West Bengal Council of Higher Education [HE]			
	O 400.00	400.00	157.73	(-) 242.27
	2203 Technical Education			
	00			
	102 Assistance to Universities for Technical Education			
	Administrative Expenditure			
33.	002 Setting up of Technical University [HE]			
	O 1,820.00	1,820.00	1,250.24	(-) 569.76
	112 Engineering/Technical Colleges and Institutes			
	Administrative Expenditure			
34.	004 Engineering College at Jalpaiguri [HE]			
	O 1,755.44	1,755.44	1,535.31	(-) 220.13
35.	013 Engineering College at Kalyani [HE]			
	O 1,930.30	1,930.30	1,797.47	(-) 132.83
36.	057 Alipurduar Government Engineering and Management College [HE]			
	O 351.15	351.15	110.64	(-) 240.51
	State Development Schemes			
37.	001 Development of Engineering College [HE]			
	O 300.00	300.00	215.05	(-) 84.95
	2204 Sports and Youth Services			
	00			
	102 Youth Welfare Programmes for Students			
	Administrative Expenditure			
38.	001 National Cadet Corps [HE]			
	O 2,224.21	2,224.21	1,991.16	(-) 233.05

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2205 Art and Culture				
	00				
	101 Fine Arts Education				
	Administrative Expenditure				
39.	001 Government College of Arts and Crafts [HE]				
	O	607.55	607.55	482.82	(-) 124.73
	2202 General Education				
	05 <i>Language Development</i>				
	102 Promotion of Modern Indian Languages and Literature				
	State Development Schemes				
40.	004 Development and maintenance of State Book Board [HE]				
	O	200.00	200.00	114.17	(-) 85.83
	Reasons for saving in above sub-heads have not been intimated (June 2024).				
	2202 General Education				
	80 <i>General</i>				
	107 Scholarships				
	State Development Schemes				
41.	019 West Bengal Government Merit-cum-Means Scholarship [HE]				
	O	70,486.07	1,56,708.93	1,22,341.03	(-) 34,367.90
	S	86,222.86			

Supplementary provision was stated to be required mainly for funding West Bengal Merit-cum-Means Scholarship scheme under Higher Education Department. Reasons for huge saving under this sub-head have not been communicated (June 2024). Payment of Scholarship under the above sub-head should have been booked under head of Account “2202-03-107” as provided in LMMH.

Grant No. 70 HIGHER EDUCATION

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202 General Education				
	<i>03 University and Higher Education</i>			
	102 Assistance to Universities			
Administrative Expenditure				
42.	017 Sidho Kanho Birsha University [HE]			
	O 2,300.00	2,405.32	2,405.32	..
	R 105.32			
43.	018 Establishment of a new university at Cooch Behar [HE]			
	O 1,180.00	1,322.65	1,322.65	..
	R 142.65			
44.	019 Establishment of Kazi Nazrul University at Bardhaman [HE]			
	O 1,750.00	1,876.17	1,876.17	..
	R 126.17			

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
45.	023 Raiganj University [HE]			
	O 2,427.96	2,748.14	2,748.14	..
	R 320.18			

112 Institutes of Higher Learning

Administrative Expenditure

46.	011 Assistance to Centre for studies in Social Sciences, Calcutta [HE]			
	O 200.00	297.54	297.54	..
	R 97.54			

Based on actual expenditure, fund was re-appropriated to above sub-heads for payment of salary (COSA & NON COSA) expenses of Sidho Kanho Birsa University, Cooch Behar P.B. University, Kazi Nazrul University, Raiganj University and studies of Social Centre, Calcutta.

2202 General Education

03 University and Higher Education

001 Direction and Administration

Administrative Expenditure

47.	001 Directorate of Education [HE]			
	O 1,700.84	1,706.34	1,793.55	+87.21
	R 5.50			

102 Assistance to Universities

Administrative Expenditure

48.	005 North Bengal University [HE]			
	O 11,184.17	11,938.93	11,932.63	(-) 6.30
	R 754.76			
49.	015 Establishment of a new University at Malda [HE]			
	O 1,430.00	1,767.68	1,707.68	(-) 60.00
	R 337.68			
50.	016 Presidency University [HE]			
	O 3,700.70	5,028.67	5,022.90	(-) 5.77
	R 1,327.97			

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
51.	020	Establishment of Diamond Harbour Women’s University [HE]			
		O 550.00 }	827.31	822.83	(-) 4.48
		R 277.31 }			
52.	021	Establishment of a new University at Bankura [HE]			
		O 1,041.01 }	1,646.78	1,247.69	(-) 399.09
		R 605.77 }			
	104	Assistance to Non-Government Colleges and Institutes			
	Administrative Expenditure				
53.	015	Medical Reimbursement for Government Aided Colleges Teacher under the Scheme "WBHS for Grant-in-Aid College and University Teachers, 2017" [HE]			
		O 42.00 }	72.00	164.90	+92.90
		R 30.00 }			
	112	Institutes of Higher Learning			
	Administrative Expenditure				
54.	010	Development of Special Institutions [HE]			
		O 123.64 }	342.87	331.23	(-) 11.64
		R 219.23 }			
	2251	Secretariat-Social Services			
	00				
	090	Secretariat			
	Administrative Expenditure				
55.	006	Education Department [HE]			
		O 1,673.17 }	1,728.53	1,953.46	+224.93
		R 55.36 }			
	Fund was re-appropriated to these sub-heads for payment of pending transfer grants & TA bills and hire charges bills of vehicles of DPI office, WB, Salary (NON COSA) expenses of North Bengal University, Gour Banga University, Presidency University Diamond Harbor women's University etc. Reasons for final saving/ excess in above sub-heads have not been intimated (June 2024).				

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2205 Art and Culture

00

104 Archives

Administrative Expenditure

56. 001 Development of State Archives [HE]

O	440.04	}	436.44	594.65	+158.21
R	(-) 3.60				

Fund was surrendered to provide additional fund to some other head of account to meet up expenditure of remuneration, wages of IT personnel at Directorate of State Archives. Fund was also re-appropriated to this head for sweeping, clearing, guarding & caretaking work. However, reasons for excess in above sub-head have not been communicated (June 2024).

Capital (Voted)

(i) The grant closed with a saving of ₹19,101.30 lakh (58.32 per cent of total provision). Out of such saving, department surrendered ₹814.86 lakh during the year.

(ii) Persistent saving was noticed in the grant during last five years as under :

Saving		
Year	Amount (₹ in lakh)	Percentage
2022-2023	26,342.36	72.75
2021-2022	30,428.78	79.46
2020-2021	23,346.63	74.37
2019-2020	6,262.93	32.13
2018-2019	22,991.77	56.83

(iii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4202 Capital Outlay on Education, Sports, Art and Culture

01 General Education

203 University and Higher Education

State Development Schemes

57. 004 Development of other Government Colleges (Higher) [HE]

O	5,605.00	}	5,407.88	664.99	(-) 4,742.89
R	(-) 197.12				

58. 005 Establishment of new Government Colleges (Higher) [HE]

O	5,500.33	}	5,466.97	440.77	(-) 5,026.20
R	(-) 33.36				

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	02 <i>Technical Education</i>			
	105 Engineering/Technical Colleges and Institutions			
	State Development Schemes			
59.	001 Development of Engineering Colleges-(Higher) [HE]			
	O 7,513.97	6,979.39	1,874.45	(-) 5,104.94
	R (-) 534.58			
	03 <i>Sports and Youth Services</i>			
	102 Sports Stadia			
	State Development Schemes			
60.	002 Development of Universities [HE]			
	O 600.00	587.90	92.02	(-) 495.88
	R (-) 12.10			

Fund was surrendered for payment of Urgent repair of Academic Building of Haldia Govt. College, Minor repair, Painting etc. work at Hastings Home, Alipore, Annual maintenance of Maulana Azad College, Bethune College, R.K. Thakur Govt. College, Thakurnagar and maintenance of various Engineering colleges across the State involving some other heads of account. Reasons for saving in above sub-heads have not been intimated (June 2024).

4202 Capital Outlay on Education, Sports, Art and Culture

80 *General*

001 Direction and Administration

State Development Schemes

61.	001 Strengthening of Education Administration-(Higher) [HE]			
	O 900.00	825.14	170.45	(-) 654.69
	R (-) 74.86			

Fund was surrendered to provide additional fund for expenditure towards annual maintenance of electrical installation, lifts, ACs of Bikash Bhawan. Fund was also re-appropriated from this sub-head for AMC of AC, lifts of Bikash Bhawan and purchase of computers for Higher Education Department. Reasons for saving have not been intimated by the department (June 2024).

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	203 University and Higher Education			
	State Development Schemes			
62.	002 Development of Darjeeling Government College, Darjeeling (Higher) [HE]			
	O 325.00	325.00	..	(-) 325.00
63.	003 Development of Hooghly Mohsin College, Hooghly (Higher) [HE]			
	O 200.00	200.00	..	(-) 200.00
	03 Sports and Youth Services			
	800 Other Expenditure			
	State Development Schemes			
64.	009 Assistance to WBCHE [HE]			
	O 200.00	200.00	..	(-) 200.00
	Reasons for non-utilization of entire provision in above sub-heads have not been communicated (June 2024).			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	203 University and Higher Education			
	State Development Schemes			
65.	006 Development of Govt. B.Ed. Colleges (Higher) [HE]			
	O 525.00	525.00	27.28	(-) 497.72
	03 Sports and Youth Services			
	102 Sports Stadia			
	State Development Schemes			
66.	003 Construction of buildings related to NCC activities [HE]			
	O 800.00	800.00	200.00	(-) 600.00
	04 Art and Culture			
	104 Archives			
	State Development Schemes			
67.	001 Development of State Archives-(Higher) [HE]			
	O 560.00	560.00	6.92	(-) 553.08
	Reasons for saving in above sub-heads have not been intimated (June 2024).			

Grant No. 70 HIGHER EDUCATION

(iv) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	203 University and Higher Education			
	State Development Schemes			
68.	020 Development of New Universities and Higher Education [HE]			
	O	10,000.00	10,155.39	+155.39

Reasons for excess in above sub-head have not been intimated (June 2024).

Grant No. 71 PLANNING AND STATISTICS (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE - Major Head

2059	Public Works
2217	Urban Development
2401	Crop Husbandry
2505	Rural Employment
2515	Other Rural Development Programmes
2575	Other Special Areas Programmes
3451	Secretariat-Economic Services
3454	Census Surveys and Statistics

Voted -

Original	4,66,47,73	}	5,02,87,21	4,30,04,18	(-) 72,83,03
Supplementary	36,39,48				
Amount surrendered during the year (31 March 2024)					7,08,00

CAPITAL - Major Head

4059	Capital Outlay on Public Works
4217	Capital Outlay on Urban Development
4515	Capital Outlay on other Rural Development Programmes
4575	Capital Outlay on other Special Areas Programmes

Voted -

Original	52,00,00	}	52,00,00	23,89	(-) 51,76,11
Supplementary	..				
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

(i) During the year department incurred an amount of ₹3,20 thousand which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹7,283.03 lakh (14.48 per cent of total budget provision). Out of such saving the department surrendered only an amount of ₹708.00 lakh during the year.
(ii) In view of such saving, the supplementary grant of ₹3,639.48 lakh obtained during the year proved to be unnecessary.
(iii) Similar persistent saving was noticed in the grant during last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	11,841.74	25.12
2021-2022	18,747.41	38.53
2020-2021	5,263.20	14.33
2019-2020	7,651.92	22.11
2018-2019	4,785.05	14.49

Grant No. 71 PLANNING AND STATISTICS

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2217 Urban Development			
	05 Other Urban Development Schemes			
	001 Direction and Administration			
	Administrative Expenditure			
1.	005 Duare Sarkar Campaign in Urban Areas [PS]			
	O 3,060.00	6,501.99	5,479.94	(-) 1,022.05
	S 3,441.99			

Augmentation of fund through supplementary grant was stated to be required for charges related to implementation of Duare Sarkar Scheme in urban areas. Reasons for saving have not been intimated (June 2024).

	2217 Urban Development			
	05 Other Urban Development Schemes			
	001 Direction and Administration			
	State Development Schemes			
2.	001 Paray Samadhan in Urban Areas [PS]			
	O 463.00	463.00	..	(-) 463.00

	2515 Other Rural Development Programmes			
	00			
	001 Direction and Administration			
	State Development Schemes			
3.	012 Paray Samadhan in Rural Areas [PS]			
	O 700.00	700.00	..	(-) 700.00

Grant No. 71 PLANNING AND STATISTICS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3451 Secretariat-Economic Services			
	00			
	090 Secretariat			
	State Development Schemes			
4.	041 Department of Planning Strengthening of State Plan Human Development (SSPHD) [PS]			
	O 440.00	440.00	..	(-) 440.00
	Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2024).			
	2401 Crop Husbandry			
	00			
	111 Agricultural Economics and Statistics			
	Administrative Expenditure			
5.	009 Crop Survey [PS]			
	O 1,725.53	1,725.53	1,568.88	(-) 156.65
	2505 Rural Employment			
	60 Other Programmes			
	001 Direction and Administration			
	Administrative Expenditure			
6.	001 District Plan Scheme [PS]			
	O 3,824.03	3,824.03	2,941.21	(-) 882.82
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
7.	001 District Plan Scheme [PS]			
	O 630.00	630.00	95.70	(-) 534.30
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
8.	001 District Plan Scheme [PS]			
	O 630.00	630.00	83.10	(-) 546.90

Grant No. 71 PLANNING AND STATISTICS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2575 Other Special Areas Programmes			
	60 Others			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
9.	002 Bidhayak Elaka Unnayan Prakalpa [PS]			
	O 4,161.60	4,161.60	3,673.44	(-) 488.16
	800 Other Expenditure			
	State Development Schemes			
10.	017 Bidhayak Elaka Unnayan Prakalpa [PS]			
	O 12,913.20	12,913.20	12,288.52	(-) 624.68
	3451 Secretariat-Economic Services			
	00			
	090 Secretariat			
	State Development Schemes			
11.	040 Department of Planning Strengthening Department of Planning for District Plan Schemes [PS]			
	O 638.00	638.00	158.35	(-) 479.65
	101 Niti Aayog			
	State Development Schemes			
12.	002 Planning Organization - Setting up of State Planning Organization [PS]			
	O 2,018.00	2,018.00	143.40	(-) 1,874.60
	3454 Census Surveys and Statistics			
	02 Surveys and Statistics			
	112 Economic Advice and Statistics			
	Administrative Expenditure			
13.	019 Bureau of Applied Economics and Statistics [PS]			
	O 2,485.09	2,485.09	2,233.86	(-) 251.23
	State Development Schemes			
14.	003 State Strategic Statistical Plan [PS]			
	O 424.00	424.00	26.59	(-) 397.41
	800 Other Expenditure			
	State Development Schemes			
15.	004 Strengthening of District Statistical Offices of Bureau of Applied Economics and Statistics [PS]			
	O 658.00	658.00	0.62	(-) 657.38

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 71 PLANNING AND STATISTICS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2505 Rural Employment			
	60 Other Programmes			
	800 Other Expenditure			

State Development Schemes

16.	008 District Plan Scheme [PS]			
	O 2,310.00	1,602.00	128.74	(-) 1,473.26
	R (-) 708.00			

Reduction of fund through surrender was done to release fund to the head of account “71-2217-05-001-005-31-02-V” for booking contingent expenditure in connection with the scheme Duare Sarkar Campaign in urban areas by the local bodies during the financial year 2023-2024. Reasons for saving have not been intimated (June 2024).

(v) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2515 Other Rural Development Programmes			
	00			
	001 Direction and Administration			

Administrative Expenditure

17.	014 Duare Sarkar Campaign in Rural Areas [PS]			
	O 7,140.00	7,337.49	11,904.97	+4,567.48
	S 197.49			

Augmentation of fund through supplementary grant was stated to be required for charges related to implementation of Duare Sarkar Scheme in rural areas. Reasons for excess in the above sub-head have not been intimated (June 2024).

Capital (Voted)

- (i) The grant closed with a saving of ₹5,176.11 lakh (99.54 per cent of the total budget provision). No portion of the saving was surrendered by the department during the year.
- (ii) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	5,125.40	98.57
2021-2022	4,907.73	67.42
2020-2021	1,754.19	73.09
2019-2020	1,690.37	93.91
2018-2019	1,980.49	86.07

Grant No. 71 PLANNING AND STATISTICS

(iii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	051 Construction			
	State Development Schemes			
18.	066 Construction of Civil Infrastructure - State Strategic Statistical Plan [PS]			
	O	2,100.00	2,100.00	.. (-) 2,100.00
	4217 Capital Outlay on Urban Development			
	60 Other Urban Development Schemes			
	001 Direction and Administration			
	State Development Schemes			
19.	005 Paray Samadhan in Urban Areas [PS]			
	O	300.00	300.00	.. (-) 300.00
	4515 Capital Outlay on other Rural Development Programmes			
	00			
	103 Rural Development			
	State Development Schemes			
20.	004 Paray Samadhan in Rural Areas [PS]			
	O	700.00	700.00	.. (-) 700.00

Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2024).

Grant No. 71 PLANNING AND STATISTICS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4575 Capital Outlay on other Special Areas Programmes			
	60 Others			
	800 Other Expenditure			
	State Development Schemes			
21.	027 Land and Building of Department of Planning [PS]			
	O	2,100.00	2,100.00	23.89
				(-) 2,076.11

Reasons for saving in the above sub-head have not been intimated (June 2024).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2015 Elections			
2049 Interest Payments			
2052 Secretariat-General Services			
2070 Other Administrative Services			
2211 Family Welfare			
2215 Water Supply and Sanitation			
2216 Housing			
2217 Urban Development			
2235 Social Security and Welfare			
2250 Other Social Services			
3451 Secretariat-Economic Services			
3475 Other General Economic Services			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			

Voted -

Original	87,49,74,99	}	99,50,02,79	96,66,10,11	(-) 2,83,92,68
Supplementary	12,00,27,80				
Amount surrendered during the year (31 March 2024)					81,00

Charged -

Original	16,00,00	}	16,00,00	6,62,08	(-) 9,37,92
Supplementary	..				
Amount surrendered during the year (31 March 2024)					Nil

CAPITAL -

Major Head

4216 Capital Outlay on Housing	
4217 Capital Outlay on Urban Development	
4235 Capital Outlay on Social Security and Welfare	
6217 Loans for Urban Development	

Voted -

Original	40,66,27,00	}	40,66,27,00	15,20,48,43	(-) 25,45,78,57
Supplementary	..				
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

(i) PFMS database disclosed that an amount of ₹39,04,90,70 thousand was lying unspent in the SNA Bank accounts as on 31.03.2024.

(ii) During the year department incurred an amount of ₹23,10,20,48 thousand which falls under New Service and an amount of ₹11,99 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Revenue (Voted)

(i) The grant closed with a saving of 28,392.68 lakh (2.85 per cent of the total budgetary allocation of the year) which is less than the permissible limit of 5 per cent. However, in some sub-heads considerable variation between budgetary allocation and expenditure have been noticed.

(ii) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2215 Water Supply and Sanitation			
01 Water Supply			
101 Urban Water Supply Programmes			
Administrative Expenditure			
1. 005 O & M of Municipal Water Supply Schemes [UM]			
O 2,200.00	2,200.00	1,740.96	(-) 459.04
02 Sewerage and Sanitation			
106 Prevention of Air and Water Pollution			
State Development Schemes			
2. 031 Implementation of Schemes under National Ganga River Basin Authority(NGRBA)(States Share) [UM]			
O 2,500.00	2,500.00	1,500.00	(-) 1,000.00
2217 Urban Development			
05 Other Urban Development Schemes			
051 Construction			
State Development Schemes			
3. 004 Banglar Bari [UM]			
O 120.00	120.00	30.39	(-) 89.61
191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.			
Administrative Expenditure			
4. 102 Procurement of VBD(Larvicidal,IEC & Training) [UM]			
O 370.00	370.00	214.91	(-) 155.09
State Development Schemes			
5. 005 Development of Municipal areas-Water Supply facilities (spot sources) to the Urban Local Bodies outside CMDA [UM]			
O 500.00	500.00	402.65	(-) 97.35

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
192	Assistance to Municipalities / Municipal Councils		
Administrative Expenditure			
6.	050 Grants to Bidhannagar Municipality [UM]		
	O 394.00 394.00	295.50	(-) 98.50
7.	060 Honorarium for vector control teams for ULBs [UM]		
	O 6,220.00 6,220.00	6,097.11	(-) 122.89
8.	061 Procurement of VBD(Larvicidal,IEC & Training) [UM]		
	O 3,264.00 3,264.00	2,135.53	(-) 1,128.47
State Development Schemes (Central Assistance)			
9.	066 Assistance for Urban Health and Wellness Centres (UHCW) under the recommendation of 15th Finance Commission (FC-XV) [UM]		
	O 10,740.00 10,740.00	9,646.56	(-) 1,093.44
193	Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof		
Administrative Expenditure			
10.	009 Grants to JDA, SSDA, BDA and MKDA [UM]		
	O 447.65 447.65	354.58	(-) 93.07
11.	010 Grants to the HIT for Salaries, Dearness Concession to its Employees [UM]		
	O 4,950.00 4,950.00	2,475.00	(-) 2,475.00
12.	016 Siliguri-Jalpaiguri Development Authority [UM]		
	O 877.23 877.23	452.39	(-) 424.84
13.	021 Grants to New Town Kolkata Development Authority [UM]		
	O 400.00 400.00	80.00	(-) 320.00
14.	022 Grants to Haldia Development Authority [UM]		
	O 508.77 508.77	380.00	(-) 128.77
15.	057 Dearness concession to the employees of the Notified Authorities [UM]		
	O 136.37 136.37	31.14	(-) 105.23
State Development Schemes (Central Assistance)			
16.	082 Assistance to ULB's as Basic Grants (Untied) as recommended by 15th Finance Commission (FC-XV) (15-FC) [UM]		
	O 420.00 420.00	234.64	(-) 185.36
17.	085 Assistance to ULBs as Tied grants for Non-Million Plus Cities under the recommendation of 15th Finance Commission (FC-XV) (15-FC) [UM]		
	O 630.00 630.00	497.99	(-) 132.01
State Development Schemes			
18.	006 Development of Notified Areas [UM]		
	O 900.00 900.00	246.26	(-) 653.74
789	Special Component Plan for Scheduled Castes		
State Development Schemes (Central Assistance)			
19.	030 National Urban Livelihood Mission (Central Share) [UM]		
	O 1,070.00 1,070.00	172.35	(-) 897.65

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
20.	029 National Urban Livelihood Mission (State Share) [UM]			
	O 505.00	505.00	114.90	(-) 390.10
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
21.	017 National Urban Livelihood Mission (Central Share) [UM]			
	O 140.00	140.00	32.94	(-) 107.06
	80 General			
	001 Direction and Administration			
Administrative Expenditure				
22.	002 Directorate of Municipal Engineering [UM]			
	O 3,490.85	3,490.85	3,183.36	(-) 307.49
23.	007 Grants to West Bengal Valuation Board [UM]			
	O 521.21	521.21	397.06	(-) 124.15
State Development Schemes				
24.	013 Construction of Municipal Building [UM]			
	O 730.00	730.00	234.45	(-) 495.55
	191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc			
State Development Schemes				
25.	010 Grants to Urban Local Bodies as per recommendation of Fifth State Finance Commission [UM]			
	O 9,000.00	9,000.00	5,008.54	(-) 3,991.46
	192 Assistance to Municipalities /Municipal Councils			
State Development Schemes				
26.	004 Grants to Urban Local Bodies as per recommendation of Fifth State Finance Commission [UM]			
	O 14,177.00	14,177.00	9,917.55	(-) 4,259.45
	193 Assistance to Nagar Panchayat /Notified Area Committees or Equivalent thereof			
State Development Schemes				
27.	005 Grants to Urban Local Bodies as per recommendation of Fifth State Finance Commission [UM]			
	O 200.00	200.00	71.98	(-) 128.02
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
28.	009 Grants to Urban Local Bodies as per recommendation of Fifth State Finance Commission [UM]			
	O 7,000.00	7,000.00	6,020.87	(-) 979.13

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
29.	006 Grants to Urban Local Bodies as per recommendation of Fifth State Finance Commission [UM]			
	O 2,477.00	2,477.00	1,635.53	(-) 841.47
	2235 Social Security and Welfare			
	02 Social Welfare			
	200 Other Programmes			
	State Development Schemes			
30.	029 Somobyathi Financial Assistance to bereaved family members of deceased person who are in extreme financial necessity [UM]			
	O 1,300.00	1,300.00	1,042.24	(-) 257.76
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			
	State Development Schemes			
31.	097 MAA Scheme for providing Meal to Poor Citizens [UM]			
	O 9,200.00	9,200.00	3,493.97	(-) 5,706.03
	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
	00			
	106 Taxes on Vehicles			
	State Development Schemes			
32.	003 Grants to Urban Local Bodies in respect of Taxes on Vehicles as per recommendation of Fifth State Finance Commission [UM]			
	O 34,405.00	34,405.00	19,879.70	(-) 14,525.30
	108 Taxes on Professions, Trade, Callings and Employment			
	State Development Schemes			
33.	001 Grants to Urban Local Bodies in respect of Taxes on Professions, Trade, Callings and Employment as per recommendation of Fifth State Finance Commission [UM]			
	O 7,356.00	7,356.00	4,168.86	(-) 3,187.14
	200 Other Miscellaneous Compensations and Assignments			
	Administrative Expenditure			
34.	034 Fixed Grant to Municipal Corporation and other Urban Local Bodies [UM]			
	O 5,000.00	5,000.00	3,736.36	(-) 1,263.64

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2217 Urban Development				
	05 Other Urban Development Schemes			
	193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
State Development Schemes				
35.	007 Grants to Notified Authorities for ongoing schemes of erstwhile BMS programmes [UM]			
	O 750.00	750.00	130.75	(-) 619.25
Reasons for saving in the above sub-heads were not intimated by the department (June 2024).				
2215 Water Supply and Sanitation				
	02 Sewerage and Sanitation			
	106 Prevention of Air and Water Pollution			
Administrative Expenditure				
36.	002 Maintenance cost of Ganga Action Plan [UM]			
	O 124.85	124.85	..	(-) 124.85
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
37.	002 Swachh Bharat Mission (Urban)(Central Share)(OCASPS)-35-Grants for creation of Capital Assets. [UM]			
	O 18,000.00	18,000.00	..	(-) 18,000.00
State Development Schemes				
38.	003 Swachh Bharat Mission (Urban)(State Share)(OCASPS)-35-Grants for creation of Capital Assets. [UM]			
	O 12,000.00	12,000.00	..	(-) 12,000.00
2217 Urban Development				
	05 Other Urban Development Schemes			
	191 Assistance to Local Bodies Corporations Urban Development Authorities, Town Improvement Boards etc.			
State Development Schemes (Central Assistance)				
39.	080 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Central Share) [UM]			
	O 15,850.00	15,850.00	..	(-) 15,850.00

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
40.	068 Urban Primary Health Care Service [UM]			
	O 300.00	300.00	..	(-) 300.00
41.	081 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (State Share) [UM]			
	O 15,850.00	15,850.00	..	(-) 15,850.00
	192 Assistance to Municipalities / Municipal Councils			
State Development Schemes (Central Assistance)				
42.	028 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Central Share) [UM]			
	O 25,360.00	25,360.00	..	(-) 25,360.00
State Development Schemes				
43.	019 Urban Primary Health Care Service [UM]			
	O 700.00	700.00	..	(-) 700.00
44.	029 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (State Share) [UM]			
	O 25,360.00	25,360.00	..	(-) 25,360.00
	193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
State Development Schemes (Central Assistance)				
45.	038 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Central Share) [UM]			
	O 11,095.00	11,095.00	..	(-) 11,095.00
State Development Schemes				
46.	039 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (State Share) [UM]			
	O 11,095.00	11,095.00	..	(-) 11,095.00
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
47.	033 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Central Share) [UM]			
	O 12,600.00	12,600.00	..	(-) 12,600.00
State Development Schemes				
48.	034 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (State Share) [UM]			
	O 12,600.00	12,600.00	..	(-) 12,600.00
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
49.	020 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Central Share) [UM]			
	O 11,095.00	11,095.00	..	(-) 11,095.00

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

State Development Schemes

50.	021	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (State Share) [UM]			
	O	11,095.00	11,095.00	..	(-) 11,095.00

80 *General*

191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc

State Development Schemes

51.	011	Grants from Incentive Fund to Urban Local Bodies as per recommendation of Fifth State Finance Commission [UM]			
	O	200.00	200.00	..	(-) 200.00

192 Assistance to Municipalities /Municipal Councils

State Development Schemes

52.	005	Grants from Incentive Fund to Urban Local Bodies as per recommendation of Fifth State Finance Commission [UM]			
	O	300.00	300.00	..	(-) 300.00

193 Assistance to Nagar Panchayat /Notified Area Committees or Equivalent thereof

State Development Schemes

53.	006	Grants from Incentive Fund to Urban Local Bodies as per recommendation of Fifth State Finance Commission [UM]			
	O	170.00	170.00	..	(-) 170.00

Reasons for non-utilisation of the entire budgetary allocation in above sub-heads have not been intimated (June 2024).

2217 Urban Development

05 *Other Urban Development Schemes*

191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.

Administrative Expenditure

54.	023	Urban Primary Health Care Service [UM]			
	O	3,350.00	4,200.00	2,491.08	(-) 1,708.92
	S	850.00			

Supplementary grant was required for providing salary grant for Urban Primary Health Care Services. However, reasons for saving have not been intimated by the department (June 2024).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2250 Other Social Services

00

103 Upkeep of Shrines, Temples, etc.

State Development Schemes

55. 006 Gangasagar Mela [UM]

S	400.00	400.00	..	(-) 400.00

Creation of fund through Supplementary grant was required for newly opened head of account for expenditure relating to Ganga Sagar Mela under UD&MA department. Reasons for non-utilisation of the entire fund and final saving have not been intimated by the department (June 2024).

2217 Urban Development

05 Other Urban Development Schemes

193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof

Administrative Expenditure

56. 020 Gangasagar Bakkhali Development Authority [UD] [UM]

O	319.39	} 238.39	129.70	(-) 108.69
R	(-) 81.00			

Reasons for surrender of fund and final saving have not been furnished by the department (June 2024).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2217 Urban Development			
05 <i>Other Urban Development Schemes</i>			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
State Development Schemes			
57. 079 Grants towards works undertaken by HIDCO and other township projects [UM]			
O 748.00 } R (-) 183.49 }	564.51	12.78	(-) 551.73
Reduction of fund by way of re-appropriation was done towards payment to different suppliers for procurement of various IT products for office use , payment of bills to WTL in connection with cost of 12 services/ change request covered by EoDB for maintenance and upgradation of different services provided by ULBs to the citizens and various expenditure related to Ganga Sagar Mela 2024. Reasons for final saving have not been intimated by the department (June 2024).			
2217 Urban Development			
05 <i>Other Urban Development Schemes</i>			
191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.			
State Development Schemes			
58. 001 Development of Municipal areas [UM]			
O 5,110.00 } R (-) 531.78 }	4,578.22	2,596.56	(-) 1,981.66
192 Assistance to Municipalities / Municipal Councils			
State Development Schemes			
59. 006 Development of Municipal Areas (Municipalities) [UM]			
O 3,500.00 } R (-) 84.74 }	3,415.26	819.24	(-) 2,596.02
Reduction of fund by way of re-appropriation was done for execution of different schemes under various Municipalities and Municipal Corporations. Reasons for final saving in above sub-heads have not been intimated by the department (June 2024).			

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2217 Urban Development			
05 Other Urban Development Schemes			
191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.			
Administrative Expenditure			
60.	019 Fixed Grant to the Municipal Corporations and other Urban Local Bodies towards Salaries of their Employees. [UM]		
	O 88,000.00 }		
	R (-) 870.82 }	87,129.18	74,029.26
			(-) 13,099.92
192 Assistance to Municipalities / Municipal Councils			
Administrative Expenditure			
61.	007 Fixed Grant to the Municipalities towards Salaries of their employees [UM]		
	O 59,000.00 }		
	R (-) 534.50 }	58,465.50	45,007.27
			(-) 13,458.23

Reduction of fund by way of re-appropriation was done for disbursing additional 4 per cent DA towards all staffs under different ULBs for the period from January 2024 to March 2024. Reasons for final saving in the above sub-heads have not been intimated by the department (June 2024).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2217 Urban Development			
05 <i>Other Urban Development Schemes</i>			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Administrative Expenditure			
62. 015 Assansol-Durgapur Development Authority [UM]			
O 1,363.70 }	1,355.22	781.85	(-) 573.37
R (-) 8.48 }			
Reduction of fund by way of re-appropriation was done for enabling the department to release fund in favour of Tarakeswar Development Authority to meet up the salary requirement for 2023-2024. Reasons for final saving have not been intimated by the department (June 2024).			
2217 Urban Development			
05 <i>Other Urban Development Schemes</i>			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Administrative Expenditure			
63. 001 Grants to Digha Sankarpur Development Authority [UM]			
O 187.34 }	186.34	93.67	(-) 92.67
R (-) 1.00 }			

Reduction of fund by way of re-appropriation was done towards payment of other allowances during the financial year. Reasons for final saving have not been intimated by the department (June 2024).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2216 Housing			
01 Government Residential Buildings			
700 Other Housing			
Administrative Expenditure			
64. 006 Maintenance of Government Housing Estates [UM]			
O 276.20	228.77	181.35	(-) 47.42
R (-) 47.43			

Reduction of fund by way of re-appropriation was done towards payment of salary and non-salary items. Reasons for final saving have not been intimated by the department (June 2024).

2015 Elections

00

109 Charges for Conduct of Election to Panchayat / Local Bodies

Administrative Expenditure

65. 003 Grants to Local Bodies in connection with the election [UM]			
O 3,500.00	1,691.37	..	(-) 1,691.37
R (-) 1,808.63			

Reduction of fund through re-appropriation was done towards payment of liabilities incurred for 70 schemes under Salt Lake Reclamation and Development Circle (SLRDC), towards payment of remuneration of 106 IT coordinators engaged through outsourced agency in different ULBs during 2023-2024 and payment of 5th instalment for fixed grant towards disbursement of salary, pension and retirement benefits etc. of KMDA for 2023-2024. Reasons for non-utilisation of the residual fund and final saving have not been intimated by the department (June 2024).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2217 Urban Development			
<i>05 Other Urban Development Schemes</i>			
191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.			
State Development Schemes (Central Assistance)			
66. 114 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC:ULBs with population more than 5lakh)(Central share) [UM]			
S 8,000.00	8,000.00	3,948.00	(-) 4,052.00
State Development Schemes			
67. 113 Implementation of Schemes from Solid & Liquid Waste Management Fund constituted as per Order of by Hon'ble NGT [UM]			
S 10,000.00	10,000.00	5,948.27	(-) 4,051.73
68. 115 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC:ULBs with population more than 5lakh)(State Share) [UM]			
S 8,187.00	8,187.00	4,816.56	(-) 3,370.44
Supplementary grant was required for funding Central and State Shares under newly opened heads of account pertaining to the Centrally Sponsored Scheme "Pradhan Mantri Awas Yojana". Reasons for saving in above sub-heads have not been intimated by the department(June 2024).			
2217 Urban Development			
<i>05 Other Urban Development Schemes</i>			
191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.			
State Development Schemes (Central Assistance)			
69. 117 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Affordable Housing) [UM]			
S 133.00	133.00	..	(-) 133.00
Supplementary grant was required for funding Central and State Shares under newly opened head of account pertaining to the Centrally Sponsored Scheme "Pradhan Mantri Awas Yojana". Reasons for non-utilisation of the entire fund and final saving have not been intimated by the department (June 2024).			

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)	
2217 Urban Development				
05 Other Urban Development Schemes				
191	Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.			
State Development Schemes (Central Assistance)				
70.	107 Assistance for Air Quality Improvement for Kolkata U. A. under the recommendation of 15th Finance Commission (FC-XV) [UM]			
	O 21,000.00	21,200.00	15,900.00	(-) 5,300.00
	S 200.00			
Supplementary grant was required for implementation of schemes under Assistance for Air Quality Improvement for Kolkata and Asansol under 15th Finance Commission. Reasons for final savings have not been intimated by the department (June 2024).				
71.	108 Assistance for Air Quality Improvement for Asansol U. A. under the recommendation of 15th Finance Commission (FC-XV) [UM]			
	O 1,880.00	1,900.00	..	(-) 1,900.00
	S 20.00			
Supplementary grant was required for implementation of schemes under Assistance for Air Quality Improvement for Kolkata and Asansol under 15th Finance Commission. Reasons for non-utilisation of entire provision have not been intimated (June 2024).				
2217 Urban Development				
05 Other Urban Development Schemes				
191	Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.			
State Development Schemes (Central Assistance)				
72.	106 Assistance to ULBs as Tied grants for Non-Million Plus Cities under the recommendation of 15th Finance Commission (FC-XV) (15-FC) [UM]			
	O 7,500.00	15,000.00	11,083.63	(-) 3,916.37
	S 7,500.00			

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
192	Assistance to Municipalities / Municipal Councils		
	State Development Schemes (Central Assistance)		
73.	064 Assistance to ULBs as Tied grants for Non-Million Plus Cities under the recommendation of 15th Finance Commission (FC-XV) (15-FC) [UM]		
	O 54,900.00 } S 56,466.91 }	1,11,366.91	91,098.38
			(-) 20,268.53

Supplementary grant was required for implementation of schemes under Tied Grants for non-million plus cities under 15th Finance Commission. Reasons for final saving in above sub-heads have not been offered by the department (June 2024).

2217 Urban Development

05 Other Urban Development Schemes

191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.

State Development Schemes (Central Assistance)

74.	104 Assistance to ULB's as Basic Grants (Untied) as recommended by 15th Finance Commission (FC-XV) [UM]		
	O 5,055.00 } S 2,345.00 }	7,400.00	4,795.07
			(-) 2,604.93

192 Assistance to Municipalities / Municipal Councils

State Development Schemes (Central Assistance)

75.	063 Assistance to ULB's as Basic Grants (Untied) as recommended by 15th Finance Commission (FC-XV) (15-FC) [UM]		
	O 36,807.00 } S 8,193.00 }	45,000.00	35,290.29
			(-) 9,709.71

Supplementary grant was required for implementation of schemes under united basic grant under 15th Finance Commission. Reasons for final saving in above sub-heads have not been intimated (June 2024).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2217 Urban Development			
01 <i>State Capital Development</i>			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
State Development Schemes			
76. 008 Grant in aid to Kolkata Metropolitan Development Authority (KMDA) for Developmental Schemes/Activities [UM]			
O 14,700.00 } 17,000.00		9,504.80	(-) 7,495.20
S 2,300.00 }			
Supplementary grant was required for providing Grants-in-aid to KMDA for development schemes /activities. Reasons for final saving have not been intimated (June 2024).			
2217 Urban Development			
05 <i>Other Urban Development Schemes</i>			
191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.			
State Development Schemes (Central Assistance)			
77. 112 Assistance for Urban Health and Wellness Centres (UHCWC) under the recommendation of 15th Finance Commission (FC-XV) [UM]			
O 1,500.00 } 2,500.00		1,330.56	(-) 1,169.44
S 1,000.00 }			
Supplementary grant was required for salary grant for Urban Primary Health Care Services. Reasons for saving have not been intimated by the department (June 2024).			
2217 Urban Development			
05 <i>Other Urban Development Schemes</i>			
191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.			
State Development Schemes (Central Assistance)			
78. 109 Assistance for Solid Waste Management & Sanitation for Kolkata U. A. under the recommendation of 15th Finance Commission (FC-XV) [UM]			
O 41,900.00 } 48,000.00		40,100.00	(-) 7,900.00
S 6,100.00 }			

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
79. 110 Assistance for Solid Waste Management & Sanitation for Asansol U. A. under the recommendation of 15th Finance Commission (FC- XV) [UM]			
O 3,750.00 } S 1,650.00 }	5,400.00	3,600.00	(-) 1,800.00

Supplementary grant was required for the implementation of schemes for Solid and Liquid Waste Management Fund constituted as per order of Hon'ble NGT. Reasons for final saving in above sub-heads have not been intimated by the department (June 2024).

(iii) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2217 Urban Development			
80 General			
001 Direction and Administration			
Administrative Expenditure			
80. 014 Grants to State Urban Development Agency [UM]			
O 702.76 } R 425.00 }	1,127.76	1,127.76	..

Based on actual expenditure fund was re-appropriated to this sub-head for payment of remuneration of 106 IT coordinator engaged through outsourced agency in different ULBs for 2023-2024.

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2217 Urban Development			
05 <i>Other Urban Development Schemes</i>			
192 Assistance to Municipalities / Municipal Councils			
Administrative Expenditure			
81. 008 Dearness concession to the employees of Municipalities [UM]			
O 2,400.00	2,934.50	3,832.50	+898.00
R 534.50			

Enhancement of fund by way of re-appropriation was done for disbursing additional 4 per cent DA towards all staffs under different ULBs for the period from January 2024 to March 2024 and also meeting the fund for DA payment for November 2023 to March 2024 towards 02 nos. of newly engaged staff. Reasons for excess have not been intimated by the department (June 2024).

2217 Urban Development
05 <i>Other Urban Development Schemes</i>
789 Special Component Plan for Scheduled Castes

State Development Schemes

82. 009 Grants for ongoing Schemes of erstwhile BMS Programme [UM]			
O 1,500.00	1,903.93	3,194.85	+1,290.92
R 403.93			

Enhancement of fund by way of re-appropriation was done for execution of approved schematic works under BMS Scheme in Dankuni Municipality, Beldanga Municipality, Arambagh Municipality, Sreerampur Municipality, Dhulian Municipality and Mal Municipality. Reasons for excess have not been intimated by the department (June 2024).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2217 Urban Development			
01 <i>State Capital Development</i>			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Administrative Expenditure			
83. 002 Fixed Grant to Kolkata Metropolitan Development Authority (KMDA) [UM]			
O 34,655.07	35,655.07	35,655.07	..
R 1,000.00			

Bases on actual expenditure enhancement of fund by way of re-appropriation was done for payment of 5th installment of fixed grant towards disbursement of salary, pension, and retirement benefits etc. of KMDA during 2023-2024.

2217 Urban Development				
05 <i>Other Urban Development Schemes</i>				
191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.				
State Development Schemes				
84. 043 Grants for ongoing Schemes of erstwhile BMS Programme [UM]				
O 3,500.00	3,712.59	5,383.38	+1,670.79	
R 212.59				

Enhancement of fund through re-appropriation was done for execution of various schematic work under Bidhan Nagar Municipal corporation Howrah Municipal Corporation and Kolkata Municipal Corporation. Reasons for excess have not been intimated by the department (June 2024).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2250 Other Social Services			
	00			
	103 Upkeep of Shrines, Temples, etc			
	State Development Schemes			
85.	007 Gangasagar Mela [UM]			
	R 127.00	127.00	182.83	+55.83

Creation of fund through re-appropriation was required towards meeting up various expenditure related to Gangasagar Mela 2024. Reasons for excess have not been intimated (June 2024).

2216 Housing

02 Urban Housing

111 Salt Lake Scheme

Administrative Expenditure

86.	001 Salt Lake Reclamation Scheme (UD) [UM]			
	O 1,965.01	2,432.26	2,296.63	(-) 135.63
	R 467.25			

Enhancement of fund by way of re-appropriation was done towards payment of expenditure upto March 2024 for salary, non-salary items, discharge of liabilities of 70 schemes and other pesticide management under SLRDC. Reasons for final saving have not been intimated by the department (June 2024).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2217	Urban Development			
	05 Other Urban Development Schemes			
	191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.			
	State Development Schemes (Central Assistance)			
87.	077 National Urban Livelihood Mission (Central Share) [UM]			
	O 670.00	670.00	1,119.63	+449.63
	State Development Schemes			
88.	062 West Bengal Urban Employment Scheme [UM]			
	O 15,800.00	15,800.00	16,405.72	+605.72
89.	076 National Urban Livelihood Mission (State Share) [UM]			
	O 610.00	610.00	746.42	+136.42
	192 Assistance to Municipalities / Municipal Councils			
	Administrative Expenditure			
90.	023 Grants to other Urban Local Bodies except KMC & HMC for adjustment of electricity charges/dues payable to WBSEDCL/CESC Ltd. [UM]			
	O 30,000.00	30,000.00	66,942.60	+36,942.60
	State Development Schemes (Central Assistance)			
91.	058 National Urban Livelihood Mission (Central Share) [UM]			
	O 1,070.00	1,070.00	1,678.86	+608.86
	State Development Schemes			
92.	016 West Bengal Urban Employment Scheme [UM]			
	O 15,159.00	15,159.00	16,970.70	+1,811.70
93.	024 National Urban Livelihood Mission (State Share) [UM]			
	O 740.00	740.00	1,119.24	+379.24
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
94.	025 West Bengal Urban Employment Scheme [UM]			
	O 7,800.00	7,800.00	9,046.64	+1,246.64
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
95.	013 West Bengal Urban Employment Scheme [UM]			
	O 5,100.00	5,100.00	6,421.88	+1,321.88

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

80 *General*

001 Direction and Administration

Administrative Expenditure

96. 008 Grant to KMC / HMC for adjustment of Energy Bills of CESC [UM]

O	25,000.00	25,000.00	55,865.29	+30,865.29

Reasons for final excess in the above sub-heads have not been intimated by the department (June 2024).

2217 Urban Development

05 *Other Urban Development Schemes*

192 Assistance to Municipalities / Municipal Councils

State Development Schemes

97. 067 Implementation of Schemes from Solid & Liquid Waste
Management Fund constituted as per Order of by Hon'ble NGT [UM]

..	12,024.26	+12,024.26

2217 Urban Development

80 *General*

001 Direction and Administration

Administrative Expenditure

98. 016 Thika Tenancy Establishment [UM]

..	245.19	+245.19

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2217	Urban Development		
05	Other Urban Development Schemes		
192	Assistance to Municipalities / Municipal Councils		
State Development Schemes (Central Assistance)			
99.	068 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (BLC: ULBs with population less than 5 lakh) (Central Share) (OCASPS) [UM]		
	..	77,041.48	+77,041.48
100.	072 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs in hilly areas)(Central share) (OCASPS) [UM]		
	..	427.80	+427.80
101.	078 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Capacity Building activities- Geotagging, social audit, handholding, research and documentation) (Central Share) (OCASPS) [UM]		
	..	337.43	+337.43
102.	079 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Capacity Building activities- A&OE, SLTC, CLTC, TPQMA) (Central Share) (OCASPS) [UM]		
	..	847.21	+847.21
State Development Schemes			
103.	069 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (BLC: ULBs with population less than 5 lakh) (State Share) (OCASPS) [UM]		
	..	99,126.70	+99,126.70
104.	073 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs in hilly areas)(State share) (OCASPS) [UM]		
	..	760.34	+760.34
105.	074 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Infra dev For areas other than hills) (State Share) (OCASPS) [UM]		
	..	6,080.06	+6,080.06
106.	080 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Capacity Building activities- A&OE, SLTC, CLTC, TPQMA) (State Share) (OCASPS) [UM]		
	..	282.40	+282.40

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	789	Special Component Plan for Scheduled Castes		
		State Development Schemes (Central Assistance)		
107.	039	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC:ULBs with population less than 5 lakh) (Central Share) (OCASPS) [UM]		
		..	10,324.58	+10,324.58
108.	041	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs with population more than 5 lakh)(Central share) (OCASPS) [UM]		
		..	1,533.00	+1,533.00
109.	043	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs in hilly areas)(Central Share) (OCASPS) [UM]		
		..	87.60	+87.60
		State Development Schemes		
110.	040	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs with population less than 5 lakh) (State Share) (OCASPS) [UM]		
		..	13,184.29	+13,184.29
111.	042	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs with population more than 5 lakh)(State Share) (OCASPS) [UM]		
		..	1,870.26	+1,870.26
112.	044	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs in hilly areas)(State Share) (OCASPS) [UM]		
		..	155.69	+155.69
113.	045	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Indra Dev for areas other than hills)(State Share) (OCASPS) [UM]		
		..	2,089.48	+2,089.48
	796	Tribal Areas Sub-Plan		
		State Development Schemes (Central Assistance)		
114.	023	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs with population less than 5 lakh)(Central share) (OCASPS) [UM]		
		..	805.80	+805.80
115.	025	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC:ULBs with population more than 5 lakh)(Central share) (OCASPS) [UM]		
		..	168.60	+168.60
116.	027	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (ULBs in hilly areas)(Central Share) (OCASPS) [UM]		
		..	195.00	+195.00
		State Development Schemes		
117.	024	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs with population less than 5 lakh)(State Share) (OCASPS) [UM]		
		..	1,088.28	+1,088.28
118.	026	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs with population more than 5 lakh)(State share) (OCASPS) [UM]		
		..	144.21	+144.21
119.	028	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs in hilly areas)(State Share) (OCASPS) [UM]		
		..	346.58	+346.58
120.	029	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Infra dev for areas other than hills)(State Share) (OCASPS) [UM]		
		..	98.84	+98.84

Reasons for incurring expenditure without any budgetary allocation and final excess in the above sub-heads have not been intimated (June 2024).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)	
2217 Urban Development					
05 Other Urban Development Schemes					
191 Assistance to Local Bodies Corporations Urban Development Authorities, Town Improvement Boards etc.					
Administrative Expenditure					
121.	020 Dearness Concession to the employees of Municipal Corporations & other U.L.Bodies in KMD & Non-KMD Areas [UM]				
	O	3,950.00	6,370.82	6,313.42	(-) 57.40
	S	1,550.00			
	R	870.82			
Supplementary grant was required for Dearness Concession to the employees of Municipal Corporations and other ULBs in KMDA and non KMDA areas. Enhancement of fund by way of re-appropriation was done for disbursing additional 4 per cent DA towards all staffs under different ULBs for the period from January 2024 to March 2024. Reasons for saving have not been intimated by the department (June 2024).					
2217 Urban Development					
03 Integrated Development of Small and Medium Towns					
789 Special Component Plan for Scheduled Castes					
State Development Schemes (Central Assistance)					
122.	003 Atal Mission for Rejuvenation and Urban Transformation for Geographical Information System (GIS) (AMRUT) (100 per cent Central Share) (OCASPS) [UM]				
	S	50.00	50.00	340.06	+290.06

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2217	Urban Development			
	03 Integrated Development of Small and Medium Towns			
	192 Assistance to Municipal Councils			
State Development Schemes (Central Assistance)				
123.	005 Atal Mission for Rejuvenation and Urban Transformation for Geographical Information System (GIS) (AMRUT) (100 per cent Central Share) (OCASPS) (OCASPS) [UM]			
	S 50.00	50.00	1,112.92	+1,062.92
Supplementary grant was required for funding Central and State Shares under newly opened heads of account pertaining to the Centrally Sponsored Scheme "Atal Mission for Rejuvenation and Urban Transformation (AMRUT)" and "Atal Mission for Rejuvenation and Urban Transformation for Geographical Information System". Reasons for final excess in the above sub-heads have not been intimated by the department (June 2024).				
2217	Urban Development			
	03 Integrated Development of Small and Medium Towns			
	191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Bodies etc.			
State Development Schemes (Central Assistance)				
124.	012 Atal Mission for Administrative and other expenses (A&OE) (AMRUT) (100 per cent Central Share) (OCASPS) (OCASPS) [UM]			
	S 50.00	50.00	2,936.50	+2,886.50
	192 Assistance to Municipal Councils			
State Development Schemes (Central Assistance)				
125.	006 Atal Mission for Administrative and other expenses (A&OE) (AMRUT) (100 per cent Central Share) (OCASPS) (OCASPS) [UM]			
	S 50.00	50.00	200.00	+150.00
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
126.	004 Atal Mission for Administrative and other expenses (A&OE) (AMRUT) (100 per cent Central Share) (OCASPS) (OCASPS) [UM]			
	S 50.00	50.00	958.38	+908.38
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
127.	004 Atal Mission for Administrative and other expenses (A&OE) (AMRUT) (100 per cent Central Share) (OCASPS) (OCASPS) [UM]			
	S 50.00	50.00	261.37	+211.37
Supplementary grant was required for funding Central and State Shares under New heads of account pertaining to the Centrally Sponsored Scheme "Atal Mission for Rejuvenation and Urban Transformation (AMRUT)"- Atal Mission for Administrative and other expenses. Reasons for final excess in above sub-heads have not been intimated by the department (June 2024).				

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2217 Urban Development			
05 <i>Other Urban Development Schemes</i>			
191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.			
State Development Schemes			
128. 116 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (Infra dev For areas other than hills) (State Share) [UM]			
S 1,700.00	1,700.00	2,547.37	+847.37

Supplementary grant was required for funding Central and State Shares under New heads of account pertaining to the Centrally Sponsored Scheme “Pradhan Mantri Awas Yojana”. Reasons for final excess have not been intimated by the department (June 2024).

Revenue (*Charged*)

(i) The appropriation closed with a saving of ₹937.92 lakh (58.62 per cent of the total budgetary allocation).

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

(iii) Saving of ₹2,089.97 lakh (90.87 per cent of the total budgetary allocation of the year) and ₹743.59 lakh (66.20 per cent of the total budgetary allocation) was observed under this section during 2022-2023 and 2021-2022 respectively.

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

(iv) Saving occurred as under :

Sl. Head No.	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2049 Interest Payments			
60 Interest on Other Obligations			
101 Interest on Deposits			
Administrative Expenditure			
129. 009 Interest on Finance Commission Grants relating to MA Dept. [UM]			
O 1,600.00	1,600.00	662.08	(-) 937.92

Reasons for saving in the above sub-head were not intimated by the department (June 2024).

Capital (Voted)

(i) The grant closed with a saving of ₹2,54,578.57 lakh (62.61 per cent of the total budgetary allocation).

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

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

(iii) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4217 Capital Outlay on Urban Development			
01 State Capital Development			
051 Construction			
State Development Schemes			
130. 011 Special Infrastructure Projects [UM]			
O 22,000.00	22,000.00	16,412.74	(-) 5,587.26
60 Other Urban Development Schemes			
001 Direction and Administration			
State Development Schemes			
131. 004 Green City Mission [UM]			
O 17,500.00	17,500.00	10,521.02	(-) 6,978.98
050 Land			
State Development Schemes			
132. 002 Purchase of land for Implementation of Development Schemes other than JNNURM [UM]			
O 1,000.00	1,000.00	20.21	(-) 979.79
051 Construction			
State Development Schemes			
133. 018 Development of Municipal Areas (Municipalities) [UM]			
O 35,000.00	35,000.00	15,570.33	(-) 19,429.67
134. 022 Development Schemes of KMDA, HIT, HIDCO, NKDA, Kalyani Township [UM]			
O 4,900.00	4,900.00	342.54	(-) 4,557.46
191 Assistance to Municipal Corporation			
State Development Schemes			
135. 002 Development of Municipal Areas [UM]			
O 32,000.00	32,000.00	19,054.60	(-) 12,945.40
192 Assistance to Municipalities / Municipal Councils			
State Development Schemes			
136. 001 Water Supply Schemes for Urban Local Bodies [UM]			
O 27,151.00	27,151.00	9,919.80	(-) 17,231.20
137. 004 Karma Tirtha [UM]			
O 1,100.00	1,100.00	286.18	(-) 813.82

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	193 Assistant to Nagar Panchayats/ Notified Area Committees			
State Development Schemes				
138.	002 Development/ Construction schemes for all the Development Authorities. [UM]			
	O 40,000.00	40,000.00	21,807.30	(-) 18,192.70
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
139.	004 Development of Municipal Areas (Municipalities) [UM]			
	O 13,000.00	13,000.00	5,660.48	(-) 7,339.52
6217 Loans for Urban Development				
	60 Other Urban Development Schemes			
	191 Loans to Municipal Corporation			
State Development Schemes (Central Assistance)				
140.	017 Loans to Kolkata Municipal Corporation for Kolkata Environmental Improvement Investment Program (KEIIP) (ADB) [EAP] [UM]			
	O 30,868.00	30,868.00	16,458.98	(-) 14,409.02
As per Para 3.1 (d) (e) (f) under General Direction given in List of Major & Minor Heads of Accounts, Minor Heads '191-Assistance to Municipal Corporation', '192-Assistance to Municipalities/ Municipal Councils' and '193- Assistance to Nagar Panchayats/ Notified Area Committees' are to be opened under Revenue Expenditure heads. The Expenditures under Sl. Nos. 135, 136, 137 and 138 are assistance to Panchayats/Municipalities etc. and hence should have been booked under Revenue Expenditure heads of account. Reasons for saving in the above sub-heads were not intimated by the department (June 2024).				
4217 Capital Outlay on Urban Development				
	01 State Capital Development			
	051 Construction			
State Development Schemes				
141.	010 Projects under JNNURM (Funded by the State Govt.) [UM]			
	O 100.00	100.00	..	(-) 100.00
	03 Integrated Development of Small and Medium Towns			
	191 Assistance to Municipal Corporations			
State Development Schemes (Central Assistance)				
142.	001 Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(Central Share) [UM]			
	O 11,100.00	11,100.00	..	(-) 11,100.00

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
143.	002 Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(State Share) [UM]			
	O 15,033.00	15,033.00	..	(-) 15,033.00
192	Assistance to Municipalities / Municipal Councils			
State Development Schemes (Central Assistance)				
144.	001 Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(Central Share) [UM]			
	O 42,000.00	42,000.00	..	(-) 42,000.00
State Development Schemes				
145.	002 Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(State Share) [UM]			
	O 29,900.00	29,900.00	..	(-) 29,900.00
789	Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
146.	001 Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(Central Share) [UM]			
	O 14,000.00	14,000.00	..	(-) 14,000.00
State Development Schemes				
147.	002 Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(State Share) [UM]			
	O 2,000.00	2,000.00	..	(-) 2,000.00
796	Tribal Area Sub-Plan			
State Development Schemes (Central Assistance)				
148.	001 Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(Central Share) [UM]			
	O 6,000.00	6,000.00	..	(-) 6,000.00
State Development Schemes				
149.	002 Atal Mission for Rejuvenation and Urban Transformation (AMRUT)(State Share) [UM]			
	O 1,800.00	1,800.00	..	(-) 1,800.00
60	Other Urban Development Schemes			
051	Construction			
State Development Schemes				
150.	017 UIDSSMT & IHSDP under JNNURM (Funded by State) [UM]			
	O 300.00	300.00	..	(-) 300.00
789	Special Component Plan for Scheduled Castes			
State Development Schemes				
151.	003 UIDSSMT & IHSDP under JNNURM (Funded by State) [UM]			
	O 150.00	150.00	..	(-) 150.00
Reasons for non-utilisation of the entire budgetary allocation and final saving in above sub-heads have not been intimated (June 2024).				

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4217 Capital Outlay on Urban Development			
<i>60 Other Urban Development Schemes</i>			
051 Construction			

State Development Schemes

152.	014 Kolkata Metropolitan Development Authority [UM]			
	O 55,000.00	}	54,540.26	29,717.79
	R (-) 459.74			

Reduction of fund by way of re-appropriation was done towards implementation of the 20 nos projects of SLRDC during 2023-2024 and towards procurement of new computer with peripherals including UPS and printer, scanner through GeM Portal for the uses of different divisions under Salt Lake Project during 2023-2024. Reasons for final saving have not been intimated by the department (June 2024).

(iv) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4216 Capital Outlay on Housing

 02 Urban Housing

 101 Salt Lake Scheme

State Development Schemes

153.	021 Development of Infrastructure in Salt Lake [UM]			
	O 607.00	}	1,061.74	810.43
	R 454.74			

Enhancement of fund through re-appropriation was done towards implementation of the 20 nos. of projects of SLR&DC during 2023-2024. Reasons for final saving have not been intimated by the department (June 2024).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4217 Capital Outlay on Urban Development			
<i>60 Other Urban Development Schemes</i>			
001 Direction and Administration			
State Development Schemes			
154. 006 Implementation of Schemes from Solid & Liquid Waste Management Fund constituted as per Order of by Hon'ble NGT [UM]	..	1,398.37	+1,398.37

Reasons for incurring expenditure without any budgetary allocation and final excess in the above sub-head have not been intimated (June 2024).

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2013 Council of Ministers			
2049 Interest Payments			
2052 Secretariat-General Services			
2059 Public Works			
2070 Other Administrative Services			
2235 Social Security and Welfare			
2245 Relief on Account of Natural Calamities			
2251 Secretariat-Social Services			
Voted -			
Original	32,88,02,83	32,88,02,87	20,85,68,73
Supplementary	4		
Amount surrendered during the year (31 March 2024)			(-) 12,02,34,14
			67,46
Charged -			
Original	1,10,00,00	1,33,72,62	3,12,99,62
Supplementary	23,72,62		
Amount surrendered during the year (31 March 2024)			+1,79,27,00
			Nil
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4070 Capital Outlay on other Administrative Services			
4216 Capital Outlay on Housing			
4235 Capital Outlay on Social Security and Welfare			
Voted -			
Original	2,23,82,34	2,23,82,36	20,47,43
Supplementary	2		
Amount surrendered during the year (31 March 2024)			(-) 2,03,34,93
			16,64
Charged -			
Original	..	25,58	25,58
Supplementary	25,58		
Amount surrendered during the year (31 March 2024)			..
			Nil
The Capital (<i>Charged</i>) expenditure excludes ₹66,24 thousand sanctioned during March 2024 met out from the Contingency Fund of the State that remained unrecouped to the fund at the close of the year.			
Notes and Comments -			
(i) During the year department incurred an amount of ₹10,06,84 thousand which falls under New Service and an amount of ₹11,88,74 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.			
(ii) As per PFMS data, an amount of ₹49 thousand was lying unspent in SNA bank accounts of the department as on 31.03.2024.			

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Revenue (Voted)

(i) The grant closed with a saving of ₹1,20,234.14 lakh (36.57 per cent of the total budget provision). Out of such saving, the department surrendered an amount of ₹67.46 lakh only during the year.

(ii) Token supplementary grant of ₹0.04 lakh was obtained to finance 4 newly opened heads of account under this section.

(iii) Similar saving of ₹1,27,344.51 lakh (40.65 per cent of total budget provision) and ₹65,869.90 lakh (15.90 per cent of total budget provision) was also noticed in the grant during 2022-2023 and 2021-2022 respectively.

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2070 Other Administrative Services			
	00			
	106 Civil Defence			

Administrative Expenditure

1.	016 Water Wing of Civil Defence [DM]			
	O 811.89	824.99	652.04	(-) 172.95
	R 13.10			

Fund was stated to be re-appropriated for payment of travel allowances and daily allowances bills, one time repairing and annual maintenance of existing computers and peripherals and so on. Reasons for saving have not been intimated (June 2024).

2070 Other Administrative Services

00

106 Civil Defence

State Development Schemes

2.	003 Purchase of vehicle/Ambulance for different units of CD, HG& NVF. [DM]			
	O 386.00	386.00	..	(-) 386.00

2245 Relief on Account of Natural Calamities

01 Drought

102 Drinking Water Supply

Administrative Expenditure

3.	002 Sinking / Resinking / Repair / Provisions of Drinking Water [Under Recovery & Restoration (Out of 30 per cent of SDRMF) PHE Deptt.] [DM]			
	O 302.00	302.00	..	(-) 302.00

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	800 Other Expenditure			
	Administrative Expenditure			
4.	005 Remuneration to Test Relief and Dry Dole Dealers [Under Preparedness and Capacity Building (Out of 10 per cent of SDRMF)] [DM]			
	O 4,100.00	4,100.00	..	(-) 4,100.00
	02 Floods, Cyclones etc.			
	101 Gratuitous Relief			
	Administrative Expenditure			
5.	007 Supply of Disaster Management Kit to affected persons[Under Response and Relief (Out of 40 per cent of SDRMF)] [DM]			
	O 3,580.00	3,580.00	..	(-) 3,580.00
	105 Veterinary Care			
	Administrative Expenditure			
6.	002 Supply of Fodder and Prevention of cattle epidemic [Under Recovery & Restoration (Out of 30 per cent of SDRMF) to ARD Deptt.] [DM]			
	O 401.00	401.00	..	(-) 401.00
	114 Assistance to Farmers for purchase of Agricultural inputs			
	Administrative Expenditure			
7.	001 Repairs of market link roads and rural huts damaged due to flood/cyclone etc. [Under Recovery & Restoration (Out of 30 per cent of SDRMF) to PWD] [DM]			
	O 2,001.00	2,001.00	..	(-) 2,001.00
8.	002 Supply of seeds/ fertilizers etc. for raising alternative crops in flood/cyclone affected areas [Under Response and Relief (Out of 40 per cent of SDRMF) to Agri Deptt.] [DM]			
	O 5,000.00	5,000.00	..	(-) 5,000.00
	118 Assistance for Repairs/Replacement of damaged boats and equipment for fishing			
	Administrative Expenditure			
9.	001 Supply of Nets, Fish, Prawns etc. [Under Recovery & Restoration (Out of 30 per cent of SDRMF) to Fisheries Deptt.] [DM]			
	O 4,977.00	4,977.00	..	(-) 4,977.00
	119 Assistance to Artisans for Repairs/Replacement of damaged tools and equipment			
	Administrative Expenditure			
10.	001 Assistance to indigent artisans for relief and rehabilitation M&SSE&T [Under Recovery & Restoration (Out of 30 per cent of SDRMF)] [DM]			
	O 300.00	300.00	..	(-) 300.00
	122 Repairs and restoration of damaged Irrigation and flood control works			
	Administrative Expenditure			
11.	002 Repairs and restoration of damaged Minor Irrigation installations [Under Recovery & Restoration (Out of 30 per cent of SDRMF) to I.W. Deptt.] [DM]			
	O 320.00	320.00	..	(-) 320.00

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	282 Public Health			
	Administrative Expenditure			
12.	001 Expenses on Public Health Measures [Under Response and Relief (Out of 40 per cent of SDRMF)] [DM]			
	O 10,008.00	10,008.00	..	(-) 10,008.00
13.	002 Expenses on Health Measures [Under Response and Relief (Out of 40 per cent of SDRMF) to Health Deptt.] [DM]			
	O 5,501.00	5,501.00	..	(-) 5,501.00
	08 State Disaster Mitigation Fund			
	101 Disaster Mitigation			
	Administrative Expenditure			
14.	002 Scheme under Disaster Mitigation Fund (20 per cent of SDRMF) [DM]			
	O 29,740.00	29,740.00	..	(-) 29,740.00
	80 General			
	102 Management of Natural Disasters, Contingency Plans in disaster prone areas			
	State Development Schemes			
15.	019 Early warning dissemination system [DM]			
	O 125.14	125.14	..	(-) 125.14
	800 Other Expenditure			
	Administrative Expenditure			
16.	005 Supply of Tarpaulins etc. [Under Response and Relief (Out of 40 per cent of SDRMF)] [DM]			
	O 8,500.00	8,500.00	..	(-) 8,500.00
17.	011 Other items and for Other Departments [Under Response and Relief (Out of 40 per cent of SDRMF)] [DM]			
	O 200.00	200.00	..	(-) 200.00
18.	017 Assistance to WBSEB for restoration of power supply in the areas affected by flood, cyclone, etc. [Under Recovery & Restoration (Out of 30 per cent of SDRMF)] [DM]			
	O 4,200.00	4,200.00	..	(-) 4,200.00
19.	018 Repairs of Educational Institutions and repairs/ replacement of furniture of those institutions affected by natural calamities [Under Recovery & Restoration (Out of 30 per cent of SDRMF)] to Education Deptt. [DM]			
	O 100.00	100.00	..	(-) 100.00
	Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2024).			

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2070 Other Administrative Services			
	00			
	003 Training			
	Administrative Expenditure			
20.	017 National Volunteer Force Halisahar Training Centre [DM]			
	O 448.10	448.10	351.37	(-) 96.73
	106 Civil Defence			
	State Development Schemes			
21.	002 Purchase of modern equipment like rescue toy, boats etc. for Water Wing of Civil Defence & West Bengal Civil Emergency Force [DM]			
	O 781.00	781.00	43.93	(-) 737.07
	2235 Social Security and Welfare			
	02 Social Welfare			
	104 Welfare of Aged, Infirm and Destitute			
	Administrative Expenditure			
22.	005 Schemes for providing relief to destitute persons or families [DM]			
	O 370.00	370.00	164.51	(-) 205.49
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			
	Administrative Expenditure			
23.	011 Expenditure on account of distribution of clothing etc. among the indigent persons through M.L.As. [DM]			
	O 4,386.00	4,386.00	3,756.74	(-) 629.26
24.	057 Payment of one time Ex-gratia on Demobilization to the Volunteers of WBNVF [DM]			
	O 841.50	841.50	58.78	(-) 782.72
	2245 Relief on Account of Natural Calamities			
	02 Floods, Cyclones etc.			
	101 Gratuitous Relief			
	Administrative Expenditure			
25.	002 Supply of Food / Milk to affected persons [Under Response and Relief (Out of 40 per cent of SDRMF)] [DM]			
	O 1,600.00	1,600.00	2.97	(-) 1,597.03
26.	003 Supply of Food and Clothing and Garments to affected persons [Under Response and Relief (Out of 40 per cent of SDRMF)] [DM]			
	O 17,500.00	17,500.00	1,188.72	(-) 16,311.28

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	111 Ex-gratia payments to bereaved families			
Administrative Expenditure				
27.	001 Ex gratia payments to families of dead/missing persons to flood, cyclone etc. [Under Recovery & Restoration (Out of 30 per cent of SDRMF)] [DM]			
	O 3,001.00	3,001.00	365.75	(-) 2,635.25
	112 Evacuation of population			
Administrative Expenditure				
28.	001 Evacuation of marooned people [Under Response and Relief (Out of 40 per cent of SDRMF) to Civil Defence Wing and DMG Group of Police] [DM]			
	O 1,000.00	1,000.00	35.34	(-) 964.66
	113 Assistance for repairs/reconstruction of Houses			
Administrative Expenditure				
29.	001 Assistance for repair / reconstruction of damaged dwelling houses [Under Recovery & Restoration (Out of 30 per cent of SDRMF)] [DM]			
	O 29,002.00	29,002.00	781.28	(-) 28,220.72
30.	002 Maintenance and Repair of Flood/Cyclone Shelters [Under Preparedness and Capacity Building (Out of 10 per cent of SDRMF)] [DM]			
	O 8,200.00	8,200.00	9.85	(-) 8,190.15
	80 General			
	102 Management of Natural Disasters, Contingency Plans in disaster prone areas			
Administrative Expenditure				
31.	003 Expenditure for training to cope-up with disasters [Under Preparedness and Capacity Building (Out of 10 per cent of SDRMF)] [DM]			
	O 2,570.00	2,570.00	59.83	(-) 2,510.17
State Development Schemes				
32.	002 Awareness Campaign on Disaster Management Activities [DM]			
	O 375.00	375.00	98.05	(-) 276.95
33.	007 Strengthening of State Disaster Management Authority (SDMA) and District Disaster Management Authority (DDMA) [DM]			
	O 173.62	173.62	48.54	(-) 125.08
	800 Other Expenditure			
Administrative Expenditure				
34.	008 Rescue of marooned people affected by flood, cyclone, tornado etc. and set-up of Relief Camps / Centers including Relief Contingency [Under Response and Relief (Out of 40 per cent of SDRMF)] [DM]			
	O 2,500.00	2,500.00	809.73	(-) 1,690.27
	Reasons for saving in the above sub-heads have not been intimated (June 2024).			

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			
	Administrative Expenditure			
35.	017 Expenditure for Gratuitous Relief [DM]			
	O 4,306.36	3,765.57	181.04	(-) 3,584.53
	R (-) 540.79			

Reduction of fund through re-appropriation was stated to be done for releasing the equivalent amount to head of account '73-2235-60-200-062-50-00-V' for payment of (i) ₹32.28 lakh for installation of Disaster Management stall and Awareness Generation and (ii) ₹508.51 lakh for IT intervention in Ganga Sagar Mela 2024 for Disaster Management. Reasons for final saving have not been intimated (June 2024).

	2235 Social Security and Welfare			
	02 Social Welfare			
	001 Direction and Administration			
	Administrative Expenditure			
36.	004 Directorate of Relief and District Establishment (Relief) [DM]			
	O 6,275.54	6,274.77	5,843.31	(-) 431.46
	R (-) 0.77			

Reduction of fund through re-appropriation was stated to be done to provide fund to head of account '73-2251-00-090-004-01-07-V' for reimbursement claim/adjustment of advance regarding HTC/LTC bills of the employees attached to the DMCD Department. Reasons for final saving have not been intimated (June 2024).

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			
State Development Schemes				
37.	003 Computerization of Disaster Management System in Relief Deptt. [DM]			
	O 161.50 } R (-) 61.11 }	100.39	0.70	(-) 99.69

Reduction of fund through surrender was stated to be done to release ₹61.11 lakh under head of account '73-4070- 00-001-019-60-00-V' for procurement of computer and other peripherals to be used in different units of DMCD Department. Reasons for final saving have not been intimated (June 2024).

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			
Administrative Expenditure				
38.	062 "Expenditure for providing general insurances for the pilgrims, NGOs, Transport operators (Government undertaking & Private), Government Officials including Police Personnel in Gangasagar Mela". [DM]			
	O 175.72 } R 540.79 }	716.51	807.98	+91.47

Fund was stated to be enhanced through re-appropriation for payment of (i) ₹32.28 lakh for installation of Disaster Management Stall and awareness generation and (ii) ₹508.51 lakh for IT interventions in Ganga Sagar Mela 2024 for Disaster Management. Reasons for excess have not been intimated (June 2024).

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2070 Other Administrative Services

00

800 Other Expenditure

Administrative Expenditure

39.	034	National Volunteer Force District Battalion Bangia Agragami Dal- 2nd Biswakarma Battalion. [DM]			
	O	538.78	540.60	1,093.90	+553.30
	R	1.82			

Fund was enhanced through re-appropriation for making payment of outstanding bills of various administrative expenses in respect of the office of the Commandant, WBNVF 2nd (BK) Bn., Kalyani. Reasons for excess have not been intimated (June 2024).

2070 Other Administrative Services

00

800 Other Expenditure

Administrative Expenditure

40.	033	National Volunteer Force District Battalion Bangia Agragami Dal- 1st Biskarma Battalion. [DM]			
	O	589.29	599.29	1,216.60	+617.31
	R	10.00			

Fund was enhanced through re-appropriation to meet travelling expenses bill of the employees attached to 1st Battalion WBNVF Durgapur. Reasons for excess have not been intimated (June 2024).

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2070 Other Administrative Services			
	00			
	106 Civil Defence			
	Administrative Expenditure			
41.	015 Establishment of West Bengal Civil Emergency Force [DM]			
	O 435.83	437.33	726.58	+289.25
	R 1.50			
	Fund was re-appropriated for payment of electricity charges and telephone charges in respect of the office of the Commandant, WBCEF, Howrah; to meet up the expenses towards Food Allowance for Civil Defence Volunteers to be deployed from WBCEF in connection with ensuing Ganga Sagar Mela, 2024 and so on. Reasons for excess have not been intimated (June 2024).			
	2245 Relief on Account of Natural Calamities			
	08 State Disaster Mitigation Fund			
	101 Disaster Mitigation			
	Administrative Expenditure			
42.	001 Transfer to/from Reserve Fund and Deposit Account [DM]			
	O 29,740.00	29,740.00	43,893.00	+14,153.00

Reasons for excess in the above sub-heads have not been intimated (June 2024).

STATE DISASTER RISK MANAGEMENT FUND (SDRMF)

As per recommendation of the 15th Finance Commission (XV FC) and as accepted by the Central Government, a basic fund for States as State Disaster Risk Management Fund (SDRMF) was created in 2020-21 under section 48 (1) (a) of the Disaster Management Act, 2005 for disaster response & disaster mitigation. The SDRMF would comprise of already existing State Disaster Response Fund (SDRF) and State Disaster Mitigation Fund (SDMF). The amount received on account of State Disaster Risk Management Fund will be required to be apportioned into 80:20 basis to SDRF & SDMF.

The SDRF and SDMF would be constituted in the Public Account under the Reserve Fund bearing interest in the Major Head 8121-General & other Reserve Fund -00-122 & 8121-General & other Reserve Fund -00-130 respectively in the accounts of the State Government. The Government of India will contribute 75 per cent of the total yearly allocation in the form of a non-plan grant & the balance 25 per cent will be contributed by the State Government concerned.

During the year 2023-2024, the State Government received ₹1,221.20 crore as Central Government's share (₹892.00 crore towards SDRF & ₹329.20 crore towards the SDMF). The State Government's share during the year was ₹407.07 crore (₹297.34 crore towards SDRF & ₹109.73 crore towards SDMF). The State Government transferred ₹1,941.27 crore to the Fund. (Major Head 8121-122-SDRF: ₹1,434.87 crore including interest earned of ₹245.53 crore & Major Head 8121-130-SDMF: ₹506.40 crore including interest earned of ₹67.47 crore). The state government incurred expenditure of ₹162.47 crore from the consolidated fund under the Major Head of Account: 2245-Disaster Management during 2023-2024 which was met from SDRF (₹162.47 crore) & SDMF (₹0.00 crore).

Details of expenditure would be reflected in Statement no. 15 of the Finance Accounts under the Major Head "2245-Relief on Account of Natural Calamities". Similarly details of Receipts and Disbursements to/from the Fund have been reflected in Statement No. 21 of the Finance Accounts.

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			
	Administrative Expenditure			
43.	042 Ex-gratia payments to the families of indigent victims due to death on different disasters [DM]			
	O 1,224.00	1,224.00	1,933.51	+709.51

2245 Relief on Account of Natural Calamities

02 Floods, Cyclones etc.

122 Repairs and restoration of damaged Irrigation and flood control works

Administrative Expenditure

44.	003 Emergency repair of flood protective embankments [Under Response and Relief (Out of 40 per cent of SDRMF) to I.W. Deptt.] [DM]			
	O 4,000.00	4,000.00	4,999.97	+999.97

Reasons for excess in the above sub-heads have not been intimated (June 2024).**2235 Social Security and Welfare**

60 Other Social Security and Welfare Programmes

200 Other Programmes

Administrative Expenditure

45.	070 Expenditure for Relief Operation of people outside West Bengal [DM]			
	..		100.00	+100.00

Reasons for incurring expenditure without any budget provision have not been intimated (June 2024).

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2245 Relief on Account of Natural Calamities				
	02 Floods, Cyclones etc.			
	112 Evacuation of population			
Administrative Expenditure				
46.	002 Rescue of marooned people affected by flood cyclone tornado etc. and set-up of Relief Camps/Centers including Relief Contingency [under Response and Relief (Out of 40 per cent of SDRMF)] [DM]			
	S 0.01	0.01	561.66	+561.65
47.	003 Supply of Tarpaulins etc. [under Response and Relief (Out of 40 per cent of SDRMF)] [DM]			
	S 0.01	0.01	7,957.53	+7,957.52
	191 Assistance to Municipal Corporation			

Administrative Expenditure

48.	001 Emergency Repair and maintenance of Municipal Properties damaged/destroyed by Natural calamity [Under Recovery & Restoration (Out of 30 per cent of SDRMF)] SDRMF [DM]			
	S 0.01	0.01	3,200.00	+3,199.99

Token Supplementary grant of ₹0.01 lakh in each of the above newly opened sub-heads was stated to be required for payment towards rescue of marooned people affected by flood, cyclone, tornado etc. and set-up of Relief Camps/Centers including Relief Contingency, Supply of Tarpaulins etc., emergency repair and maintenance of Municipal Properties damaged/ destroyed by natural calamity out of SDRMF. Reasons for excess in the above sub-heads have not been intimated (June 2024).

Revenue (Charged)

(i) The appropriation closed with an excess of ₹17,927 lakh (actual : ₹1,79,26,99,927) that requires regularization by the State Legislature.

(ii) In view of the excess expenditure of ₹17,927 lakh, the supplementary provision of ₹2,372.62 lakh proved to be insufficient.

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

(iii) Excess occurred mainly under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2049 Interest Payments			
	05 Interest on Reserve Funds			
	105 Interest on General and other Reserve Funds			
	Administrative Expenditure			
49.	005 Interest on State Disaster Mitigation Fund [DM]			
	S 2,372.62	2,372.62	6,747.06	+4,374.44

Creation of fund through supplementary provision was stated to be required for opening new head of account for payment of interest on State Disaster Mitigation Fund. Reasons for excess have not been intimated (June 2024).

	2049 Interest Payments			
	05 Interest on Reserve Funds			
	105 Interest on General and other Reserve Funds			
	Administrative Expenditure			
50.	002 Interest on State Disaster Response Fund [DM]			
	O 11,000.00	11,000.00	24,552.56	+13,552.56

Reasons for excess have not been intimated (June 2024).

Capital (Voted)

(i) The grant closed with a saving of ₹20,334.93 lakh (90.85 per cent of the total budget provision). Out of such saving, the department surrendered an amount of ₹16.64 lakh only during the year.

(ii) Token supplementary grant of ₹0.02 lakh was obtained to finance two newly opened heads of account under this section.

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

(iii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4216 Capital Outlay on Housing			
	01 Government Residential Buildings			
	106 General Pool Accommodation			
	State Development Schemes			
51.	086 Construction of Boundary Wall, Administrative Building of WCD, WBCEF & Civil Defence Organization [DM]			
	O 9,423.00	9,274.78	179.60	(-) 9,095.18
	R (-) 148.22			

4235 Capital Outlay on Social Security and Welfare

60 Other Social Security and Welfare Programmes

001 Direction and Administration

State Development Schemes

52.	002 Purchase of modern equipment like rescue toy, boats etc. for Water Wing of Civil Defence & West Bengal Civil Emergency [DM]			
	O 248.00	396.22	153.52	(-) 242.70
	R 148.22			

Re-appropriation of fund from one sub-head to other sub-head was stated to be done for procurement of 29 portable LED lighting system with Gen Set, 29 multipurpose and multiple time use Fire Blankets through GeM for Civil Defense Organization and II Civil Defence equipment. Reasons for saving in the above sub-heads have not been intimated (June 2024).

4059 Capital Outlay on Public Works

01 Office Buildings

051 Construction

State Development Schemes

53.	017 Relief and Welfare (Relief) [DM]			
	O 83.00	83.00	..	(-) 83.00

Reasons for non-utilization of entire budget provision have not been intimated (June 2024).

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4059 Capital Outlay on Public Works			
	60 Other Buildings			
	051 Construction			
	State Development Schemes			
54.	001 Relief and Welfare (Relief) [DM]			
	O 6,753.22	6,753.22	304.31	(-) 6,448.91
55.	002 Construction of Relief Godowns/Stores at District Level. [DM]			
	O 2,773.72	2,773.72	241.37	(-) 2,532.35

4216 Capital Outlay on Housing

01 Government Residential Buildings

106 General Pool Accommodation

State Development Schemes

56.	087 Construction of Boundary Wall, Administrative Building , Barrack, Quarter etc. for WBNVF [DM]			
	O 2,450.00	2,450.00	180.61	(-) 2,269.39

Reasons for saving in the above sub-heads have not been intimated (June 2024).

4216 Capital Outlay on Housing

01 Government Residential Buildings

106 General Pool Accommodation

State Development Schemes

57.	081 Construction of Guest Houses at different Units /Centers of CD, HG& NVF [DM]			
	O 583.50	555.31	..	(-) 555.31
	R (-) 28.19			

Surrender of ₹16.64 lakh was stated to be done to provide identical amount to the newly opened scheme 'Procurement of IT Products and Related Items for procurement of computer and Peripherals', Implementation of Audio Video System for training hall and procurement of 2 Scanners, 1 photocopier and 2 printers for official use of the Central civil Defense Training Institute. Furthers re-appropriation of ₹11.55 lakh was done to release fund under head of account '73-4070- 00-001-023-60-00-V' for procurement of computers and peripherals. Reasons for non-utilization of residual fund have not been intimated (June 2024).

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

(iv) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4070 Capital Outlay on other Administrative Services			
	00			
	001 Direction and Administration			
	Administrative Expenditure			
58.	019 Procurement of IT products and related items [DM]			
	S 0.01	0.01	89.41	+89.40
	Creation of fund through token supplementary grant was stated to be required for newly opened head of account for procurement of IT products and related items under Disaster Management and Civil Defense Department. Reasons for excess have not been intimated (June 2024).			
	4059 Capital Outlay on Public Works			
	60 Other Buildings			
	051 Construction			
	State Development Schemes (Central Assistance)			
59.	012 Construction of Multi-Purpose Cyclone Shelter (MPCS) (Component-B) (Central Share) [DM]			
		..	620.72	+620.72
	State Development Schemes			
60.	013 Construction of Multi-Purpose Cyclone Shelter (MPCS) (Component-B) (State Share) [DM]			
		..	206.91	+206.91

Reasons for incurring expenditure without any budget provision in the above sub-heads have not been intimated (June 2024).

Capital (Charged)

(i) The entire supplementary appropriation of ₹25.58 lakh obtained was fully utilized by the department during the year.

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2235 Social Security and Welfare			
2250 Other Social Services			
2236 Nutrition			
2251 Secretariat-Social Services			
Voted -			
Original	2,32,62,82,38	2,57,97,45,18	(-) 1,35,19,02
Supplementary	25,34,62,80		
Amount surrendered during the year (31 March 2024)			2,36,26
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4235 Capital Outlay on Social Security and Welfare			
Voted -			
Original	1,15,26,50	1,79,07,08	(-) 75,22,71
Supplementary	63,80,58		
Amount surrendered during the year (31 March 2024)			
Notes and Comments -			
(i) The PFMS database disclosed that an amount of ₹10,90,33,89 thousand was lying unspent in the SNA bank accounts of the department as on 31.03.2024.			
(ii) During the year department incurred an amount of ₹17,65,42 thousand which falls under New Service and an amount of ₹74,35 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.			

Revenue (Voted)

- (i) The grant closed with a saving of ₹13,519.02 lakh (0.52 per cent of the total budgetary allocation of the year) that is less than the permissible limit of 5 per cent.
- (ii) However, in some sub-heads considerable variation between the budgetary allocation and expenditure have been observed.

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

(iii) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2235 Social Security and Welfare				
02 Social Welfare				
104 Welfare of Aged, Infirm and Destitute				
Administrative Expenditure				
1.	001 Control of Vagrancy [WC]			
	O 1,460.45	1,474.83	1,304.77	(-) 170.06
	R 14.38			
Enhancement of fund through re-appropriation was done to meet up expenditure relating to Administrative expenses in respect of running homes for Urban Homeless under control of Controller of Vagrancy, meeting expenses of office vehicle, outsourcing staff, salary etc. Reasons for final saving have not been intimated (June 2024).				
2235 Social Security and Welfare				
02 Social Welfare				
001 Direction and Administration				
Administrative Expenditure				
2.	007 Research, Training and Strengthening of the set up of the Department and Directorate of Social Welfare (Vagrancy) [WC]			
	O 1,381.71	1,381.71	1,098.39	(-) 283.32
101 Welfare of Handicapped				
Administrative Expenditure				
3.	033 Establishment of a School for the Deaf in North Bengal [WC]			
	O 193.30	193.30	109.72	(-) 83.58
102 Child Welfare				
Administrative Expenditure				
4.	099 Establishment Charges of Saksham Anganwadi & POSHAN 2.0 (erstwhile ICDS) [WC]			
	O 1,15,218.69	1,15,218.69	7,031.18	(-) 1,08,187.51
State Development Schemes (Central Assistance)				
5.	095 Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0(60:40) (Central Share) [WC]			
	O 39,265.50	39,265.50	37,643.92	(-) 1,621.58

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
103	Women's Welfare			
	State Development Schemes			
6.	026 Implementation of Kanyashree Prakalpa [WC]			
	O 74,521.95	74,521.95	64,196.08	(-) 10,325.87
106	Correctional Services			
	Administrative Expenditure			
7.	002 Establishment of an After-Care Home for Ex.-Inmates of Reformatory Industrial and Borstal School at Benjatia House [WC]			
	O 621.58	621.58	531.83	(-) 89.75
789	Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
8.	087 Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0(60:40)(Central Share) [WC]			
	O 17,199.88	17,199.88	10,711.13	(-) 6,488.75
	State Development Schemes			
9.	048 Implementation of Kanyashree Prakalpa [WC]			
	O 57,400.00	57,400.00	55,961.73	(-) 1,438.27
10.	081 Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0 (25:75) (State Share) [WC]			
	O 136.00	136.00	41.64	(-) 94.36
796	Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
11.	087 Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0(60:40) (Central Share) [WC]			
	O 4,301.70	4,301.70	2,642.48	(-) 1,659.22
	2236 Nutrition			
	02 Distribution of Nutritious Food and Beverages			
101	Special Nutrition programmes			
	State Development Schemes (Central Assistance)			
12.	026 Anganwadi Services (including erstwhile SNP) under Saksham Anganwadi and POSHAN 2.0 (50:50) (Central Share) [WC]			
	O 50,460.12	50,460.12	47,151.37	(-) 3,308.75
	State Development Schemes			
13.	028 Wheat Based Nutrition Programme (State Share) under Saksham Anganwadi and POSHAN 2.0 (OCASPS) [WC]			
	O 5,980.00	5,980.00	4,895.81	(-) 1,084.19
789	Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
14.	008 Anganwadi Services (including erstwhile SNP) under Saksham Anganwadi and POSHAN 2.0 (50:50) (Central Share) [WC]			
	O 14,000.00	14,000.00	11,589.53	(-) 2,410.47

Reasons for final saving in the above sub-heads have not been intimated (June 2024).

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹in lakh)	Excess (+) Saving (-)
2235 Social Security and Welfare				
	02 Social Welfare			
	101 Welfare of Handicapped			
State Development Schemes				
15.	002 Scholarships to Handicapped Students studying below Class IX [WC]			
	O 99.75	99.75	..	(-) 99.75
	102 Child Welfare			
State Development Schemes (Central Assistance)				
16.	081 Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0 (25:75) (Central Share) (OCASPS) [WC]			
	O 450.00	450.00	..	(-) 450.00
17.	082 Information, Education & Communication (IEC) Component under Umbrella ICDS - Anganwadi Services(Saksham Anganwadi and POSHAN 2.0) (60:40) (Central Share) [WC]			
	O 210.00	210.00	..	(-) 210.00
18.	089 National Creche Scheme under Saksham Anganwadi and POSHAN 2.0 (60:30:10) (Central Share) [WC]			
	O 200.00	200.00	..	(-) 200.00
19.	093 Poshan Abhiyaan (including erstwhile NNM) under Saksham Anganwadi and POSHAN 2.0 (80:20) (Central Share) [WC]			
	O 5,000.00	5,000.00	..	(-) 5,000.00
20.	100 Transfer of salary & wages under Saksham Anganwadi and POSHAN 2.0 to SNA (25:75)(Central share) [WC]			
	O 10,811.80	10,811.80	..	(-) 10,811.80
State Development Schemes				
21.	094 Poshan Abhiyaan (including erstwhile NNM) under Saksham Anganwadi and POSHAN 2.0 (80:20) (State Share) [WC]			
	O 300.00	300.00	..	(-) 300.00
22.	101 Transfer of salary & wages under Saksham Anganwadi and POSHAN 2.0 to SNA (25:75)(State share) [WC]			
	O 23,938.30	23,938.30	..	(-) 23,938.30
	103 Women's Welfare			
State Development Schemes				
23.	012 Implementation of Swawlamban (NORAD) [WC]			
	O 200.00	200.00	..	(-) 200.00

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
789	Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
24.	080 Information, Education & Communication (IEC) Component under Umbrella ICDS - Anganwadi Services (Saksham Anganwadi and POSHAN 2.0) (60:40) (Central Share) [WC]			
	O 100.00	100.00	..	(-) 100.00
	State Development Schemes			
25.	082 Information, Education & Communication (IEC) Component under Umbrella ICDS - Anganwadi Services (Saksham Anganwadi and POSHAN 2.0) (60:40) (State Share) [WC]			
	O 200.00	200.00	..	(-) 200.00
796	Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
26.	079 Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0 (25:75) (Central Share) [WC]			
	O 1,015.00	1,015.00	..	(-) 1,015.00
	2236 Nutrition			
	02 <i>Distribution of Nutritious Food and Beverages</i>			
101	Special Nutrition programmes			
	Administrative Expenditure			
27.	002 Assistance to Destitute Children of Govt. Homes under Special Nutrition Programme [WC]			
	O 400.00	400.00	..	(-) 400.00
	Reasons for non-utilisation of the entire budgetary allocation and final saving in the above sub-heads have not been intimated (June 2024).			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
102	Child Welfare			
	State Development Schemes			
28.	020 Establishment of I.C.D.S. Project [WC]			
	O 13,300.00 } S 50,020.00 }	63,320.00	60,522.88	(-) 2,797.12
	Supplementary grant was required for establishment of ICDS projects. Reasons for final saving have not been intimated (June 2024).			

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2235 Social Security and Welfare

02 Social Welfare

102 Child Welfare

Administrative Expenditure

29.	001	Govt. of India's Crash Programme of Nutrition for Children [WC]			
		O 5,808.20	} 12,835.15	} 10,439.29	} (-) 2,395.86
		S 7,032.40			
		R (-) 5.45			

Supplementary grant was required for establishment charges for Government of India's Crash Programme of Nutrition for Children. Reduction of fund by re-appropriation was done to meet up expenses relating to administrative expenditure in respect of Directorate of ICDS. Reasons for final saving have not been intimated (June 2024).

2235 Social Security and Welfare

02 Social Welfare

101 Welfare of Handicapped

State Development Schemes

30.	039	Manabik Scheme under Jai Bangla [WC]			
		O 42,470.00	} 60,050.00	} 57,352.61	} (-) 2,697.39
		S 17,580.00			

Supplementary grant was required for implementation of Manabik Scheme. Reasons for final saving have not been intimated (June 2024).

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. Head No.	Total grant	Actual expenditure (₹in lakh)	Excess (+) Saving (-)

2235 Social Security and Welfare

02 Social Welfare

104 Welfare of Aged, Infirm and Destitute

State Development Schemes

31.	028 Old Age Pension Scheme under Jai Bangla [WC]				
	O 1,52,500.00	}	1,63,149.97	1,62,989.43	(-) 160.54
	S 10,683.47				
	R (-) 33.50				

Supplementary grant was required for implementation of Old Age Pension Scheme under Jai Bangla. Surrender of fund was done to meet up committed expenses related to Kanyashree Day, NICSi for SMS service of KP, security audit, Kanyashree day related expenditure to KMC, Printing charges and contingency to DPMU, South-24 Parganas. Reasons for final saving have not been intimated by the department (June 2024).

2235 Social Security and Welfare

02 Social Welfare

102 Child Welfare

State Development Schemes

32.	084 Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0 (25:75) (State Share) (OCASPS) [WC]				
	O 420.20	}	298.76	121.44	(-) 177.32
	R (-) 121.44				

Surrender of fund was done towards disbursement of salaries under Annual Programme Implementation Plan (APIP) category in NGO-run ICDS projects relating to Anganwadi Services and POSHAN2.0 for 2nd quarter of 2023-2024. Reasons for saving have not been intimated (June 2024).

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

(iv) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	02 Social Welfare			
	102 Child Welfare			
	State Development Schemes Central Assistance			
33.	083 Assistance for Continuation of ICDS Training Programme - Anganwadi Workers(Saksham Anganwadi and POSHAN 2.0) (60:40) (Central Share) [WC]			
	O 220.00	220.00	359.58	+139.58
34.	087 Mission VATSALYA (erstwhile ICPS) (Central Share) (OCASPS) [WC]			
	O 840.00	840.00	3,414.77	+2,574.77
	State Development Schemes			
35.	086 Assistance for Continuation of ICDS Training Programme - Anganwadi Workers(Saksham Anganwadi and POSHAN 2.0) (60:40) (State Share) [WC]			
	O 10.00	10.00	239.72	+229.72
36.	088 Mission VATSALYA (erstwhile ICPS) (State Share) (OCASPS) [WC]			
	O 600.00	600.00	2,276.51	+1,676.51
37.	096 Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0(60:40) (State Share) [WC]			
	O 25,033.50	25,033.50	39,694.54	+14,661.04
	103 Women's Welfare			
	State Development Schemes			
38.	068 Implementation of Rupashree Prakalpa [WC]			
	O 40,061.00	40,061.00	40,173.46	+112.46
	200 Other Programmes			
	State Development Schemes			
39.	051 Half Way Home [WC]			
	O 1.50	1.50	236.14	+234.64
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
40.	083 Mission VATSALYA (erstwhile ICPS) (Central Share) (OCASPS) [WC]			
	O 288.00	288.00	1,170.78	+882.78
	State Development Schemes			
41.	016 Establishment of I.C.D.S. Project [WC]			
	O 9,400.00	9,400.00	30,396.46	+20,996.46
42.	058 Implementation of Rupashree Prakalpa [WC]			
	O 28,400.00	28,400.00	28,534.00	+134.00
43.	059 Manabik Scheme under Jai Bangla (JAIBANGLA) [WC]			
	O 18,900.00	18,900.00	22,348.48	+3,448.48

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹in lakh)	Excess (+) Saving (-)
44.	073 Widow Pension Scheme under Jai Bangla [WC]			
	O 42,200.00	42,200.00	55,010.11	+12,810.11
45.	074 Old Age Pension Scheme under Jai Bangla [WC]			
	O 45,000.00	45,000.00	57,493.93	+12,493.93
46.	078 Lakshmir Bhandar [WC]			
	O 3,58,500.00	3,58,500.00	3,85,010.31	+26,510.31
47.	084 Mission VATSALYA (erstwhile ICPS) (State Share) (OCASPS) [WC]			
	O 400.00	400.00	780.52	+380.52
48.	088 Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0(60:40) (State Share) [WC]			
	O 7,223.50	7,223.50	12,145.99	+4,922.49
	796 Tribal Areas Sub-Plan			

State Development Schemes (Central Assistance)

49.	083 Mission VATSALYA (erstwhile ICPS) (Central Share) (OCASPS) [WC]			
	O 72.00	72.00	292.69	+220.69

State Development Schemes

50.	021 Establishment of I.C.D.S. Project [WC]			
	O 8,000.00	8,000.00	14,119.24	+6,119.24
51.	056 Manabik Scheme under Jai Bangla [WC]			
	O 4,600.00	4,600.00	5,085.78	+485.78
52.	073 Widow Pension Scheme under Jai Bangla [WC]			
	O 11,000.00	11,000.00	13,774.78	+2,774.78
53.	074 Old Age Pension Scheme under Jai Bangla [WC]			
	O 12,000.00	12,000.00	14,868.48	+2,868.48
54.	078 Lakshmir Bhandar [WC]			
	O 1,00,906.80	1,00,906.80	1,08,136.88	+7,230.08
55.	088 Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0(60:40) (State Share) [WC]			
	O 2,140.00	2,140.00	3,012.96	+872.96

2236 Nutrition

02 Distribution of Nutritious Food and Beverages

101 Special Nutrition programmes

State Development Schemes

56.	027 Anganwadi Services (including erstwhile SNP) under Saksham Anganwadi and POSHAN 2.0 (50:50) (State Share) [WC]			
	O 48,000.00	48,000.00	70,096.13	+22,096.13

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
57.	009 Anganwadi Services (including erstwhile SNP) under Saksham Anganwadi and POSHAN 2.0 (50:50) (State Share) [WC]			
	O 17,000.00	17,000.00	19,220.46	+2,220.46
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
58.	008 Anganwadi Services (including erstwhile SNP) under Saksham Anganwadi and POSHAN 2.0 (50:50) (Central Share) (OCASPS) [WC]			
	O 4,400.00	4,400.00	12,677.43	+8,277.43
State Development Schemes				
59.	009 Anganwadi Services (including erstwhile SNP) under Saksham Anganwadi and POSHAN 2.0 (50:50) (State Share) (OCASPS) [WC]			
	O 5,500.00	5,500.00	14,560.01	+9,060.01
Reasons for excess in the above sub-heads have not been intimated (June 2024).				
2235 Social Security and Welfare				
	02 Social Welfare			
	102 Child Welfare			
State Development Schemes				
60.	002 Remodeling and Renovation of Cottages at Digha [WC]			
	..		121.50	+121.50
2235 Social Security and Welfare				
	02 Social Welfare			
	102 Child Welfare			
State Development Schemes (Central Assistance)				
61.	111 Training under Saksham Anganwadi and Poshan 2.0 (Central Share) OCASPS [WC]			
	..		411.00	+411.00
62.	113 Insurance Coverage under Saksham Anganwadi and Poshan 2.0 (Central Share) OCASPS [WC]			
	..		569.75	+569.75

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
63.	112 Training under Saksham Anganwadi and Poshan 2.0 (State Share) OCASPS [WC]	..	274.00	+274.00

64.	114 Insurance Coverage under Saksham Anganwadi and Poshan 2.0 (State Share) OCASPS [WC]	..	379.83	+379.83

Reasons for incurring expenditure without any budgetary allocation and final excess in above sub-heads have not been intimated by the department (June 2024).

2235 Social Security and Welfare

02 Social Welfare

102 Child Welfare

State Development Schemes (Central Assistance)

65.	102	Child Helpline Services under Mission Vatsalya (GoI Code 3976) (Central Share) OCASPS [WC]			
	S	0.01	0.01	327.74	+327.73

Supplementary grant was required for funding a newly opened scheme “Child Help Line Services under Mission Vatsalya”. Reasons for final excess have not been intimated (June 2024).

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2235 Social Security and Welfare					
	02	Social Welfare			
	102	Child Welfare			
State Development Schemes (Central Assistance)					
66.	103	Non-Institutional Care-Sponsorship/ Foster Care/ After Care under Mission Vatsalya (Central Share) OCASPS [WC]			
	S	0.01	0.01	277.20	+277.19
State Development Schemes					
67.	104	Non-Institutional Care-Sponsorship/ Foster Care/ After Care under Mission Vatsalya (State Share) OCASPS [WC]			
	S	0.01	0.01	184.80	+184.79
	789	Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)					
68.	092	Non-Institutional Care-Sponsorship/ Foster Care/ After Care under Mission Vatsalya (Central Share) OCASPS [WC]			
	S	0.01	0.01	95.04	+95.03
Supplementary grant was required for newly opened scheme “Non-Institutional Care-Sponsorship/ Foster Care/ After Care under Mission Vatsalya”. Reasons for final excess in above sub-heads have not been intimated (June 2024).					
2235 Social Security and Welfare					
	02	Social Welfare			
	103	Women's Welfare			
State Development Schemes (Central Assistance)					
69.	083	Samarthya under Shakti Sadan [Mission Shakti] [3980] (Central Share) [WC]			
	O	250.00	500.00	720.36	+220.36
	S	250.00			
Supplementary grant was required for Samarthya under Shakti Sadan. Reasons for final excess have not been intimated (June 2024).					

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2235 Social Security and Welfare

02 Social Welfare

103 Women's Welfare

State Development Schemes

70.	073 Widow Pension Scheme under Jai Bangla [WC]				
	O 1,06,393.00	}	1,50,093.00	1,51,860.17	+1,767.17
	S 43,700.00				

Supplementary grant was required for implementation of Widow Pension Scheme under Jai Bangla. Reasons for final excess have not been intimated (June 2024).

2235 Social Security and Welfare

02 Social Welfare

001 Direction and Administration

Administrative Expenditure

71.	012 Directorate of ICDS [WC]				
	O 8,537.64	}	12,146.18	12,745.77	+599.59
	S 3,604.60				
	R 3.94				

Supplementary grant was required for establishment charges of Directorate of ICDS. Enhancement of fund through re-appropriation was done to meet up expenditure relating to Administrative expenses in respect of Directorate of ICDS. Reasons for final excess have not been intimated (June 2024).

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2235 Social Security and Welfare			
02 <i>Social Welfare</i>			
103 Women's Welfare			
State Development Schemes			
72. 076 Lakshmir Bhandar [WC]			
O 7,40,593.20	8,60,516.58	8,67,423.16	+6,906.58
S 1,20,004.70			
R (-) 81.32			

Supplementary grant was required for implementation of Lakshmir Bhandar Scheme. Surrender of fund was done to meet up requirement for running the schemes Half-way Homes in Kolkata and Berhampur. Reasons for final excess have not been intimated (June 2024).

2235 Social Security and Welfare

 02 *Social Welfare*

 102 Child Welfare

State Development Schemes (Central Assistance)

73. 109 POSHAN Abhiyaan with 100 per cent Central share OCASPS [WC]			
S 0.01	0.01	86.40	+86.39

Supplementary grant was required for newly opened head of account for Central Share under Centrally Sponsored Schemes POSHAN Abhiyan. Reasons for excess have not been intimated (June 2024).

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2235 Social Security and Welfare			
02 <i>Social Welfare</i>			
789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)			
74. 091 Child Helpline Services under Mission Vatsalya (GoI Code 3976)(Central Share) OCASPS [WC]			
S 0.01	0.01	112.37	+112.36

Supplementary grant was required for Child Helpline Services under Mission Vatsalya. Reasons for final excess have not been intimated (June 2024).

Capital (Voted)

- (i) The grant closed with a saving of ₹7,522.71 lakh (42.01 per cent of the total budgetary allocation for the year).
- (ii) In view of above saving, supplementary provision of ₹6,380.58 lakh proved to be unnecessary.
- (iii) Persistent saving was noticed in the grant for the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	9,547.66	33.54
2021-2022	24,499.72	72.87
2020-2021	71,643.62	35.74
2019-2020	33,305.74	94.63
2018-2019	40,506.97	93.92

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

(iv) Saving occurred mainly under :

Sl. Head No.		Total grant	Actual expenditure (₹in lakh)	Excess (+) Saving (-)
4235	Capital Outlay on Social Security and Welfare			
	02 Social Welfare			
	102 Child Welfare			
State Development Schemes				
75.	009 Construction/Up gradation of AWC Buildings [WC]			
	O 290.90	290.90	208.11	(-) 82.79
	60 Other Social Security and Welfare Programmes			
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
76.	003 Special Repair & Renovation of Govt. Homes & Buildings [WC]			
	O 210.60	210.60	116.73	(-) 93.87
	796 Tribal Areas Sub-Plan			
State Development Schemes				
77.	003 Special Repair & Renovation of Govt. Homes & Buildings [WC]			
	O 325.00	325.00	152.29	(-) 172.71
	800 Other Expenditure			
State Development Schemes				
78.	003 Special Repair & Renovation of Govt. Homes & Buildings [WC]			
	O 1,500.00	1,500.00	738.96	(-) 761.04
Reasons for final saving in the above sub-heads have not been intimated (June 2024).				
4235	Capital Outlay on Social Security and Welfare			
	02 Social Welfare			
	102 Child Welfare			
State Development Schemes (Central Assistance)				
79.	015 Construction/Upgradation of AWC building under Anganwadi Services under Saksham Anganwadi and POSHAN 2.0 (60:40) (Central Share) [WC]			
	O 200.00	200.00	..	(-) 200.00
State Development Schemes				
80.	016 Construction/Upgradation of AWC building under Anganwadi Services under Saksham Anganwadi and POSHAN 2.0 (60:40) (State Share) [WC]			
	O 1,400.00	1,400.00	..	(-) 1,400.00

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
789	Special Component Plan for Scheduled Castes			
State Development Schemes				
81.	008 Construction/Upgradation of AWC building under Anganwadi Services under Saksham Anganwadi and POSHAN 2.0 (60:40) (State Share) [WC]			
	O 200.00	200.00	..	(-) 200.00
796	Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
82.	008 Construction/Upgradation of AWC building under Anganwadi Services under Saksham Anganwadi and POSHAN 2.0 (60:40) (Central Share) [WC]			
	O 100.00	100.00	..	(-) 100.00
State Development Schemes				
83.	009 Construction/Upgradation of AWC building under Anganwadi Services under Saksham Anganwadi and POSHAN 2.0 (60:40) (State Share) [WC]			
	O 300.00	300.00	..	(-) 300.00
Reasons for non-utilisation of the entire budgetary allocation and final saving in the above sub-heads have not been intimated (June 2024).				

4235 Capital Outlay on Social Security and Welfare

02 Social Welfare

102 Child Welfare

State Development Schemes

84.	012 Implementation of RIDF Projects [WC]			
	O 4,900.00 } S 5,100.00 }	10,000.00	5,415.14	(-) 4,584.86

789 Special Component Plan for Scheduled Castes

State Development Schemes

85.	007 Implementation of RIDF Projects [WC]			
	O 1,680.00 } S 1,129.50 }	2,809.50	2,200.16	(-) 609.34

Supplementary grant was required for implementation of RIDF projects. For above sub-heads, reasons for final saving have not been intimated by the Department (June 2024).

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4235 Capital Outlay on Social Security and Welfare			
	02 Social Welfare			
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
86.	007 Implementation of RIDF Projects [WC]			
	O 420.00	420.00	854.79	+434.79

Reasons for excess have not been intimated (June 2024).

	4235 Capital Outlay on Social Security and Welfare			
	02 Social Welfare			
	102 Child Welfare			
	State Development Schemes (Central Assistance)			
87.	017 Implementation of 'Swachhta Action Plan (SAP)' under Anganwadi Services under Saksham Anganwadi and POSHAN 2.0 (3975)(Central Share) OCASPS [WC]			
	S 0.01	0.01	418.92	+418.91

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4235 Capital Outlay on Social Security and Welfare

02 Social Welfare

102 Child Welfare

State Development Schemes

88. 018 Implementation of 'Swachhta Action Plan (SAP)' under Anganwadi Services under Saksham Anganwadi and POSHAN 2.0 (3975)(State Share) OCASPS [WC]

S	0.01	0.01	279.27	+279.26

Supplementary grant was required for newly opened heads of account for Central and State Shares under the Centrally Sponsored Scheme ' Implementation of Swachhata Action Plan (SAP)' under Saksham Anganwadi and POSHAN 2.0. Reasons for final excess in above sub-heads have not been intimated (June 2024).

Grant No. 75 INDUSTRY, COMMERCE AND ENTERPRISES (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

- 2058 Stationery and Printing**
- 2852 Industries**
- 2853 Non-ferrous Mining and Metallurgical Industries**
- 3451 Secretariat-Economic Services**
- 3475 Other General Economic Services**

Voted -

Original	3,97,01,22	}	3,97,01,22	90,61,79	(-) 3,06,39,43
Supplementary	..				
Amount surrendered during the year (31 March 2024)					Nil

CAPITAL -

Major Head

- 4059 Capital Outlay on Public Works**
- 4070 Capital Outlay on other Administrative Services**
- 4407 Capital Outlay on Plantations**
- 4551 Capital Outlay on Hill Areas**
- 4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries**
- 4857 Capital Outlay on Chemicals and Pharmaceutical Industries**
- 4860 Capital Outlay on Consumer Industries**
- 4885 Other Capital Outlay on Industries and Minerals**
- 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	10,00,13,15	}	10,00,13,16	2,49,35,70	(-) 7,50,77,46
Supplementary	1				
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

(i) During the year department incurred an amount of ₹8,44 thousand which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Grant No. 75 INDUSTRY, COMMERCE AND ENTERPRISES

Revenue (Voted)

- (i) The grant closed with a saving of ₹30,639.43 lakh (77.18 per cent of the total budget provision).
(ii) Out of such saving no portion was surrendered by the department during the year.
(iii) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	27,674.28	73.38
2021-2022	30,531.86	81.24
2020-2021	51,381.71	88.64
2019-2020	28,761.79	68.08
2018-2019	82,629.67	81.32

(iv) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2852 Industries			
	80 General			
	001 Direction and Administration			
	Administrative Expenditure			
1.	001 Directorate of Industries [IN]			
	O 527.85	528.85	446.70	(-) 82.15
	R 1.00			

Enhancement of fund through re-appropriation was stated to be required to meet the administrative expense relating to hiring charges of vehicles, office and miscellaneous expenses of the Director of Industries. However, reasons for overall saving have not been intimated (June 2024).

2058 Stationery and Printing

00

103 Government Presses

State Development Schemes

2.	004 Modernisation of Raj Bhawan Press [IN]			
	O 346.50	346.50	..	(-) 346.50
3.	006 Renovation and Modernisation of Paper Store Godown at Stationery Office [IN]			
	O 184.80	184.80	..	(-) 184.80
4.	009 Repair and Renovation of Government Press at Darjeeling [IN]			
	O 235.40	235.40	..	(-) 235.40
5.	016 Modernisation of Machinery of West Bengal Govt. Press, Alipore [IN]			
	O 413.84	413.84	..	(-) 413.84

Grant No. 75 INDUSTRY, COMMERCE AND ENTERPRISES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2852	Industries			
	06 Engineering Industries			
	103 Other Engineering Industries			
State Development Schemes				
6.	002 Assistance for developing Export Infrastructure & other allied activities in the State (ASIDE) [IN]			
	O 525.00	525.00	..	(-) 525.00
	80 General			
	003 Industrial Education-Research and Training			
State Development Schemes				
7.	003 Setting Up of Extension Centre of the Central Institute of Plastics Engineering and Tools [IN]			
	O 525.00	525.00	..	(-) 525.00
	800 Other Expenditure			
State Development Schemes				
8.	002 State Govt.Grants for Industrial Promotional Activities [IN]			
	O 3,481.79	3,481.79	..	(-) 3,481.79
9.	020 Incentive to Industrial Units in lieu of Power Tariff Concession [IN]			
	O 9,000.00	9,000.00	..	(-) 9,000.00
Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2024).				
2058	Stationery and Printing			
	00			
	103 Government Presses			
State Development Schemes				
10.	007 Modernisation of Kadapara Press [IN]			
	O 924.00	924.00	0.99	(-) 923.01
11.	008 Repair and Renovation of Government Press at Cooch Behar [IN]			
	O 404.25	404.25	50.94	(-) 353.31

Grant No. 75 INDUSTRY, COMMERCE AND ENTERPRISES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2852 Industries			
	08 Consumer Industries			
	600 Others			
	State Development Schemes			
12.	006 W.B.Industrial Dev.Corp.Ltd. [IN]			
	O 1,300.00	1,300.00	866.64	(-) 433.36
	80 General			
	003 Industrial Education-Research and Training			
	State Development Schemes			
13.	004 Grants for Participation in Trade Fair Industrial Exhibition etc. [IN]			
	O 6,000.00	6,000.00	3,508.04	(-) 2,491.96
	800 Other Expenditure			
	State Development Schemes			
14.	006 Maintenance of Office Premises of Commerce and Industries Department at 4, Abanindranath Tagore Sarani (Camac Street), Kolkata [IN]			
	O 550.00	550.00	404.19	(-) 145.81
15.	008 Scheme for Modernization and Computerization of the Department [IN]			
	O 1,320.70	1,320.70	38.70	(-) 1,282.00
16.	009 New incentive scheme for encouraging the setting up of new industrial units [IN]			
	O 8,855.94	8,855.94	36.04	(-) 8,819.90
	2853 Non-ferrous Mining and Metallurgical Industries			
	02 Regulation and Development of Mines			
	102 Mineral Exploration			
	State Development Schemes			
17.	007 Expansion of the Directorate of Mines and Minerals [IN]			
	O 314.75	314.75	3.89	(-) 310.86
18.	016 Reorganization of Geological Prospecting Branch [IN]			
	O 133.97	133.97	5.53	(-) 128.44

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 75 INDUSTRY, COMMERCE AND ENTERPRISES

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

2058 Stationery and Printing

00

103 Government Presses

Administrative Expenditure

19. 001 West Bengal Government Press Alipore [IN]

O	1,498.70	1,497.69	953.53	(-) 544.16
R	(-) 1.01			

Reduction of fund through re-appropriation was stated to be required to meet up the expenditure related to printing jobs and expenditure of secretary to the Government Press. Reasons for overall saving have not been intimated (June 2024).

Capital (Voted)

(i) The grant closed with a saving of ₹75,077.46 lakh (75.07 per cent of total budget provision). No portion of the saving was surrendered by the department during the year.

(ii) Token supplementary grant of ₹ 0.01 lakh was stated to be required for financing a newly opened sub-head.

(iii) Similar persistent saving of ₹79,539.62 lakh (82.05 per cent of total budget provision) and ₹59,226.77 lakh (64.65 per cent of the total budget provision) was noticed in this section during 2022-2023 and 2021-2022 respectively.

(iv) Saving occurred mainly under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4059 Capital Outlay on Public Works

01 Office Buildings

051 Construction

State Development Schemes

20. 030 Renovation of Office Building of Raj Bhavan Press [IN]

O	288.75	288.75	..	(-) 288.75

21. 031 Renovation of Kadapara Press [IN]

O	231.00	231.00	..	(-) 231.00

22. 078 Construction of Office Building for Mining Estate Branch at Asansol [IN]

O	115.50	115.50	..	(-) 115.50

Grant No. 75 INDUSTRY, COMMERCE AND ENTERPRISES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4857 Capital Outlay on Chemicals and Pharmaceutical Industries			
	02 <i>Drugs and Pharmaceutical Industries</i>			
	190 Investments in Public Sector and Other Undertakings			
	State Development Schemes			
23.	001 West Bengal Pharmaceutical and Phyto Chemical Development Corporation [IN]			
	O 577.50	577.50	..	(-) 577.50
	4885 Other Capital Outlay on Industries and Minerals			
	01 <i>Investments in Industrial Financial Institutions</i>			
	190 Investments in Public Sector and Other Undertakings			
	State Development Schemes			
24.	002 West Bengal Industrial Development Corporation Ltd [IN]			
	O 115.50	115.50	..	(-) 115.50
	7465 Loans for General Financial and Trading Institutions			
	00			
	102 Trading Institutions			
	Administrative Expenditure			
25.	003 Loans to West Bengal Mineral Development and Trading Corporation [IN]			
	O 714.00	714.00	..	(-) 714.00

Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2024).

Grant No. 75 INDUSTRY, COMMERCE AND ENTERPRISES

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4860 Capital Outlay on Consumer Industries					
	60	<i>Others</i>			
	600	Others			
State Development Schemes					
26.	001	Greater Calcutta Gas Supply Corporation Ltd [IN]			
	O	3,465.00	3,465.00	3,122.00	(-) 343.00
4885 Other Capital Outlay on Industries and Minerals					
	60	<i>Others</i>			
	001	Direction and Administration			
State Development Schemes					
27.	001	Setting up of different industrial parks [IN]			
	O	84,965.73	84,965.73	12,960.82	(-) 72,004.91
6857 Loans for Chemical and Pharmaceutical Industries					
	02	<i>Drugs and Pharmaceutical Industries</i>			
	190	Loans to Public Sector and Other Undertakings			
Administrative Expenditure					
28.	001	Loans to West Bengal Pharmaceutical & Phyto chemical Development Corporation Ltd [IN]			
	O	365.00	365.00	211.94	(-) 153.06

Grant No. 75 INDUSTRY, COMMERCE AND ENTERPRISES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	7465 Loans for General Financial and Trading Institutions			
	00			
	102 Trading Institutions			
	State Development Schemes			
29.	001 Loans to West Bengal Mineral Development and Trading Corporation [IN]			
	O 6,000.00	6,000.00	5,500.00	(-) 500.00

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 76 SCIENCE & TECHNOLOGY AND BIOTECHNOLOGY (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

2052 Secretariat-General Services

2575 Other Special Areas Programmes

3425 Other Scientific Research

3451 Secretariat-Economic Services

Voted -

Original	75,31,54				
Supplementary	..	75,31,54	32,13,55	(-) 43,17,99	
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

Revenue (Voted)

(i) The grant closed with a saving of ₹4,317.99 lakh (57.33 per cent of the total budget provision).

(ii) Out of such saving, no amount was surrendered by the department during the year.

(iii) Similar persistent saving was noticed in the grant during the last four years as under :

Year	Amount (₹ in lakh)	Percentage
2022-2023	4,108.58	56.91
2021-2022	3,692.98	52.67
2020-2021	4,778.01	73.11
2019-2020	3,677.32	57.76

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

3425 Other Scientific Research

60 Others

001 Direction and Administration

State Development Schemes

1.	002 Promotion of Biotechnology [BS]				
	O	900.00	900.00	455.91	(-) 444.09
	200 Assistance to other Scientific bodies				

State Development Schemes

2.	010 Financial Assistance to other Scientific Bodies for undertaking Scientific Projects/Surveys/Research/Training and Science Awareness & Science Popularisation programme [BS]				
	O	3,767.00	3,767.00	1,485.30	(-) 2,281.70

Grant No. 76 SCIENCE & TECHNOLOGY AND BIOTECHNOLOGY

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3.	011 West Bengal State Council of Science & Technology [BS]			
	O 1,300.00	1,300.00	209.17	(-) 1,090.83
	600 Other Schemes			
State Development Schemes				
4.	004 e-Governance Initiative [BS]			
	O 150.00	150.00	26.10	(-) 123.90
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
5.	002 Financial Assistance to other Scientific Bodies for undertaking Scientific Projects/Surveys/Research/Training and Science Awareness & Science Popularisation programme [BS]			
	O 110.00	110.00	21.15	(-) 88.85

Reasons for saving in the above sub-heads have not been intimated (June 2024).

Grant No. 77 PROGRAMME MONITORING (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

3454 Census Surveys and Statistics

Voted -

Original	4,77,57	}	4,77,57	..	(-) 4,77,57
Supplementary	..				
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

Revenue(Voted)

(i) The entire budget provision of ₹477.57 lakh in the grant remained un-utilized and un-surrendered at the close of the year.

(ii) Similar non-utilization and non-surrender of entire budget provision was noticed in the grant during the last three years as under:

Year	Amount (₹ in lakh)	Saving Percentage
2022-2023	458.34	100
2021-2022	451.34	100
2020-2021	439.75	100

(iii) Saving occurred mainly under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3454 Census Surveys and Statistics			
02 Surveys and Statistics			
112 Economic Advice and Statistics			

Administrative Expenditure

1. 020 Programme Monitoring Department [PG]

O	191.57	191.57	..	(-) 191.57

State Development Schemes

2. 021 Monitoring and review of Implementation of Programmes and Schemes [PG]

O	286.00	286.00	..	(-) 286.00

Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2024).

Grant No. 78 NON-CONVENTIONAL AND RENEWABLE ENERGY SOURCES (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2575 Other Special Areas Programmes			
2810 New and Renewable Energy			
3451 Secretariat-Economic Services			
Voted -			
Original	71,47,78		
Supplementary	..		
Amount surrendered during the year (31 March 2024)			
		5,32,68	(-) 66,15,10
	71,47,78		Nil

CAPITAL -

Major Head

4070 Capital Outlay on other Administrative Services

4810 Capital Outlay on New and Renewable Energy

Voted -

Original	6,86,00			
Supplementary	39,01,92			
Amount surrendered during the year (31 March 2024)				
		45,87,92	39,32,34	(-) 6,55,58
				Nil

Notes and Comments -

(i) During the year department incurred an amount of ₹1,08,38 thousand which falls under New Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹6,615.10 lakh (92.55 per cent of the total budget provision).
- (ii) Out of such saving no amount was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the grant during last three years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2022-2023	5,897.28	78.11
2021-2022	4,076.13	54.86
2020-2021	6,708.90	92.64

Grant No. 78 NON-CONVENTIONAL AND RENEWABLE ENERGY SOURCES

(iv) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2810 New and Renewable Energy			
02 Solar			
102 Photo Voltaic			
State Development Schemes			
1. 004 Procurement/installation of P.V. Street Light/P.V.Pumps etc. [NR]			
O 5,320.00	5,320.00	..	(-) 5,320.00
03 Wind			
103 Demonstration			
State Development Schemes			
2. 004 Procurement/installation of Wind Pump/Wind Farms etc. [NR]			
O 544.00	544.00	..	(-) 544.00
60 Others			
800 Other Expenditure			
State Development Schemes			
3. 043 Implementation of Waste to Energy Scheme [NR]			
O 100.00	100.00	..	(-) 100.00
Reasons for non-utilization of the entire budgetary allocation in the above sub-heads have not been intimated (June 2024).			
2810 New and Renewable Energy			
60 Others			
800 Other Expenditure			
State Development Schemes			
4. 045 Survey [NR]			
O 700.00 } R (-) 550.00 }	150.00	27.03	(-) 122.97

The department stated that a sum of ₹550 lakh was withdrawn from this sub-head to provide additional fund to the head of Account '78-2810-02-800-005-35-00-V' through re-appropriation for installation of Solar operated pump. However, the reasons for final saving in the above sub-head have not been intimated (June 2024).

Grant No. 78 NON-CONVENTIONAL AND RENEWABLE ENERGY SOURCES

(v) Excess occurred as under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2810 New and Renewable Energy			
02 Solar			
800 Other Expenditure			
State Development Schemes			
5. 005 Procurement and Installation of Photo Voltaic Street Light and Photo Voltaic Pumps etc. [NR]			
R 550.00	550.00	108.38	(-) 441.62

Fund was created through re-appropriation of fund. Reasons for saving have not been intimated (June 2024).

Capital (Voted)

- (i) The grant closed with a saving of ₹655.58 lakh (14.29 per cent of the total budget provision).
- (ii) Out of such saving no portion was surrendered by the department during the year.
- (iii) In view of such saving, Supplementary provision of ₹3,901.92 lakh proved to be excessive.
- (iv) Saving occurred as under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4810 Capital Outlay on New and Renewable Energy			
00			
600 Others			
State Development Schemes			
6. 001 Renovation & Remodelling of Non-Conventional & Renewable Energy Sources Department [NR]			
O 686.00 }			
R (-) 686.00 }			

The department stated that the entire budget provision was withdrawn from this sub-head to provide additional fund to the head of account '4810-00-600-002-53-00-V' through re-appropriation for installation of rooftop grid connected SPV Power Plants in various Government buildings.

Grant No. 79 PUBLIC ENTERPRISES AND INDUSTRIAL RECONSTRUCTION

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)

REVENUE -

Major Head

2852 Industries

3451 Secretariat-Economic Services

Voted -

Original	11,46,79	}	25,40,82	24,87,76	(-) 53,06
Supplementary	13,94,03				
Amount surrendered during the year (31 March 2024)					21

CAPITAL -

Major Head

4857 Capital Outlay on Chemicals and Pharmaceutical Industries

4858 Capital Outlay on Engineering Industries

4860 Capital Outlay on Consumer Industries

4875 Capital Outlay on Other 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	61,48,96	}	61,48,96	19,26,85	(-) 42,22,11
Supplementary	..				
Amount surrendered during the year (31 March 2024)					14,87,23

Charged -

Original	6,50	}	6,50	16,18	+9,68
Supplementary	..				
Amount surrendered during the year (31 March 2024)					Nil

Notes and Comments -

- (i) During the year department incurred an amount of ₹37,77 thousand which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.
- (ii) The department stated that at the close of year there is no unspent balance lying in DDO's Bank Account.

Revenue (Voted)

- (i) The grant closed with a saving of ₹53.06 lakh (2.09 per cent of the total budget provision) which is less than the permissible limit of 5 per cent. However, in two sub-heads considerable variation between budget provision and expenditure have been noticed.

Grant No. 79 PUBLIC ENTERPRISES AND INDUSTRIAL RECONSTRUCTION

(ii) Saving occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3451 Secretariat-Economic Services			
	00			
	090 Secretariat			

Administrative Expenditure

1.	057 Department of Public Enterprises & Industrial Reconstruction [PI]			
	O 657.71 } R (-) 0.21 }	657.50	569.23	(-) 88.27

The department stated that an amount of ₹0.21 lakh was surrendered from the above sub-head to the head of account "79-3451-00-090-057-13-02-V" to meet up the expenditure towards payment of Telephone bills. However, reasons for final saving have not been intimated (June 2024).

(iii) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2852 Industries			
	80 General			
	001 Direction and Administration			

Administrative Expenditure

2.	006 Administrative & other incidental Expenses for Companies under Process of Liquidation [PI]			
	S 1,394.03	1,394.03	1,535.55	+141.52

Creation of fund through supplementary provision was stated to be required for payment of professional and special services fees and other charges & other grants-in-aid for the Companies under Process of Liquidation under Public Enterprises and Industrial Reconstruction Department. Reasons for final excess in the above sub-head have not been intimated (June 2024).

Capital (Voted)

- (i) The grant closed with a saving of ₹4,222.11 lakh (68.66 per cent of the total budget provision).
- (ii) Out of such saving the department surrendered an amount of ₹1,487.23 lakh during the year.
- (iii) Similar saving of ₹ 3,851.85 lakh (65.03 per cent of total budget provision) and ₹3,062.71 lakh (55.82 per cent of total budget provision) was noticed under this section during 2022-2023 and 2021-2022 respectively.

Grant No. 79 PUBLIC ENTERPRISES AND INDUSTRIAL RECONSTRUCTION

(iv) Saving occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)

4857 Capital Outlay on Chemicals and Pharmaceutical Industries

01 Chemical and Pesticides Industries

190 Investments in Public Sector and Other Undertakings

State Development Schemes

3. 008 Durgapur Chemicals Ltd. [PI]

O	4,033.34	}	2,913.84	..	(-) 2,913.84
R	(-) 1,119.50				

The department surrendered an amount of ₹1,119.50 lakh from the above sub-head to meet up the administrative expenses towards engagement of security personnel, payment of salary, wages, emoluments of the employees in respect of the Durgapur Chemical Limited (DCL) and other closed PSUs under control of PE & IR Department involving the HOA "79- 2852-80-001-006-31-02-V" and HOA "79-2852-80-001-006-78-00-V". However, the reasons for non-utilisation of the residual budget provision have not been communicated (June 2024).

Capital (Charged)

(i) The appropriation closed with an excess of ₹9.68 lakh (actual: ₹9,68,366). The excess requires regularization by the Legislature.

APPENDIX
Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2023-2024
(Referred to in the Summary Appropriation Accounts at page no. xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
(₹ in thousand)			
1 LEGISLATIVE ASSEMBLY SECRETARIAT			
Revenue			
Voted	2,75	7,38	+ 4,63
Charged	1	..	(-) 1
2 GOVERNOR'S SECRETARIAT			
Revenue			
Charged	14	..	(-) 14
3 COUNCIL OF MINISTERS [HOME (C&E)]			
Revenue			
Voted	7	21,22	+ 21,15
4 AGRICULTURAL MARKETING			
Revenue			
Voted	50	53,67	+ 53,17
Capital			
Voted	..	14,68	+ 14,68
5 AGRICULTURE			
Revenue			
Voted	15,53,48	6,11,41,08	+ 5,95,87,60
6 ANIMAL RESOURCES DEVELOPMENT			
Revenue			
Voted	1,86	7,01,37	+ 6,99,51
Charged	1	..	(-) 1
7 BACKWARD CLASSES WELFARE			
Revenue			
Voted	75	24,87,98	+ 24,87,23
Capital			
Voted	1	..	(-) 1

APPENDIX
Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2023-2024
(Referred to in the Summary Appropriation Accounts at page no. xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
(₹ in thousand)			
8 COOPERATION			
Revenue			
Voted	35	73,04	+ 72,69
Capital			
Voted	10	10,27	+ 10,17
Charged	1	..	(-) 1
10 CONSUMER AFFAIRS			
Revenue			
Voted	18	47,39	+ 47,21
Capital			
Voted	..	5,32	+ 5,32
11 MICRO, SMALL & MEDIUM ENTERPRISES AND TEXTILES			
Revenue			
Voted	6,06,42	1,47,61	(-) 4,58,81
Capital			
Voted	14,00,00	3,66,42	(-) 10,33,58
14 MASS EDUCATION EXTENSION & LIBRARY SERVICES			
Revenue			
Voted	45	40,66	+ 40,21
15 SCHOOL EDUCATION			
Revenue			
Voted	1,62	39,27,76	+ 39,26,14
16 ENVIRONMENT			
Revenue			
Voted	5	20,02	+ 19,97

APPENDIX
Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2023-2024
(Referred to in the Summary Appropriation Accounts at page no.xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
(₹ in thousand)			
18 FINANCE			
Revenue			
Voted	76,32,16	50,49,41	(-) 25,82,75
Charged	41,35	1,13,47	+ 72,12
19 FIRE & EMERGENCY SERVICES			
Revenue			
Voted	1,37	69,18	+ 67,81
20 FISHERIES			
Revenue			
Voted	45	1,87,12	+ 1,86,67
21 FOOD & SUPPLIES			
Revenue			
Voted	10,85	7,00,26,07	+ 7,00,15,22
Capital			
Voted	3	7,80	+ 7,77
22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE			
Revenue			
Voted	26	17,11	+ 16,85
23 FORESTS			
Revenue			
Voted	28,21,32	42,38,14	+ 14,16,82
Capital			
Voted	22,00,00	..	(-) 22,00,00
24 HEALTH & FAMILY WELFARE			
Revenue			
Voted	3,84,85	8,33,07	+ 4,48,22
Charged	1	..	(-) 1
Capital			
Voted	7,55,91	8,80,45	+ 1,24,54

APPENDIX
Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2023-2024
(Referred to in the Summary Appropriation Accounts at page no. xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
(₹ in thousand)			
25 PUBLIC WORKS			
Revenue			
Voted	2,32,85,15	1,93,48,00	(-) 39,37,15
Capital			
Voted	10,10,00,02	4,46,58,43	(-) 5,63,41,59
28 HOUSING			
Revenue			
Voted	1,20	1,69	+ 49
Capital			
Voted	20	7,50,52	+ 7,50,32
30 INFORMATION & CULTURAL AFFAIRS			
Revenue			
Voted	1,25	63,34	+ 62,09
31 INFORMATION TECHNOLOGY & ELCTRONICS			
Revenue			
Voted	1	..	(-) 1
32 IRRIGATION & WATERWAYS			
Revenue			
Voted	67	33,43	+ 32,76
Capital			
Voted	2	22,10	+ 22,08
33 CORRECTIONAL ADMINISTRATION			
Revenue			
Voted	24	14,17	+ 13,93

APPENDIX
Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2023-2024
(Referred to in the Summary Appropriation Accounts at page no. xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
(₹ in thousand)			
34 JUDICIAL			
Revenue			
Voted	92,08	1,10,64	+ 18,56
Charged	5,84	6,39	+ 55
35 LABOUR			
Revenue			
Voted	5,10,50	2,28,07	(-) 2,82,43
Capital			
Voted	1	..	(-) 1
37 LAW			
Revenue			
Voted	2	29	+ 27
38 MINORITY AFFAIRS & MADRASAH EDUCATION			
Revenue			
Voted	37	44,58,58	+ 44,58,21
Capital			
Voted	..	1,71,48	+ 1,71,48
40 PANCHAYATS & RURAL DEVELOPMENT			
Revenue			
Voted	1,18	21,02,74	+ 21,01,56
41 PARLIAMENTARY AFFAIRS			
Revenue			
Voted	1	..	(-) 1

APPENDIX
Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2023-2024
(Referred to in the Summary Appropriation Accounts at page no. xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
(₹ in thousand)			
42 PERSONNEL & ADMINISTRATIVE REFORMS			
Revenue			
Voted	1,19	2,88	+ 1,69
43 POWER			
Revenue			
Voted	14,39	..	(-) 14,39
Capital			
Voted	1	..	(-) 1
45 PUBLIC HEALTH ENGINEERING			
Revenue			
Voted	13	15,96	+ 15,83
Capital			
Voted	1	..	(-) 1
49 YOUTH SERVICES AND SPORTS			
Revenue			
Voted	1,53	42,49	+ 40,96
50 SUNDERBAN AFFAIRS			
Revenue			
Voted	5	4,88	+ 4,83
51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT			
Revenue			
Voted	79	1,02,29	+ 1,01,50
Capital			
Voted	1	..	(-) 1

APPENDIX
Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2023-2024
(Referred to in the Summary Appropriation Accounts at page no. xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
(₹ in thousand)			
52 TOURISM			
Revenue Voted	3,58	53,95	+ 50,37
Capital Voted	..	80,19	+ 80,19
53 TRANSPORT			
Revenue Voted	1,20,85,28	6,08,35	(-) 1,14,76,93
Capital Voted	40,00,03	44,37,42	+ 4,37,39
55 WATER RESOURCES INVESTIGATION & DEVELOPMENT			
Revenue Voted	7,91	23,17	+ 15,26
Capital Voted	1,00	..	(-) 1,00
58 PASCHIMANCHAL UNNAYAN AFFAIRS			
Revenue Voted	8	1,94,29	+ 1,94,21
Capital Voted	3	2,71,75	+ 2,71,72
59 SELF-HELP GROUPS & SELF-EMPLOYMENT			
Revenue Voted	6	23,65,09	+ 23,65,03
61 CHIEF MINISTER'S OFFICE			
Revenue Voted	4	..	(-) 4

APPENDIX
Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2023-2024
(Referred to in the Summary Appropriation Accounts at page no. xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
(₹ in thousand)			
62 NORTH BENGAL DEVELOPMENT			
Revenue			
Voted	2	..	(-) 2
Capital			
Voted	35,00,00	..	(-) 35,00,00
65 TRIBAL DEVELOPMENT			
Revenue			
Voted	11	7,96,46	+ 7,96,35
68 HOME AND HILL AFFAIRS			
Revenue			
Voted	3,09,31	20,27,44	17,18,13
69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION			
Revenue			
Voted	44,48	60,57	+ 16,09
Charged	..	99	+ 99
Capital			
Voted	2	2,31	+ 2,29
70 HIGHER EDUCATION			
Revenue			
Voted	4,55	6,94,14	+ 6,89,59
71 PLANNING AND STATISTICS			
Revenue			
Voted	11	1,93,30	+ 1,93,19

APPENDIX
Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2023-2024
(Referred to in the Summary Appropriation Accounts at page no. xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
(₹ in thousand)			
72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS			
Revenue			
Voted	46,62	1,82,33,38	+ 1,81,86,76
Charged	1	..	(-) 1
Capital			
Voted	15,05	28,98,09	+ 28,83,04
73 DISASTER MANAGEMENT AND CIVIL DEFENCE			
Revenue			
Voted	14,87,00,69	2,05,13,23	(-) 12,81,87,46
Capital			
Voted	1	39	+ 38
74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE			
Revenue			
Voted	11,52,41,52	2,71,66,74	(-) 8,80,74,78
Capital			
Voted	..	96,06	+ 96,06
75 INDUSTRY, COMMERCE AND ENTERPRISES			
Revenue			
Voted	38	34,18	+ 33,80
Capital			
Voted	2	..	(-) 2
76 SCIENCE AND TECHNOLOGY AND BIOTECHNOLOGY			
Revenue			
Voted	10	2,83	+ 2,73
78 NON-CONVENTIONAL AND RENEWABLE ENERGY SOURCES			
Revenue			
Voted	2	..	(-) 2

APPENDIX
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Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
(₹ in thousand)			
79 PUBLIC ENTERPRISES AND INDUSTRIAL RECONSTRUCTION			
Revenue			
Voted	1	..	(-) 1
Total : -			
REVENUE -			
Voted	31,33,75,37	24,85,85,85	(-) 6,47,89,52
Charged	47,37	1,20,85	+ 73,48
CAPITAL			
Voted	11,28,72,49	5,46,73,68	(-) 5,81,98,81
Charged	1	..	(-) 1
GRAND TOTAL	42,62,95,24	30,33,80,38	(-) 12,29,14,86

Notes and Comments —

Reasons for significant variations in the above cases have not been intimated (June 2024).

List of New Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
1	05	2401	00	105	005	V	Manures	0	2,400
2	05	2401	00	111	002	V	Improvement of Agricultural Statistics (IAS)	0	78,80,181
3	05	2402	00	102	014	V	Implementation of Integrated Watershed Management Programme (IWMP) (State Share)	0	12,28,00,000
4	05	2402	00	102	023	V	Integrated Watershed Management Programme (IWMP)(Central Share)	0	18,42,00,000
5	05	2402	00	102	038	V	Soil Health & Fertility Scheme (CSS) under 'RKVY' (PFMS Code : 9145)(Central Share)	0	6,08,00,000
6	05	2402	00	102	039	V	Soil Health & Fertility Scheme (CSS) under 'RKVY' (PFMS Code : 9145)(State Share)	0	4,05,00,000
7	05	2402	00	789	005	V	Implementation of Integrated Watershed Management Programme (IWMP) (Central Share) (OCASPS)	0	7,00,00,000
8	05	2402	00	789	006	V	Integrated Watershed Management Programme (IWMP) (State Share) (OCASPS)	0	4,66,00,000
9	05	2402	00	789	010	V	Soil Health & Fertility Scheme (CSS) under 'RKVY' (PFMS Code : 9145)(Central Share)	0	3,08,00,000
10	05	2402	00	789	011	V	Soil Health & Fertility Scheme (CSS) under 'RKVY' (PFMS Code : 9145)(State Share)	0	2,05,01,000
11	05	2402	00	796	007	V	Implementation of Integrated Watershed Management Programme (IWMP) (Central Share)	0	1,40,00,000
12	05	2402	00	796	008	V	Implementation of Integrated Watershed Management Programme (IWMP) (State Share)	0	94,00,000
13	05	2402	00	796	009	V	Soil Health & Fertility Scheme (CSS) under 'RKVY' (PFMS Code : 9145)(Central Share)	0	80,00,000
14	05	2402	00	796	010	V	Soil Health & Fertility Scheme (CSS) under 'RKVY' (PFMS Code : 9145)(State Share)	0	54,01,000

List of New Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
15	05	2851	00	107	057	V	Integrated Scheme for Development of Sericulture Industry (Silk Samagra) (State Share) OTHER	0	3,18,23,181
16	05	2851	00	789	064	V	Integrated Scheme for Development of Sericulture Industry (Silk Samagra) (State Share) OTHER	0	25,70,330
17	05	2851	00	796	058	V	Integrated Scheme for Development of Sericulture Industry (Silk Samagra) (State Share) OTHER	0	16,58,119
18	06	2403	00	101	028	V	National Livestock Health and Disease Control Programme (State Share)	0	3,34,06,666
19	06	2403	00	101	029	V	National Livestock Health and Disease Control Programme (Central Share)	0	5,01,10,000
20	06	2403	00	113	009	V	Integrated Sample Survey (Other components) (100% Central Share)	0	5,00,000
21	06	2403	00	789	052	V	National Livestock Health and Disease Control Programme (State Share)	0	74,16,000
22	06	2403	00	789	053	V	National Livestock Health and Disease Control Programme (Central Share)	0	1,11,24,000
23	06	2403	00	796	046	V	National Livestock Health and Disease Control Programme (State Share)	0	38,42,668
24	06	2403	00	796	047	V	National Livestock Health and Disease Control Programme (Central Share)	0	57,64,000
25	06	4403	00	190	001	V	Investment in Share Capital	0	8,00,00,000
26	07	2225	03	277	018	V	Medhasree Scholarship for OBC students studying in Classes V-VIII	0	21,72,77,535
27	07	2235	60	789	025	V	Financial assistance to the wards of the victims of Balasore train Accident	0	800
28	08	4425	00	107	001	V	Investment in Shares of Co-operative Organisations	0	15,00,00,000
29	11	2851	00	103	013	V	Rehabilitation of Kangsabati Co-Operative Spinning Mills Ltd.	0	46,00,000
30	11	2851	00	103	019	V	Rehabilitation of West Bengal Co-Operative Spinning Mills Ltd. (NCDC) NCDC	0	93,56,000
31	11	2851	00	103	020	V	Rehabilitation of Tamralipta Co-Operative Spinning Mills Ltd. (NCDC) NCDC	0	2,01,54,000

List of New Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
32	11	2851	00	110	063	V	National Handloom Development Programme (State Share)	0	1,88,37,709
33	11	4070	00	001	022	V	Creation of IT Infrastructure and Computerization of MSME&T Department	0	4,48,516
34	15	2202	01	107	005	V	Support to Educational Development Including Teacher Training & Adult Education (State share) (OCASPS) [ES]	0	23,690
35	15	2202	01	797	001	V	West Bengal Board of Primary Education Fund	0	3,87,27,42,845
36	15	2202	02	109	009	V	Government Secondary Schools for Boys	0	8,014
37	18	2040	00	101	001	V	General Establishemnt [FD]	0	1,01,725
38	18	2049	01	123	018	C	10.50% Government of West Bengal (NSSF)(Non-transferable) Special Securities 2003	0	36,55,73,200
39	18	2049	02	209	001	C	Renewable Energy Power Plant (WB) [19826865E]	0	55,84,870
40	18	2049	02	216	008	C	Second Dam Rehabilitation and Improve Project, [9181-IN] Donor ID: IBRD	0	3,39,012
41	18	2049	02	217	004	C	West Bengal Forest and Biodiversity Conservation Project [IDP-223] [FD]	0	10,896
42	18	2049	02	217	007	C	Project for the Construction of Turga Pumped Storage-I [IDP-274] [FD]	0	17,787
43	18	2049	02	217	008	C	Project for Forest and Biodiversity Conservation for climate Change Response in West Bengal [IDP-311]	0	1,04,84,997
44	18	2049	60	101	017	C	Building and other Construction Workers Welfare Fund	0	1,43,10,48,136
45	18	2049	60	101	018	C	West Bengal Transport Workers Welfare Fund	0	11,16,86,694
46	18	2049	60	101	019	C	Deposits of other Autonomous Bodies	0	3,41,491
47	18	2052	00	090	001	V	Finance Department-State Finance Commission	0	1,40,000
48	18	2071	01	104	002	V	Compassionate Gratuity	0	9,62,083
49	18	2071	01	108	001	V	Requirement for Contribution to Provident Fund	0	85,364
50	18	2071	01	115	002	V	Fund required for payment of Leave Encashment Benefits to the work charged employees	0	64,22,010

List of New Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
51	18	2075	00	797	001	V	Contribution to Guarantee Redemption Fund	0	50,00,00,000
52	18	6004	02	101	005	C	ACA for EAP	0	1,90,84,62,408
53	18	6004	09	800	001	C	Share of Small Savings Collections	0	3,56,02,13,440
54	18	7610	00	201	001	V	House Building Advances	0	1,910
55	18	7610	00	202	002	V	Advances for purchase of Motor Cycles/Scooters/Auto-Cycles to State Govt. Employees	0	9,78,000
56	19	2250	00	103	015	V	Gangasagar Mela	0	5,26,125
57	20	4405	00	101	011	V	Construction of Pantoan Jetty and Floating Buoy Walkway at Nayachar, Purba Medinipur under PM Gatishakti Scheme	0	1,12,28,718
58	21	2408	01	101	011	V	Scheme for Modernization and Reforms through Technology in Public Distribution System"- SMART-PDS (Central Share)	0	8,68,320
59	21	2408	01	101	012	V	Scheme for Modernization and Reforms through Technology in Public Distribution System"- SMART-PDS (State Share)	0	5,78,880
60	21	2408	01	102	008	V	Advance Release by State for Central Pool Procurement of Paddy/Rice	0	20,00,00,00,000
61	21	2408	01	789	012	V	Scheme for Modernization and Reforms through Technology in Public Distribution System"- SMART-PDS (Central Share)	0	2,65,320
62	21	2408	01	789	013	V	Scheme for Modernization and Reforms through Technology in Public Distribution System"- SMART-PDS (State Share)	0	1,76,880
63	21	2408	01	796	014	V	Scheme for Modernization and Reforms through Technology in Public Distribution System"- SMART-PDS (Central Share)	0	72,360
64	21	2408	01	796	015	V	Scheme for Modernization and Reforms through Technology in Public Distribution System"- SMART-PDS (State Share)	0	48,240
65	22	2401	00	119	001	V	Coconut Development	0	5,476

List of New Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
66	22	2401	00	119	009	V	Horticultural Expenditure and Research	0	11,396
67	22	2408	01	103	002	V	PM Formalization of Micro Food Processing Enterprises(PMFME)(3887)(Central share) OCASPS	0	4,39,59,000
68	22	2408	01	103	003	V	PM Formalization of Micro Food Processing Enterprises(PMFME)(3887)(State share) OCASPS	0	2,72,97,333
69	22	2408	01	789	004	V	PM Formalization of Micro Food Processing Enterprises(PMFME)(3887)(Central share) OCASPS	0	1,50,72,000
70	22	2408	01	789	005	V	PM Formalization of Micro Food Processing Enterprises(PMFME)(3887)(State share) OCASPS	0	93,59,333
71	22	2408	01	796	006	V	PM Formalization of Micro Food Processing Enterprises(PMFME)(3887)(Central share) OCASPS	0	37,68,000
72	22	2408	01	796	007	V	PM Formalization of Micro Food Processing Enterprises(PMFME)(3887)(State share) OCASPS	0	23,40,000
73	22	4408	01	103	002	V	Directorate of Food Processing Industries	0	7,10,808
74	22	4860	60	102	001	V	Infrastructure facilities for Food Processing Industries Development Programme	0	2,46,21,399
75	22	4860	60	789	001	V	Infrastructure facilities for Food Processing Industries Development Programme (RIDF) RIDF	0	78,65,169
76	22	4860	60	796	001	V	Infrastructure facilities for Food Processing Industries Development Programme (RIDF) RIDF	0	17,09,819
77	23	2406	02	789	004	V	Integrated Development of Wild Life Habitat (Central Share)	0	1,17,17,430
78	23	2406	02	789	005	V	Integrated Development of Wild Life Habitat (State Share)	0	78,11,622
79	23	2406	02	789	006	V	PROJECT TIGER [Central Share]	0	46,07,800
80	23	2406	02	789	007	V	PROJECT TIGER [State Share]	0	35,08,450

List of New Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
81	23	2406	02	796	012	V	Integrated Development of Wild Life Habitat (Central Share)	0	1,50,95,127
82	23	2406	02	796	013	V	Integrated Development of Wild Life Habitat (State Share)	0	1,00,63,418
83	23	2406	02	796	014	V	PROJECT TIGER [Central Share]	0	46,07,800
84	23	2406	02	796	015	V	PROJECT TIGER [State Share]	0	35,08,450
85	23	4406	01	101	005	V	Interest	0	24,89,410
86	24	2210	02	101	015	V	West Bengal Council of Yoga & Naturopathy	0	8,00,000
87	24	2210	06	001	013	V	National Viral Hepatitis Control Programme (NVHCP) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share)	0	4,33,401
88	24	2210	06	001	015	V	National Vector Borne Disease Control Programme (NVBDP) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share)	0	82,30,627
89	24	2210	06	001	023	V	Commodity Grant Under NVBDP under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	0	29,65,087
90	24	2210	06	101	058	V	Commodity Grant Under NTEP under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	0	17,06,05,000
91	24	2210	06	101	059	V	Commodity Grant Under NVHCP under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	0	47,29,880

List of New Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
92	24	2210	06	102	001	V	Prevention of Food Adulteration	0	4,560
93	24	2210	06	789	024	V	National Viral Hepatitis Control Programme (NVHCP) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share)	0	8,09,750
94	24	2210	06	789	026	V	National Vector Borne Disease Control Programme (NVBDCP) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share)	0	25,72,071
95	24	2210	06	789	033	V	Commodity Grant Under NVHCP under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	0	35,04,584
96	24	2210	06	789	034	V	Commodity Grant Under NVBDCP under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	0	9,53,804
97	24	2210	06	796	022	V	National Viral Hepatitis Control Programme (NVHCP) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share)	0	28,513
98	24	2210	06	796	024	V	National Vector Borne Disease Control Programme (NVBDCP) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063)(State Share)	0	1,49,18,012

List of New Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
99	24	2210	06	796	031	V	Commodity Grant Under NVHCP under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	0	3,88,340
100	24	2210	06	796	032	V	Commodity Grant Under NVBDCP under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	0	2,28,083
101	24	2211	00	001	004	V	National Health Mission (NHM)(Central Share)	0	30,09,316
102	24	2211	00	001	010	V	Direction and Administration under Infrastructure Maintenance under NRHM (Central Share)	0	78,47,849
103	24	2211	00	001	011	V	Sub Centres under Infrastructure Maintenance under NRHM (Central Share)	0	39,76,40,813
104	24	2211	00	001	012	V	Urban Family Welfare Centres (UFWCs) under Infrastructure Maintenance under NRHM (Central Share)	0	8,25,912
105	24	2211	00	001	013	V	Urban Revamping Scheme(Health Posts) under Infrastructure Maintenance under NRHM (Central Share)	0	1,64,72,605
106	24	2211	00	001	015	V	Maintenance and Strengthening of Health & FW Training Centres (HFWTCs) under Infrastructure Maintenance under NRHM (Central Share)	0	15,82,050
107	24	2211	00	101	004	V	Accredited Social Health Activist(ASHA)Scheme [HF]	0	84,95,350
108	24	2211	00	101	013	V	Strengthening of Rural Family Welfare Sub-Centre	0	70,000

List of New Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
109	24	2211	00	103	006	V	Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share)	0	2,33,85,35,000
110	24	2211	00	103	007	V	Commodity Grant under Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share)	0	8,74,24,000
111	24	2211	00	789	009	V	Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share)	0	63,15,16,000
112	24	2211	00	789	010	V	Commodity Grant under Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share)	0	2,90,76,000
113	24	2211	00	796	009	V	Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share)	0	15,57,98,000
114	24	2211	00	796	010	V	Commodity Grant under Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share)	0	71,73,000
115	25	3054	80	001	005	V	Establishment charges transferred from the revenue head "2059"-Public Works	0	9,81,570
116	25	3054	80	797	001	V	Transfer to State Bridge Fund	0	2,98,08,00,000

List of New Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
117	25	4235	01	201	009	V	Development of infrastructure in the district of Coochbehar and in other Bangladeshi enclaves in India for rehabilitation of returnees from the Indian enclaves in Bangladesh	0	22,00,00,000
118	25	5054	03	797	004	V	West Bengal Compensatory Entry Tax Fund (WBCETF)	0	6,45,32,61,341
119	25	5054	05	337	001	V	Procurement of Land for Construction of Roads, Bridges/Extension of Roads	0	17,52,96,496
120	30	2205	00	102	019	V	Repair and renovation of Rathindra Manch, Kolkata	0	7,99,438
121	30	4220	60	052	001	V	Procurement of computers, photocopier machines and peripherals	0	17,02,302
122	34	2059	01	053	051	V	Justice of Administration-High Court	0	20,65,264
123	35	2230	01	111	002	V	State Government Contribution under Bina Mulya Samajik Suraksha Yojana	0	2,80,00,00,000
124	35	2230	01	789	003	V	State Government Contribution under Bina Mulya Samajik Suraksha Yojana	0	1,00,00,00,000
125	35	2230	01	796	001	V	State Government Contribution under Bina Mulya Samajik Suraksha Yojana	0	50,00,00,000
126	35	2230	02	004	003	V	Udiyaman Swanirbhar Karmasansthan Prakalpa-2008	0	1,62,500
127	37	2202	03	102	056	V	Assistance to the National University of Juridical Sciences	0	3,27,46,000
128	38	4225	04	277	019	V	Additional State Share (Top Up) for Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP)	0	3,05,00,468
129	40	2505	02	101	006	V	Payment of Pending Wages to Workers under MGNREGS from State Fund	0	20,59,45,99,000
130	40	2505	02	789	006	V	Payment of Pending Wages to Workers under MGNREGS from State Fund	0	6,29,27,94,000
131	40	2505	02	796	006	V	Payment of Pending Wages to Workers under MGNREGS from State Fund	0	1,71,62,17,000
132	40	2515	00	001	010	V	Expenditure relating to Social Audit Unit (State Share)	0	6,96,000

List of New Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
133	40	2515	00	101	013	V	World Bank Assisted "Institutional Strengthening of Gram Panchayats Project -II(ISGP-II)" in West Bengal(EAP) (Central Share)	0	54,05,34,240
134	40	2515	00	102	014	V	Block Establishments for Cooperation Department[CO]	0	8,784
135	40	2515	00	197	012	V	Assistance for Block Level Public Health Units under the recommendation of 15th Finance Commission (FC-XV)	0	41,04,00,000
136	40	2515	00	789	011	V	World Bank Assisted "Institutional Strengthening of Gram Panchayats Project -II(ISGP-II)" in West Bengal(EAP) (Central Share)	0	16,51,63,240
137	40	2515	00	796	009	V	World Bank Assisted "Institutional Strengthening of Gram Panchayats Project -II(ISGP-II)" in West Bengal(EAP) (Central Share)	0	4,50,44,520
138	40	2515	00	800	001	V	Production of Panchayati Raj Journal in Regional Language	0	1,55,904
139	40	2515	00	800	037	V	Assistance to Rural Connectivity Training & Research Centre(RCTRC)	0	75,00,000
140	41	4070	00	001	020	V	Department of Parliamentary Affairs	0	2,51,221
141	42	2070	00	003	011	V	I.A.S. Probationers Training	0	3,34,42,648
142	42	2070	00	104	002	V	District Charges	0	4,23,490
143	43	2801	80	101	005	V	Special Grants to WBSEDCL	0	10,00,00,00,000
144	45	4215	01	102	023	V	JFPR Assisted Smart Water Management System at GP Level and Other Related Work (Central Share)	0	61,46,000
145	45	4215	01	102	024	V	JFPR Assisted Smart Water Management System at GP Level and Other Related Work (State Share)	0	13,35,000
146	45	4215	01	789	020	V	JFPR Assisted Smart Water Management System at GP Level and Other Related Work (Central Share)	0	55,61,000
147	45	4215	01	789	021	V	JFPR Assisted Smart Water Management System at GP Level and Other Related Work (State Share)	0	4,73,000

List of New Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
148	45	4215	01	796	021	V	JFPR Assisted Smart Water Management System at GP Level and Other Related Work (Central Share)	0	29,26,000
149	45	4215	01	796	022	V	JFPR Assisted Smart Water Management System at GP Level and Other Related Work (State Share)	0	2,45,000
150	45	4215	02	106	001	V	Development of Sewerage System in Tarapith area in the district of Birbhum	0	2,74,45,919
151	51	2203	00	105	002	V	Facilities for part-time courses	0	10,28,070
152	51	2203	00	105	017	V	Registration of Polytechnics with National Board of Accreditation (NBA)	0	3,36,36,900
153	51	2230	03	101	001	V	Skills Strengthening for Industrial Value Enhancement (STRIVE) (Central Share)	0	2,44,81,000
154	51	2230	03	789	003	V	Skills Strengthening for Industrial Value Enhancement(STRIVE)(Central Share)	0	55,18,000
155	51	2230	03	796	003	V	Skill Strengthening for Industrial Value Enhancement (STRIVE)(Central Share)	0	27,51,000
156	51	4202	02	103	009	V	Skill Development in Districts affected by Left Wing Extremism (State Share)	0	5,45,473
157	53	2041	00	101	003	V	Cost of Smart Card Type Driving License and Registration Certificate	0	5,45,39,469
158	53	3055	00	001	004	V	Road Safety / Setting up of Road Safety Division / Education / Awareness / Acquisition of Necessary Equipment / Publicity etc.	0	15,56,29,231
159	53	5055	00	001	002	V	Road safety/setting up of road safety division/ rescue Aid posts, Road Safety Education, Acquisition of necessary equipment	0	14,28,05,489
160	53	5075	60	001	002	V	State Infrastructure Schemes	0	29,78,69,911
161	65	2225	02	796	126	V	Administrative Cost to the State of West Bengal (100% Central Share) OCASPS	0	14,00,000
162	65	2225	02	796	128	V	Grants to West Bengal Bhumij Development Board	0	2,00,00,000

List of New Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
163	68	2015	00	105	004	V	Election charges made by offices other than Chief Electoral Office, WB	0	50,00,00,000
164	69	2029	00	102	028	V	Setting up of Land Tribunal	0	76,000
165	69	2029	00	800	003	V	Administration of Fulia Townships and repair and maintenance of rent fetching buildings[LR]	0	2,01,579
166	69	2401	00	111	015	V	Agriculture Census Scheme (Central Share)	0	6,17,328
167	69	3604	00	200	003	V	Grants-in-aid in respect of Miscellaneous Land Revenue Compensation	0	75,715
168	69	4070	00	001	015	V	Schemes for IT Infrastructure & Computerization in the offices under L&LR Department	0	3,70,09,741
169	70	2202	03	102	046	V	Presidency University	0	22,90,263
170	70	2202	80	800	023	V	Establishment of Day Students Homes	0	25,00,000
171	70	4202	01	203	013	V	Development of Netaji Subhash Open University	0	12,08,578
172	72	2217	05	051	003	V	Construction/Re-Development of Housing of the Urban Poor	0	37,41,700
173	72	2217	05	192	067	V	Implementation of Schemes from Solid & Liquid Waste Management Fund constituted as per Order of by Hon'ble NGT	0	1,20,24,26,495
174	72	2217	05	192	068	V	Pradhan Mantri Awas Yojana [Housing for All (Urban)] (BLC: ULBs with population less than 5lakh) (Central Share) OCASPS	0	7,70,41,47,700
175	72	2217	05	192	069	V	Pradhan Mantri Awas Yojana [Housing for All (Urban)] (BLC: ULBs with population less than 5lakh) (State Share) OCASPS	0	9,91,26,70,440
176	72	2217	05	192	072	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs in hilly areas)(Central share) OCASPS	0	4,27,80,000
177	72	2217	05	192	073	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs in hilly areas)(State share) OCASPS	0	7,60,34,000

List of New Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
178	72	2217	05	192	074	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Infra dev For areas other than hills) (State Share) OCASPS	0	60,80,05,640
179	72	2217	05	192	078	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Capacity Buildling activities- Geotagging, social audit, handholding, research and documentation) (Central Share) OCASPS	0	3,37,42,700
180	72	2217	05	192	079	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Capacity Buildling activities- A&OE, SLTC, CLTC, TPQMA) (Central Share) OCASPS	0	8,47,21,000
181	72	2217	05	192	080	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Capacity Buildling activities- A&OE, SLTC, CLTC, TPQMA) (State Share) OCASPS	0	2,82,40,330
182	72	2217	05	193	083	V	Grants for formation of Local Area Plan (LAP) & Town Planning Scheme (TPS)	0	80,00,000
183	72	2217	05	789	023	V	Construction/Re Development of Housing of the Urban Poor	0	11,43,300
184	72	2217	05	789	039	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC:ULBs with population less than 5lakh) (Central Share) OCASPS	0	1,03,24,58,385
185	72	2217	05	789	040	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs with population less than 5lakh) (State Share) OCASPS	0	1,31,84,29,409
186	72	2217	05	789	041	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs with population more than 5 lakh)(Central share) OCASPS	0	15,33,00,000
187	72	2217	05	789	042	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs with population more than 5 lakh)(State Share) OCASPS	0	18,70,26,000

List of New Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
188	72	2217	05	789	043	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs in hilly areas)(Central Share) OCASPS	0	87,60,000
189	72	2217	05	789	044	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs in hilly areas)(State Share) OCASPS	0	1,55,69,000
190	72	2217	05	789	045	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Indra Dev for areas other than hills)(State Share) OCASPS	0	20,89,47,728
191	72	2217	05	789	046	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Infra dev For hill areas) (State Share) OCASPS	0	12,88,000
192	72	2217	05	796	011	V	Construction/Re-Development Of Housing of the Urban Poor	0	3,11,800
193	72	2217	05	796	023	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs with population less than 5lakh)(Central share) OCASPS	0	8,05,80,000
194	72	2217	05	796	024	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs with population less than 5lakh)(State Share) OCASPS	0	10,88,28,200
195	72	2217	05	796	025	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC:ULBs with population more than 5 lakh)(Central share) OCASPS	0	1,68,60,000
196	72	2217	05	796	026	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs with population more than 5 lakh)(State share) OCASPS	0	1,44,21,000
197	72	2217	05	796	027	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (ULBs in hilly areas)(Central Share) OCASPS	0	1,95,00,000
198	72	2217	05	796	028	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs in hilly areas)(State Share) OCASPS	0	3,46,58,000

List of New Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
199	72	2217	05	796	029	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Infra dev for areas other than hills)(State Share) OCASPS	0	98,84,160
200	72	2217	05	796	030	V	Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Infra dev For hill areas) (State Share) OCASPS	0	28,67,000
201	72	2217	80	001	016	V	Thika Tenancy Establishment	0	2,45,19,169
202	72	2250	00	103	007	V	Gangasagar Mela	0	1,82,82,803
203	72	4217	60	001	006	V	Implementation of Schemes from Solid & Liquid Waste Management Fund constituted as per Order of by Hon'ble NGT	0	13,98,36,500
204	72	4217	60	001	008	V	Thika Tenancy Establishment	0	67,920
205	73	2235	60	200	070	V	Expenditure for Relief Operation of people outside West Bengal	0	1,00,00,000
206	73	2245	80	102	005	V	Project Management and Implementation Support (Component-C & D) (Central Share)	0	79,21,182
207	73	4059	60	051	012	V	Construction of Multi-Purpose Cyclone Shelter (MPCS) (Component-B) (Central Share)	0	6,20,72,130
208	73	4059	60	051	013	V	Construction of Multi-Purpose Cyclone Shelter (MPCS) (Component-B) (State Share)	0	2,06,90,710
209	74	2235	02	102	002	V	Remodelling and Renovation of Cottages at Digha [WC]	0	1,21,49,995
210	74	2235	02	102	111	V	Training under Saksham Anganwadi and Poshan 2.0 (Central Share) OCASPS	0	4,11,00,000
211	74	2235	02	102	112	V	Training under Saksham Anganwadi and Poshan 2.0 (State Share) OCASPS	0	2,74,00,000
212	74	2235	02	102	113	V	Insurance Coverage under Saksham Anganwadi and Poshan 2.0 (Central Share) OCASPS	0	5,69,74,738
213	74	2235	02	102	114	V	Insurance Coverage under Saksham Anganwadi and Poshan 2.0 (State Share) OCASPS	0	3,79,83,158
214	74	2235	02	200	037	V	National Action Plan for Drug Demand Reduction (NAPDDR)	0	9,34,375
215	78	2810	02	800	005	V	Procurement and installation of Photo Voltaic Street Light and Photo Voltaic Pumps etc.	0	1,08,38,398

Total

1,15,87,95,08,524

List of New Instrument of Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub-Major Head	Minor Head	Sub-Head	Scheme Description	Detail Head	Sub-detail Head	Charge/ Voted	Budget(Original +Supp)	Expenditure (in ₹)
1	04	3451	00	090	027	Agricultural Marketing Department	50	00	V	0	3,56,474
2	05	2401	00	001	001	Direction	01	11	V	0	27,050
3	05	2401	00	001	002	Superintendence	01	14	V	0	300
4	05	2401	00	001	005	World Bank Project on Agricultural Development -- Improvement of Agricultural Extension and Research	01	14	V	0	2,520
5	05	2401	00	104	001	Experimental Farms	01	05	V	0	28,890
6	05	2401	00	104	001	Experimental Farms	01	14	V	0	2,71,200
7	05	2401	00	105	001	Rural Compost	01	04	V	0	10,600
8	05	2401	00	105	001	Rural Compost	11	00	V	0	6,619
9	05	2401	00	105	022	Distribution of Chemical Fertilisers-	01	07	V	0	120
10	05	2401	00	105	022	Distribution of Chemical Fertilisers-	01	12	V	0	4,000
11	05	2401	00	107	001	Plant Protection Including Control of Wild Animals as well as Quality Control of Pesticides	07	00	V	0	43,465
12	05	2401	00	108	002	Potato-seed Certification Centre	01	07	V	0	72,708
13	05	2401	00	108	013	Sisal Plantation Scheme Operation & Management	01	07	V	0	240
14	05	2401	00	108	014	Development of Tobacco	12	00	V	0	14,500
15	05	2401	00	108	015	Development of Cotton and Fibre Crops	12	00	V	0	9,000
16	05	2401	00	109	015	Agricultural Information Publicity - Cum- Demonstration Camp	16	00	V	0	2,75,000
17	05	2401	00	111	005	Collection of Agricultural Statistics (Plot to Plot Survey)-	01	07	V	0	17,697
18	05	2401	00	111	005	Collection of Agricultural Statistics (Plot to Plot Survey)-	12	00	V	0	5,25,836
19	05	2401	00	113	017	Improved Agricultural Implements	01	07	V	0	35,100

List of New Instrument of Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub-Major Head	Minor Head	Sub-Head	Scheme Description	Detail Head	Sub-detail Head	Charge/ Voted	Budget(Original +Supp)	Expenditure (in ₹)
20	05	2401	00	113	017	Improved Agricultural Implements	11	00	V	0	2,634
21	05	2401	00	800	007	e-Governance in agriculture	77	00	V	0	50,97,425
22	05	2402	00	102	033	Soil conservation works in the upper catchment area of Kangsabati River	11	00	V	0	1,575
23	05	2402	00	109	001	Training in Soil Conservation	01	12	V	0	7,500
24	05	2402	00	109	002	Establishment of Soil Conservation Demonstration cum Observation	12	00	V	0	24,425
25	05	2415	01	004	003	Study of Water Management of Crops	01	07	V	0	32,549
26	05	2415	01	004	003	Study of Water Management of Crops	11	00	V	0	4,400
27	05	2851	00	107	042	Directorate of Sericulture Industries	01	14	V	0	19,013
28	05	3451	00	090	003	Agriculture Wing	01	05	V	0	2,040
29	06	2403	00	102	025	Resettlement of City-Kept Animals.	01	12	V	0	3,500
30	06	2403	00	107	002	Strengthening of State Fodder Seed Production Farms Including Seed Testing Facilities	31	02	V	0	1,56,01,479
31	07	2225	80	001	002	District Organisation	28	02	V	0	3,46,460
32	07	2251	00	090	019	Department of Backward Classes Welfare	26	00	V	0	36,00,809
33	08	2425	00	001	002	Additional Departmental Staff and Equipment	01	07	V	0	75
34	08	2425	00	001	002	Additional Departmental Staff and Equipment	01	12	V	0	5,800
35	08	3451	00	090	007	Department of Co-operation	26	00	V	0	1,32,370
36	10	3475	00	106	001	Adoption of Metric System of Weights and Measures	07	00	V	0	7,132
37	11	2851	00	001	004	Directorate of M.& S.S.E.	01	05	V	0	2,136
38	11	2851	00	001	004	Directorate of M.& S.S.E.	01	14	V	0	13,188
39	11	2851	00	102	014	Micro & Small Enterprises Cluster Development Programme	35	00	V	0	14,92,585
40	11	2851	00	106	003	Coir Industry	12	00	V	0	13,427

List of New Instrument of Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub-Major Head	Minor Head	Sub-Head	Scheme Description	Detail Head	Sub-detail Head	Charge/ Voted	Budget(Original +Supp)	Expenditure (in ₹)
41	11	2851	00	110	051	Special Expo	26	00	V	0	3,18,91,343
42	14	2202	80	001	011	Strengthening of Social Education Service	01	14	V	0	227
43	14	2235	02	001	003	Directorate of Education (Social Welfare)	01	14	V	0	336
44	15	2202	02	001	007	Provision for Inclusive Education of the Disabled at the Secondary Stage	01	14	V	0	19,140
45	15	2202	02	101	002	Anglo-Indian	01	04	V	0	10,600
46	15	2202	02	105	005	Training Schools	01	12	V	0	3,500
47	15	2204	00	001	004	Development of National Discipline Schemes	01	12	V	0	6,000
48	16	3435	03	102	003	Office cum laboratory of WBPCB	35	00	V	0	9,00,36,547
49	18	2014	00	116	003	State Administrative Tribunal	11	00	V	0	84,300
50	18	2020	00	104	001	Collection of Charges on Agricultural Income Tax	01	05	V	0	966
51	18	2020	00	104	001	Collection of Charges on Agricultural Income Tax	01	14	V	0	5,400
52	18	2030	03	001	002	District Charges	07	00	V	0	16,520
53	18	2035	00	101	001	Administration of the West Bengal Multistoreyed Buildings Tax Act	11	00	V	0	2,250
54	18	2039	00	001	005	Departmental Chemical Examination Laboratory	01	07	V	0	8,043
55	18	2039	00	001	005	Departmental Chemical Examination Laboratory	01	14	V	0	38,280
56	18	2049	02	216	004	West Bengal Major Irrigation and Flood Management Project [9025-IN]	30	00	C	0	1,63,37,958
57	18	2049	02	216	005	West Bengal Inland Water Transport, Logistics and Spatial Development Project [9176-IN]	30	00	C	0	1,91,67,555
58	18	2049	02	216	006	West Bengal Electricity Distribution Grid Modernisation Project (9301-IN)	30	00	C	0	3,40,17,375

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Sl. No.	Grant Code	Major Head	Sub-Major Head	Minor Head	Sub-Head	Scheme Description	Detail Head	Sub-detail Head	Charge/ Voted	Budget(Original +Supp)	Expenditure (in ₹)
59	18	2049	02	216	007	West Bengal State Capability for inclusive Social Protection Operation (9329-IN)	30	00	C	0	2,47,82,720
60	18	2049	02	249	004	Kolkata Environmental Improvement Investment Programme Project-2 (3413-IND)	30	00	C	0	66,58,078
61	18	2049	02	249	009	West Bengal Public Finance Management Reform Programme [4004-IND]	30	00	C	0	31,47,233
62	18	2049	02	254	001	West Bengal Major Irrigation and Flood Management Project (L0054A-IND)	30	00	C	0	1,64,80,014
63	18	2049	02	254	002	West Bengal Electricity Distribution Grid Modernisation Project [L0454A-IND]	30	00	C	0	2,34,68,593
64	18	2051	00	102	001	Establishment of State Public Service Commission	02	00	C	0	89,696
65	18	2054	00	096	001	Calcutta Pay and Accounts Office	01	14	V	0	35,652
66	18	2071	01	102	001	Fund Required for Payment of Commuted Value of Pension	12	00	V	0	10,000
67	18	2071	01	105	001	Requirement of Fund for Payment of Family Pension	12	00	V	0	17,564
68	18	2235	60	200	045	Payment of monthly allowance to the Recipients (Freedom fighters) of Swatantrata Sainik Samman Pension	04	00	V	0	7,35,765
69	19	2052	00	090	023	Department of Fire Services	28	02	V	0	1,77,000
70	19	2070	00	108	001	Direction and Administration	01	14	V	0	540
71	20	2405	00	001	001	Directorate of Fisheries	01	05	V	0	14,516
72	20	2405	00	001	003	Augmentation of Supervisory and Administrative Staff both in Fields and Headquarters	07	00	V	0	48,638

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Sl. No.	Grant Code	Major Head	Sub-Major Head	Minor Head	Sub-Head	Scheme Description	Detail Head	Sub-detail Head	Charge/ Voted	Budget(Original +Supp)	Expenditure (in ₹)
73	20	2405	00	001	007	Additional Supervisory and Administrative Staff	12	00	V	0	7,889
74	20	2405	00	102	001	Project on brackish water fish farming to be implemented through brakish water (FFDA)	01	07	V	0	56,378
75	20	2405	00	789	010	Project for reclamation of beels for enhanced fish production	50	00	V	0	17,29,167
76	20	2515	00	800	012	Development of Tank Fisheries in the selected C.D. Blocks in State	01	14	V	0	142
77	21	2408	01	001	001	Directorate of District Distribution, Procurement and Supply	01	11	V	0	80,500
78	21	2408	01	001	004	District Distribution	01	05	V	0	1,380
79	21	2408	01	001	008	Office of the Senior Accounts Officer CDO/ CRO	11	00	V	0	12,730
80	21	2408	01	001	010	West Bengal State Food Commission	01	04	V	0	5,300
81	21	2408	01	001	010	West Bengal State Food Commission	01	12	V	0	6,000
82	22	2401	00	119	005	Horticulture Development	01	07	V	0	54,775
83	22	2401	00	119	005	Horticulture Development	01	14	V	0	4,436
84	22	2401	00	119	005	Horticulture Development	02	00	V	0	2,46,42,204
85	23	2402	00	102	002	Protective Afforestation and Erosion Control on Landsides , Slips , Steam banks Etc. in Forest Areas	01	14	V	0	3,600
86	23	2406	01	001	001	General Direction	01	05	V	0	1,258
87	23	2406	01	001	001	General Direction	01	14	V	0	29,380
88	23	2406	02	110	001	Wild life Unit Protection and Improvement of Wild Life	01	14	V	0	1,900
89	23	2406	02	111	001	Alipore Zoological Garden	01	03	V	0	5,86,224
90	23	2406	02	111	001	Alipore Zoological Garden	01	07	V	0	2,500
91	23	2406	04	103	003	Integrated Wildlife Management Plan	27	00	V	0	4,40,745
92	23	2406	04	103	006	Others	16	00	V	0	98,300
93	24	2210	01	001	001	District Medical Establishment	01	11	V	0	12,60,468

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Sl. No.	Grant Code	Major Head	Sub-Major Head	Minor Head	Sub-Head	Scheme Description	Detail Head	Sub-detail Head	Charge/ Voted	Budget(Original +Supp)	Expenditure (in ₹)
94	24	2210	01	001	001	District Medical Establishment	01	14	V	0	43,793
95	24	2210	01	001	002	Director of Health Services	01	11	V	0	34,800
96	24	2210	01	001	002	Director of Health Services	01	14	V	0	3,92,696
97	24	2210	01	001	002	Director of Health Services	02	00	V	0	3,13,400
98	24	2210	01	001	003	Organisation for maintenance, replacement and repair of Vehicles and Ambulances	01	14	V	0	930
99	24	2210	01	001	004	Director Of Medical Education.	28	02	V	0	87,000
100	24	2210	01	110	009	T.B. Hospitals	01	05	V	0	852
101	24	2210	01	110	009	T.B. Hospitals	01	11	V	0	10,86,000
102	24	2210	01	110	013	District and Sub-Divisional Hospitals	07	00	V	0	13,070
103	24	2210	01	110	035	Medical Care Facilities for Urban Population	19	00	V	0	5,66,62,343
104	24	2210	01	110	072	Establishment of A.C.M.O.H offices.	01	05	V	0	1,299
105	24	2210	01	110	072	Establishment of A.C.M.O.H offices.	07	00	V	0	24,660
106	24	2210	01	110	073	Setting up of Acupuncture Clinic in the Districts	21	04	V	0	5,27,009
107	24	2210	01	110	082	Govt. Medical College Hospitals	07	00	V	0	34,780
108	24	2210	02	101	003	Drug Production & Research Centre.	12	00	V	0	76,460
109	24	2210	02	101	004	Development of Colleges and Hospitals under Ayurveda	27	00	V	0	14,61,279
110	24	2210	02	102	007	Development of Colleges and Hospitals under Homoeopathy	27	00	V	0	42,07,392
111	24	2210	02	102	021	Government Homeopathic Medical College & Hospital.	21	03	V	0	14,22,168
112	24	2210	02	200	001	Yoga & Naturopathy Govt. Medical College & Hospital	11	00	V	0	3,000
113	24	2210	03	103	001	Health Units	07	00	V	0	69,039
114	24	2210	03	110	003	Medical Care facilities for Rural Population	19	00	V	0	52,54,718

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Sl. No.	Grant Code	Major Head	Sub-Major Head	Minor Head	Sub-Head	Scheme Description	Detail Head	Sub-detail Head	Charge/ Voted	Budget(Original +Supp)	Expenditure (in ₹)
115	24	2210	03	789	001	Creation Of Medical Care Facilities in Areas resided by Scheduled Castes Population .	01	14	V	0	33,678
116	24	2210	04	101	001	Ayurvedic Institution in Rural Areas	01	11	V	0	76,000
117	24	2210	04	102	001	Homoeopathic Institution in Rural Areas	01	05	V	0	1,381
118	24	2210	04	102	001	Homoeopathic Institution in Rural Areas	01	14	V	0	70,071
119	24	2210	04	789	001	Treatment Facilities in Homoeopathic System of Medicine in S.C.Areas.	01	14	V	0	967
120	24	2210	05	105	003	State Blood Transfusion Service	01	14	V	0	21,479
121	24	2210	05	105	003	State Blood Transfusion Service	11	00	V	0	7,585
122	24	2210	05	105	003	State Blood Transfusion Service	86	00	V	0	19,855
123	24	2210	05	105	019	Training of Nurses	01	11	V	0	10,81,161
124	24	2210	05	105	019	Training of Nurses	13	04	V	0	20,973
125	24	2210	05	105	019	Training of Nurses	28	02	V	0	9,74,250
126	24	2210	05	105	021	Nursing Education.	27	00	V	0	46,83,909
127	24	2210	05	105	030	Nursing Education	01	14	V	0	21,167
128	24	2210	05	105	067	Training of Medical Auxiliary and Para-Medical Personnel	14	00	V	0	25,98,480
129	24	2210	05	105	072	Govt. Medical College	01	14	V	0	21,65,665
130	24	2210	05	105	072	Govt. Medical College	24	00	V	0	11,65,881
131	24	2210	05	105	072	Govt. Medical College	98	00	V	0	3,82,620
132	24	2210	06	001	001	Director of Health Services	01	14	V	0	1,403
133	24	2210	06	001	001	Director of Health Services	11	00	V	0	11,370
134	24	2210	06	001	002	District Public Health Administration	01	11	V	0	36,000
135	24	2210	06	001	002	District Public Health Administration	01	14	V	0	1,54,800
136	24	2210	06	001	002	District Public Health Administration	01	05	V	0	4,572
137	24	2210	06	101	001	Malaria- Control and Eradication of Malaria	01	11	V	0	14,000

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Sl. No.	Grant Code	Major Head	Sub-Major Head	Minor Head	Sub-Head	Scheme Description	Detail Head	Sub-detail Head	Charge/ Voted	Budget(Original +Supp)	Expenditure (in ₹)
138	24	2210	06	101	001	Malaria- Control and Eradication of Malaria	01	14	V	0	52,800
139	24	2210	06	101	002	Tuberculosis- Prevention and Control of Tuberculosis	01	11	V	0	10,000
140	24	2210	06	101	002	Tuberculosis- Prevention and Control of Tuberculosis	01	14	V	0	19,278
141	24	2210	06	101	003	Control of Leprosy	01	11	V	0	14,000
142	24	2210	06	101	003	Control of Leprosy	01	14	V	0	52,800
143	24	2210	06	101	005	Control of Other Epidemic Diseases	01	14	V	0	2,100
144	24	2210	06	101	006	Kolkata Metropolitan Urban Health Organisation	01	14	V	0	9,600
145	24	2210	06	102	002	Enforcement of Food Safety and Standards	01	14	V	0	22,000
146	24	2210	06	102	006	Implementation of the Food Safety and Standards Act,2006 and Rules and Regulation of 2011 (State Contribution)	31	02	V	0	35,87,408
147	24	2210	06	102	006	Implementation of the Food Safety and Standards Act,2006 and Rules and Regulation of 2011 (State Contribution)	35	00	V	0	8,01,216
148	24	2210	06	104	002	ISM Drug Control	11	00	V	0	7,572
149	24	2210	06	106	001	Pasteur Institute	01	05	V	0	2,760
150	24	2210	06	106	001	Pasteur Institute	01	14	V	0	64,800
151	24	2210	06	107	001	Bacteriological Diagnostic Laboratories	78	00	V	0	7,26,480
152	24	2211	00	001	001	State Family Welfare Bureau	01	07	V	0	50,913
153	24	2211	00	001	017	Maintenance of State/District FW Bureaux under Infrastructure Maintenance (4064)(Central Share)	01	11	V	0	1,68,318
154	24	2211	00	001	017	Maintenance of State/District FW Bureaux under Infrastructure Maintenance (4064)(Central Share)	12	00	V	0	4,42,833

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Sl. No.	Grant Code	Major Head	Sub-Major Head	Minor Head	Sub-Head	Scheme Description	Detail Head	Sub-detail Head	Charge/ Voted	Budget(Original +Supp)	Expenditure (in ₹)
155	24	2211	00	001	018	Sub Centres under Infrastructure Maintenance (4064) (Central Share)	12	00	V	0	64,76,552
156	24	2211	00	001	021	Health and Family Welfare Training Centres (HFWTCs) under Infrastructure Maintenance (4064)(Central Share)	12	00	V	0	2,00,994
157	24	2211	00	101	002	Establishment and Maintenance of Rural Family Welfare	01	05	V	0	23,435
158	24	2211	00	101	002	Establishment and Maintenance of Rural Family Welfare	01	14	V	0	1,50,253
159	24	2251	00	090	001	Department of Health and Family Welfare	01	14	V	0	19,800
160	24	4070	00	001	001	Capital Expenditure of Secretariat & Directorate of H&FW (other than construction works)	52	00	V	0	7,57,502
161	24	4210	01	110	014	District, Sub-Division and other Urban Hospitals	60	00	V	0	6,69,96,065
162	25	2059	01	053	001	Maintenance of Writers Building, etc.	01	05	V	0	1,882
163	25	2059	01	053	001	Maintenance of Writers Building, etc.	01	14	V	0	11,961
164	25	2059	80	001	002	Direction-Public Works Directorate	07	00	V	0	20,779
165	25	3054	03	103	001	Work Charged Establishment - Road Works under PW (Roads) Department	12	00	V	0	12,821
166	25	3054	03	103	002	Work Charged Establishment - Road Works under PWD (Civil)	12	00	V	0	91,377
167	25	3054	80	001	003	Development of State Roads(a) Establishment for development of State Roads(Other than Special Roads)	01	05	V	0	1,755
168	28	2216	03	107	001	CHAA SUNDARI	31	02	V	0	1,47,00,00,000
169	28	2216	80	001	001	Housing Directorate	07	00	V	0	1,09,835

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170	28	2852	08	600	002	Development and Administration (i) Directorate of Brick Production	13	01	V	0	13,72,691
171	30	2205	00	102	026	Rajya Charukala Parshad.	01	05	V	0	2,987
172	30	2205	00	102	026	Rajya Charukala Parshad.	01	14	V	0	64,000
173	30	2205	00	102	042	Promotion of Cultural Activities	13	01	V	0	7,964
174	30	2205	00	102	042	Promotion of Cultural Activities	14	00	V	0	2,73,240
175	30	2205	00	102	042	Promotion of Cultural Activities	35	00	V	0	1,00,00,000
176	30	2205	00	103	001	Direction and Administration	14	00	V	0	17,04,876
177	30	2205	00	800	006	State Academy of Music.	13	01	V	0	3,37,395
178	30	2220	01	800	014	Setting up of an Art Film Theatre, Film Archive	01	07	V	0	1,72,018
179	31	2251	00	090	028	Activities relating to promotion of Information Technology	28	02	V	0	2,00,124
180	32	2700	03	001	001	Direction & Administration	01	14	V	0	7,800
181	32	2700	04	001	001	Regular Establishment	01	14	V	0	3,200
182	32	2700	04	001	001	Regular Establishment	01	05	V	0	72
183	32	2700	04	001	001	Regular Establishment	07	00	V	0	9,387
184	32	2711	01	001	001	General Administration	01	14	V	0	2,935
185	32	3451	00	090	018	Department of Irrigation and Waterways	01	05	V	0	1,560
186	32	3451	00	090	018	Department of Irrigation and Waterways	01	14	V	0	2,400
187	33	2056	00	101	001	Presidency Correctional Home. [JL]	01	14	V	0	994
188	33	2056	00	101	001	Presidency Correctional Home. [JL]	21	03	V	0	26,899
189	33	2056	00	101	003	District Correctional Homes. [JL]	01	14	V	0	2,878
190	33	2056	00	101	004	Subsidiary Correctional Home	28	02	V	0	2,19,600
191	34	2014	00	102	002	Original Side	13	03	C	0	6,65,848
192	34	2014	00	102	003	Appellate Side	78	00	C	0	1,09,27,699

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193	34	2014	00	102	004	Circuit Bench of calcutta High court at Jalpaiguri.	19	00	C	0	65,11,349
194	34	2014	00	105	002	Process and serving Establishment	07	00	V	0	12,347
195	34	2014	00	105	011	Family Courts in Districts	01	02	V	0	2,29,812
196	34	2014	00	105	011	Family Courts in Districts	01	01	V	0	4,99,590
197	34	2014	00	105	011	Family Courts in Districts	01	03	V	0	9,602
198	34	2014	00	105	011	Family Courts in Districts	07	00	V	0	1,84,739
199	34	2014	00	105	011	Family Courts in Districts	01	12	V	0	3,000
200	34	2014	00	105	011	Family Courts in Districts	01	11	V	0	2,040
201	34	2014	00	105	011	Family Courts in Districts	01	07	V	0	9,300
202	34	2014	00	106	002	Mufassil Courts	01	14	V	0	21,861
203	34	2014	00	106	002	Mufassil Courts	12	00	V	0	92,350
204	34	2014	00	107	001	Presidency Magistrates	98	00	V	0	25,254
205	34	2235	60	200	037	Legal Services Authority for West Bengal	77	00	V	0	11,14,919
206	35	2014	00	105	003	Courts under the Workmens Compensation Act and Payment of Wages Act.	01	14	V	0	76,548
207	35	2230	01	001	005	Strengthening of Training Institute cum Central Library	01	07	V	0	900
208	35	2230	01	004	001	Statistics of Industrial Labour Disputes	01	04	V	0	5,300
209	35	2230	01	102	002	Inspection of Steam Boilers	02	00	V	0	38,464
210	35	2230	01	103	003	Industrial Hygiene Services	12	00	V	0	5,341
211	35	2230	02	004	001	Employment Market Information	01	07	V	0	96,752
212	35	2230	02	004	001	Employment Market Information	01	12	V	0	5,233
213	35	2230	02	004	009	Vocational Guidance Unit	12	00	V	0	47,668
214	35	2230	02	101	001	Employment Exchanges	01	05	V	0	19,599
215	35	2230	02	101	001	Employment Exchanges	01	14	V	0	3,09,524
216	35	2235	02	200	004	Social Welfare Scheme for the Unemployed Persons	01	05	V	0	4,860

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217	35	2235	02	200	004	Social Welfare Scheme for the Unemployed Persons	01	14	V	0	98,007
218	35	2235	60	200	036	Scheme for Financial Assistance to the Workers in Locked out Industrial Units (F A W L O I)	31	02	V	0	39,90,82,754
219	35	2235	60	200	085	Samajik Suraksha Yojana	50	00	V	0	98,03,309
220	37	2052	00	090	010	Law Department	01	14	V	0	1,490
221	37	2070	00	105	044	State Law Commission	77	00	V	0	2,13,854
222	38	2235	02	001	009	Directorate of Minorities Development and Welfare	01	14	V	0	600
223	40	2515	00	101	002	Grant for construction of Panchayat Ghars	35	00	V	0	47,63,775
224	40	2515	00	101	012	Grants-in-aid/contributions to the Zilla Parishads Contributions towards salaries of the employees of the Zilla Parishads	31	02	V	0	2,38,430
225	40	2515	00	101	019	Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share)	31	02	V	0	16,41,00,000
226	40	2515	00	101	020	Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share)	31	02	V	0	10,94,00,000
227	40	2515	00	102	001	Block Headquarters	01	13	V	0	14,684
228	40	2515	00	102	003	Training-cum-Development- Home Economics	01	14	V	0	145
229	40	2515	00	102	007	Training-cum-Development-Composite Training Centre	01	11	V	0	54,855
230	40	2515	00	789	015	Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share)	31	02	V	0	5,80,00,000
231	40	2515	00	789	016	Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share)	31	02	V	0	3,86,66,667
232	40	2515	00	796	013	Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share)	31	02	V	0	1,46,00,000

List of New Instrument of Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub-Major Head	Minor Head	Sub-Head	Scheme Description	Detail Head	Sub-detail Head	Charge/ Voted	Budget(Original +Supp)	Expenditure (in ₹)
233	40	2515	00	796	014	Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share)	31	02	V	0	97,33,333
234	40	3451	00	090	021	Department of Panchayat and Community Development Community Development Branch	01	14	V	0	19,645
235	40	3451	00	090	021	Department of Panchayat and Community Development Community Development Branch	28	02	V	0	98,01,379
236	40	3451	00	090	023	Rural Development Rural Works Programme	01	12	V	0	9,500
237	42	2051	00	103	001	West Bengal Staff Selection Commission	11	00	V	0	14,484
238	42	2051	00	103	001	West Bengal Staff Selection Commission	01	12	V	0	1,867
239	42	2051	00	103	001	West Bengal Staff Selection Commission	01	04	V	0	15,900
240	42	2051	00	103	001	West Bengal Staff Selection Commission	13	01	V	0	19,48,012
241	42	2051	00	103	001	West Bengal Staff Selection Commission	78	00	V	0	29,12,291
242	42	2051	00	103	001	West Bengal Staff Selection Commission	50	00	V	0	1,94,911
243	42	2051	00	103	001	West Bengal Staff Selection Commission	27	00	V	0	2,92,438
244	42	2051	00	103	001	West Bengal Staff Selection Commission	13	04	V	0	54,923
245	42	2051	00	103	001	West Bengal Staff Selection Commission	13	03	V	0	14,47,539
246	42	2051	00	103	001	West Bengal Staff Selection Commission	13	02	V	0	25,031
247	42	2051	00	103	002	West Bengal Group-D Recruitment Board	01	07	V	0	9,978
248	42	2070	00	003	002	Training of Administrative Officers	98	00	V	0	1,44,62,540
249	42	2070	00	003	002	Training of Administrative Officers	01	04	V	0	15,900

List of New Instrument of Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub-Major Head	Minor Head	Sub-Head	Scheme Description	Detail Head	Sub-detail Head	Charge/ Voted	Budget(Original +Supp)	Expenditure (in ₹)
250	42	2235	02	001	023	BANGLA SAHAYATA KENDRA	31	02	V	0	10,57,500
251	42	2251	00	090	034	e-Governance and Citizen Government Interface	28	02	V	0	9,45,95,864
252	42	2251	00	090	034	e-Governance and Citizen Government Interface	26	00	V	0	50,83,660
253	45	2215	01	800	029	Monitoring Cell and Investigation Unit	01	02	V	0	12,90,365
254	45	2215	01	800	029	Monitoring Cell and Investigation Unit	01	04	V	0	21,200
255	45	2215	01	800	029	Monitoring Cell and Investigation Unit	11	00	V	0	18,408
256	45	2215	01	800	029	Monitoring Cell and Investigation Unit	01	12	V	0	15,500
257	49	2204	00	001	001	Directorate of Youth Services	01	14	V	0	600
258	51	2203	00	001	003	Directorate of Vocational Education and Training	01	12	V	0	7,403
259	51	2203	00	003	010	Mining Education Branch	01	07	V	0	12,800
260	52	3452	01	800	087	Maintenance of Tourist Lodges, Motel Centres, Etc.	01	07	V	0	26,700
261	52	3452	80	001	003	Regional Establishment [TM]	01	14	V	0	490
262	53	2041	00	001	003	Transport Directorate	01	14	V	0	12,300
263	53	2041	00	101	001	Collection of Charges	77	00	V	0	13,82,208
264	53	2041	00	102	002	Border Checkposts for Motor Vehicles	01	14	V	0	8,200
265	53	2070	00	114	001	Motor Vehicles	14	00	V	0	10,78,238
266	53	2251	00	090	010	Transport Department	77	00	V	0	27,92,965
267	53	3055	00	001	001	Traffic and Transportation Wing	01	14	V	0	993
268	53	5055	00	800	008	Computerisation & maintenance of computers	60	00	V	0	25,07,480
269	53	5056	00	800	008	Acquisition of Ferry Vessels/LCTs	51	00	V	0	3,73,75,000
270	55	2702	03	101	001	Tank Irrigation[WI]	01	07	V	0	77,612
271	55	2702	03	102	001	River Lift Irrigation [WI]	01	05	V	0	17,345
272	55	2702	03	102	001	River Lift Irrigation [WI]	01	14	V	0	48,570
273	55	2702	03	103	001	Deep Tubewell Irrigation [WI]	01	14	V	0	34,258
274	55	2702	03	103	002	Maintenance of State-owned Shallow Tubewells [WI]	01	12	V	0	2,400

List of New Instrument of Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub-Major Head	Minor Head	Sub-Head	Scheme Description	Detail Head	Sub-detail Head	Charge/ Voted	Budget(Original +Supp)	Expenditure (in ₹)
275	55	2702	03	103	002	Maintenance of State-owned Shallow Tubewells [WI]	01	14	V	0	69,300
276	55	2702	80	001	001	Scheme for Strengthening , Extension and Administration Of the Directorate of Water Resources Development	01	05	V	0	662
277	55	2702	80	001	001	Scheme for Strengthening , Extension and Administration Of the Directorate of Water Resources Development	01	14	V	0	41,080
278	55	3451	00	090	004	Deptt. of Water Investigation & Development	01	05	V	0	510
279	59	2052	00	090	027	Self Help Group and Self-Employment	01	14	V	0	464
280	65	2251	00	090	023	Department of Tribal Development	77	00	V	0	7,75,715
281	68	2015	00	102	001	Election Establishment	14	00	V	0	2,66,52,806
282	68	2052	00	091	004	Translators Department	01	07	V	0	10,522
283	68	2052	00	091	004	Translators Department	12	00	V	0	800
284	68	2055	00	104	006	Special Battalion	07	00	V	0	40,189
285	68	2055	00	108	003	Charges under the Calcutta Huckney Carriage Act. of 1998-	12	00	V	0	7,932
286	68	2055	00	109	010	Commissionerate at Barrackpore.	01	05	V	0	6,558
287	68	2055	00	111	003	Railway Police-Sealdah G.R.P.	01	05	V	0	1,140
288	68	2055	00	113	001	Hospitals for State Headquarters Police	01	14	V	0	3,606
289	68	2055	00	800	001	Establishment Charges Payable to Other Governments	01	07	V	0	55,050

List of New Instrument of Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub-Major Head	Minor Head	Sub-Head	Scheme Description	Detail Head	Sub-detail Head	Charge/ Voted	Budget(Original +Supp)	Expenditure (in ₹)
290	68	2055	00	800	010	Additional Police deployed for the Performance of Agency Function of Ministry of Home Affairs for Registration and Surveillance of Foreigners	12	00	V	0	97,547
291	68	2059	01	053	049	Maintenance of Government Buildings by West Bengal Police Housing & Infrastructure Development Corporation	27	00	V	0	9,00,00,000
292	68	2070	00	107	003	Border Wing, Home Guard Battalion	01	14	V	0	93,600
293	68	2075	00	104	007	Rewards for Gallantry to Civilian Recipients.	04	00	V	0	26,000
294	68	2235	60	200	072	Rajya Sainik Board [DF]	27	00	V	0	75,904
295	69	2029	00	001	001	Land Acquisition Establishment-Excluding Damodar Valley Corporation	01	05	V	0	10,242
296	69	2029	00	001	001	Land Acquisition Establishment-Excluding Damodar Valley Corporation	28	02	V	0	17,078
297	69	2029	00	001	003	Certificate Establishment	01	14	V	0	3,400
298	69	2029	00	001	004	Record-room Establishment	11	00	V	0	36,950
299	69	2029	00	001	013	Audit Establishment (LR)	01	07	V	0	76,770
300	69	2053	00	101	001	General Establishment	01	14	V	0	1,200
301	69	2059	80	053	002	Circuit Houses	12	00	V	0	12,381
302	69	2070	00	112	001	Headquarters and District Establishment	01	14	V	0	22,500
303	69	2216	02	106	001	Sodepur Development Scheme	01	07	V	0	54,628
304	69	2235	01	103	001	Refugee Relief and Rehabilitation Directorate Establishment	02	00	V	0	23,226

List of New Instrument of Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub-Major Head	Minor Head	Sub-Head	Scheme Description	Detail Head	Sub-detail Head	Charge/ Voted	Budget(Original +Supp)	Expenditure (in ₹)
305	69	2235	01	103	001	Refugee Relief and Rehabilitation Directorate Establishment	07	00	V	0	2,240
306	69	2235	01	202	015	Advance to Industries-Government Production Centre	12	00	V	0	17,880
307	69	2235	01	202	020	Expenditure on Homes and Institutions Including P.L.Homes	12	00	V	0	15,000
308	70	2202	03	102	016	Presidency University	31	02	V	0	7,10,52,637
309	70	2202	03	103	009	Government Colleges and Institutes	01	05	V	0	932
310	70	2203	00	001	001	Directorate of Technical Education	01	05	V	0	2,940
311	70	2203	00	001	001	Directorate of Technical Education	01	14	V	0	43,200
312	70	2203	00	112	001	Development of Engineering College	27	00	V	0	1,63,82,302
313	70	2203	00	112	005	College of Textile Technology, Serampur	01	14	V	0	3,000
314	70	2204	00	102	001	National Cadet Corps	01	14	V	0	6,700
315	70	2205	00	104	001	Development of State Archives	14	00	V	0	2,05,99,068
316	70	2251	00	090	006	Education Department	01	05	V	0	5,160
317	70	4202	80	001	001	Strengthening of Education Administration-(Higher)	52	00	V	0	1,10,874
318	70	4202	80	001	001	Strengthening of Education Administration-(Higher)	60	00	V	0	29,84,930
319	71	2401	00	111	009	Crop Survey [SI]	01	05	V	0	3,330
320	71	2401	00	111	009	Crop Survey [SI]	01	14	V	0	27,420
321	71	3451	00	090	039	Department of Planning -Natural Resources Database Management System(NRDMS)[DP]	50	00	V	0	2,76,260
322	71	3454	02	112	019	Bureau of Applied Economics and Statistics	01	14	V	0	13,342
323	72	2052	00	090	011	Department of Municipal Affairs	01	11	V	0	10,000
324	72	2052	00	090	011	Department of Municipal Affairs	78	00	V	0	9,73,504

List of New Instrument of Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub-Major Head	Minor Head	Sub-Head	Scheme Description	Detail Head	Sub-detail Head	Charge/ Voted	Budget(Original +Supp)	Expenditure (in ₹)
325	72	2217	80	800	024	West Bengal Municipal Service Commission	12	00	V	0	9,265
326	72	3451	00	090	012	Urban Development Deptt.(Metropolitan Development)	50	00	V	0	2,06,290
327	73	2070	00	003	018	National Volunteer Force Coochbehar Training Centre.	01	14	V	0	1,997
328	73	2245	02	101	003	Supply of Food and Clothing and Garments to affected persons [Under Response and Relief (Out of 40% of SDRMF)]	31	02	V	0	11,88,72,299
329	74	2235	02	001	002	Social-Economic Scheme	12	00	V	0	5,034
330	74	2235	02	001	007	Research, Training and Strengthening of the set up of the Department and Directorate of Social Welfare (Vagrancy)	01	14	V	0	3,600
331	74	2235	02	001	012	Directorate of ICDS	01	14	V	0	4,34,453
332	74	2235	02	102	001	Govt. of India's Crash Programme of Nutrition for children	04	00	V	0	19,04,196
333	74	2235	02	102	001	Govt. of India's Crash Programme of Nutrition for children	21	02	V	0	18,09,630
334	74	2235	02	102	004	Establishment of Day care Centres, Balwadis and Creches for Children in districts	21	04	V	0	23,81,463
335	74	2235	02	103	001	Establishment of Training Centre for Girls and Women in Crafts & Light Engineering .	12	00	V	0	16,905
336	74	2235	02	103	068	Implementation of Rupashree Prakalpa	77	00	V	0	8,01,042
337	74	2235	02	106	001	Scheme for prevention and control of Juvenile Social Maladjustment	01	02	V	0	54,734

List of New Instrument of Services for the year 2023-2024

Sl. No.	Grant Code	Major Head	Sub-Major Head	Minor Head	Sub-Head	Scheme Description	Detail Head	Sub-detail Head	Charge/ Voted	Budget(Original +Supp)	Expenditure (in ₹)
338	74	2235	02	106	002	Establishment of an After-Care Home for Ex.-Inmates of Reformatory Industrial and Borstal School at Benjatia House	01	14	V	0	22,465
339	74	2235	02	106	022	Establishment of a Home for Non-Delinquent Children under Borstal School Site	01	14	V	0	1,800
340	75	2852	80	003	004	Grants for Participation in Trade Fair Industrial Exhibition etc.	50	00	V	0	8,04,000
341	75	2853	02	102	001	Geological Prospecting Branch	01	05	V	0	1,846
342	75	2853	02	102	001	Geological Prospecting Branch	01	14	V	0	37,680
343	79	2852	80	001	006	Administrative & other incidental Expenses for Companies under Process of Liquidation	50	00	V	0	6,32,398
344	79	2852	80	001	006	Administrative & other incidental Expenses for Companies under Process of Liquidation	78	00	V	0	30,67,807
345	79	3451	00	090	057	Department of Public Enterprises & Industrial Reconstruction	50	00	V	0	76,622

Total 3,34,53,16,534

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